

CHAPTER 1234

INTEREST PENALTY ON DELINQUENT TAXES

H. F. 177

AN ACT increasing the interest penalty on delinquent property taxes.

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

1 SECTION 1. Section four hundred forty-five point thirty-nine
2 (445.39), Code 1973, is amended to read as follows:

3 445.39 **Interest as penalty.** If the first installment of taxes shall
4 not be paid by April $\frac{1}{2}$ first, said installment shall become due and
5 draw interest, as a penalty, of ~~three-fourths~~ of one percent per month
6 until paid, from the first day of April following the levy; and if the
7 last half shall not be paid by October $\frac{1}{2}$ first following such levy, then
8 a like interest shall be charged from the date such last half became
9 delinquent.

1 SEC. 2. Section four hundred forty-five point forty (445.40), Code
2 1973, is amended to read as follows:

3 445.40 **Penalty on personal taxes.** On all personal taxes not paid
4 on or before the first Monday in December a penalty of five percent
5 shall be added and collected in addition to the ~~three-fourths~~ of one
6 percent per month penalty herein provided; and the tax with all
7 penalties shall be collected at the same time and in the same manner.

1 SEC. 3. Notwithstanding the provisions of sections two (2) and
2 three (3) of this Act, it is the intent of the general assembly that the
3 amendments in Acts of the Sixty-fourth General Assembly, 1972 Ses-
4 sion, chapter one thousand twenty (1020), section eighty-two (82) to
5 section four hundred forty-five point thirty-nine (445.39) of the Code
6 and that the amendments in Acts of the Sixty-fourth General Assem-
7 bly, 1972 Session, chapter one thousand twenty (1020), section eighty-
8 three (83), to section four hundred forty-five point forty (445.40) of
9 the Code shall be effective July 1, 1975. The provisions of this Act and
10 Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one
11 thousand twenty (1020), sections eighty-two (82) and eighty-three
12 (83), shall be construed together so that effect may be given to each.

Approved April 8, 1974

CHAPTER 1235

DEPUTY COUNTY AUDITOR IN CERTAIN COUNTIES

S. F. 484

AN ACT relating to the duties of deputy auditors in counties with dual county seats.

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

1 SECTION 1. Section four hundred forty-six point eight (446.8),
2 Code 1973, is amended to read as follows:

3 446.8 **Dual county seats.** In counties having two county seats and
4 divided into two districts for the collection of taxes, such sale may be