

453A.27 Venue of actions to collect.

Venue of any civil proceedings filed under the provisions of this chapter to collect the taxes, fees, and penalties levied herein shall be in a court of competent jurisdiction in Polk county, or in any court having jurisdiction.

[C39, § **1556.22**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 98.27]

C93, § 453A.27