

CHAPTER 277

DELINQUENT PERSONAL PROPERTY
TAXES, DEFENSES

277.03 Distress and sale.
277.10 Clerk's fees; execution.

277.03 DISTRESS AND SALE.

Upon the tenth secular day next after the filing of such list the clerk of the district court shall issue his warrants to the sheriff of the county as to all the taxes and penalties embraced in the list, except those as to which a petition has been filed, pursuant to section 277.011, directing him to proceed to collect the same. If such taxes are not paid upon demand, the sheriff shall distrain sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of eight percent and all accruing costs, together with a fee as set by the county board to cover administrative costs from each delinquent, as compensation to the clerk of the district court. Immediately after making distress, the sheriff shall give at least ten days' posted notice in the town or district where the property is taken, stating that the property, or so much thereof as will be sufficient to pay the taxes for which it is distrained, with penalty and costs of distress and sale, will be sold at public vendue at a place and time therein designated, which time shall not be less than ten days after such taking. If such taxes and penalties and accrued costs are not paid before the day designated, the sheriff or his deputy shall proceed to sell the property pursuant to the notice.

History: *1Sp1985 c 14 art 20 s 4*

277.10 CLERK'S FEES; EXECUTION.

The clerk of the district court shall receive fees as set by the county board to cover administrative costs for issuing such citation and perfecting the judgment in cases not contested, and in contested cases such fees as are allowed by law in civil actions. All such fees and costs shall be entered, taxed, and made part of the judgment. Execution shall be issued upon the judgment at the request of the county attorney, and shall state that the judgment was obtained for delinquent personal property taxes, and no property shall be exempt from seizure thereon, and such execution may be renewed and reissued in the same manner as provided by law in case of executions upon judgments in civil actions.

History: *1Sp1985 c 14 art 20 s 5*