

**276.112 STATE PROPERTY TAXES; COUNTY TREASURER.**

On the estimated payment and settlement dates provided in this chapter for the settlement of taxes levied by school districts, the county treasurer must make full settlement with the county auditor for all receipts of state property taxes levied under section 275.025, and must transmit those receipts to the commissioner of revenue by electronic means on the dates and according to the provisions applicable to distributions to school districts.

**History:** 2003 c 127 art 5 s 29; 2005 c 151 art 5 s 30; 1Sp2010 c 1 art 2 s 3