

**420.228 City may compromise tax — effect.**

For the purpose of collecting and realizing on account of delinquent taxes and special assessments collectible by a city 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. In connection with any such settlement, compromise, or adjustment, the city is also authorized to accept a conveyance of real property and extend the time for payment of any installment of any special assessment. If any special assessment is reduced in amount in connection with any such settlement, compromise, or adjustment, the full amount of the reduction shall thereby become an obligation of the 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]

[2020 Acts, ch 1063, §218](#)

Referred to in [§331.512](#), [420.220](#), [420.224](#), [420.229](#)