

**420.236 Payment refused — receipt made conclusive.**

The council may provide by ordinance:

1. That a person shall not be permitted to pay taxes of any one year until the taxes for the previous years are 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]

[2021 Acts, ch 76, §65](#)