

**435.25 Apportionment and collection of taxes.**

1. The tax and interest for delinquent taxes collected under [section 435.24](#) shall be apportioned in the same manner as though they were the proceeds of taxes levied on real property at the same location as the home.

2. [Chapters 446, 447, and 448](#) apply to the sale of a home for the collection of delinquent taxes and interest, the redemption of a home sold for the collection of delinquent taxes and interest, and the execution of a tax sale certificate of title for the purchase of a home sold for the collection of delinquent taxes and interest in the same manner as though a home were real property within the meaning of these chapters to the extent consistent with [this chapter](#). The certificate of title shall be issued by the county treasurer. The treasurer shall charge ten dollars for each certificate of title, except that the treasurer shall issue a tax sale certificate of title to the county at no charge.

3. When a home is removed from the county where delinquent taxes, regular or special, are owing, or when it is administratively impractical to pursue tax collection through the remedies of [this section](#), all taxes, regular and special, interest, and costs shall be abated by resolution of the county board of supervisors. The resolution shall direct the treasurer to strike from the tax books the reference to that home.

[C66, 71, 73, 75, 77, 79, 81, §135D.25; [82 Acts, ch 1251, §3](#)]

[87 Acts, ch 210, §6, 7](#); [88 Acts, ch 1134, §26](#); [92 Acts, ch 1016, §2](#)

C93, §435.25

[94 Acts, ch 1110, §13, 24](#); [2018 Acts, ch 1041, §127](#)

Referred to in [§331.559, 435.22](#)

Apportionment of property taxes, see [§445.38](#)