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Tax Delinquent Farm Land in Iowa

By RONALD C. BENTLEY and JOHN P. HIMMEL
SIGNIFICANT POINTS

Iowa farm land area involved in tax delinquencies has increased from 4 million acres in 1929 to 12 million acres in 1933.

Farm real estate taxes delinquent during the collection year have increased from $3,553,544 in 1929 to a peak of $11,674,457 in 1932. The delinquent taxes for 1933 showed a total of $10,374,201, a slight reduction from the peak year.

Outstanding delinquency carried over into the new tax list books has increased from $72,278 in 1929 to $5,406,265 in 1933—a 69-fold increase.

The delinquent tax problem is most acute in the north central and the Missouri valley cash grain areas and the southern pasture area. The two livestock feeding areas are intermediate with the dairy section showing the lowest of all.

There is a striking inverse relationship between the postponement in tax sales and the increase in outstanding delinquency as of Dec. 31.

Taxes have taken an increasing percentage of the gross farm income beginning in 1928 with 16 to 20 percent and reaching a peak of 38 to 40 percent in 1932.

Assessed valuation expressed as a percentage of farm real estate value has increased from 45.52 percent in 1928 to 66.75 percent in 1932. Low value land is assessed relatively higher than high value land.

GLOSSARY

Levy Year—Taxes are levied sometime between Aug. 15, the date all local budgets must be certified to the county auditor, and Dec. 31, the date tax lists must be delivered to the county treasurer. These taxes are to be collected the following year.

Collection Year—Taxes may be paid any time after the first Monday in January following the levy year, and until the first Monday of December, which is the Tax Sale Date.

Installment Delinquency—Taxes become delinquent and carry penalty in two approximately equal installments as of April 1 and Oct. 1.

Outstanding Delinquent Taxes—Taxes that are not paid voluntarily, or by means of tax sale during the collection year are carried over into the next year’s tax list books. This carry-over includes all unpaid taxes from former years.

Tax Sale—Tax sale, according to law, is held on the first Monday in December of the collection year, following due notice and publication for a period of 3 weeks. For more detailed information see Paragraphs 7244-6 Iowa Code, 1927.
TAX DELINQUENT FARM LAND IN IOWA

BY RONALD C. BENTLEY and JOHN P. HIMMEL

The purpose of this bulletin is two-fold: (1) To make available statistical data which summarize the problem of unpaid taxes on Iowa farm real estate for the years 1929 to 1933 inclusive; and (2) to set forth and comment briefly upon some of the apparent economic relations that bear upon the amount, character and geographical variations in tax delinquency.

Twenty-seven percent of the farm real estate taxes payable in 1933 became delinquent. These delinquent taxes totaled more than $10,000,000. Even more serious than the current delinquency problem, however, was the accumulation of unpaid taxes of former years. These unpaid taxes are mute evidence of the recent critical economic position of Iowa agriculture.

The collapse of farm income was the chief and immediate cause responsible for the extraordinary increase in tax delinquencies. A number of additional factors, however, were contributory. (1) The traditional reliances of state and local taxing districts for a large proportion of their revenue upon the property tax. The relatively large tax burden, accordingly, carried by real estate intensified the strain occasioned by the price and income dislocation brought about by the depression. (2) The increased demand for public services, and the resultant need for more revenue to support governmental agencies furnishing such services, gave rise to a tax load on farm real estate virtually twice as heavy as that levied during the pre-war years. (3) The overcapitalization of farm real estate engendered by the short post-war inflation and the subsequent downward recapitalization and resulting liquidation, led, especially after 1930, to a situation in which many farmers who had apparent title to farm property were uncertain when
their mortgage would be foreclosed. This uncertainty as to ownership status was directly responsible for much of the indifference toward keeping up tax payments. (4) Another contributory factor, one that explains some of the differential variations in tax delinquency within the state, is the unequal tax load borne by the several types of farming areas relative to the level of productivity existing in each area. (5) Within a given taxing district unequal assessments also have added to the criticalness of the tax delinquency problem.

**FARM LAND AREA DELINQUENT IN TAXES**

Iowa has over 212,000 farms comprising an area slightly in excess of 34 million acres. During the year 1932, the peak year of current tax delinquencies, there were more than 102,000 pieces of property on which owners failed to meet their tax payments on time. These delinquent properties represented over 12 million acres, or approximately 35 percent of the farm land in the state. This unprecedented delinquency declined somewhat in 1933 as to number of properties; however, the percentage of total land area on which taxes were unpaid changed little, as is shown in Table 1. For 1929-1933, farm land involved in tax delinquency increased three-fold, from 4 million to 12 million acres.

A surprisingly high concentration of delinquency occurred in some townships and relatively little in others. One township, in 1933, showed as high as 81 percent of its land area delinquent, while others reported as low as 1 percent. Figure 1 helps one to visualize the extent and distribution of delinquency and its increase for the 5-year period. A complete picture of unpaid farm real estate taxes by counties is shown in table 1 of the Appendix.

**OUTSTANDING DELINQUENT TAXES**

While the 250 percent increase in current delinquency from 1929 to 1932 showed the pressure of economic depression, the more significant and alarming fact was the accumulation and carrying forward of unpaid taxes of not only the current year but also of previous years. Total taxes unpaid at the close of the collection year (Table 2) increased from .2 percent in

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3 See glossary on page 282 for definition.
### TABLE 1. NUMBER OF PROPERTIES AND ACRES OF FARM REAL ESTATE THAT BECAME DELINQUENT IN IOWA, 1929-1933.

<table>
<thead>
<tr>
<th>Year of collection</th>
<th>Number of farm properties on which taxes became delinquent</th>
<th>Percentage of all farm properties on which taxes were delinquent</th>
<th>Number of acres of land on which taxes became delinquent</th>
<th>Percentage of all land on which taxes were delinquent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1929</td>
<td>26,761</td>
<td>17.47</td>
<td>4,117,798</td>
<td>12</td>
</tr>
<tr>
<td>1930</td>
<td>40,750</td>
<td>19.54</td>
<td>4,597,181</td>
<td>13</td>
</tr>
<tr>
<td>1931</td>
<td>53,503</td>
<td>29.68</td>
<td>7,458,221</td>
<td>27</td>
</tr>
<tr>
<td>1932</td>
<td>102,643</td>
<td>48.36</td>
<td>12,173,708</td>
<td>36</td>
</tr>
<tr>
<td>1933</td>
<td>89,410</td>
<td>42.13</td>
<td>12,075,831</td>
<td>35</td>
</tr>
</tbody>
</table>

1. Taxes are levied one year and collected the following. For example, taxes that became delinquent in the 1929 collection year were levied in 1928.
2. Number of properties were taken direct from the tax list books and if one farm happened to be in two townships it would be listed as two properties. Also if one man owned two or more farms in one township they might be listed as one property. How nearly these two errors offset one another it is difficult to say.
3. Total acres in farms were taken from the Iowa Year Book, State assessor’s figure.

1929, to 14 percent of the total levy in 1933, or a 69 fold increase for the five years.

### YEARLY TAX SALES

Tax sales further reflect economic conditions and the attitude of the public toward them. While there was no legislation suspending tax sales, each year fewer counties held sales. There is a close relation between the postponement of tax sales and the increase in outstanding delinquency.

The distribution of tax delinquency geographically within

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*Fig. 1. Percentage of farm land delinquent in Iowa by counties for the years 1929 and 1933. (Note—the year denotes collection year and refers to acreage on which taxes were not paid when due during the current collection year. No data for Linn county in 1929.)*
the state and the accelerated rate of increase are shown in fig. 2. The piling up of delinquent taxes by areas in the state is shown in fig. 3. Actual delinquent tax sales and outstanding delinquency by years for each county are shown in table 1 of the appendix.

FARM REAL ESTATE TAX DELINQUENCIES BY TYPE OF FARMING AREAS

Prior to the large holdings of corporate-owned farm land in Iowa, farm receipts were virtually the sole source of income from which taxes on farm land could be paid. Essential, therefore, to an understanding of the wide differences in the amount of tax that remained unpaid in the various types of farming areas, is a study of the farm income structure of livestock, grain and dairy farms.

The southern pasture area showed the largest percentage of farm tax delinquency during the earlier years, 1929-1931, indicating the farm distress that existed in that area of the state prior to the general decline in prices. The effects of high mortgage indebtedness, relative to the productive value of the land, incurred during and following the World War, was a

Fig. 2. Percentage of farm real estate tax delinquent in Iowa by counties for the years 1929 and 1933. (Note—the year denotes collection year and refers to the amount of taxes that were not paid when due during the current year. No data for Linn county in 1929.)
TABLE 2. DELINQUENT FARM LAND TAX, TAX SALES AND OUTSTANDING DELINQUENT TAX AT CLOSE OF COLLECTION YEAR 1929-1933

<table>
<thead>
<tr>
<th>Year of collection</th>
<th>Delinquent rural tax</th>
<th>Tax sales</th>
<th>Outstanding delinquent tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total taxes becoming delinquent during collection year&lt;sup&gt;1&lt;/sup&gt; (dollars)</td>
<td>Percent delinquent tax is of total rural real estate by previous year&lt;sup&gt;2&lt;/sup&gt; (percent)</td>
<td>Total tax sale at close of collection year&lt;sup&gt;3&lt;/sup&gt; (dollars)</td>
</tr>
</tbody>
</table>

1 Taxes levied in one year are due in two approximately equal installments the following year and become delinquent April 1 and October 1, respectively. This column includes personal property which represents about 3 per cent of the total.

2 The percentage of total taxes levied that are delinquent is smaller than the percentage of total farm land (table 1) on which tax was delinquent because in many cases only half of the taxes became delinquent.

3 If any installment of taxes is not paid by Dec. 1 of the collection year, it is advertised, and if not paid immediately is sold by the county to the highest bidder. There were six counties that did not report.

4 This figure represents taxes carried forward to the new tax book after tax sale has been held. It includes not only delinquent tax carried forward from the current year, but all accumulations of delinquent tax from former years. Tabulations have not been made to date separating these two items. There were two counties that did not report.

Fig. 3. Delinquent taxes outstanding as of Dec. 31, 1933, in Iowa by counties. Data were not available for Cerro Gordo and Mitchell counties. (Note—this figure includes accumulations of delinquent tax from former years and is expressed as a percentage of the 1932 levy.)
contributing factor to the distress that already was apparent in southern Iowa prior to 1930.4

The two livestock feeding areas of the state had the lowest percentage of delinquency and with the exception of 1933 remained in relatively the best condition. See table 3 and fig. 4. The dairy and cash grain areas held a position between the southern pasture and livestock areas until 1932 when some interesting changes took place. The cash grain area in 1932 and 1933 showed the highest delinquency in the state, even more than the southern pasture area by 4 percent, in 1932, and 2 percent, in 1933. Up until 1933, the dairy area had more delinquency than either of the two livestock feeding areas.

As already indicated, in order to explain the wide differences in the level of unpaid farm real estate taxes for the several types of farming areas of the state, it is necessary to examine the year to year variations in farm income. The farm income of each area is closely related to the prices which producers received for their products.

The decline of farm prices of the principal agricultural products of Iowa is shown in fig. 5. In 1930, the prices of all commodities dropped, but, with the exception of oats, all remained above pre-war. In 1931, farm prices, except those of cattle, butter and poultry, fell below pre-war. Hogs and feed grain took the greatest slump. The cash grain area showed the largest increase in delinquency, the southern and livestock areas were next and the dairy area showed the least. It was not until 1931 that tax delinquency first increased sharply—78 percent greater than in 1930.

| TABLE 3. IOWA FARM REAL ESTATE DELINQUENT TAXES AS A PERCENTAGE OF TOTAL TAXES LEVIED, 1929-1933 (In Percent) |
|--------------------------------------------------|---|---|---|---|---|
| Type of farming areas                             | 1929 | 1930 | 1931 | 1932 | 1933 |
| Cash grain                                        | 9    | 10   | 18   | 24   | 30   |
| Southern pasture                                 | 11   | 13   | 20   | 30   | 28   |
| Western livestock                                | 6    | 7    | 13   | 25   | 27   |
| Eastern livestock                                | 7    | 8    | 13   | 24   | 25   |
| Dairy                                            | 9    | 10   | 14   | 26   | 24   |
| State average                                    | 8    | 9    | 16   | 28   | 27   |

The year indicates the year of collection. The 1929 collections are the levies of 1928, etc.

4See studies by Murray and Bentley, circulars 142 and 147, for the mortgage foreclosure situation in Iowa, Agricultural Emergency in Iowa, Agric. Exp. Sta., Iowa State College.

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In 1932, feed grain and hog prices dropped to record lows, far below cattle and dairy products. The 75 percent additional increase in unpaid taxes for the state, over 1931, was concentrated most heavily in the cash grain, livestock feeding and dairy sections.

In 1933, all commodities strengthened slightly except cattle and poultry. Corn prices were improved materially by the corn loans made at the close of 1933 and it was in the cash grain area that delinquencies decreased most heavily. The dairy and southern pasture areas also improved a little, while the two livestock feeding areas experienced a still further increase in tax delinquency over 1932.

**OUTSTANDING DELINQUENT TAXES BY AREAS**

Measured in unpaid taxes, the accumulative effect of 3 years of falling agricultural prices reached its peak in 1932. Delinquent taxes outstanding, including unpaid taxes carried forward from previous year or years, increased greatly. The most striking pyramiding of unpaid past taxes was recorded in the cash grain area. The improvement of feed grain prices in 1933, however, was reflected in the relatively smaller increase in

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\(^5\) See glossary for a definition of "outstanding delinquent taxes", page 282.
Fig. 5. Index prices of farm products 1929-1933. (Note—data taken from Iowa farm price index, 1910-14=100, compiled by Agricultural Economics Section, Iowa Agr. Exp. Sta.)

outstanding delinquency in the cash grain area that year as compared to the other areas. See table 4 and fig. 6. As indicated above, the two livestock feeding areas and that of dairying incurred the greatest increase in 1933 over 1932.

While the data on which this study is based do not afford a long run view of the farm real estate tax delinquency problem, yet several tendencis are indicated. The relatively heavy tax delinquency in the southern pasture area, even prior to the drastic price decline of the thirties, makes it probable that, even before the emergency situation, this area was suffering from economic maladjustment making it relatively difficult

TABLE 4. OUTSTANDING DELINQUENT TAXES ON IOWA FARM REAL ESTATE AS OF DEC. 31 AS A PERCENTAGE OF PREVIOUS YEAR'S LEVY, 1929-1933

<table>
<thead>
<tr>
<th>Types of farming areas</th>
<th>1929</th>
<th>1930</th>
<th>1931</th>
<th>1932</th>
<th>1933</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash grain</td>
<td>.07</td>
<td>.15</td>
<td>1.8</td>
<td>10.9</td>
<td>15.7</td>
</tr>
<tr>
<td>Southern pasture</td>
<td>.26</td>
<td>.58</td>
<td>1.8</td>
<td>8.9</td>
<td>15.4</td>
</tr>
<tr>
<td>Western livestock</td>
<td>.16</td>
<td>.27</td>
<td>.9</td>
<td>7.7</td>
<td>14.8</td>
</tr>
<tr>
<td>Eastern livestock</td>
<td>.28</td>
<td>.58</td>
<td>1.9</td>
<td>7.6</td>
<td>14.3</td>
</tr>
<tr>
<td>Dairy</td>
<td>.17</td>
<td>.28</td>
<td>.7</td>
<td>6.7</td>
<td>12.6</td>
</tr>
<tr>
<td>State average</td>
<td>.2</td>
<td>.4</td>
<td>1.4</td>
<td>8.4</td>
<td>14.5</td>
</tr>
</tbody>
</table>

The year represents the collection year.
The outstanding delinquent tax carried forward to the new tax list books includes all delinquent tax of former years.
for farmers in southern Iowa to pay taxes. It is quite apparent that the cash grain area, because of the relatively greater decline of corn and oat prices, experienced the greatest price and income dislocations attributable to the agricultural emergency. That the cash grain area suffered the severest shock from the price decline which started in 1930 is evident from the fact that this area which had the lowest delinquency in 1929 and 1930 recorded the highest percentage of outstanding delinquent taxes in 1932 and 1933. In contrast, the dairy area withstood the agricultural emergency better than any other area, measured in terms of unpaid farm real estate taxes. Farm prices of butter declined relatively less than other farm commodity prices affecting Iowa farm income.

With the exception of 1930, tax sales were highest in the southern pasture area throughout the 5-year period (table 5). Outstanding tax delinquency undoubtedly would have been much higher in southern Iowa had it not been for tax sales, which were in part responsible for corporate owners taking title to much land which was arear in interest and principal payments. These corporate owners subsequently kept the taxes paid on land they acquired. Although the rapid increase in

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6 Murray and Bentley, Corporate owned land in Iowa, Bul. 307, Iowa Agr. Exp. Sta., Iowa State College.
### TABLE 5. IOWA TAX SALES AND NUMBER OF COUNTIES HOLDING SALES, 1928-33

<table>
<thead>
<tr>
<th>Type of farming areas</th>
<th>Number of counties in area</th>
<th>1928</th>
<th>1929</th>
<th>1930</th>
<th>1931</th>
<th>1932</th>
<th>1933</th>
<th>1933</th>
<th>1933</th>
<th>1933</th>
<th>1933</th>
<th>1933</th>
<th>1933</th>
<th>1933</th>
<th>1933</th>
<th>1933</th>
<th>1933</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash grain</td>
<td>22</td>
<td>1</td>
<td>12</td>
<td>21</td>
<td>114</td>
<td>23</td>
<td>114</td>
<td>19</td>
<td>114</td>
<td>19</td>
<td>114</td>
<td>19</td>
<td>114</td>
<td>19</td>
<td>114</td>
<td>19</td>
<td>114</td>
</tr>
<tr>
<td>Southern pasture</td>
<td>23</td>
<td>0</td>
<td>22</td>
<td>23</td>
<td>136</td>
<td>24</td>
<td>150</td>
<td>24</td>
<td>150</td>
<td>24</td>
<td>150</td>
<td>24</td>
<td>150</td>
<td>24</td>
<td>150</td>
<td>24</td>
<td>150</td>
</tr>
<tr>
<td>Western livestock</td>
<td>19</td>
<td>2</td>
<td>13</td>
<td>17</td>
<td>77</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
</tr>
<tr>
<td>Eastern livestock</td>
<td>18</td>
<td>0</td>
<td>12</td>
<td>14</td>
<td>60</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
</tr>
<tr>
<td>Dairy</td>
<td>17</td>
<td>3</td>
<td>7</td>
<td>14</td>
<td>42</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
<td>18</td>
<td>105</td>
</tr>
<tr>
<td>State total</td>
<td>99</td>
<td>6</td>
<td>66</td>
<td>93</td>
<td>593</td>
<td>93</td>
<td>754</td>
<td>93</td>
<td>754</td>
<td>93</td>
<td>754</td>
<td>93</td>
<td>754</td>
<td>93</td>
<td>754</td>
<td>93</td>
<td>754</td>
</tr>
</tbody>
</table>

Year denotes year of sale, sale being held in December, in some of the later years sales were postponed and held during first quarter of the following year. The postponed sales were tabulated as of the preceding December.

### TABLE 6. DELINQUENCY ON FARM REAL ESTATE IN IOWA BY INSTALLMENTS, 1929-1933

<table>
<thead>
<tr>
<th>Selected counties</th>
<th>April installment</th>
<th>October installment</th>
<th>April installment</th>
<th>October installment</th>
<th>April installment</th>
<th>October installment</th>
<th>April installment</th>
<th>October installment</th>
<th>April installment</th>
<th>October installment</th>
<th>April installment</th>
<th>October installment</th>
<th>April installment</th>
<th>October installment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Story</td>
<td>$35,903</td>
<td>$23,906</td>
<td>$41,699</td>
<td>$37,845</td>
<td>$73,346</td>
<td>$77,198</td>
<td>$107,750</td>
<td>$108,549</td>
<td>$91,375</td>
<td>$102,548</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adams</td>
<td>15,755</td>
<td>7,929</td>
<td>13,777</td>
<td>12,428</td>
<td>19,750</td>
<td>22,387</td>
<td>33,779</td>
<td>34,125</td>
<td>35,533</td>
<td>39,255</td>
<td>29,333</td>
<td>45,177</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carroll</td>
<td>8,425</td>
<td>6,016</td>
<td>16,503</td>
<td>13,153</td>
<td>32,248</td>
<td>19,750</td>
<td>45,906</td>
<td>30,366</td>
<td>34,597</td>
<td>37,815</td>
<td>42,106</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audubon</td>
<td>15,120</td>
<td>6,811</td>
<td>20,355</td>
<td>23,859</td>
<td>27,079</td>
<td>30,628</td>
<td>44,499</td>
<td>49,588</td>
<td>36,900</td>
<td>42,106</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allamakee</td>
<td>21,300</td>
<td>18,073</td>
<td>29,316</td>
<td>22,800</td>
<td>28,081</td>
<td>27,813</td>
<td>51,400</td>
<td>28,596</td>
<td>26,215</td>
<td>27,399</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appanoose</td>
<td>20,248</td>
<td>19,862</td>
<td>21,547</td>
<td>25,908</td>
<td>32,470</td>
<td>48,820</td>
<td>78,101</td>
<td>79,870</td>
<td>75,905</td>
<td>88,626</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Harrison</td>
<td>21,683</td>
<td>20,542</td>
<td>21,547</td>
<td>25,908</td>
<td>32,470</td>
<td>48,820</td>
<td>78,101</td>
<td>79,870</td>
<td>75,905</td>
<td>88,626</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Year denotes collection year.
corporate-owned land in southern Iowa resulted in the payment of taxes on land so held, it is not meant that such ownership is desirable, either to agriculture or to the community.

While tax sales were not large in the dairy section, they continued throughout the period and were a factor in keeping unpaid taxes at a relatively low level in northeastern counties.

For the state as a whole, tax sales reached their peak in 1931 and were a factor in holding the outstanding delinquency at a relatively low figure in that year. (Table 4). By 1932, the severity of delinquent taxes led to a temporary postponement of sales in some counties, while in others—66 counties—no sales were held that year. By 1933, only 11 counties held tax sales.

**TIME AND METHOD OF COLLECTION**

**A. Installment Delinquency**

During the collection year 1929, each of the 7 counties, which have been tabulated and summarized in detail had more taxes delinquent following the first half due date, than after the second half. Prior to the general decline in prices, it apparently was easier to meet taxes in the fall than in the spring months. In 1930, four of the seven counties had a higher delinquency on April 1 than on Oct. 1. In the following 2 years five of the seven counties recorded more delinquent taxes after the second installment due date than at the close of the first installment due date. In 1933, only one of the counties studied had more delinquent taxes on April 1 than it had Oct. 1. (Table 6)

Table 6 again brings out clearly the adverse economic pressure of reduced farm income. Farmers were not only pressed for funds at the time when the first installment was due, but with falling prices many of them were still unable to pay at the time the fall payment came due. Others who found it possible to pay the first tax installment, because of falling prices, could not raise sufficient funds to meet the second payment.

**B. Penalties and Rates of Interest on Delinquent Taxes**

The increasing length of time that delinquent taxes on farm real estate stay on the books of the county treasurer is another

---

7 See glossary for a definition of "Installment delinquency", page 282.
8 These seven counties are: Story, Adams, Carroll, Audubon, Allamakee, Appanoose and Harrison. These counties are probably fairly representative of the state. The same county data are available for the remaining counties, but tabulating was suspended due to the exhaustion of project funds.
indicator of the unfavorable economic pressure on farmers. Since the penalty against delinquent taxes was, until the collection year 1933, 1 percent per month (now $\frac{3}{4}$ of 1 percent per month) it is possible to compute the average length of time taxes were delinquent by dividing the total penalty by the amount of taxes delinquent. Table 7 shows the penalties paid for each installment and the average number of months each penalty was in effect. In 1929 and 1930 the second installment of taxes was paid before or on the sale date. In both years taxes due March 31, were permitted to run from 5 to 8 months past the due date.

Beginning with the 1931 collection year, many counties started postponing sales and by 1932 many counties not only postponed, but did not hold tax sales. In 1932, the first tax installment ran 7 to 10 months past the due date, which means, that in some cases, the 1931 taxes were carried into 1933. The second tax installment for 1932, in most cases, were carried over into the following year.

In 1933, the penalty assessments dropped below the 1932 level. This decrease came as a result of a lowering of the penalty interest rate, from 1 percent to $\frac{3}{4}$ of 1 percent per month. If the interest rate is computed on a comparable base with the earlier years the penalties were as large and the number of months that delinquent taxes incurred penalty interest charges is approximately the same as in 1932. Data covering the second half of 1933 are not comparable with those for 1932 since the survey was completed in January, 1934, and accordingly it was not possible to determine the length of time that 1933 delinquent taxes were carried.

**REAL ESTATE LEVIES AND ASSESSED VALUATION**

The amount of governmental services has increased. The revenue required to furnish such services, however, had not declined nearly as much as did farm income. The disparity between farm income and the tax burden placed on real property along with the inequitable distribution of assessment has forced many farm properties on the delinquent tax roll.

Using cash rent as an index of gross income, it was found that taxes took progressively larger percentages of the gross farm income. In 1928, taxes absorbed from 16 to 19 percent
TABLE 7. PENALTIES AND RATES OF PENALTIES ON DELINQUENT FARM REAL ESTATE BY INSTALLMENTS OF SELECTED IOWA COUNTIES, 1929-1933

<table>
<thead>
<tr>
<th>Selected counties</th>
<th>1929</th>
<th>1930</th>
<th>1931</th>
<th>1932</th>
<th>1933</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>April installment</td>
<td>Rate</td>
<td>October installment</td>
<td>Rate</td>
<td>April installment</td>
</tr>
<tr>
<td>Story</td>
<td>2,613</td>
<td>7.2</td>
<td>354</td>
<td>1.5</td>
<td>2,308</td>
</tr>
<tr>
<td>Adams</td>
<td>732</td>
<td>5.3</td>
<td>160</td>
<td>2.0</td>
<td>1,033</td>
</tr>
<tr>
<td>Carroll</td>
<td>401</td>
<td>5.5</td>
<td>110</td>
<td>1.8</td>
<td>500</td>
</tr>
<tr>
<td>Audubon</td>
<td>880</td>
<td>5.9</td>
<td>105</td>
<td>1.5</td>
<td>892</td>
</tr>
<tr>
<td>Allamakee</td>
<td>1,173</td>
<td>5.5</td>
<td>324</td>
<td>1.8</td>
<td>1,208</td>
</tr>
<tr>
<td>Appanoose</td>
<td>1,254</td>
<td>5.4</td>
<td>414</td>
<td>2.5</td>
<td>1,544</td>
</tr>
<tr>
<td>Harrison</td>
<td>1,285</td>
<td>6.0</td>
<td>462</td>
<td>2.2</td>
<td>1,475</td>
</tr>
</tbody>
</table>

The year denotes the collection year.

The rate for the year 1929 to 1932 indicates the average number of months taxes were delinquent. For 1933 the rate must be increased by \( \frac{3}{4} \) to show number of months.
of the gross income as expressed by the adjusted cash rent. By 1932, from 38 to 40 percent of the gross income was required to pay these taxes. See table 8 and fig. 7.

Another measure of the disparity between farm income and the tax burden placed on farm property is a comparison of taxes and farm prices. Figure 8 shows the steady climb in governmental services as reflected in higher taxes during and following the war, reaching a peak in 1922, one year after the tremendous fall in farm commodity prices.

A. Millage Rates

In general, millage rates increase from 1928 to 1930 and then decreased for the years 1931 and 1932. For the first 3 years of the period, the cash grain area had the highest millage rate. In 1931 and 1932 the cash grain area shifted into third place and the southern pasture and eastern feeding areas took first and second place, respectively. (See table 9.)

The tax on a given farm or in a given area is computed by multiplying the millage rate by one-fourth the assessed valuation. If an increase or decrease in revenue is needed, the adjustment takes place within these two factors.

---

Fig. 7. Percentage taxes consume of contracted rent by type of farming area 1928-1932. (Note—year denotes year of levy. From 1930 to 1933 contracted rents have been adjusted—see footnote table 8.)

9 In 1933 this method was changed. Now the assessment is multiplied by the millage rate.
TABLE 8. TAX PER ACRE, ADJUSTED CASH RENT PER ACRE, AND PERCENTAGE THAT TAX IS OF ADJUSTED CASH RENT IN IOWA, 1928-1932

<table>
<thead>
<tr>
<th>Types of farming areas</th>
<th>1928</th>
<th>1929</th>
<th>1930</th>
<th>1931</th>
<th>1932</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tax per acre</td>
<td>Adjusted cash rent per acre</td>
<td>Percent tax is of rent</td>
<td>Tax per acre</td>
<td>Adjusted cash rent per acre</td>
</tr>
<tr>
<td>Cash grain</td>
<td>1.47</td>
<td>8.12</td>
<td>18.1</td>
<td>1.50</td>
<td>8.26</td>
</tr>
<tr>
<td>Eastern livestock</td>
<td>1.34</td>
<td>8.20</td>
<td>17.4</td>
<td>1.53</td>
<td>8.35</td>
</tr>
<tr>
<td>Western livestock</td>
<td>1.11</td>
<td>6.30</td>
<td>17.6</td>
<td>1.19</td>
<td>6.39</td>
</tr>
<tr>
<td>Southern pasture</td>
<td>1.08</td>
<td>6.46</td>
<td>16.7</td>
<td>1.17</td>
<td>6.54</td>
</tr>
<tr>
<td>Dairy</td>
<td>1.32</td>
<td>7.47</td>
<td>17.7</td>
<td>1.40</td>
<td>7.55</td>
</tr>
<tr>
<td>State average</td>
<td></td>
<td></td>
<td></td>
<td>1.40</td>
<td>7.53</td>
</tr>
</tbody>
</table>

Year denotes tax levy year.

The tax per acre is taken from the annual report of the State Board of Assessment Review. Personal and corporate tax was eliminated, leaving only farm real estate.

Cash rents have been computed by the Section of Agricultural Economics, Iowa Agricultural Experiment Station, from data compiled by the U. S. D. A. These are contracted rents.

The cash rents for 1928 and 1929 are contracted rents, but those for 1930, 1931 and 1932 were adjusted by the sliding scale principle based on Iowa Farm price index numbers.

### TABLE 9. AVERAGE MILLAGE LEVIES ON FARM REAL ESTATE IN IOWA BY TYPES OF FARMING AREAS, 1928-1932

<table>
<thead>
<tr>
<th>Types of farming areas</th>
<th>1928</th>
<th>1929</th>
<th>1930</th>
<th>1931</th>
<th>1932</th>
</tr>
</thead>
<tbody>
<tr>
<td>Southern pasture</td>
<td>80.11</td>
<td>87.07</td>
<td>86.39</td>
<td>82.89</td>
<td>77.22</td>
</tr>
<tr>
<td>Eastern livestock</td>
<td>79.32</td>
<td>86.49</td>
<td>85.72</td>
<td>81.03</td>
<td>75.53</td>
</tr>
<tr>
<td>Cash grain</td>
<td>83.58</td>
<td>89.44</td>
<td>89.94</td>
<td>82.19</td>
<td>72.47</td>
</tr>
<tr>
<td>Dairy</td>
<td>76.35</td>
<td>83.08</td>
<td>88.14</td>
<td>78.13</td>
<td>71.27</td>
</tr>
<tr>
<td>Western livestock</td>
<td>76.08</td>
<td>82.87</td>
<td>81.94</td>
<td>74.69</td>
<td>70.24</td>
</tr>
</tbody>
</table>

Data obtained from annual report of Board of Assessment and Review.
Year denotes year of levy.

### B. Assessed Valuations

Assessments did not increase from 1928 to 1930 as did mill-age rates; in fact, there was a decrease in some areas of the state. With assessments remaining the same and governmental services increasing, the only way to raise the desired revenue was to increase the millage rate.

Although assessed value showed some decrease throughout the 5-year period, it by no means kept pace with the decline in land values (table 10). Assessed valuations dropped from 3 to 10 percent while land values tumbled 31 to 36 percent during the years 1929 to 1933.

The ratio of assessed valuation to land value reveals the relatively greater tax burden placed upon the low producing...
areas of the state. Table 10 shows that in 1928 the southern pasture and the dairy areas had the highest assessment in comparison to land value. By 1932 these two areas show a still higher ratio, the assessments were 75 to 70 percent of the land value, respectively, whereas the other areas ranged from 65 and 67 percent.

The areas which recorded the greatest reduction in assessment, from 1928 to 1932, also showed the least reduction in millage rate. In other words, in those areas where land values dropped most—southern, eastern and dairy areas—assessors found it advisable to reduce assessments, but the millage rate was not lowered.

The relative over-assessment of poor land and the under-assessment of high-producing land is shown more clearly by using a smaller area. Two counties: Story and Boone, have been studied in detail, as shown in table 11. The low land value townships have a high ratio and the high land value townships a low ratio. The data appearing in table 11 warrant careful study, since they throw light on the county assessment problem. Within both counties the less valuable land is assessed at a relatively higher figure than is the more valuable farm land.
**TABLE 10. ASSESSED VALUATION OF FARM REAL ESTATE, REAL ESTATE VALUES, AND RATIO OF ASSESSED VALUATION TO REAL ESTATE VALUES IN IOWA, BY TYPES OF FARMING AREAS, 1928-1932**

<table>
<thead>
<tr>
<th>Types of farming areas</th>
<th>1928</th>
<th>1929</th>
<th>1930</th>
<th>1931</th>
<th>1932</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Assessed valuation</td>
<td>Farm value</td>
<td>Ratio</td>
<td>Assessed valuation</td>
<td>Farm value</td>
</tr>
<tr>
<td>Cash grain</td>
<td>$70</td>
<td>$156</td>
<td>45</td>
<td>$70</td>
<td>$154</td>
</tr>
<tr>
<td>Western livestock</td>
<td>71</td>
<td>154</td>
<td>46</td>
<td>71</td>
<td>152</td>
</tr>
<tr>
<td>Eastern livestock</td>
<td>72</td>
<td>148</td>
<td>48</td>
<td>71</td>
<td>146</td>
</tr>
<tr>
<td>Dairy</td>
<td>60</td>
<td>121</td>
<td>50</td>
<td>60</td>
<td>120</td>
</tr>
<tr>
<td>Southern pasture</td>
<td>55</td>
<td>105</td>
<td>52</td>
<td>54</td>
<td>103</td>
</tr>
</tbody>
</table>

Land values were computed by the Agricultural Economics Section, Iowa Agricultural Experiment Station, from data compiled by the U.S. D.A.

Assessed valuation computed from annual report of board of assessment and review. All personal property and corporate land used for purposes other than agricultural were eliminated.
### TABLE 11. ASSESSED VALUE OF FARM REAL ESTATE, REAL ESTATE VALUE AND THE RATIO OF ASSESSED VALUE TO REAL VALUE BY TOWNSHIPS FOR TWO IOWA COUNTIES

<table>
<thead>
<tr>
<th>Story County</th>
<th>Township</th>
<th>Assessed Value</th>
<th>Land Value</th>
<th>Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(dollars)</td>
<td>(dollars)</td>
<td>(percent)</td>
</tr>
<tr>
<td></td>
<td>Union</td>
<td>73</td>
<td>135</td>
<td>53</td>
</tr>
<tr>
<td></td>
<td>Richland</td>
<td>76</td>
<td>140</td>
<td>54</td>
</tr>
<tr>
<td></td>
<td>Indian Creek</td>
<td>70</td>
<td>141</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>Sherman</td>
<td>77</td>
<td>143</td>
<td>54</td>
</tr>
<tr>
<td></td>
<td>Milford</td>
<td>75</td>
<td>146</td>
<td>51</td>
</tr>
<tr>
<td></td>
<td>New Albany</td>
<td>77</td>
<td>148</td>
<td>52</td>
</tr>
<tr>
<td></td>
<td>Nevada</td>
<td>70</td>
<td>149</td>
<td>47</td>
</tr>
<tr>
<td></td>
<td>Grant</td>
<td>75</td>
<td>153</td>
<td>49</td>
</tr>
<tr>
<td></td>
<td>Collins</td>
<td>78</td>
<td>154</td>
<td>51</td>
</tr>
<tr>
<td></td>
<td>Lincoln</td>
<td>71</td>
<td>159</td>
<td>48</td>
</tr>
<tr>
<td></td>
<td>Warren</td>
<td>80</td>
<td>160</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>Franklin</td>
<td>83</td>
<td>160</td>
<td>39</td>
</tr>
<tr>
<td></td>
<td>Lafayette</td>
<td>77</td>
<td>163</td>
<td>47</td>
</tr>
<tr>
<td></td>
<td>Howard</td>
<td>74</td>
<td>168</td>
<td>44</td>
</tr>
<tr>
<td></td>
<td>Washington</td>
<td>72</td>
<td>174</td>
<td>41</td>
</tr>
<tr>
<td></td>
<td>Palestine</td>
<td>75</td>
<td>185</td>
<td>41</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Boone County</th>
<th>Township</th>
<th>Assessed Value</th>
<th>Land Value</th>
<th>Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yell</td>
<td>63</td>
<td>116</td>
<td>54</td>
</tr>
<tr>
<td></td>
<td>Pilot Mound</td>
<td>58</td>
<td>119</td>
<td>49</td>
</tr>
<tr>
<td></td>
<td>Dodge</td>
<td>69</td>
<td>132</td>
<td>52</td>
</tr>
<tr>
<td></td>
<td>Harrison</td>
<td>76</td>
<td>134</td>
<td>57</td>
</tr>
<tr>
<td></td>
<td>Cass</td>
<td>57</td>
<td>134</td>
<td>43</td>
</tr>
<tr>
<td></td>
<td>Douglas</td>
<td>59</td>
<td>138</td>
<td>43</td>
</tr>
<tr>
<td></td>
<td>Marcy</td>
<td>76</td>
<td>142</td>
<td>54</td>
</tr>
<tr>
<td></td>
<td>Worth</td>
<td>64</td>
<td>151</td>
<td>42</td>
</tr>
<tr>
<td></td>
<td>Grant</td>
<td>80</td>
<td>152</td>
<td>53</td>
</tr>
<tr>
<td></td>
<td>Beaver</td>
<td>77</td>
<td>152</td>
<td>51</td>
</tr>
<tr>
<td></td>
<td>Jackson</td>
<td>75</td>
<td>155</td>
<td>48</td>
</tr>
<tr>
<td></td>
<td>Amaqua</td>
<td>77</td>
<td>158</td>
<td>49</td>
</tr>
<tr>
<td></td>
<td>Peoples</td>
<td>81</td>
<td>167</td>
<td>49</td>
</tr>
<tr>
<td></td>
<td>Peoples</td>
<td>81</td>
<td>167</td>
<td>49</td>
</tr>
<tr>
<td></td>
<td>Union</td>
<td>77</td>
<td>167</td>
<td>49</td>
</tr>
<tr>
<td></td>
<td>Collfax</td>
<td>76</td>
<td>172</td>
<td>44</td>
</tr>
<tr>
<td></td>
<td>Garden</td>
<td>80</td>
<td>175</td>
<td>45</td>
</tr>
<tr>
<td></td>
<td>Des Moines</td>
<td>78</td>
<td>189</td>
<td>41</td>
</tr>
</tbody>
</table>

Assessed valuations are for 1932 taken from data collected from each farm in township.

Land values taken from U. S. Census, 1930.
## APPENDIX

### TABLE 1. TOTAL DELINQUENT TAXES, OUTSTANDING DECEMBER 31, AND TAX SALES BY COUNTIES, 1929-1933§

<table>
<thead>
<tr>
<th>County</th>
<th>1929</th>
<th>1930</th>
<th>1931</th>
<th>1932</th>
<th>1933</th>
<th>County</th>
<th>1929</th>
<th>1930</th>
<th>1931</th>
<th>1932</th>
<th>1933</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Adair</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Adams</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total tax delinquent during the year</td>
<td>$29,935</td>
<td>$42,569</td>
<td>$67,627</td>
<td>$100,545</td>
<td>$80,567</td>
<td>Total tax delinquent during the year</td>
<td>$21,078</td>
<td>$42,137</td>
<td>$67,904</td>
<td>$67,904</td>
<td>$74,831</td>
</tr>
<tr>
<td>Total tax unpaid Dec. 31</td>
<td>1,928</td>
<td>3,013</td>
<td>15,424</td>
<td>25.0</td>
<td>22.0</td>
<td>Total tax unpaid Dec. 31</td>
<td>4,841</td>
<td>7,556</td>
<td>148.0</td>
<td>23.0</td>
<td>28.0</td>
</tr>
<tr>
<td>Tax sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Tax sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percent total tax delinquency is of county levy</td>
<td>7.0</td>
<td>10.0</td>
<td>16.0</td>
<td>25.0</td>
<td>11.0</td>
<td>Percent unpaid tax is of county levy</td>
<td>7.0</td>
<td>13.0</td>
<td>22.0</td>
<td>23.0</td>
<td>28.0</td>
</tr>
<tr>
<td>Percent unpaid tax is of county levy</td>
<td>0.1</td>
<td>0.1</td>
<td>0.3</td>
<td>5.0</td>
<td>11.0</td>
<td>Percent unpaid tax is of county levy</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>6.0</td>
<td>13.0</td>
</tr>
</tbody>
</table>

| **Allamakee**      |       |       |       |       |       | **Appanoose**     |       |       |       |       |       |
| Total tax delinquent during the year | 42,188 | 47,545 | 61,804 | 99,825 | 81,106 | Total tax delinquent during the year | 41,791 | 38,033 | 57,814 | 100,843 | 55,323 |
| Total tax unpaid Dec. 31       | 3,588 | 4,233 | 10,472 | 51    | 660   | Total tax unpaid Dec. 31       | 3,850 | 9,126 | 6,866 | 1,077  | 10,372 |
| Tax sales                        |       |       |       |       |       | Tax sales                        |       |       |       |       |       |
| Percent total tax delinquency is of county levy | 13.0 | 13.0  | 18.0  | 32.0  | 30.0  | Percent unpaid tax is of county levy | 14.0 | 17.0  | 21.0  | 41.0  | 23.0  |
| Percent unpaid tax is of county levy | 0.1  | 0.1   | 0.3   | 4.0   | 15.0  | Percent unpaid tax is of county levy | 0.1  | 0.1   | 0.1   | 3.0   | 13.0  |

| **Audubon**        |       |       |       |       |       | **Benton**       |       |       |       |       |       |
| Total tax delinquent during the year | 21,931 | 26,055 | 52,007 | 89,423 | 72,113 | Total tax delinquent during the year | 32,017 | 38,870 | 68,535 | 153,114 | 113,192 |
| Total tax unpaid Dec. 31       | 1,683 | 1,875 | 4,821 | 5,407 | 660   | Total tax unpaid Dec. 31       | 2,144 | 2,800 | 7,810 | 25.0  | 22.0  |
| Tax sales                        |       |       |       |       |       | Tax sales                        |       |       |       |       |       |
| Percent total tax delinquency is of county levy | 6.0  | 8.0   | 14.0  | 27.0  | 22.0  | Percent unpaid tax is of county levy | 5.0  | 6.0   | 12.0  | 25.0  | 22.0  |
| Percent unpaid tax is of county levy | 0.1  | 0.1   | 0.2   | 8.0   | 11.0  | Percent unpaid tax is of county levy | 0.1  | 0.1   | 0.1   | 7.0   | 10.0  |

<p>| <strong>Black Hawk</strong>      |       |       |       |       |       | <strong>Boone</strong>       |       |       |       |       |       |
| Total tax delinquent during the year | 65,548 | 43,205 | 94,066 | 135,041 | 130,556 | Total tax delinquent during the year | 31,117 | 38,008 | 70,795 | 171,433 | 117,842 |
| Total tax unpaid Dec. 31       | 437   | 1,344 | 41,079 | 73,970 |       | Total tax unpaid Dec. 31       | 1,568 | 9,254 |       |       |       |
| Tax sales                        |       |       |       |       |       | Tax sales                        |       |       |       |       |       |
| Percent total tax delinquency is of county levy | 13.0 | 8.0   | 17.0  | 27.0  | 30.0  | Percent unpaid tax is of county levy | 5.0  | 7.0   | 12.0  | 31.0  | 25.0  |
| Percent unpaid tax is of county levy | *     | *     | *     | *     | *     | Percent unpaid tax is of county levy | *     | *     | *     | *     | *     |</p>
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Bentley and Himmel: Tax delinquent farm land in Iowa

Published by Iowa State University Digital Repository, 1934
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Bentley and Himmel: Tax delinquent farm land in Iowa

Published by Iowa State University Digital Repository, 1934
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## Bentley and Himmel: Tax delinquent farm land in Iowa

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<td>5,074</td>
<td>Tax sales</td>
<td>2,192</td>
<td>5,688</td>
<td>13,114</td>
<td>40,047</td>
<td>82,152</td>
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<td>2,541</td>
<td>2,531</td>
<td>2,531</td>
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<td>2,531</td>
<td>5,688</td>
<td>13,114</td>
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<td><strong>Lyon</strong></td>
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<td>Percent unpaid tax is of county levy</td>
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<td>Percent total tax delinquency is of county levy</td>
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<td>Worth</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total tax delinquent during the year</td>
<td>$91,250</td>
<td>$104,353</td>
<td>$171,011</td>
<td>$249,172</td>
<td>$239,438</td>
<td>Total tax delinquent during the year</td>
<td>$26,437</td>
<td>$29,234</td>
<td>$38,472</td>
<td>$78,872</td>
<td>$71,331</td>
</tr>
<tr>
<td>Total tax unpaid Dec. 31</td>
<td>1,934</td>
<td>1,404</td>
<td>5,702</td>
<td>69,968</td>
<td>100,090</td>
<td>Total tax unpaid Dec. 31</td>
<td>230</td>
<td>584</td>
<td>1,482</td>
<td>41,900</td>
<td>41,900</td>
</tr>
<tr>
<td>Tax sales</td>
<td>1,153</td>
<td>4,023</td>
<td>10,568</td>
<td></td>
<td></td>
<td>Tax sales</td>
<td>4,153</td>
<td>4,023</td>
<td>10,568</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percent total tax delinquency is of county levy</td>
<td>11.0</td>
<td>12.0</td>
<td>20.0</td>
<td>35.0</td>
<td>35.0</td>
<td>Percent total tax delinquency is of county levy</td>
<td>9.0</td>
<td>10.0</td>
<td>13.0</td>
<td>29.0</td>
<td>29.0</td>
</tr>
<tr>
<td>Percent unpaid tax is of county levy</td>
<td>24.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Percent unpaid tax is of county levy</td>
<td>15.0</td>
<td>17.0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td>1929</td>
<td>1930</td>
<td>1931</td>
<td>1932</td>
<td>1933</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Wright</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total tax delinquent during the year</td>
<td>$31,458</td>
<td>$31,458</td>
<td>$89,642</td>
<td>$161,471</td>
<td>$122,221</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total tax unpaid Dec. 31</td>
<td>48</td>
<td>1,338</td>
<td>10,154</td>
<td>57,297</td>
<td>74,789</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax sales</td>
<td>1,338</td>
<td>5,707</td>
<td>7,901</td>
<td>5,013</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percent total tax delinquency is of county levy</td>
<td>7.0</td>
<td>6.0</td>
<td>22.0</td>
<td>38.0</td>
<td>29.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percent unpaid tax is of county levy</td>
<td>*</td>
<td>0.3</td>
<td>3.0</td>
<td>13.0</td>
<td>18.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

* Total Delinquent taxes mean taxes, either the 1st or 2nd installment that became delinquent for one or more months during the current year. Outstanding Dec. 31 means taxes that were unpaid after the tax sale and carried forward into the new tax list books. This figure includes all taxes unpaid from former years.

† Less than 0.1.

No sale.

No Data.

The counties noted below did not have complete reports. The county totals were estimated from the number of townships listed. The same number of townships were used for each of the years 1929-1933.

1 15 Townships
2 15 Townships
3 13 Townships
4 16 Townships
5 18 Townships
6 17 Townships
7 19 Townships
8 10 Townships
9 19 Townships
10 11 Townships
11 13 Townships
12 12 Townships
13 14 Townships
14 15 Townships
15 17 Townships
16 13 Townships