

331.559 Duties relating to taxation.

The treasurer shall:

1. Determine and collect taxes on mobile homes and manufactured homes as provided in [sections 435.22 through 435.26](#).
2. Collect the tax levied for the brucellosis and tuberculosis eradication fund as provided in [section 165.18](#).
3. Collect the tax levied for the county agricultural extension education fund and pay it to the extension treasurer as provided in [section 176A.12](#).
4. Collect the costs assessed by the secretary of agriculture relating to the treatment or destruction of agricultural or horticultural plants or products as provided in [section 177A.17](#).
5. Collect the tax levied for the erection and equipping of community college facilities as provided in [section 260C.22](#).
6. Collect the costs assessed against a property owner for the destruction or eradication of weeds as provided in [sections 317.20 and 317.21](#).
7. Levy a tax sufficient to pay any deficiency in the assessments collected to pay the principal and interest on bonds issued by a benefited water district as provided in [section 357.22](#).
8. Collect city taxes certified to the auditor as provided in [section 384.2](#).
9. Send the amounts of each city's tax revenue and special assessments collected on its behalf for direct deposit into the depository and account designated as provided in [section 384.11](#).
10. Accept a partial payment of the annual installment of a special assessment before its due date as provided in [section 384.65, subsection 6](#).
11. Serve as an agent of the director of revenue to collect state taxes as provided in [section 422.71, subsection 5](#).
12. Carry out duties relating to the administration of the homestead tax exemption and credit and other credits as provided in [sections 425.4, 425.5, 425.7, 425.9, 425.10, and 425.25](#).
13. Carry out duties relating to the administration of the agricultural land tax credit as provided in [section 426.8](#).
14. Carry out duties relating to the administration of the military service tax credit as provided in [sections 426A.3, 426A.5, 426A.8, and 426A.9](#).
15. Maintain a suspended tax list book as provided in [section 427.12](#). After ten years from the date of payment, abatement, or cancellation of a suspended tax, special assessment, rate, or charge, the county treasurer may dispose of the official record of the suspended tax, special assessment, rate, or charge. [This subsection](#) applies to official records and associated documents in existence before, on, or after July 1, 2003.
16. Collect taxes levied against the property of railway companies as provided in [section 434.22](#).
17. Carry out duties relating to the collection and expenditure of assessment expense funds as provided in [section 441.16](#).
18. Apportion and collect the costs assessed by the district court against the board of review or any taxing district resulting from an appeal of property assessments as provided in [section 441.40](#).
19. Carry out duties relating to the preparation and correction of the tax list as provided in [chapter 443](#). After ten years from the date of receipt, the county treasurer may dispose of the tax list delivered to the county treasurer pursuant to [chapter 443](#). [This subsection](#) applies to tax lists and associated documents in existence before, on, or after July 1, 2003.
20. Carry out duties relating to the collection of property taxes as provided in [chapter 445](#).
21. Carry out duties relating to the sale of parcels for delinquent taxes as provided in [chapter 446](#).
22. Carry out duties relating to the redemption of parcels sold for delinquent taxes as provided in [chapter 447](#).
23. Carry out duties relating to the issuance of a tax deed or certificate of title for parcels, as defined in [section 445.1](#), sold for delinquent taxes as provided in [chapter 448](#).

24. Correct tax books or records in accordance with an order of apportionment issued as provided in [chapter 449](#).

25. Carry out duties relating to the calculation and payment of commercial and industrial property tax replacement claims under [section 441.21A](#).

26. Carry out other duties relating to taxation as provided by state law.

[S81, §331.559; [81 Acts, ch 117, §558](#); [82 Acts, ch 1104, §56, ch 1195, §4](#)

[83 Acts, ch 123, §148, 149, 209](#); [84 Acts, ch 1003, §5](#); [90 Acts, ch 1253, §111](#); [91 Acts, ch 191, §12](#); [2001 Acts, ch 45, §5](#); [2002 Acts, ch 1043, §4](#); [2003 Acts, ch 145, §286](#); [2004 Acts, ch 1101, §38](#); [2006 Acts, ch 1070, §17](#); [2010 Acts, ch 1118, §5](#); [2012 Acts, ch 1023, §43](#); [2013 Acts, ch 123, §2, 13, 16, 22, 23](#); [2017 Acts, ch 151, §1, 29](#); [2018 Acts, ch 1158, §5, 28](#); [2021 Acts, ch 41, §1, 36](#); [2021 Acts, ch 80, §210](#); [2022 Acts, ch 1061, §30, 38](#); [2023 Acts, ch 71, §29, 48, 49](#)

For future strike of subsection 25, effective July 1, 2029, see [2021 Acts, ch 177, §111, 120](#)

2022 strike of former subsection 15 applies retroactively to assessment years beginning on or after January 1, 2022; [2022 Acts, ch 1061, §38](#)

2023 amendment to subsection 12 applies retroactively to assessment years beginning on or after January 1, 2023; [2023 Acts, ch 71, §49](#)

2018 strike of subsection 16 is effective July 1, 2024; [2018 Acts, ch 1158, §28](#)

Subsection 16 stricken and former subsections 17 – 27 renumbered as 16 – 26