

## CHAPTER 226

## COLLECTION OF TAXES IN CITIES UNDER SPECIAL CHARTER

## S. F. 227

AN ACT to assure and expedite the collection of taxes, both county and city, and special assessments against real estate located in cities acting under special charter which collect their own taxes as well as the liquidation of tax claims against such real estate and for such ends: To prohibit, in certain circumstances and after a time fixed, the sale of real estate at tax sale by such cities; to prescribe the manner of liquidation of tax claims of both county and city after issuance of tax deed to the county; to grant further authority to such cities to purchase real estate at tax sale; to grant authority to such cities to purchase tax claims of the county as well as to pay taxes to the county; and to grant authority to such cities to compromise certain delinquent taxes and special assessments collectible by them and to ratify such compromises made in the past.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Anything in sections six thousand nine hundred eleven  
 2 (6911), six thousand nine hundred twenty-two (6922) or seven thou-  
 3 sand two hundred fifty-five and two-tenths (7255.2), Code, 1939, or  
 4 other provisions of law to the contrary notwithstanding, no property  
 5 located in a city acting under special charter which collects its own  
 6 taxes, shall, after sale of such property to the county for taxes, be  
 7 offered or sold at any sale for taxes or special assessments collectible  
 8 by any such city except in the following events: (1) In the event of  
 9 redemption from sale to the county or transfer by the county of the  
 10 certificate of purchase then sale may be made by the city as freely as  
 11 if this act had never become law. (2) In the event that any special  
 12 assessment or installment thereof levied by any such city, prior to the  
 13 date this act shall take effect, shall be or become delinquent, then the  
 14 property against which the same was levied may be sold therefor only  
 15 at the first regular tax sale of such city occurring within such a period  
 16 of time after delinquency that sale for such assessment or installment  
 17 might lawfully be made at such first regular tax sale. (3) In the event  
 18 of sale or conveyance of the property by the county after issuance of  
 19 tax deed to it then sale may be made for general city taxes levied after  
 20 such sale or conveyance by the county. (4) In the event of levy of any  
 21 special assessment against the property after purchase thereof at tax  
 22 sale by the county, then sale may be made for any such special assess-  
 23 ment or installment thereof, then delinquent. The county auditor shall,  
 24 promptly after the purchase of any real estate by the county at tax  
 25 sale, certify to the city treasurer of any such city, a statement showing  
 26 the tracts or parcels so purchased and the dates of purchase thereof  
 27 respectively. In the event either of redemption from any such sale or  
 28 transfer of the certificate of purchase, the county auditor shall prompt-  
 29 ly certify to the city treasurer a statement showing such redemption or  
 30 transfer. The city treasurer shall make appropriate entries in his tax  
 31 books of the facts so certified by the county auditor as well as of the  
 32 matters certified by such treasurer to said auditor under the provisions  
 33 of section three (3) of this Act.

1 SEC. 2. In the event that there shall be issued to a county a tax deed  
 2 for any real estate located in a special charter city which collects its  
 3 own taxes, the county auditor of any such county shall promptly certify

4 to the city clerk of such city a statement showing each tract or parcel  
5 of real estate conveyed by any such deed, the date of conveyance there-  
6 of and the total amount which, immediately prior to the issuance of  
7 such deed, would have been required to be paid to make redemption  
8 from the sale to the county of each such tract or parcel as well as to  
9 pay all subsequent taxes due the county thereon. If any special assess-  
10 ment levied against any such parcel by any such city shall then remain  
11 uncollected in whole or part such city shall, at any time during three  
12 (3) months next ensuing such certification, have the exclusive option  
13 to purchase from the county all its right, title, and interest in and to  
14 any such tract by paying to the county auditor the amount so certified  
15 in respect to such tract. Payment in any such case shall be made from  
16 the Improvement Fund of such city which fund it is hereby authorized  
17 to expend for the purposes stated. No general taxes shall be levied by  
18 any such city against real estate conveyed to the county by tax deed  
19 until the same shall have been sold or conveyed by the county.

1 SEC. 3. The City Treasurer shall, promptly after the certification to  
2 him by the county auditor of the fact of issuance to the county of a tax  
3 deed for any real estate, certify to such auditor a statement showing  
4 all unpaid general taxes, with interest, penalties and costs to date, due  
5 said city and levied against the tracts or parcels of real estate so con-  
6 veyed by tax deed to the county and also showing whether or not there  
7 are any unpaid special assessments against such respective tracts or  
8 parcels. After such certification (and, in respect to the tracts or  
9 parcels against which there shall so be shown to be any unpaid special  
10 assessments, after expiration of the optional right of purchase thereof  
11 by the City), the management and sale of any real estate acquired by  
12 the county under any such tax deed, as well as distribution of proceeds  
13 of sale and other incidents and proceedings consequential to the is-  
14 suance of such deed, shall occur and be had in like manner and with  
15 like effect as if the general taxes, penalties and costs so certified by  
16 such city treasurer had originally been collectible by the county  
17 treasurer for the account of the City as general taxes collectible with  
18 other general taxes for the respective corresponding years.

1 SEC. 4. In the event that any general tax or special assessment  
2 levied by any special charter city which collects its own taxes, or any  
3 installment of any such assessment, shall remain unpaid for two (2)  
4 years or more after any delinquency in payment thereof, then such  
5 city may, at any regular sale for taxes thereafter, purchase any such  
6 real estate for the full amount of the general taxes, with interest,  
7 penalties and costs of advertising, for which the same shall be offered  
8 and for such further amount, if any, as such city may elect, not to  
9 exceed the amount of the special assessments or installments thereof,  
10 with interest and penalties, for which the same may be offered. Pay-  
11 ment to the extent of the amount of such general taxes, with interest,  
12 penalties, and costs of advertising, shall be made, without any necessity  
13 or pre-requisite of appropriation therefor, by charging the respective  
14 funds to which such general taxes, interest, penalties and costs shall  
15 be payable, in the amounts so payable, and, to the extent of any further  
16 amount, shall be made from the Improvement Fund of said city, which  
17 funds it is hereby authorized to expend for the purposes stated.

1 SEC. 5. No property which may be sold at tax sale to any such city  
2 shall be offered at any sale for taxes or special assessments, collectible  
3 by such city, while it holds the certificate of purchase thereof or tax  
4 deed thereon except only as follows: In the event that any special  
5 assessment or installment thereof levied by any such city prior to the  
6 date this Act shall take effect, shall be or become delinquent after  
7 purchase of such property at tax sale by the City, then the property  
8 against which the same was levied may be sold therefor only at the  
9 first regular tax sale of such city occurring within such a period of  
10 time after delinquency that sale for such assessment or installment  
11 might lawfully be made at such first regular tax sale. Nothing in this  
12 Act contained shall prevent the sale of property for any unpaid taxes  
13 collectible by the county.

1 SEC. 6. Any such city, holding a certificate of purchase at tax sale,  
2 may, at its option, pay any unpaid taxes due the county and purchase  
3 from the county any tax sale certificate held by the county on the same  
4 real estate, making payment in the event of such purchase of the  
5 amount which would then be required to redeem from sale to the  
6 county or any lesser amount which the county may be lawfully enabled  
7 to accept. All amounts so paid shall be entered in the tax sale records  
8 of such city and added to the amount required to redeem from sale.  
9 All amounts so paid shall be payable out of the General Fund.

1 SEC. 7. The City Clerk shall act on behalf of the city under general  
2 or specific resolutions of its City Council in making the purchases at  
3 tax sale hereby authorized.

1 SEC. 8. After nine (9) months from the date of such purchase at  
2 tax sale by the city and as soon as permitted by law with respect to  
3 any tax sale certificate held by such city, the City Clerk shall, on be-  
4 half of the city, cause notice to be served of the expiration of the right  
5 of redemption from such sale on persons of the same description and  
6 in like manner as in general provided by law with respect to tax sales  
7 by such city and, on expiration of ninety (90) days from completed  
8 service of such notice, tax deed shall be issued in like manner and with  
9 like effect as provided by law with respect to such other sales.

1 SEC. 9. For the purpose of collecting and realizing on account of  
2 delinquent taxes and special assessments collectible by it as fully and  
3 expeditiously as deemed possible in the judgment of its City Council  
4 any such city is hereby authorized to settle, compromise and adjust  
5 any general tax, then having been delinquent for a period of two (2)  
6 years or more and any special assessment then having been delinquent  
7 in whole or as to any installment thereof for a period of two (2) years  
8 or more, and, in connection with any such settlement, compromise or  
9 adjustment, to accept a conveyance of real property and extend the  
10 time for payment of any installment of any special assessment. If any  
11 special assessment shall be reduced in amount in connection with any  
12 such settlement, compromise or adjustment, the full amount of the  
13 reduction shall thereby become an obligation of such city to the special  
14 assessment fund into which such assessment was payable. The lien  
15 or charge created by law for the payment of any special assessment

16 certificates or bonds against any special assessment so reduced in  
 17 amount or against the proceeds thereof shall remain in effect against  
 18 the balance of such special assessment and the proceeds of such balance.  
 19 All such settlements, compromises and adjustments heretofore effected  
 20 are hereby ratified and validated.

1 SEC. 10. All general city taxes and special assessments which, under  
 2 the provisions of this Act, shall not be collectible by sale or shall be  
 3 collectible by sale only in events or in a manner hereby prescribed shall  
 4 respectively be deemed barred or barred as to collection thereof in any  
 5 other event or any other manner than so prescribed.

1 SEC. 11. This Act, being deemed of immediate importance, shall be  
 2 in force and effect from and after its passage and publication in The  
 3 Daily Times and the Davenport Democrat and Leader, newspapers  
 4 printed and published in the City of Davenport, Iowa, such publication  
 5 to be without expense to the State.

Approved April 5, 1941.

I hereby certify that the foregoing act was published in the The Daily Times, Davenport, Iowa, April 19, 1941, and the Davenport Democrat and Leader, Davenport, Iowa, April 21, 1941.

EARL G. MILLER, *Secretary of State.*

## CHAPTER 227

### DEPARTMENT OF PUBLICITY, DEVELOPMENT AND GENERAL WELFARE IN SPECIAL CHARTER CITIES

#### S. F. 91

AN ACT to amend chapter three hundred twenty-nine (329), Code, 1939, by adding a new section thereto, making chapter two hundred eighty-eight (288), relating to the department of publicity, development, and general welfare of cities and towns, applicable to cities acting under special charter.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter three hundred twenty-nine (329), Code, 1939,  
 2 is hereby amended by adding the following:  
 3 "The provisions of chapter two hundred eighty-eight (288), Code,  
 4 1939, shall apply to cities under special charters."

1 SEC. 2. This Act being deemed of immediate importance shall be  
 2 in full force and effect from and after its passage and publication in  
 3 the Wilton Advocate, a newspaper published at Wilton, Iowa, and West  
 4 Liberty Index, a newspaper published at West Liberty, Iowa.

Approved February 13, 1941.

I hereby certify that the foregoing act was published in the Wilton Advocate, Wilton, Iowa, February 20, 1941, and the West Liberty Index, West Liberty, Iowa, February 20, 1941.

EARL G. MILLER, *Secretary of State.*