

**445.2 Duty of county treasurer.**

The county treasurer, after making the entry provided in [section 445.10](#), shall proceed to collect the ad valorem taxes, and the list referred to in [chapter 443](#) is the treasurer's authority and justification against any illegality in the proceedings prior to receiving the list. The treasurer shall also collect, as far as practicable, the taxes remaining unpaid on the county system. If the taxes are not paid, the treasurer shall send a statement of delinquent taxes as part of the notice of tax sale as provided in [section 446.9](#).

[91 Acts, ch 191, §27](#)