

**99.28 Certification and payment of mulct tax.**

The clerk of said court shall make and certify a return of the imposition of the mulct tax forthwith to the county auditor, who shall enter the same as a tax upon the property, and against the persons upon which or whom the lien was imposed, as and when the other taxes are entered, and the same shall be and remain a lien on the land upon which such lien was imposed until fully paid. Any such lien imposed while the tax books are in the hands of the auditor shall be immediately entered in the tax books. The payment of the mulct tax shall not relieve the persons or property from any other penalties provided by law.

[SS15, §4944-h8; C24, 27, 31, 35, 39, §1614; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §99.28]

[2016 Acts, ch 1073, §24](#)

Referred to in [§331.512](#), [602.8102\(24\)](#)