

445.22 Subsequent collection.

Any tax subsequently collected shall be apportioned according to the tax apportionment at the time of collection. However, [this section](#) does not apply to the payment of special assessments, or rates or charges.

[SS15, §1391; C24, 27, 31, 35, 39, §7196; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.22]

[91 Acts, ch 191, §37](#)