

**701—101.17(437A) Payment of tax.** Payment of the tax required to be shown due on the statewide property tax return shall accompany the filing of the return. All checks shall be made payable to the Iowa Department of Revenue. Failure to pay the tax required to be shown due on the tax return by the due date shall render the tax delinquent.

[ARC 5712C, IAB 6/16/21, effective 7/21/21; Editorial change: IAC Supplement 11/2/22]