

3 exhibition, for any price, gain, or reward, of any traveling show, circus,  
 4 rodeo, or other public display of any kind.  
 5 No person shall exhibit any traveling show, circus, rodeo, or other  
 6 public display of any kind, as aforesaid, until he shall have obtained  
 7 a license therefor from the county auditor, upon the payment to the  
 8 county treasurer of such sum as may be fixed by the board of super-  
 9 visors, not to exceed one hundred dollars (\$100.00) for each place in  
 10 the county at which such show or circus may exhibit.

1 SEC. 3. This act being deemed of immediate importance shall be  
 2 in full force and effect after its passage and publication in the Mar-  
 3 shalltown Times-Republican, a newspaper published at Marshalltown,  
 4 Iowa, and in the State Center Enterprise, a newspaper published at  
 5 State Center, Iowa.

House File 172. Approved May 1, 1937.

I hereby certify that the foregoing act was published in the Marshalltown Times Re-  
 publican, June 2, 1937, and the State Center Enterprise, June 3, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

## CHAPTER 191

### TAX REDEMPTION

S. F. 167

AN ACT to amend chapter three hundred forty-eight (348), code, 1935, by adding cer-  
 tain sections and to provide for the payment of certain taxes in installments upon  
 the filing of an agreement with the county auditor where property has been sold  
 to the county under the provisions of section seventy-two hundred fifty-five-b1  
 (7255-b1) and not assigned by said county; and to provide for the suspension of  
 the running of the limitation imposed by section seventy-two hundred seventy-one  
 (7271), code, 1935, on any tax sale certificate affected by any such agreement and  
 to legalize the assignment of any tax sale certificate heretofore made by any county  
 for the full amount of the purchase price of such tax sale certificate at the time of  
 said sale.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Amend chapter three hundred forty-eight (348), code, 1935, by  
 2 adding the following sections:

1 SECTION 1. Delinquent taxes upon any parcel of real estate which,  
 2 prior to the adoption of this act, have been bid in for and held by  
 3 the county and not assigned by it, including subsequent taxes added  
 4 to the tax sale record in the office of the county auditor, may be com-  
 5 posed into one item or amount for the entire amount of all such taxes  
 6 and costs, excluding penalties and interest, as hereinafter provided.  
 7 The owner of any such property sold to the county under section  
 8 seventy-two hundred fifty-five-b1 (7255-b1) and not assigned by it,  
 9 or any person to whom the right to pay taxes has been given by stat-  
 10 ute, mortgage or other agreement, may make and file with the county  
 11 auditor of the county wherein said property is located within six  
 12 months from the effective date of this act, a written offer to pay the  
 13 current taxes each year before they become delinquent, and to pay the  
 14 amount of all such delinquent general taxes and costs included in said  
 15 sale, including all subsequent taxes added affecting the particular prop-

16 erty sold appearing on the tax sale record in the office of the county  
 17 auditor, but excluding penalties and interest, as certified by the county  
 18 auditor, and shall thereby waive all irregularities in connection with  
 19 the tax proceedings affecting such property and any defense or objec-  
 20 tion which he may have thereto, and shall thereby waive the require-  
 21 ment of any notice of default in the payment of any installment or  
 22 interest to become due, and shall tender therewith one-tenth of the  
 23 amount of all such delinquent taxes and costs, and agree therein to pay  
 24 the balance in nine equal annual installments, with interest at the rate  
 25 of six per cent (6%) per annum payable annually, on the installments  
 26 unpaid from time to time, on or before the anniversary date of such  
 27 agreement, which offer shall be substantially as follows:

28 "To the county auditor of ..... county: I, .....,  
 29 owner of the following described real estate situated in .....  
 30 county, Iowa, to wit:

31 .....  
 32 upon which there are delinquent taxes for the year ..... and prior  
 33 years, which said taxes have been bid in by the county and not as-  
 34 signed by it, including subsequent taxes added to the tax sale record  
 35 by the county auditor, as follows: (here insert year or years of delin-  
 36 quency and the total amount of delinquent taxes and costs, exclusive  
 37 of penalties and interest); do hereby offer to pay the sum of \$.....  
 38 including taxes for the year ....., which on the .....  
 39 ..... day ..... month  
 40 in ....., was sold to the county for taxes for prior years, and includ-  
 41 ..... year  
 42 ing subsequent taxes for the year ..... added to the tax sale records,  
 43 and hereby waive all irregularities in the tax proceedings affecting  
 44 such taxes and any defense or objections which I may have thereto  
 45 and do hereby tender the sum of \$....., being one-tenth of  
 46 the amount of said taxes and costs.

47 I agree to pay the balance of said principal amount in nine equal  
 48 annual installments, with interest at the rate of six per cent (6%)  
 49 per annum from date of filing of said agreement, payable annually,  
 50 on the installments remaining unpaid from time to time, said install-  
 51 ments and interest to be paid on or before the respective anniversary  
 52 dates of said agreement and current taxes each year before they be-  
 53 come delinquent, all installment payments to be made to the county  
 54 auditor.

55 Dated this ..... in .....  
 56 ..... day ..... month ..... year

57 (Signature) ....."

58 At the time of filing such offer he shall pay any subsequent delin-  
 59 quent taxes not already entered on the tax sale record in the office of  
 60 the county auditor, with accrued interest, penalties and costs, and  
 61 current taxes due, but not delinquent.

1 SEC. 2. Upon the filing of said agreement, all the accrued penalties  
 2 and interest on the taxes embraced within said agreement shall be  
 3 waived and further proceedings shall be suspended as long as no de-  
 4 fault exists. Upon the payment in full of the amounts required to be  
 5 paid under the said agreement, the county auditor shall issue the  
 6 certificate of redemption provided for in section seventy-two hun-  
 7 dred seventy-six (7276), code, 1935.

1 SEC. 3. The county auditor's receipt issued for payment of a defer-  
2 red installment, as herein provided for, shall not read for any specific  
3 year's taxes, but shall read for partial or full release of said agree-  
4 ment as the case may be and shall show the year that such agreement  
5 was entered into.

1 SEC. 4. In the event of default occurring in the payments to be  
2 made, under any agreement entered pursuant hereto, the penalties  
3 and interest waived under the terms of section two (2) and/or section  
4 six (6) of this act shall be reinstated and the lands described in such  
5 agreement shall thereupon be subject to such action as might have  
6 been had thereon before the filing of said agreement, and if payment  
7 of the installment due is not made within sixty (60) days after default,  
8 the county auditor shall forthwith serve notice of the termination of  
9 the right of redemption.

1 SEC. 5. The filing of an agreement as described in section one (1)  
2 of this act shall suspend the running of the limitation imposed by sec-  
3 tion seventy-two hundred seventy-one (7271), code, 1935, as to the  
4 particular tax sales certificate involved in said agreement and such  
5 suspension shall continue so long as no default exists in the payments  
6 set forth in said agreement. Where payments are made during the  
7 sixty (60) day grace period provided for in section four (4) of this  
8 act, such a delinquency shall not be deemed a default within the terms  
9 of this section.

1 SEC. 6. In any case where the period of redemption has already ex-  
2 pired upon any tax sale certificate now held by the county, the period  
3 of time of redemption from such tax sale is hereby extended for a  
4 period of six (6) months following the effective date of this act, and  
5 in any case where the period of redemption has expired and the county  
6 has taken a tax deed to a piece of property, the county shall not sell  
7 said property until six (6) months after the effective date of this act,  
8 and any owner or owners of such property may during said six (6)  
9 months' period enter into a contract with the county for the payment  
10 of such taxes or the repurchase of said property from the county for  
11 the full amount of said taxes paid for any property to which the county  
12 has taken a tax deed less the accumulated penalties and interest or on  
13 which a tax sale certificate has been purchased by the county, under  
14 the terms and conditions of this act as though said period of redemp-  
15 tion had not expired or said tax deed had not been issued, provided,  
16 however, that where any piece of property is redeemed after the is-  
17 suance of a tax deed, all of the liens of every kind which existed prior  
18 to the issuance of said tax deed shall be reinstated and take the order  
19 of preference they had prior to the issuance of said tax deed as though  
20 no tax deed had been issued.

1 SEC. 7. In event that the owner or owners fail to enter into a con-  
2 tract with the county as herein provided within six (6) months fol-  
3 lowing the effective date of this act, or if said owner or owners shall  
4 fail to pay any installment or installments provided for in any contract  
5 entered into with the county under the provisions hereof, the county  
6 at any time after the expiration of ninety (90) days after the service  
7 of notice of the termination of the right of redemption as provided  
8 herein may sell for cash and assign such certificate of sale for not less

9 than the full amount of the purchase price of such certificate. Any  
 10 assignment of a tax sale certificate heretofore made by any county  
 11 for the full amount of the purchase price of such tax certificate at  
 12 the time of the sale is hereby legalized and is hereby declared to be  
 13 valid and a legal transfer.

1 SEC. 8. This act being deemed of immediate importance shall be in  
 2 full force and effect after its passage and publication in the Fort Dodge  
 3 Messenger, a newspaper published at Fort Dodge, Iowa, and in the  
 4 Dyersville Commercial, a newspaper published at Dyersville, Iowa.

Senate File 167. Approved April 14, 1937.

I hereby certify that the foregoing act was published in the Fort Dodge Messenger,  
 April 19, 1937, and the Dyersville Commercial, April 22, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

## CHAPTER 192

### TAX DEEDS

#### S. F. 127

AN ACT to amend section seven thousand two hundred eighty-six (7286), code, 1935, to protect restrictions affecting real estate arising out of a deed or deeds in a chain of title to real estate and running with the land, limiting the use of property, the type, character and location of buildings, or restrictions against nuisances, and other similar restrictions, and providing that such restrictions shall be unaffected by the issuance of tax deeds, and that persons holding under such tax deeds shall take the property subject to said restrictions in force at date of such tax deed.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section seven thousand two hundred eighty-six  
 2 (7286), code, 1935, by inserting after the comma (,) following the  
 3 word "conveyed" in line ten thereof the words "subject to all restric-  
 4 tive covenants, resulting from prior conveyances in the chain of title to  
 5 the former owner,".

1 SEC. 2. This act, being deemed of immediate importance, shall be  
 2 in full force and effect from and after its passage and publication in  
 3 two newspapers of this state, as provided by law.

Senate File 127. Approved March 8, 1937.

I hereby certify that the foregoing act was published in the Carlisle Citizen, March 12, 1937, and the Beaverdale News, March 12, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*