

## CHAPTER 161

## BOARD OF SOCIAL WELFARE TAX DEEDS

## H. F. 415

AN ACT relating to the taking of certain tax deeds by the state board of social welfare.

WHEREAS, section two hundred forty-nine point twenty (249.20), Code 1958, provided that:

"The state board and state department shall be entitled to an assignment of the certificate of tax sale of said property upon tender to the holder or to the county auditor of the amount to which the holder of the tax sale certificate would be entitled in case of redemption."; and

WHEREAS, section two hundred forty-nine point twenty (249.20), Code 1958, was amended by the Fifty-eighth General Assembly by Chapter 178, paragraph 1, approved April 22, 1959, by striking the period after the word "redemption" referred to above and inserting in lieu thereof the following: "and shall be entitled to receive a tax deed."; and

WHEREAS, the amendment referred to above is prospective and not retroactive and, therefore, has no effect on tax deeds acquired by the state board prior to the effective date of the amendment referred to above; and

WHEREAS, the state board holds a number of tax deeds acquired prior to the amendment referred to above; now, therefore,

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

1 SECTION 1. Section two hundred forty-nine point twenty (249.20),  
2 Code 1962, is hereby amended by adding the following sentence at line  
3 one hundred five (105) following the period:

4 "The state board and state department shall be entitled to receive a  
5 tax deed in derogation of the rights of the legal titleholder as to all  
6 certificates of tax sale acquired prior to July 4, 1959."

1 SEC. 2. This Act being deemed of immediate importance shall be in  
2 full force and effect upon its publication in The Allison Tribune, a  
3 newspaper published at Allison, Iowa, and the Waverly Democrat, a  
4 newspaper published at Waverly, Iowa.

Approved April 19, 1963.

I hereby certify that the foregoing Act, House File 415, was published in The Allison Tribune, Allison, Iowa, May 1, 1963, and in the Waverly Democrat, Waverly, Iowa, April 26, 1963.

MELVIN D. SYNHORST, *Secretary of State.*