**465.14 TAX LEVY; EXECUTION.**

When a judgment against a city is unpaid at the time of the annual tax levy, unless the proper officers thereof have otherwise provided sufficient funds to pay the same before the time for collection of such tax levy, they shall levy a tax to pay such judgment and certify the same and the purpose thereof to the county auditor. If the judgment be not paid within 20 days after the time fixed by law for the county treasurer to pay over to the treasurer of the municipality the moneys on hand belonging to it on account of such annual tax levy, execution may issue on such judgment, but only the property of such municipality shall be liable thereon. If there be no officers of the municipality to levy such tax, the judgment creditor may apply to the county auditor, who, upon being satisfied that the judgment has not been paid or stayed, shall levy and extend the tax.

**History:** *(1836) RL s 770; 1973 c 123 art 5 s 7; 1986 c 444*