

CHAPTER 211
TAX REDEMPTION

S. F. 366

AN ACT to amend chapter three hundred forty-eight (348), code, 1935, by adding certain 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 and not assigned by said county and on which a tax deed has not been issued to 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 effected 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 add-
2 ing 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 the
3 county and not assigned by it and on which a tax deed has not been
4 issued to said county, including subsequent taxes added to the tax
5 sale record in the office of the county auditor, may be composed into
6 one item or amount for the entire amount of all such taxes and costs,
7 excluding penalties and interest, as hereinafter provided.

8 The owner of any such property sold to the county and not assigned
9 by it and on which a tax deed has not been issued to said county, or any
10 person to whom the right to pay taxes has been given by statute, mort-
11 gage or other agreement, may upon paying all delinquent installments
12 of special assessments make and file with the county auditor of the
13 county wherein said property is located within six (6) months from
14 the effective date of this act, a written offer to pay the current taxes
15 subsequently maturing installments of special assessments, if any each
16 year before they become delinquent, and to pay the amount of all
17 such delinquent general taxes and costs included in said sale, including
18 all subsequent taxes added effecting the particular property sold ap-
19 pearing on the tax sale record in the office of the county auditor, but
20 excluding penalties and interest, as certified by the county auditor,
21 and shall thereby waive all irregularities in connection with the tax
22 proceedings effecting such property and any defense or objection
23 which he may have thereto, and shall thereby waive the requirement
24 of any notice of default in the payment of any installment or interest
25 to become due, and shall tender therewith one-tenth (1/10) of the
26 amount of all such delinquent taxes and costs, and agree therein to
27 pay the balance in nine (9) equal annual installments, with interest
28 at the rate of six per cent (6%) per annum payable annually, on the
29 installments unpaid from time to time, on or before the anniversary
30 date of such agreement, which offer shall be substantially as follows:

31 "To the county auditor of.....county: I,.....
32 owner of the following described real estate situated in.....
33 county, Iowa, to-wit:

34upon which there are delin-
35 quent taxes for the year..... and prior years, which said taxes
36 have been bid in by the county and not assigned by it and on which a
37 tax deed has not been issued to said county, including subsequent

38 taxes added to the tax sale record by the county auditor, as follows:
 39 (here insert year or years of delinquency and the total amount of
 40 delinquent taxes and costs, exclusive of penalties and interest); do
 41 hereby offer to pay the sum of \$..... including taxes for the
 42 year....., which on the.....day of.....month in.....,
 43 was sold to the county for taxes for prior years, and including sub-
 44 sequent taxes for the year..... added to the tax sale records, and
 45 hereby waive all irregularities in the tax proceedings effecting such
 46 taxes and any defense or objections which I may have thereto and do
 47 hereby tender the sum of \$....., being one-ten (1/10) of the
 48 amount of said taxes and costs.

49 I agree to pay the balance of said principal amount in nine (9) equal
 50 annual installments, with interest at the rate of six per cent (6%)
 51 per annum from date of filing of said agreement, payable annually, on
 52 the installments remaining unpaid from time to time, said install-
 53 ments and interest to be paid on or before the respective anniversary
 54 dates of said agreement and current taxes together with subsequent-
 55 ly maturing installments of special assessments, if any each year be-
 56 fore they become delinquent, all installment payments to be made to
 57 the county auditor.

58 Dated this..... in
 59 day month year

60 (Signature)"

61 At the time of filing such offer he shall pay any subsequent delin-
 62 quent taxes not already entered on the tax sale record in the office
 63 of the county auditor, with accrued interest, penalties and costs, and
 64 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
 5 be paid under the said agreement, the county auditor shall issue the
 6 certificate of redemption provided for in section seventy-two hundred
 7 seventy-six (7276), code, 1935.

1 SEC. 3. The county auditor's receipt issued for payment of a de-
 2 ferred installment, as herein provided for, shall not read for any
 3 specific year's taxes, but shall read for partial or full release of said
 4 agreement as the case may be and shall show the year that such agree-
 5 ment 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 and
 3 interest waived under the terms of section two (2) of this act shall
 4 be reinstated and the lands described in such agreement shall there-
 5 upon be subject to such action as might have been had thereon before
 6 the filing of said agreement, and if payment of the installment due is
 7 not made within sixty (60) days after default, the county auditor
 8 shall forthwith serve notice of the termination of the right of redemp-
 9 tion.

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

3 section 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 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 con-
5 tract entered into with the county under the provisions hereof, the
6 county at any time after the expiration of ninety (90) days after the
7 service of notice of the termination of the right of redemption as pro-
8 vided herein may sell for cash and assign such certificate of sale for
9 not less than the full amount of the purchase price of such certificate.
10 Any 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 the
12 time of the sale is hereby legalized and is hereby declared to be valid
13 and a legal transfer.

1 SEC. 7. In the event that the owner of any such property or any
2 person to whom the right to pay taxes has been given by statute, mort-
3 gage or other agreement do not exercise the right given them in sec-
4 tion one (1) of this act to make and file a written offer and agreement
5 as in said section one (1) provided and within six (6) months from
6 the effective date of this act, then in such case, any holder of any spe-
7 cial assessment certificate against any such property shall have the
8 right and be entitled to purchase from the county to which such
9 property has been sold and not assigned by it and on which a tax deed
10 has not been issued to said county, the tax sale certificate thereunder,
11 by payment in cash to county auditor, wherein said real property is
12 located, the amount of all delinquent general taxes and costs included
13 in said sale, including all subsequent taxes added effecting the par-
14 ticular property sold appearing on the tax sale record in the office of
15 said county auditor, but excluding penalties and interest, and upon
16 the payment of such amount said tax sale certificate shall be assigned
17 by said county to such holder of said special assessment certificate,
18 the right herein given to such holders of special assessment certifi-
19 cates shall terminate after nine (9) months from the effective date
20 of this act.

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 Union
3 Tribune, a newspaper published at Russell, Iowa, and in the Allerton
4 News, a newspaper published at Allerton, Iowa.

Approved April 15, 1939.

I hereby certify that the foregoing act was published in the Union Tribune, Russell,
Iowa, April 27, 1939, and the Allerton News, Allerton, Iowa, April 27, 1939.

EARL G. MILLER, *Secretary of State.*

CHAPTER 212

TAX SALE REDEMPTION

S. F. 133

AN ACT to amend section seven thousand two hundred seventy-nine (7279) and section seven thousand two hundred eighty (7280), code of Iowa, 1935, relating to notice of expiration of right of redemption from tax sale and providing for service of such notice on mortgages and record holders of mortgages, and on the state of Iowa in case of an old age assistance lien.

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

1 SECTION 1. Section seven thousand two hundred seventy-nine
2 (7279), Code, 1935, is amended as follows:

3 1. By inserting after the period at the end of said Section, the fol-
4 lowing: "Service of such notice shall also be made by registered mail
5 on any mortgagee, or his assignee, of record, whether resident or non-
6 resident of the County, if his address is disclosed by the recorded in-
7 strument or by a certificate showing the address of the mortgagee or
8 assignee duly filed with the recorder, or the state of Iowa in case of
9 an old age assistance lien by service upon the superintendent of the
10 division of old age assistance."

1 SEC. 2. Section seven thousand two hundred eighty (7280), Code,
2 1935, is repealed and the following enacted in lieu thereof:

3 "Service may be made upon non-residents of the county, except
4 mortgagees or their assignees of record, by publishing the same once
5 each week, for three (3) consecutive weeks, in some newspaper in said
6 county, or by personal service thereof elsewhere in the same manner
7 as original notices may be served."

Approved April 26, 1939.

CHAPTER 213

TAX SALES AND DEEDS

S. F. 124

AN ACT to amend section seven thousand one hundred ninety-three (7193), code of Iowa, 1935, as to the lien of taxes when the tax sale is held under section seven thousand two hundred fifty-nine (7259) or section seven thousand two hundred sixty-two (7262), both of the code of Iowa, 1935, and to amend section seven thousand two hundred ninety-five (7295), code of Iowa, 1935, as to the time in which certain actions can be brought as to tax sales and deeds.

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

1 SECTION 1. Section seven thousand two hundred ninety-five
2 (7295), Code of Iowa, 1935, is amended by adding thereto the follow-
3 ing:

4 "From and after November 1, 1939, no action shall be brought or
5 defense made attacking the validity of a tax sale or a deed issued pur-
6 suant thereto which said tax sale was held prior to January 1, 1936,
7 and in accordance with section seven thousand two hundred fifty-nine
8 (7259), or section seven thousand two hundred sixty-two (7262), both