

**99.31 Mulct tax assessed.**

When such nuisance has been found to exist under any proceeding in the district court or as in [this chapter](#) provided, and the owner or agent of such building or ground whereon the nuisance has been found to exist was not a party to such proceeding, nor appeared therein, the mulct tax of three hundred dollars shall, nevertheless, be imposed against the persons served or appearing and against the property as set forth in [this chapter](#).

[SS15, §4944-h9; C24, 27, 31, 35, 39, §1617; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §99.31]

[2016 Acts, ch 1073, §27](#)