

**384.69 Property sold at tax sale.**

Property against which a special assessment has been levied for public improvements may be sold for any sum of principal or interest due and delinquent, at any regular or adjourned tax sale in the same manner with the same forfeitures, interest, right of redemption, certificates, and deeds, as for the nonpayment of ordinary taxes. The purchaser at a tax sale, other than the county, takes the property charged with the lien of the remaining unpaid installments and interest. When bonds have been issued in anticipation of special assessments and interest for which property is to be sold, the city may be a purchaser and is entitled to all rights of purchasers at tax sales. The proceeds subsequently realized from sales of property so purchased by the city must be credited to the funds of the city from which deficiencies on the improvement were paid, or if there were no deficiencies, to the general fund.

[C97, §829, 976, 983; SS15, §840-r; C24, 27, 31, 35, 39, §6037 – 6040, 6909 – 6911, 6924; C46, §391.64 – 391.67, 420.261 – 420.263, 420.277; C50, §391.64 – 391.67, 391A.31, 420.261 – 420.263, 420.277; C54, 58, 62, 66, 71, 73, §391.64 – 391.67, 391A.34, 420.261 – 420.263, 420.277; C75, 77, 79, 81, §384.69]

[92 Acts, ch 1016, §11](#)

Referred to in [§357E.11A](#)