

**443.3 Correction — tax apportioned.**

At the time of transcribing said assessments into the tax list, the county auditor shall correct all transfers up-to-date and place the legal descriptions of all real estate in the name of the owner at said date as shown by the transfer book in the auditor's office. At the end of the list for each township or city the auditor shall make an abstract thereof, and apportion the consolidated tax among the respective funds to which it belongs, according to the amounts levied for each.

[C97, §1383; S13, §1383; C24, 27, 31, 35, 39, §7146; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.3]

Referred to in [§331.512](#), [420.207](#)