

**458A.19 Rate.**

In order to pay the costs of assessment and collection and provide a reasonable minimum standard of taxation, the taxes on any mineral rights or interests not owned by the owner of the land shall be not less than five cents per acre.

[C66, 71, 73, 75, 77, 79, 81, §84.19]

C93, §458A.19

[2022 Acts, ch 1021, §109](#)