

**462B.12 Local tax reimbursement.**

The state of Iowa shall reimburse from the general fund of the state any political subdivision the amount of tax moneys lost due to any lower assessments of property resulting from lease agreements, and the acquisition of public lands and conservation easements stemming from designation of a protected water area.

[84 Acts, ch 1261, §14](#)

C85, §108A.12

C93, §462B.12