

permit. The department shall prescribe the nature and character of the evidence which shall be required of the applicant under this subsection.

Approved July 12, 1977

CHAPTER 73
TAX LIENS ABOLISHED

S. F. 35

AN ACT to abolish certain liens created under former section one hundred twenty-three B point ten (123B.10) of the Code, clarifying the basis for release of certain liens held by counties under section two hundred thirty point five (230.5), subsection two (2), of the Code, and repealing the requirement that unpaid dog license fees be entered as a tax by the county treasurer.

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

Section 1. All liens created under section one hundred twenty-three B point ten (123B.10), as that section appeared in the Codes of 1973 and 1971, are abolished effective January 1, 1978, except as otherwise provided by this Act. The board of supervisors of each county shall, as soon as practicable after July 1, 1977, review all liens resulting from the operation of said section one hundred twenty-three B point ten (123B.10) and make a determination as to the ability of the person against whom the lien exists to pay the charges represented by the lien, and if they find that the person is able to pay all or a part of those charges they shall direct the county attorney of that county to take immediate action to enforce the lien. If action is commenced under this section on any lien prior to the effective date of the abolition thereof, that lien shall not be abolished but shall continue until the action is completed. The board of supervisors shall release any such lien when the charge on which the lien is based is fully paid or is compromised and settled by the board in such manner as its members deem to be in the best interest of the county, or when the estate affected by the lien has been probated and the proceeds allowable have been applied on the lien.

Sec. 2. Section two hundred thirty point twenty-five (230.25), subsection two (2), Code 1977, is amended to read as follows:

2. All liens created under section 230.25, as that section appeared in the Code of 1975 and prior editions of the Code, are abolished effective January 1, 1977, except as otherwise provided by subsection 1. The board of supervisors of each county shall, as soon as practicable after July 1, 1976, review all liens resulting from the operation of said section 230.25, Code 1975, and make a determination as to the ability of the person against whom the lien exists to pay the charges represented by the lien, and if they find that the person is able to pay those charges they shall direct the county attorney of that county to take immediate action to enforce the lien. If action is commenced under this section on any lien prior to the effective date of the abolition thereof, that lien shall not be abolished but shall continue until the action is completed. The board of supervisors shall release any such lien when the charge on which the lien is based is fully paid or is compromised and settled by the board in such manner as its members deem to be in the best interest of the county, or when the estate affected by the lien has been probated and the proceeds allowable have been applied on the lien.

Sec. 3. Chapter two hundred thirty (230), Code 1977, is amended by adding the following new section:

NEW SECTION. RELEASING LIENS. A lien obtained pursuant to an action to collect any claim arising under this chapter shall be released by the board of supervisors when the claim or claims on which the lien is based have been fully paid or compromised and settled by the board, or when the estate of which the real estate subject to the lien is a part has been probated and the proceeds allowable have been applied to the claim or claims on which the lien is based.

Sec. 4. Section three hundred fifty-one point nineteen (351.19), Code 1977, is repealed.

Approved June 3, 1977