

**427.8 Petition for suspension or abatement of taxes, assessments, and rates or charges, including interest, fees, and costs.**

If a person is unable to contribute to the public revenue, the person may file a petition, duly sworn to, with the board of supervisors, stating that fact and giving a statement of parcels, as defined in [section 445.1](#), owned or possessed by the petitioner, and other information as the board may require. The board of supervisors may order the county treasurer to suspend the collection of the taxes, special assessments, and rates or charges, including interest, fees, and costs, which are assessed against the petitioner or the petitioner's estate for the current year and those unpaid for prior years, or the board may abate the taxes, special assessments, and rates or charges, including interest, fees, and costs. The petition, when approved, shall be filed by March 1 of the current tax year with the treasurer.

[C51, §455; R60, §711; C73, §797; C97, §1304; SS15, §1304; C24, 27, 31, 35, 39, §6950; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §427.8]

[84 Acts, ch 1219, §33](#); [88 Acts, ch 1031, §1](#); [89 Acts, ch 296, §47](#); [91 Acts, ch 191, §20](#); [92 Acts, ch 1016, §14](#)

Referred to in [§331.402](#), [420.207](#), [425.17](#), [427.9](#), [427.10](#), [445.1](#), [447.9](#)  
For definitions applicable to this section, see [§445.1](#)