

CHAPTER 177

COMPROMISE OF TAXES

H. F. 317

AN ACT to amend section seventy-one hundred ninety-three (7193) of the code, 1924, as amended by chapter one hundred forty-eight (148), acts of the forty-first (41) general assembly, relating to compromise of taxes by the board of supervisors.

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

- 1 SECTION 1. Section seventy-one hundred ninety-three (7193) of
 2 the code, 1924, as amended by chapter one hundred forty-eight (148),
 3 acts of the forty-first (41) general assembly, is hereby amended by
 4 adding at the end of section one (1) of said chapter one hundred forty-
 5 eight (148), acts of the forty-first general assembly, the following
 6 paragraph:
 7 When personal property taxes are not a lien upon any real estate
 8 and are delinquent for one or more years, the board may, when it is
 9 evident that such tax is not collectible in the usual manner, com-
 10 promise such tax as above provided.

Approved April 18, A. D. 1927.

CHAPTER 178

TAXATION—LIEN

H. F. 352

AN ACT to repeal section seventy-two hundred three (7203) of the code, 1924, and to enact a substitute therefor, relating to the lien of personal taxes.

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

- 1 SECTION 1. Section seventy-two hundred three (7203) of the code,
 2 1924, is repealed and the following is enacted in lieu thereof:
 3 7203. Lien of personal taxes. Taxes due from any person upon
 4 personal property shall, for a period of ten (10) years after December
 5 thirty-first (31st) following the levy, be a lien upon any and all real
 6 estate owned by such person or to which he may acquire title. At
 7 the expiration of said period said lien shall cease. This section shall
 8 apply to all taxes on personal property whether levied prior or sub-
 9 sequent to July fourth, nineteen hundred twenty-seven.

Approved April 12, A. D. 1927.