

SPECIAL CHARTER CITIES

Footnotes

Chapter 404 applies to all cities including special charter cities;
79 Acts, ch 84, § 12

420.1 through 420.40 Reserved.

420.41 Applicability of provisions.

1. No state law shall be deemed to impair, alter or affect the provisions of any such special charter or any existing amendment thereto in any of the following respects:

a. As an act of incorporation or as evidence thereof.

b. In respect of authority to license, tax and regulate various persons, occupations, amusements, places and objects, as said general subjects of licensing, taxing and regulation are more specifically set forth in the respective charters of such cities.

c. In respect of the levy and collection of taxes for city purposes, in accordance with provisions of the respective charters of such cities and other provisions of law relating to such levy and collections including, but without limitation, provisions relating to liens, distraint, tax sales, redemptions, tax deeds and other provisions incident to the levy and collection of taxes; provided that this paragraph shall apply only with respect to cities which prior to and currently with the taking effect of this subsection collect general city taxes directly or by or through their own officers, rather than indirectly and by or through any other public body or officer thereof.

d. In respect of the election or appointment of a clerk, treasurer, police magistrate and marshal or in respect of the authority, functions, duties or compensation of any of these except that section 372.13, subsection 2, applies in respect to a vacancy in any of these elective offices and to a vacancy in any other city elective office.

e. In respect of the power or authority of any such city to borrow and expend money and issue bonds or other evidences of indebtedness therefor.

f. In respect of the appropriation, condemning or taking of lands and property by any such city for public purposes and in respect of procedure and appeals in connection with any such taking.

g. In respect of the power to enact, make, adopt, amend and repeal ordinances necessary or proper in connection with any provisions referred to in paragraphs "*a*" to "*f*" inclusive, of this subsection.

2. The fiscal year for special charter cities, which prior to and concurrently with the taking effect of this subsection collect general city taxes directly through their own officers, and for all departments, boards and commissions thereof, shall be as established by city ordinance.

3. Special charter cities which prior to and concurrently with the taking effect of this subsection collect general city taxes directly through their own officers, shall, within the applicable provisions of chapter 384, division I, make the appropriations for the necessary expenditures for the next ensuing fiscal year by ordinance. The proposed ordinance shall, upon first reading, be placed on file with the clerk for public inspection, and, upon second reading, if and as amended, forthwith be published in a newspaper of general circulation, together with the time and place for a public hearing on said proposed ordinance, which hearing shall be not less than ten days prior to the council meeting at which it shall be placed upon its passage.

[C97, § 933; C24, § 6730; C27, 31, 35, § 4755-f35, 6730; C39, § **4755.32, 6730**; C46, 50, § 313.41, 420.41, 420.62420.117; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.41; 81 Acts, ch 34, § 47]

420.42 Reserved.

420.43 Application of certain terms.

Whenever the words "*boards of supervisors*", "*county auditor or recorder of deeds*", and "*county treasurer*" are used in any section made applicable by this chapter to special charter cities, the words "*city council*", "*city clerk*" or "*city recorder*", and "*city collector or treasurer*" shall be respectively substituted.

As used in this chapter, unless the context otherwise requires, "*book*", "*list*", "*record*", or "*schedule*" kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.

This section shall not be construed as depriving boards of supervisors, county auditors, and county treasurers of their powers to spread tax levies and collect taxes certified by cities acting under special charter as provided in section 420.206 and other state law. Nothing contained herein shall be deemed to affect the procedure for the assessment of property by the city or county assessor.

[C97, § 958, 1024; S13, § 958; C24, 27, 31, 35, 39, § **6732**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.43]

2000 Acts, ch 1148, §1

420.44 Unliquidated claim limitation of action.

No suit shall be brought against any such city for any unliquidated claim or demand unless within three months from the time the same became due or cause of action accrued thereon, nor unless a written, verified statement of the general nature, cause, and amount of same is filed with the clerk or recorder thirty days before the commencement of such suit.

[C97, § 1050; C24, 27, 31, 35, 39, § **6733**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.44]

420.45 Claims for personal injury limitation.

In all cases of personal injury or damage to property resulting from defective streets or sidewalks, or from any cause originating in the neglect or failure of any municipal corporation or its officers to perform their duties, no suit shall be brought against any such city after three months from the time of the injury or damage, and not then unless a written verified statement of the amount, nature, and cause of such injury or damage, and the time when and the place where such injury occurred, and the particular defect or negligence of the city or its officers which it is claimed caused or contributed to the injury or damage, shall be presented to the council or filed with the clerk within thirty days after said alleged injury or damage was sustained.

[C97, § 1051; C24, 27, 31, 35, 39, § **6734**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.45]

420.46 through 420.125 Reserved.

420.126 City convention.

Political parties in special charter cities having a population of fifty thousand or more shall hold a city convention within the city on the second Friday following the primary election. The city central committee

shall set the time and place of the convention and shall file the same in the office of the city clerk at least ten days prior to the convention.

[C66, 71, 73, 75, 77, 79, 81, § 420.126]

420.127 Delegates elected.

Delegates to city conventions of their respective political parties shall be elected at precinct caucuses held at eight p.m. on the third Monday in August of the same year in which the city general election is conducted. The precinct caucuses shall be convened within the boundaries of each precinct at places designated by the city central committee. The chairperson of the city central committee shall file with the city clerk a certified list of places where the precinct caucuses will be held not later than ten days prior to the date of the caucus and shall cause the time and place of said caucus to be published in two newspapers within the city not later than ten days prior to the convening of the precinct caucus.

[C66, 71, 73, 75, 77, 79, 81, § 420.127]

420.128 Chairperson and secretary.

The precinct caucus shall elect, by a majority vote of those present, a chairperson and secretary who shall certify to the city central committee and city clerk the names and addresses of those elected as delegates to the city convention. The number of delegates from each voting precinct shall be determined by a ratio adopted by the respective political party's city central committee, and the chairperson of the city central committee shall file with the city clerk a statement designating the number of delegates for each voting precinct in the city not less than twenty-five days before the date of the precinct caucuses. If the chairperson of the city central committee fails to so act, the county chairperson shall designate the number of delegates to be elected from each voting precinct and shall cause such information to be published in two newspapers within the city at least ten days prior to holding the precinct caucuses.

[C66, 71, 73, 75, 77, 79, 81, § 420.128]

420.129 Term.

The delegates shall hold office from the day following the election for a period of two years.

[C66, 71, 73, 75, 77, 79, 81, § 420.129]

420.130 Affidavit of candidacy.

Candidates for city precinct committee member shall cause their names to be printed on the primary ballot by filing an affidavit as provided for in section 43.18 with the county commissioner of elections at least forty days prior to the day fixed for conducting the primary election.

[C66, 71, 73, 75, 77, 79, 81, § 420.130]

88 Acts, ch 1119, §43

420.131 Members from each precinct.

Two persons for each political party shall be elected from each precinct to the city central committee at the primary election. They shall hold office for a period of two years immediately following the adjournment of

the city convention, or until their successors are duly elected and qualified, unless sooner removed by the city central committee for failing to perform the duties of committee members, incompetency, or failing to support the ticket nominated by their respective party.

[C66, 71, 73, 75, 77, 79, 81, § 420.131]

420.132 Committee meetings vacancies.

The city central committee shall commence performing their duties on the day of the city convention and vacancies occurring therein may be filled by the city chairperson subject to confirmation of the central committee.

[C66, 71, 73, 75, 77, 79, 81, § 420.132]

420.133 Returns of election.

Election judges shall make returns of the election of members of the city central committee in the same manner as returns are conducted for other officers except that the election judges shall canvass the returns as to members of the city central committee, and certify the results thereof to the county commissioner of elections with the returns.

[C66, 71, 73, 75, 77, 79, 81, § 420.133]

420.134 Certified list of those elected.

After the canvass of votes by the county board of supervisors, the county commissioner of elections shall notify the members of the central committee who have been elected of the time and place of holding the city convention, and shall deliver a certified list of those elected to the chairperson of their respective political party's central committee in the city on or before the second Thursday following the primary election.

[C66, 71, 73, 75, 77, 79, 81, § 420.134]

420.135 Elected delegates.

The city convention shall be composed of the delegates elected at the last preceding city precinct caucus, and the city clerk shall forward a certified list of said elected delegates at least ten days prior to the city convention to the chairperson of the city central committee.

[C66, 71, 73, 75, 77, 79, 81, § 420.135]

420.136 Duties of city clerk.

The city clerk shall keep a certified list of delegates to the city convention elected at the precinct caucuses and a record of the precinct committee members elected at the primary election. The city clerk shall maintain a current list of all members of the city central committee. The certified list and records shall be maintained by the city clerk for at least two years subsequent to the election of the delegates and precinct committee members and shall be available for public inspection.

[C66, 71, 73, 75, 77, 79, 81, § 420.136]

420.137 Applicable laws.

All laws governing political parties and the nomination of candidates in elections shall, as far as applicable,

govern the political parties and nomination and election of candidates in cities acting under a special charter in 1973 and having a population of fifty thousand or more, except where such a city by election chooses to conduct city elections under chapter 44, 45, or 376.

[C66, 71, 73, 75, 77, 79, 81, § 420.137; 82 Acts, ch 1097, § 3]

420.138 through 420.154 Reserved.

420.155 Waterfront improvement fund.

Any city acting under special charter, which is bounded in part or divided by a river, may improve said waterfront by constructing retaining walls, filling, grading, paving, macadamizing, or riprapping the same and may improve and beautify its waterfront and the river bank and nearby uplands and made and reclaimed lands in such city; and to pay for such improvements the council of such city is empowered to levy a tax of not exceeding six and three-fourths cents per thousand dollars of assessed value per annum on the taxable property thereof, the same when collected to be known as the levee improvement fund. The proceeds of such fund shall be used exclusively for said purposes.

[S13, § 1056-a6a; C24, 27, 31, 35, 39, § **6823**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.155]

420.156 Reserved.

420.157 Bonds.

In the event that the proceeds of such tax in any one year shall be insufficient to pay for the improvements of that year, or if the city council shall deem best to extend the payment over a number of years, then upon a majority vote of said council approving the same, said cities may borrow the money to make such improvements and issue the negotiable interest-bearing bonds of said city to evidence said debt; provided that the total bond that may be issued under this chapter by any one city shall not exceed twenty-seven hundredths of one percent of the assessed value of said city.

[S13, § 1056-a6b; C24, 27, 31, 35, 39, § **6824**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.157]

420.158 through 420.164 Reserved.

420.165 Grants of state lands erection of structures.

With respect to any lands title to which has been or may be granted by the state to any municipal corporation of the state, acting under special charter, sections 327F.4 and 327F.5 shall not, after the occurrence of such grant, continue to apply, excepting only that permanent structures erected prior to such grant under authority of said section 327F.4 may continue to be used, occupied, and maintained thereunder, and excepting further only that such lands may continue to be used and occupied thereunder, to the extent only that use and occupancy of such lands shall be necessary to the use and occupancy of such structures for like purposes and in like manner as before such grant; provided that nothing herein contained shall be deemed to affect riparian rights at common law.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.165]

420.166 through 420.189 Reserved.

420.190 Garbage can tax assessment against property.

Special chartered cities which collect both rubbish and garbage by a monthly can tax shall have the power by

ordinance to declare the service a benefit to the property so served and in case of failure to pay said monthly charge to assess the actual cost thereof against the property benefited.

[C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.190]

420.191 through 420.205 Reserved.

420.206 Levy and collection.

The council shall have power to levy and collect taxes for all general and special purposes in this chapter authorized, upon all property within the city not exempted from taxation by the general law of the state, and to fix the amount to be levied on the value thereof, which shall be ascertained by the assessor of said city.

[C97, § 1010; C24, 27, 31, 35, 39, § **6867**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.206]

420.207 Taxation in general.

Sections 426A.11 through 426A.15, 427.1, 427.8 to 427.11, 428.4, 428.20, 428.22, 428.23, 437.1, 437.3, 441.21, 443.1 to 443.3, 444.2 to 444.5, and 447.9 to 447.13, so far as applicable, apply to cities acting under special charters.

[S13, § 1322-3a; C24, 27, 31, 35, § 7007; C39, § **6867.1**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, § 420.207; 81 Acts, ch 117, § 1082]

89 Acts, ch 296, §40; 99 Acts, ch 114, §24; 2002 Acts, ch 1150, §3

420.208 through 420.212 Reserved.

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]

420.214 Sale of real estate notice.

In the sale of real property for taxes and assessments, the notice of the time and place of such sale shall be given by the treasurer or the collector, and shall contain the description of each separate tract to be sold, as taken from the tax list; the amount of taxes for which it is liable, delinquent for each year, and the amount of penalty, interest, and cost thereon; the name of the owner, if known, or the person, if any, to whom it is taxable; by publication in some newspaper in the city once each week for two consecutive weeks, the last of which shall be not more than two weeks before the date of such sale, and by posting a copy thereof at the door of the office of the collector or treasurer one week before the day of such sale.

[C97, § 1012; C24, 27, 31, 35, 39, § **6873**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.214]

420.215 Cost of publication.

The compensation for such publication shall not exceed thirty cents for each description, and shall be paid by

the city. The amount paid therefor shall be collected as a part of the costs of sale and paid into the treasury.

[C97, § 1012; C24, 27, 31, 35, 39, § **6874**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.215]

420.216 Sufficiency of notice.

In all cases such advertisement shall be sufficient notice to the owners and persons having an interest in or claiming title to any lot or parcel of real estate, of the sale of their property for delinquent taxes.

[C97, § 1012; C24, 27, 31, 35, 39, § **6875**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.216]

420.217 Irregularities disregarded.

No irregularity or informality in the advertisement shall affect the legality of any sale or the title of any property conveyed, if it shall appear that said property was subject to taxation for the year or years for which the same was sold, and that the tax was due and unpaid at the time of sale.

[C97, § 1012; C24, 27, 31, 35, 39, § **6876**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.217]

420.218 Demand unnecessary.

A failure of the collector to make personal demand of taxes shall not affect the validity of any sale or the title of any property acquired under such sale.

[C97, § 1012; C24, 27, 31, 35, 39, § **6877**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.218]

420.219 Adjournment of sale.

Section 446.25 is made applicable to cities acting under special charters.

[C97, § 1013; C24, 27, 31, 35, 39, § **6878**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.219]

420.220 City tax sale after public bidder sale.

Property located in a city acting under special charter which collects its own taxes, shall not, after sale of such property to the county for taxes, be offered or sold at any sale for taxes or special assessments collectible by any such city except in the following events:

1. In the event of redemption from sale to the county or transfer by the county of the certificate of purchase then sale may be made by the city as freely as if sections 420.220 to 420.229 had never become law.
2. In the event that any special assessment or installment thereof levied by any such city, prior to April 22, 1941, shall be or become delinquent, then the property against which the same was levied may be sold therefor only at the first regular tax sale of such city occurring within such a period of time after delinquency that sale for such assessment or installment might lawfully be made at such first regular tax sale.
3. In the event of sale or conveyance of the property by the county after issuance of tax deed to it then sale may be made for general city taxes levied after such sale or conveyance by the county.
4. In the event of levy of any special assessment against the property after purchase thereof at tax sale by the county, then sale may be made for any such special assessment or installment thereof, then delinquent.

The county auditor shall, promptly after the purchase of any real estate by the county at tax sale, certify to the

city treasurer of any such city, a statement showing the tracts or parcels so purchased and the dates of purchase thereof respectively. In the event either of redemption from any such sale or transfer of the certificate of purchase, the county auditor shall promptly certify to the city treasurer a statement showing such redemption or transfer. The city treasurer shall make appropriate entries in the treasurer's tax books of the facts so certified by the county auditor as well as of the matters certified by such treasurer to said auditor under the provisions of section 420.222.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.220]

420.221 Tax deed to county city's option to purchase city tax levies.

In the event that there shall be issued to a county a tax deed for any real estate located in a special charter city which collects its own taxes, the county auditor of any such county shall promptly certify to the city treasurer of such city a statement showing each tract or parcel of real estate conveyed by any such deed, the date of conveyance thereof and the total amount which, immediately prior to the issuance of such deed, would have been required to be paid to make redemption from the sale to the county of each such tract or parcel as well as to pay all subsequent taxes due the county thereon. If any special assessment levied against any such parcel by any such city shall then remain uncollected in whole or part such city shall, at any time during three months next ensuing such certification, have the exclusive option to purchase from the county all its right, title, and interest in and to any such tract by paying to the county auditor the amount so certified in respect to such tract. Payment in any such case shall be made from the improvement fund of such city which fund it is hereby authorized to expend for the purposes stated. No general taxes shall be levied by any such city against real estate conveyed to the county by tax deed until the same shall have been sold or conveyed by the county.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.221]

420.222 Unpaid city taxes certified to county auditor.

The city treasurer shall, promptly after the certification to the treasurer by the county auditor of the fact of issuance to the county of a tax deed for any real estate, certify to such auditor a statement showing all unpaid general taxes, with interest, penalties, and costs to date, due said city and levied against the tracts or parcels of real estate so conveyed by tax deed to the county and also showing whether or not there are any unpaid special assessments against such respective tracts or parcels. After such certification (and, in respect to the tracts or parcels against which there shall so be shown to be any unpaid special assessments, after expiration of the optional right of purchase thereof by the city), the management and sale of any real estate acquired by the county under any such tax deed, as well as distribution of proceeds of sale and other incidents and proceedings consequential to the issuance of such deed, shall occur and be had in like manner and with like effect as if the general taxes, penalties, and costs so certified by such city treasurer had originally been collectible by the county treasurer for the account of the city as general taxes collectible with other general taxes for the respective corresponding years.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.222]

420.223 Purchase by city at tax sale.

In the event that any general tax or special assessment levied by any special charter city which collects its own taxes, or any installment of any such assessment, shall remain unpaid for two years or more after any delinquency in payment thereof, then such city may, at any regular sale for taxes thereafter, purchase any such real estate for the full amount of the general taxes, with interest, penalties and costs of advertising, for which the same shall be offered and for such further amount, if any as such city may elect, not to exceed the amount of the special assessments or installments thereof, with interest and penalties, for which the same may be offered. Payment to the extent of the amount of such general taxes, with interest, penalties, and costs of advertising, shall be made, without any necessity or prerequisite of appropriation therefor, by charging the

respective funds to which such general taxes, interest, penalties, and costs shall be payable, in the amounts so payable, and, to the extent of any further amount, shall be made from the improvement fund of said city, which funds it is hereby authorized to expend for the purposes stated.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.223]

420.224 Limitation on resale by city.

No property which may be sold at tax sale to any such city shall be offered at any sale for taxes or special assessments, collectible by such city, while it holds the certificate of purchase thereof or tax deed thereon except only as follows: In the event that any special assessment or installment thereof levied by any such city prior to April 22, 1941, shall be or become delinquent after purchase of such property at tax sale by the city, then the property against which the same was levied may be sold therefor only at the first regular tax sale of such city occurring within such a period of time after delinquency that sale for such assessment or installment might lawfully be made at such first regular tax sale. Nothing in sections 420.220 to 420.229 shall prevent the sale of property for any unpaid taxes collectible by the county.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.224]

420.225 City subrogated to county's rights payment procedure.

Any such city, holding a certificate of purchase at tax sale, may, at its option, pay any unpaid taxes due the county and purchase from the county any tax sale certificate held by the county on the same real estate, making payment in the event of such purchase of the amount which would then be required to redeem from sale to the county or any lesser amount which the county may be lawfully enabled to accept. All amounts so paid shall be entered in the tax sale records of such city and added to the amount required to redeem from sale. All amounts so paid shall be payable out of the general fund.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.225]

420.226 City clerk makes purchases.

The city clerk shall act on behalf of the city under general or specific resolutions of its city council in making the purchases at tax sale hereby authorized.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.226]

420.227 Notice of expiration of redemption period.

After nine months from the date of such purchase at tax sale by the city and as soon as permitted by law with respect to any tax sale certificate held by such city, the city clerk shall, on behalf of the city, cause notice to be served of the expiration of the right of redemption from such sale on persons of the same description and in like manner as in general provided by law with respect to tax sales by such city and, on expiration of ninety days from completed service of such notice, tax deed shall be issued in like manner and with like effect as provided by law with respect to such other sales.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.227]

420.228 City may compromise tax effect.

For the purpose of collecting and realizing on account of delinquent taxes and special assessments collectible by it as fully and expeditiously as deemed possible in the judgment of its city council any such city is hereby authorized to settle, compromise, and adjust any general tax, then having been delinquent for a period of two

years or more and any special assessment then having been delinquent in whole or as to any installment thereof for a period of two years or more, and, in connection with any such settlement, compromise or adjustment, to accept a conveyance of real property and extend the time for payment of any installment of any special assessment. If any special assessment shall be reduced in amount in connection with any such settlement, compromise, or adjustment, the full amount of the reduction shall thereby become an obligation of such city to the special assessment fund into which such assessment was payable. The lien or charge created by law for the payment of any special assessment certificates or bonds against any special assessment so reduced in amount or against the proceeds thereof shall remain in effect against the balance of such special assessment and the proceeds of such balance. All such settlements, compromises, and adjustments heretofore effected are hereby ratified and validated.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.228]

420.229 Delinquent city taxes exclusive collection procedure.

All general city taxes and special assessments which, under the provisions of sections 420.220 to 420.229 shall not be collectible by sale or shall be collectible by sale only in events or in a manner hereby prescribed shall respectively be deemed barred or barred as to collection thereof in any other event or any other manner than so prescribed.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.229]

420.230 Tax list.

All assessments and taxes levied by the council, except as otherwise provided by law, shall be placed by the auditor, clerk, or recorder, as provided by ordinance, upon the proper tax book, to be known as the "tax list", properly ruled and headed with distinct columns to correspond with the assessment books, with a column for polls and one for payments, and the appropriate officer shall complete the same by carrying out the consolidated tax and all other taxes levied, and at the end of the list shall make an abstract thereof and apportion the consolidated tax among the respective funds to which it belongs, according to the amount levied for each, and certify the same to the collector or treasurer at or before the regular time for the collection and payment of taxes.

[R60, § 1123, 1126; C73, § 495, 498; C97, § 1014; C24, 27, 31, 35, 39, § **6879**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.230]

420.231 Lien on real estate.

Taxes upon real estate shall be a lien thereon against all persons except the state. Taxes due from any person upon personal property shall be a lien upon any and all real estate owned by such person or to which the person may acquire title, which lien shall attach to real estate owned by such person on the date when such personal property taxes become delinquent and shall continue for a period of ten years only thereafter.

[C97, § 1015; C24, 27, 31, 35, 39, § **6880**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.231]

420.232 Lien between vendor and vendee.

As between vendor and vendee, such lien shall attach to real estate on the thirty-first day of December following the levy, unless otherwise provided in this chapter.

[C97, § 1015; C24, 27, 31, 35, 39, § **6881**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.232]

420.233 Stocks of goods.

Taxes upon stocks of goods and merchandise shall be a lien thereon, and shall continue a lien thereon when sold in bulk, and may be collected from the owner, purchaser, or vendee, but the property of the seller thereof shall be first exhausted for the payment.

[C97, § 1015; C24, 27, 31, 35, 39, § **6882**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.233]

420.234 When lien attaches.

All of such taxes shall remain a lien on the property aforesaid from and after the date of the levy in each year, except as provided in section 420.231, with respect to the lien of personal property taxes on real estate.

[C97, § 1015; C24, 27, 31, 35, 39, § **6883**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.234]

420.235 Tax receipt.

The collector or treasurer shall in all cases make out and deliver to the taxpayer a receipt, which receipt shall contain the description and the assessed value of each lot and parcel of real estate, and the assessed value of personal property, and in case the property has been sold for taxes and not redeemed, the date of such sale and to whom sold, also the amount of taxes, interest, and costs paid; and the collector or treasurer shall give separate receipts for each year; whereupon the collector or treasurer shall make proper entries of such payments on the books of the collector's or treasurer's office.

[C97, § 1016; C24, 27, 31, 35, 39, § **6884**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.235]

420.236 Payment refused receipt made conclusive.

The council may provide by ordinance:

1. That no person shall be permitted to pay taxes of any one year until the taxes for the previous years shall be first paid.
2. That the receipt contemplated in section 420.235 shall be conclusive evidence that all taxes and the costs of every kind against the property described in such receipt are paid to the date of such receipt.
3. That for any failure or neglect on the part of the collector, or on the part of anyone acting as collector, the collector or the collector's surety shall be liable to an action on the collector's official bond for damages sustained by any person or the city for such neglect.

[C97, § 1016; C24, 27, 31, 35, 39, § **6885**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.236]

420.237 Certificate of purchase.

The treasurer or collector of taxes, or person authorized to act as collector, shall make, sign, and deliver to the purchaser of any real property sold for the payment of any taxes or special assessments authorized by the provisions of this chapter, or by any law applicable to such cities, a certificate of purchase, which shall have the same force and effect as certificates issued by county treasurers for the sale of property for delinquent county taxes.

[C97, § 1017; C24, 27, 31, 35, 39, § **6886**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.237]

Footnotes

420.238 Redemption terms.

Real property sold under the provisions of this chapter, or by virtue of any power heretofore given, may be redeemed before the time of redemption expires, as hereinafter provided, by payment to the treasurer, collector, or person authorized to receive the same, to be held by the treasurer, collector or other authorized person subject to the order of the purchaser on surrender of the certificate, or in case the same is lost and destroyed, on the purchaser's making affidavit of such fact, and of the further fact that it was not assigned, of the amount for which the same was sold, and ten percent of such amount immediately added as a penalty, with eight percent per annum on the whole amount thus made from the day of sale, and the amount of all taxes, either general or special, with interest and costs, paid at any time by the purchaser or the purchaser's assignee subsequent to the sale, and a similar penalty of ten percent added as before on the amount of the payment made at any subsequent time, with eight percent interest per annum on the whole of such amount or amounts from the day or days of payment; provided that such penalty for the nonpayment of the taxes at any subsequent time or times shall not attach, unless such subsequent tax or taxes shall have remained unpaid for thirty days after they became delinquent.

[C97, § 1018; C24, 27, 31, 35, 39, § **6887**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.238]

420.239 Certificate of redemption.

The treasurer, collector, or person authorized to receive the same, upon application of any party to redeem real property sold as aforesaid, and being satisfied that such person has a right to redeem the same, and on payment of the proper amount, shall issue to such party a certificate of redemption, in substance and form as provided for the redemption of property sold for state and county taxes, which redemption shall thereupon be deemed complete without further proceedings.

[C97, § 1018; C24, 27, 31, 35, 39, § **6888**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.239]

95 Acts, ch 91, §1

Footnotes

Tax redemption, chapter 447

420.240 Redemption statutes applicable.

The provisions of sections 447.7 to 447.13 shall, so far as the same shall be applicable, and are not herein changed or modified, apply to sales of real estate for delinquent taxes herein contemplated; but where the words "auditor of the county" or "treasurer" are used in said sections the words "city clerk," "recorder," "auditor," or "person authorized to make out the tax list" and "city collector" or "city treasurer or officer authorized to receive same" shall be substituted.

[C97, § 1018; C24, 27, 31, 35, 39, § **6889**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.240]

420.241 Deed when executed.

Immediately after the expiration of ninety days from the date of service of the notice, as prescribed by sections 447.9 to 448.1, the treasurer, collector, or person authorized to act as collector of taxes, shall make out a deed for each lot or parcel of land sold and remaining unredeemed and deliver the same to the purchaser upon the return of the certificate of purchase.

[C97, § 1019; C24, 27, 31, 35, 39, § **6890**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.241]

420.242 Different parcels.

Any number of parcels of real estate bought by one person may be included in one deed, if required by the purchaser.

[C97, § 1019; C24, 27, 31, 35, 39, § **6891**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.242]

420.243 Formal execution.

Deeds executed by the city treasurer, collector, or person authorized to act as collector, may be in form substantially as provided by section 448.2, and shall be signed and acknowledged by the treasurer, collector, or other authorized person in the person's official capacity.

[C97, § 1019; C24, 27, 31, 35, 39, § **6892**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.243]

420.244 Force and effect.

All deeds and conveyances hereafter made and executed on account of any general or special tax sale shall be of the same force and effect as deeds made by the county treasurer as provided in sections 448.3 to 448.5 for delinquent county taxes.

[C97, § 1019; C24, 27, 31, 35, 39, § **6893**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.244]

420.245 Rights and remedies.

The purchaser as well as the owner of any real property sold on account of such general or special delinquent taxes or assessments shall be entitled to all the rights and remedies which are granted and prescribed by sections 446.35, 446.36, and 448.6 to 448.14, but wherever the words "county and county treasurer and auditor" are used, the words "city, city treasurer, city clerk, recorder, auditor, or collector or officer authorized to act as collector," shall be substituted.

[C97, § 1019; C24, 27, 31, 35, 39, § **6894**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.245]

420.246 Tax and deed statutes applicable.

Sections 446.16, 446.32, and 448.10 to 448.12 are applicable to cities acting under special charters, except that, where the word "*treasurer*" is used, there shall be substituted the words "*city collector or treasurer or deputy treasurer or deputy or officer authorized to collect city taxes*"; and where the word "*auditor*" is used, there shall be substituted the words "*city clerk or recorder*".

[C97, § 1020; S13, § 1020; C24, 27, 31, 35, 39, § **6895**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.246]

83 Acts, ch 101, § 85; 91 Acts, ch 191, §17

420.247 Failure to obtain deed cancellation of sale.

After July 4, 1942, section 446.37 shall apply to cities acting under special charter which collect their own taxes, the terms "*county auditor*" and "*county treasurer*" in said section to be taken, for the purposes of this section, to refer to the persons performing their respective functions in relation to tax sales by such cities.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.247]

420.248 Penalty or interest on unpaid taxes.

Cities which act under special charters and which levy and collect their own taxes shall not collect any further penalty or interest on general taxes remaining unpaid four years or more after March 31 of the year for which such general taxes are levied.

[S13, § 1056-a4; C24, 27, 31, 35, 39, § **6896**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.248]

420.249 through 420.285 Reserved.

420.286 Procedure.

On the presentation of a petition signed by one-fourth of the electors, as shown by the vote at the next preceding city election, of any city acting under a special charter or act of incorporation, to the governing body thereof, asking that the question of the amendment of such special charter or act of incorporation be submitted to the electors of such city, such governing body shall immediately propose sections amendatory of said charter or act of incorporation, and shall submit the same, as requested, at the first ensuing city election. At least ten days before such election the mayor of such city shall issue a proclamation setting forth the nature and character of such amendment, and shall cause such proclamation to be published in a newspaper published therein, or, if there be none, the mayor shall cause the same to be posted in five public places in such city. On the day specified, the proposition to adopt the amendment shall be submitted to the electors thereof for adoption or rejection, in the manner provided by the general election laws.

[R60, § 1141; C73, § 548; C97, § 1047; C24, 27, 31, 35, 39, § **6933**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.286]

Footnotes

Public measure submitted to voters, § 49.43 et seq.

420.287 Proclamation of result.

If a majority of the votes cast be in favor of adopting said amendment, the mayor shall issue a proclamation accordingly; and the amendment shall thereafter constitute a part of said charter.

[R60, § 1142; C73, § 549; C97, § 1048; C24, 27, 31, 35, 39, § **6934**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.287]

420.288 Submission at special election.

The legislative body of said city may submit any amendment to the vote of the people as aforesaid at any special election, provided one-half of the electors as aforesaid petition for that purpose, and the proceedings shall be the same as at the general election.

[R60, § 1143; C73, § 550; C97, § 1049; C24, 27, 31, 35, 39, § **6935**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 420.288]

420.289 through 420.304 Reserved.