

**681.12 Priority of taxes — nonnecessity to file claim.**

In all assignments of property for the benefit of creditors, assessments thereof, or taxes levied thereon, whether under the laws of the state or ordinances of municipal corporations, shall be entitled to priority, and paid in full by the assignee, and claims therefor need not be filed with the assignee.

[C97, §3078; C24, 27, 31, 35, 39, §12731; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §681.12]

Referred to in [§681.14](#)