

CHAPTER 89

LIENS ON REAL ESTATE FOR DELINQUENT TAXES

H. F. 291

AN ACT to amend section seventy-one hundred ninety-three (7193) of the Code of 1931, relative to carrying forward delinquent real estate tax.

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

1 SECTION 1. That section seventy-one hundred ninety-three (7193)
2 of the Code of 1931, be amended by adding thereto the following:
3 "It shall not be necessary for the treasurer or any other officer, in
4 order to preserve the lien of the 1932 taxes, to carry said taxes
5 forward on the 1933 list, and all delinquent taxes which were a lien
6 on real estate during the year of 1933 shall continue to be a lien on
7 said real estate during the year of 1934, regardless of a failure to
8 carry the same forward."

1 SEC. 2. This act, being deemed of immediate importance, shall
2 be in full force and effect from and after its passage and publication
3 in the Winterset News, a newspaper published at Winterset, Iowa,
4 and in the Fairfield Daily Ledger, a newspaper published at Fair-
5 field, Iowa.

House File No. 291. Approved December 27, 1933.

I hereby certify that the foregoing act was published in the Des Moines Daily Record and Fairfield Ledger, December 30, 1933.

MRS. ALEX MILLER, *Secretary of State.*

Note: Des Moines Daily Record substituted for the Winterset News in accordance with section 55, Code, 1931.

CHAPTER 90

POLL TAXES AND PERSONAL PROPERTY

H. F. 17

AN ACT to repeal section seventy-two hundred three (7203), Code, 1931, and to enact a substitute therefor, relating to the lien of poll taxes and of taxes on personal property.

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

1 SECTION 1. Section seventy-two hundred three (7203), Code,
2 1931, is repealed and the following is enacted in lieu thereof, to wit:
3 "7203. **Lien of personal taxes.** All poll taxes and taxes due from
4 any person upon personal property shall, for a period of one year
5 following December 31st of the year of levy, be a lien upon any and
6 all real estate owned by such person or to which he may acquire title
7 and situated in the county in which the tax is levied. From and
8 after the expiration of said one year said taxes shall be a lien on
9 all such real estate for an additional period of nine years provided
10 said taxes are entered upon the delinquent personal tax list as pro-
11 vided by law. But in no instance shall said taxes be a lien after
12 the expiration of ten years from December 31st of the year in which
13 levied. This section shall apply to all poll taxes and to all taxes on