

CHAPTER 179

PAYMENT OF TAXES—PENALTY

H. F. 328

AN ACT to repeal sections seventy-two hundred eleven (7211) and seventy-two hundred fourteen (7214) of the code relative to the payment of taxes and to enact substitutes therefor.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seventy-two hundred eleven (7211) of the code
2 is repealed and the following enacted in lieu thereof:

3 Section 7211. In all cases where the half of any taxes has not
4 been paid before the first day of April succeeding the levy, the
5 amount thereof shall become delinquent from the first day of April
6 after due; and in case the second installment is not paid before the
7 first day of October succeeding its maturity, it shall become de-
8 linquent from the first day of October after due.

1 SEC. 2. Section seventy-two hundred fourteen (7214) of the code
2 is repealed and the following enacted in lieu thereof:

3 Section 7214. If the first installment of taxes shall not be paid
4 by April first, said installment shall become due and draw interest,
5 as a penalty, of one per cent per month until paid, from the first
6 day of April following the levy; and if the last half shall not be
7 paid by October first following such levy, then a like interest shall
8 be charged from the date such last half became delinquent.

Approved April 7, A. D. 1927.

CHAPTER 180

TAX SALES

S. F. 300

AN ACT to amend section seventy-two hundred fifty-five (7255) of the 1924 code of Iowa, relating to notice and sale of prior advertised property for taxes, and to allow the county to become a purchaser at such tax sale.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That the law as it appears in section seventy-two
2 hundred fifty-five (7255) of the code, 1924, is hereby amended by
3 adding the following thereto:

4 "The county in which said real estate is located, through its board
5 of supervisors, may be a purchaser at such sale and be entitled to
6 all the rights of purchasers at tax sales."

Approved April 14, A. D. 1927.