

## 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2 1935, is repealed and the following enacted in lieu thereof: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