

425.4 Certification to treasurer.

All claims which have been allowed by the board of supervisors shall be certified on or before August 1, in each year, by the county auditor to the county treasurer, which certificates shall list the total amount of dollars, listed by taxing district in the county, due for homestead tax exemptions and credits claimed and allowed. The county treasurer shall then certify to the department of revenue the total amount of dollars, listed by taxing district in the county, due for homestead tax credits claimed and allowed.

[C39, §6943.145; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §425.4]

[2003 Acts, ch 145, §286](#); [2023 Acts, ch 71, §33, 48, 49](#)

Referred to in [§25B.7, 331.559](#)

2023 amendment applies retroactively to assessment years beginning on or after January 1, 2023; 2023 Acts, ch 71, §49