

445.56 Return.

1. The county treasurer receiving the abstract shall, upon collection, forward the amount to the treasurer of the county where the taxes were levied, less the collection fee provided in [section 445.55](#).

2. The treasurer receiving the abstract shall, when in the treasurer's opinion the taxes are uncollectible, return the abstract with the endorsement "uncollectible" on it. In such case, when it is administratively impractical to collect the tax, the board of supervisors shall compromise or abate the tax, interest, and costs.

[C73, §864; C97, §1412; C24, 27, 31, 35, 39, §7231; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.56]

[91 Acts, ch 191, §52](#); [2018 Acts, ch 1041, §127](#)

Code editor directive applied