

441.40 Costs, fees, and expenses apportioned.

The clerk of the court shall likewise certify to the county treasurer the costs assessed by the court on any appeal from a board of review to the district court, in all cases where the costs are taxed against the board of review or any taxing district. Thereupon the county treasurer shall compute and apportion the costs between the various taxing districts participating in the proceeds of the collection of the taxes involved in any such appeal, and the treasurer shall so compute and apportion the various amounts which the taxing districts are required to pay in proportion to the amount of taxes each of the taxing districts is entitled to receive from the whole amount of taxes involved in each of such appeals. The county treasurer shall deduct from the proceeds of all general taxes collected the amount of costs so computed and apportioned by the treasurer from the moneys due to each taxing district from general taxes collected. The amount deducted shall be certified to each taxing district in lieu of moneys collected. The county treasurer shall pay to the clerk of the district court the amount of the costs so computed, apportioned, and collected by the treasurer in all cases in which the costs have not been paid.

[R60, §730; C73, §390, 3810; C97, §592, 661, 674; S13, §592, 661, 674; SS15, §1056-b18; C24, 27, 31, 35, §5573, 5656, 5669, 6652, 6653; C39, §5573, 5656, 5669, 6652, 6653, 7134.1; C46, §359.48, 363.29, 363.43, 419.38, 419.39, 442.8; C50, 54, 58, §405A.4, 442.8; C62, 66, 71, 73, 75, 77, 79, 81, §441.40]

[2017 Acts, ch 151, §20, 29](#); [2019 Acts, ch 59, §134](#)

Referred to in [§331.559](#), [602.8102\(61\)](#)

2017 amendment applies to assessment years beginning on or after January 1, 2018; [2017 Acts, ch 151, §29](#)