

12 immediately posting a copy of the first publication thereof at the door
 13 of the courthouse, if there be one, if not, at the door of the place where
 14 the last term of district court was held. The provisions of sections
 15 four hundred forty-six point ten (446.10) and four hundred forty-six
 16 point eleven (446.11) of the Code shall prevail in connection with the
 17 publication of such notice. The treasurer shall obtain a copy of the
 18 notice as published, and a certificate of the publication thereof from
 19 the printer or publisher, and file it in the office of the auditor.”.

1 SEC. 2. The treasurer shall, within ten (10) days following the
 2 final publication of such notice, issue a distress warrant in the form as
 3 prescribed in section four hundred forty-five point seven (445.7) of
 4 the Code. The publication of delinquent personal property tax lists
 5 shall include a notice that, unless such delinquent personal property
 6 taxes are paid within ten (10) days of the date of final publication of
 7 the notice, a distress warrant will be issued for the collection thereof.

1 SEC. 3. The distress warrant so issued shall be collectible by any
 2 sheriff or constable or tax collector in the same manner as any other
 3 warrant for the distraint and sale of personal property. The amount
 4 to be collected shall include cost of publication of the notice, as herein
 5 provided, all interest and penalties upon such tax, and the fees of the
 6 collecting officer, as prescribed by law.

1 SEC. 4. Any taxpayer affected may at any time pay to the treasurer
 2 the amount of delinquent taxes and penalty, plus the cost of publication
 3 of the notice as shown by the personal property list, and any other
 4 costs prior to the issuance of the distress warrant herein provided.

1 SEC. 5. Section four hundred forty-five point twenty-nine
 2 (445.29), Code 1954, is amended by adding thereto the following:

3 “Personal property taxes, together with any interest, penalty, or
 4 costs, shall be a lien in favor of the county upon all the taxable per-
 5 sonal property and rights to property belonging to the taxpayer whose
 6 personal property tax is delinquent.”.

Approved April 15, 1955.

CHAPTER 221

INHERITANCE TAX LIEN

H. F. 314

AN ACT to amend section four hundred fifty point seven (450.7), Code 1954, relating to the limitation of an inheritance tax lien where the decedent died between the dates of July 4, 1936, and July 4, 1941.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred fifty point seven (450.7), Code
 2 1954, is hereby amended by striking the period (.) in line five (5)
 3 thereof and by inserting a comma (,) and the words “providing said
 4 tax shall not be a lien upon real estate where the decedent died between
 5 the dates of July 4, 1936 and July 4, 1941; this limitation shall not
 6 apply to the estate of any decedent where any part of the inheritance
 7 tax has been deferred.”.

Approved April 6, 1955.