

**427.10 Abatement.**

The board of supervisors may, if in their judgment it is for the best interests of the public and the petitioner referred to in [section 427.8](#), or the public and the person referred to in [section 427.9](#), abate the taxes, special assessments, and rates or charges, including interest, fees, and costs, which have previously been suspended as provided in [section 427.8](#) or [427.9](#).

[C51, §455; R60, §711; C73, §797; C97, §1304; SS15, §1304; C24, 27, 31, 35, 39, §6951; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §427.10]

[84 Acts, ch 1219, §34](#); [91 Acts, ch 191, §22](#); [92 Acts, ch 1016, §16](#)

Referred to in [§331.402](#), [420.207](#), [445.1](#), [447.9](#)

For definitions applicable to this section, see [§445.1](#)