

A BILL

FOR AN ACT TO AMEND SECTIONS 894 AND 895 OF THE CODE, IN RELATION TO
GIVING NOTICE BEFORE TAX DEEDS SHALL BE MADE.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 894 of
2 the Code be and the same is hereby amended so as to read as follows :

3 Sec. 894. After the expiration of two years and nine months after the commencement
4 of the sale of land for taxes, the lawful holder of the certificate of purchase may cause to be
5 served upon the person in possession of such land or town lot, and also upon the person in
6 whose name the same is taxed, if such person reside in the county where the land is situa-
7 ted, in the manner provided by law for the service of original notices, a notice signed by
8 him, his agent or attorney, stating the date of sale, the description of the land or town lot
9 sold, the name of the purchaser, and that the right of redemption will expire and a deed for
10 said land be made unless redemption from such sale be made within ninety days from the
11 completed service thereof. Any non-resident of the county may file with the treasurer of the
12 county a written appointment of some resident of the county where his lands or lots are sit-
13 uated, as agent upon whom service shall be made, and in such case personal service of such
14 notice shall be made on such agent. Service shall be deemed completed when an affidavit of
15 the service of said notice, and of the particular words thereof, duly signed and verified by the
16 holder of the certificate of purchase, his agent or attorney, shall have been filed with the
17 treasurer authorized to execute the tax deed. Such affidavit shall be filed by said treasurer
18 and entered upon the records of his office, and said record or affidavit shall be presumptive
19 evidence of a completed service of notice herein required. Immediately after the expira-
20 tion of two years and nine months from the commencement of the sale of lands for delin-
21 quent taxes under the provisions of this chapter, the county auditor also shall publish a list
22 of lands remaining unredeemed from such sale, with a notice stating the date of sale of each
23 tract of land and town lot sold at such sale, and unredeemed, the description of the same,
24 the name of the purchaser, and that the right of redemption will expire and deed for said
25 land be made unless redemption from such sale be made within ninety days from the com-

pleted publication thereof. Said notice shall be published once a week for three successive weeks in one of the official newspapers printed in said county, and if no newspaper is printed in said county then in the nearest newspaper printed in the state. An affidavit of such publication made by the publisher shall be filed by the auditor and, with the notice, entered of record in his office; and said record or notice and affidavit shall be presumptive evidence of the completed publication of said notice. And until ninety days after both the service and publication of said notices, as herein required, the right of redemption from such sale shall not expire. Any person swearing falsely to any fact or statement contained in either of said affidavits shall be deemed guilty of perjury, and punished accordingly. The cost of serving and publishing said notices shall be added to the redemption money.

SEC. 2. That section 895 of the Code be amended as follows, viz: After the word "service," in the second line of said section, insert the words "and of publication."

SEC. 3. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the *State Register* and *State Leader*, newspapers published at Des Moines, Iowa.

SENATOR LARRABEE, from the Committee on Ways and Means, submitted the following report:
MR. PRESIDENT:

Your Committee on Ways and Means, to whom was referred senate file No. 180, a bill for an act to amend sections 894 and 895 of the Code, and senate file No. 31 and senate file No. 136 on same subject, beg leave to report that they have had the same under consideration, and have instructed me to report the same back to the senate with the recommendation that the accompanying substitute be adopted, and when so adopted, that it do pass.

LARRABEE, *Chairman.*

Ordered passed on file.

SUBSTITUTE FOR SENATE FILES 180, 136 AND 31.]

A BILL

FOR AN ACT TO REPEAL SECTIONS 894 AND 895, OF THE CODE, AND TO ENACT
SUBSTITUTES THEREFOR, IN RELATION TO GIVING NOTICE BEFORE TAX
DEEDS SHALL BE MADE, AND IN RELATION TO MAKING SUCH DEEDS.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 894,
2 of the Code, be and the same is hereby repealed, and the following enacted in lieu thereof:
3 Sec. 894. After the expiration of two years and nine months after the sale of the land for
4 taxes, the lawful holder of the certificate of purchase may himself serve, or cause to be
5 served by his agent or attorney, or by any officer duly authorized by law to serve original
6 notices, upon the person in possession of such land or town lots, and also upon the last
7 grantee, as shown by the records in the office of the auditor of the county wherein said land
8 or town lot is situated, if such person reside in the county where the land is situated, in the
9 manner provided by law for the service of original notices, a notice signed by him, his agent
10 or attorney, stating the date of the sale, the description of the land or town lot sold, the name
11 of the purchaser, and that the right of redemption will expire, and a deed for said land be
12 made, within ninety days from the completed service thereof. Any non-resident of the county
13 may file with the treasurer of the county a written appointment of some resident of the
14 county where his land or lots are situated, as agent upon whom service shall be made, and in

15 such case personal service of said notice shall be made upon such agent. Service shall be
 16 deemed completed when an affidavit of the service of said notice, and of the particular mode
 17 thereof, duly signed and verified by the holder of the certificate of purchase, his agent or
 18 attorney, shall have been filed with the treasurer authorized to execute the tax deed; such
 19 affidavit shall be filed by said treasurer, and with indorsement of his filing thereon, entered
 20 upon the records of his office; and within ten days after the date of such filing, such treas-
 21 urer shall deliver the affidavit to the county auditor, who shall file and enter same, with in-
 22 dorsements thereon, of record in his office; said affidavit shall be and remain on file in the
 23 auditor's office, and the same, or either of the records thereof, shall be presumptive evidence
 24 of the completed service of notice herein required, and until ninety days after the service of
 25 said notice, the right of redemption from such sale shall not expire. Immediately after the
 26 expiration of two years and nine months from the time set by law for the commencement of
 27 the sale of lands for delinquent taxes under the provisions of this chapter, the county auditor
 28 shall publish a list of lands remaining unredeemed from such sale, with a notice stating the
 29 date of sale of each tract of land and town lot sold at such sale and unredeemed, the descrip-
 30 tion of the same, the name of the purchaser, and that the right of redemption will expire,
 31 and deed for said land be made, unless redemption from such sale be made within ninety days
 32 from the completed publication thereof; but a deed shall in no case be made sooner than three
 33 years from the date said land or town lot was actually sold for taxes. Said notice shall be
 34 published once a week for three consecutive weeks in one of the official newspapers printed
 35 in said county; and if no newspaper is printed in said county, then in the nearest newspaper
 36 printed in the state, the cost of said publication to be paid out of the county treasury. An
 37 affidavit of such publication, made by the publisher, shall be filed by the auditor, and, with
 38 the notice, entered of record in his office; and said record, or notice and affidavit, shall be
 39 presumptive evidence of the completed publication of said notice; and until ninety days after
 40 both the service and publication of said notice, as herein required, the right of redemption
 41 from such sale shall not expire. Any person swearing falsely to any fact or statement con-
 42 tained in either of said affidavits, shall be deemed guilty of perjury, and punished accordingly.
 43 The cost of serving said personal notice shall not exceed the amount provided by law for the
 44 service of original notices, and for publication of said notices shall not exceed twenty cents
 45 a description, which items of expense shall be added to the redemption money.

SEC. 2. That section 895 of the Code be and the same is hereby repealed, and the follow-
 2 ing enacted in lieu thereof:

3 Sec. 895. *Provided*, three years have expired since the sale of any land or town lot for
 4 taxes, and the notices hereinbefore provided for have been served, and ninety days have ex-

5 pired since the completed service of the same, the treasurer then in office shall make out a
6 deed for each lot or parcel of land sold and remaining unredeemed, and deliver the same to
7 the purchaser upon the return of the certificate of purchase. The treasurer shall demand
8 twenty-five cents for each deed made by him on such sales; but any number of parcels of
9 land bought by one person may be included in one deed, if desired by the purchaser.

SEC. 3. This act, being deemed of immediate importance, shall take effect and be in force
2 from and after its publication in the *Iowa State Register* and *Iowa State Leader*, newspapers
3 published at Des Moines, Iowa.