

12 enforcement of the taxes, penalty, interest and costs shall be sus-
 13 pended for so long as the property shall remain in public ownership
 14 but the same may be collected and enforced against the property in
 15 the event of its subsequent sale by such municipal or political sub-
 16 division to a private purchaser. No penalty, interest or costs shall be
 17 added during such period of public ownership."

Approved April 15, 1963.

CHAPTER 274

PENSIONERS' HOMES

H. F. 110

AN ACT relating to old age pensioners' homes.

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

1 SECTION 1. Chapter four hundred forty-six (446), Code 1962, is
 2 hereby amended by adding thereto the following new section:

3 "In cases where taxes have been suspended four years or more upon
 4 the property of a deceased old age assistance recipient and no estate
 5 was opened within ninety (90) days after the death of the recipient
 6 and the surviving spouse of the recipient is not occupying the prop-
 7 erty, the county treasurer shall issue a public bidder tax sale certificate
 8 to the county auditor."

Approved April 22, 1963.

CHAPTER 275

INHERITANCE TAX LIENS

S. F. 178

AN ACT to amend section four hundred fifty point seven (450.7), Code 1962, relating to
 liens for inheritance taxes and prescribing the duration thereof.

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 1962, is hereby amended by striking from lines seven (7) and eight
 3 (8) thereof the following words: "which has been reported for tax-
 4 ation".

Approved March 29, 1963.