

**420.220 City tax sale after public bidder sale.**

1. 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:

a. 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 [this section](#) and [sections 420.221 through 420.229](#) had never become law.

b. 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.

c. 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.

d. 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.

2. 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]

[2010 Acts, ch 1061, §55](#)

Referred to in [§331.512](#), [§420.224](#), [§420.229](#)