

**445.62 Abatement or refund in case of loss.**

The board of supervisors has the authority to abate or refund in whole or in part the taxes of any person whose buildings, crops, stock, or other property has been destroyed by fire, tornado, or other unavoidable casualty, if that property has not been sold for taxes, or if the taxes have not been delinquent for thirty days at the time of the destruction. The loss for which abatement or refund is allowed shall be only that amount which is not covered by insurance. The loss of capital stock in a bank operated within the state and the making and paying of a stock assessment for the year that stock was assessed for taxation is a destruction within the meaning of [this section](#).

[R60, §818; C73, §800; C97, §1307; C24, 27, 31, 35, 39, §7237; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.62]

[91 Acts, ch 191, §56](#)

Referred to in [§331.401](#)