

CHAPTER 211

DRAINAGE

AN ACT to repeal section seventy-five hundred seventy-eight (7578) as it appears in the code of 1927, and to enact a substitute in lieu thereof authorizing the board of supervisors of a county in which a drainage ditch is established to purchase right of way for an outlet thereof in an adjoining state, and to contribute to the cost of construction of a drainage ditch in the adjoining state that is to be used as an outlet for the ditch in this state.

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

1 SECTION 1. That section seventy-five hundred seventy-eight (7578)
2 as it appears in the code of 1927 is hereby repealed and the following
3 enacted in lieu thereof: "When a district is, or has been established
4 in this state and no practicable outlet therefor can be obtained except
5 through lands in an adjoining state, the board of supervisors of the
6 county where said district is situated shall, as drainage commissioners,
7 have power to purchase a right of way and to construct a ditch for
8 such outlet in an adjoining state or to contribute to the construction
9 of such a ditch, in an adjoining state and to pay for the same out of
10 the funds of such district."

1 SEC. 2. The board of supervisors shall have authority to levy a tax
2 on the lands in said drainage district established in this state to pro-
3 vide funds from which to pay for the improvement referred to in
4 section one (1) hereof should such levy be necessary.

1 SEC. 3. All acts or parts of acts in conflict herewith are hereby
2 repealed.

House File No. 12. Approved March 19, A. D. 1929.

CHAPTER 212

DRAINAGE. TAX SALE CERTIFICATES

AN ACT to permit the board of supervisors, and the trustees of a drainage district, to purchase tax sale certificates for the protection and benefit of drainage and levee districts, and to provide funds for that purpose.

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

1 SECTION 1. That there is hereby enacted and inserted in the code
2 the following, to wit:
3 "7590-c1. **Purchase of tax certificate.** When land in a drainage
4 or levee district, or subdistrict, is subject to an unpaid assessment and
5 levy for drainage purposes and has been sold for taxes the board of
6 supervisors of that county, or if control of the district has passed to
7 trustees then such trustees, may purchase the certificate of sale issued
8 by the county treasurer by depositing with the county auditor the
9 amount of money to which the holder of the certificate would be
10 entitled if redemption was made at that time, and thereupon the
11 rights of the holder of the certificate and the ownership thereof shall

12 vest in the board of supervisors, or the trustees of that district, as
13 the case may be, in trust for said drainage district or subdistrict.

14 7590-c2. **Terms of redemption.** Redemption from said tax sale
15 shall be made on such terms as may be agreed upon between the
16 such board of supervisors or such trustees and the owner of the land
17 involved; but in any case in which the owner of said land will pay
18 as much as fifty per cent of the value of the land at the time of re-
19 demption he shall be permitted to redeem. If the parties cannot
20 agree upon such value, either of them may bring an action against
21 the other in the district court of the county where the land is situ-
22 ated, and the court shall determine the matter. The proceeding shall
23 be triable in equity.

24 7590-c3. **Payment—assignment of certificate.** When such money
25 is deposited with the county auditor he shall by mail notify the pur-
26 chaser at said tax sale, or the latter's assignee if of record, and shall
27 pay to the holder of such certificate the sum of money deposited with
28 him for that purpose on surrender of the certificate with proper
29 assignment thereon to the board of supervisors, or to the trustees
30 of said district, as the case may be, as trustee for said district.

31 7590-c4. **Funds.** Payment to the county auditor for such certifi-
32 cate shall be from the fund of said drainage or levee district, or sub-
33 district, on a warrant issued against that fund which shall have
34 precedence over all other outstanding warrants drawn against that
35 fund in the order of their payment. Should there not be a sufficient
36 amount in the fund of said district, or subdistrict, to pay said warrant
37 then the board of supervisors, or the trustees of the district, as the
38 case may be, are authorized to borrow a sum of money sufficient for
39 that purpose on a warrant for that amount on the fund of the dis-
40 trict, or subdistrict, which warrant shall bear interest from date at
41 six per cent (6%) per annum and shall have preference in payment
42 over all other unpaid warrants on said fund, and the county treas-
43 urer shall so enter the same on the list of warrants in his office and
44 call the same for payment as soon as there is sufficient money in
45 said fund.

46 7590-c5. **Lease or sale of land.** If said certificate goes to deed to
47 the board or to the trustees, all leases and sales of the land shall be
48 affected and record thereof made in the same manner in which leases
49 and sales are affected and record thereof made when the county
50 acquires title as a purchaser under execution sale.

51 7590-c6. **Duty of treasurer.** When any lands in a drainage or
52 levee district, or subdistrict, are subject to an unpaid assessment and
53 levy for drainage purposes and are sold for a less sum of money than
54 the amount of delinquent taxes thereon the county treasurer shall
55 immediately report that fact to the board of supervisors, or to the
56 trustees for the district, as the case may be."

1 SEC. 2. This act being deemed of immediate importance shall take
2 effect and be in force from and after its publication in two (2) news-
3 papers of this state as provided by law.

Senate File No. 31. Approved April 23, A. D. 1929.

I hereby certify that the foregoing act was published in the Jefferson Herald May
9, 1929, and the Webster City Freeman-Journal April 27, 1929.

ED. M. SMITH, *Secretary of State.*