

**680.6 Taxes as prior claim nonnecessity to file.**

When the assets of any corporation, partnership, or person shall be placed in the hands of a receiver, all taxes against said corporation, partnership, or person, whether levied under the laws of the state or ordinances of municipal corporations, shall be entitled to priority and be first paid in full by the receiver and claims therefor need not be filed with said receiver.

[S13, § 3825; C24, 27, 31, 35, 39, § **12718**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 680.6]