SENATE FILE NO. 2.] [BY TRAVERSE.

# A BILL

FOR AN ACT TO AMEND PORTIONS OF CHAPTER 2, TITLE VI, OF THE CODE OF 1873, RELATIVE TO THE COLLECTION OF TAXES.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 857 of the Code is hereby repealed, and the following enacted in lieu thereof:

Sec. 857. No demand of taxes shall be necessary, but it is the duty of every person subject to taxation to attend at the office of the treasurer, unless otherwise provided, at some time between the second Monday of November and the first day of February, and pay his taxes; and if any one neglect to pay them before the first day of February following the levy of the tax, the treasurer is imperatively required to make the same by distress and sale of any of the personal property belonging to the person so failing to pay his taxes, and the tax-list alone shall be sufficient warrant for such distress. And any one indebted to such person may be garnished on such tax-list, the same as if it were an execution, and the party making such distress shall have power to administer an oath to said garnishee and to take his answers in writing; or may, by giving him five days written notice, require said garnishee to appear before some justice of the peace, or other competent court in his county, and answer as provided by law.

SEC. 2. That section 866 of the Code is hereby repealed, and the following enacted as a substitute therefor:

Sec. 866. All delinquent taxes shall draw ten per cent interest per annum from the time they become delinquent until paid, which interest shall be added to and collected with said tax, said interest to be compounded annually. But taxes levied by order of any court to pay judgments on city or county bonded indebtedness shall draw such interest only as such judgments draw.

SEC. 3. That section 890 of the Code is hereby repealed, and the following enacted in lieu thereof:

Sec. 890. Real property sold to pay delinquent taxes may be redeemed at any time be-

4 fore the right of redemption is cut off, by the payment to the county auditor of the proper
5 county, to be held by him subject to the order of the purchaser, of the amount for which the
6 same was sold, and ten per cent of such amount immediately added as a penalty, with ten
7 per cent interest per annum on the whole amount thus made from the day of sale, and also
8 the amount of all taxes and interest paid by him for any subsequent year, with ten per cent
9 interest per annum theron from the day of payment.

SEC. 4. All acts and parts of acts inconsistent herewith are hereby repealed.