

### **420.213 Collection procedure.**

Such cities shall have power and shall provide by ordinance when general or special taxes and assessments shall become delinquent, and the rate of interest which they shall thereafter bear, not exceeding ten percent per annum on the whole amount thereof, including penalty, and for the sale of both real and personal property for the collection of general and special delinquent taxes and assessments, on such terms as the council may determine.

[C97, § 1012; C24, 27, 31, 35, 39, § **6872**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.213]