

**444.4 Fractional rates disregarded.**

If in adjusting the rate to be levied in any taxing district to conform to law, such rates shall make necessary the levying of a fraction of a cent, said fractional excess may be computed as one cent, which latter shall be the smallest required to be spread upon the tax lists for any purpose except rates applicable to a state purpose.

[C24, 27, 31, 35, 39, §7166; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §444.4]  
Referred to in [§331.401](#), [420.207](#), [444.8](#)