

A BILL

FOR AN ACT TO REPEAL SECTION 897 OF THE CODE AND ENACT A SUBSTITUTE IN LIEU THEREOF.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section 897 of the Code be and the same is hereby repealed and the following enacted in lieu thereof :

“Sec. 897. The deed shall be signed by the treasurer in his official capacity, and acknowledged by him before some officer authorized to take acknowledgments of deeds ; and when substantially thus executed and recorded in the proper record of titles to real estate shall vest in the purchaser all the right, title, interest and estate of the former owner, in and to the land conveyed, and also all the right, title, interest and claim of the State and county thereto, and any tax deed heretofore or hereafter issued pursuant to any sale of any lands for the taxes delinquent thereon shall be presumptive evidence in all the courts of this State, in all controversies and suits in relation to the rights of the purchaser, his heirs and assigns to the land thereby conveyed, of the following facts :

First. That the real property conveyed was subject to taxation for the year or years stated in the deed.

Second. That the taxes were not paid at any time before the sale.

Third. That the real property conveyed had not been redeemed from the sale at the date of the deed.

Fourth. That the property has been listed and assessed in the manner required by law.

Fifth. That the taxes were levied according to law.

Sixth. That the property was duly advertised for sale in the manner required by law.

Seventh. That the property was sold for taxes as stated in the deed.

Eighth. That the manner in which the listing, assessment, levy, notice, and sale were completed was in all respects as the law directed.

Ninth. That the grantee named in the deed was the purchaser.

Tenth. That the notice had been given of the sale and when the right of redemption would expire and that proof thereof had been filed with the treasurer as required by law.

30 *Eleventh.* That all the requisites of the law were complied with by all the officers
31 who had or whose duty it was to have had any part or action in any transaction relat-
32 ing to or effecting the title conveyed, or purporting to be conveyed by the deed, from
33 the listing and valuation of the property up to the execution of the deed, both inclusive,
34 and that all things whatsoever required by law to make a good and valid sale and to
35 vest the title in the purchaser were done. And in all controversies and suits involving
36 the title to real property claimed and held under and by virtue of any tax deed, the
37 person claiming title adverse to the title conveyed by such tax deed, may show, in order
38 to defeat the said tax title, that the law in either of the aforesaid particulars was not
39 complied with. "And no person in any suit in any of the courts of this State shall be pre-
40 cluded by any tax deed from showing, if it be true, that any of the aforesaid matters or
41 things of which the tax deed is made presumptive evidence, had not in fact been done
42 or performed. And in any suit in any of the courts of this State involving the validity
43 of any tax title or tax deed. The five year limitation provided by section 802 of this
44 Code, shall not apply in cases where there was an entire absence of any of the forego-
45 ing things, the existence of which the tax deed is made presumptive evidence." "But
46 no person shall be permitted to question the title acquired by a treasurer's deed, unless
47 it shall appear on the trial that he has such an interest in or claim to the land as enti-
48 tles him to ask to have the tax deed set aside. And in any case when a person had
49 paid his taxes and through mistake in the entry made in the treasurer's books or in the
50 receipt, the land on which the taxes were paid was afterwards sold, the trustee's deed
51 shall not convey the title; Fraud committed by the officer selling land for taxes or in
52 the purchases, shall render such sale absolutely void, and no deed executed pursuant
53 thereto, shall convey any title to any land, and no title shall be acquired by any one
54 under such void sale of any land. And in all actions brought to set aside or declare
55 void a tax deed, (except when the sale is held void for fraud) if the court shall set aside
56 the deed, an accounting shall be had of the amount legally due from the party claiming
57 under it, by reason of the taxes paid by him or his grantors on the land described in
58 such deed, and shall render a judgment therefor in favor of the party claiming under
59 the tax deed, and make the same a lien on the land, and a special execution shall issue
60 for the sale of the land, unless the judgment be paid within such time as the court shall
61 fix."

SEC. 2. This act shall take effect and be in force from and after its publication in the
2 Iowa State Register and Des Moines Leader, as required by law.