

**257.16A Property tax equity and relief fund.**

1. A property tax equity and relief fund is created as a separate and distinct fund in the state treasury under the control of the department of management. Moneys in the fund include revenues credited to the fund, appropriations made to the fund, and other moneys deposited into the fund.

2. There is appropriated annually all moneys in the fund to the department of management for purposes of [section 257.15, subsection 4](#).

3. Notwithstanding [section 8.33](#), any moneys remaining in the property tax equity and relief fund at the end of a fiscal year shall not revert to any other fund but shall remain in the property tax equity and relief fund for use as provided in [this section](#) for the following fiscal year.

[2008 Acts, ch 1134, §3](#)

Referred to in [§257.4](#), [§257.15](#), [§423F.2](#)