

## CHAPTER 101.

## SALE OF LANDS FOR TAXES.

S. F. 49. AN ACT to Amend Chapter 145 of the Acts of the Sixteenth General Assembly in Relation to Taxing, and the Sale of Public Lands for Taxes.

*Be it enacted by the General Assembly of the State of Iowa :*

Chapter 145, SECTION 1. That the following be enacted as a substitute for  
16th G. A. chapter 145, of the acts of the sixteenth general assembly:  
Substitute for.

Section 1. Whenever any school or university land bought on credit, is sold for taxes, the purchaser at such tax sale, shall only acquire the interest of the original purchase in such lands, and no sale of any such lands for taxes, shall prejudice the rights of the State or the university therein, or preclude the recovery of the purchase money, or the interest due thereon, and in all cases, where real estate is mortgaged or otherwise encumbered to the school or university fund, the interest of the person who holds the fee alone, shall be sold for taxes, and in no case shall the lien or interest of the state be affected by any sale of such encumbered real estate, made for taxes.

Sec. 2. The foregoing provisions shall be extended to, and shall include all lands exempted from taxation by the provisions of this title, including lands of the United States and of this state, or of any county, township, city, incorporated town or school district, including agricultural college lands, swamp lands, burial grounds, fair grounds, public squares, public groves, or public ornamental grounds, and to any legal or equitable estate therein held, possessed or claimed for any public purpose, and no assessment or taxation of such lands, nor the payment of any such taxes, by any person, or the sale and conveyance for taxes of any such lands, shall in any manner affect the right or title of the public therein, or prejudice the public thereto, nor shall any such payment or sale, confer upon the purchaser, or person who pays such taxes, any right or interest in such land, adverse or prejudicial to the public right, title or ownership thereto;

*Provided,* That this section shall not in any manner affect or prejudice the rights of any person or party to any action now pending, which was commenced prior to the 4th day of July, 1876.

Proviso: Not to affect action pending.  
Approved, March 23, 1878.

Interest ac-  
quired by  
purchaser at  
tax sale of  
school lands,  
etc., etc.,

Same as to  
other public  
lands.

Right of pub-  
lic not preju-  
diced by tax  
sale, etc.