

Sec. 20. It is the intent of the general assembly that the department of public instruction obtain information on the secretary's annual reports filed by each school corporation listing the costs for each school year of heat, fuel, and light.

Sec. 21. This Act is effective July 1, 1979 for the school year beginning July 1, 1980. This Act shall not affect the computation and payment of state aid and levying of property taxes under the state school foundation program for the school year beginning July 1, 1979.

Approved June 4, 1979

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CHAPTER 107  
TAXES ON BUILDINGS ON LEASED LAND

S. F. 160

AN ACT relating to the collection of delinquent taxes on buildings located on leased land.

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

Section 1. Section four hundred forty-five point thirty-two (445.32), Code 1979, is amended to read as follows:

445.32 LIENS ON BUILDINGS. ~~In--all--cases--where--buildings--are~~ If a building is erected by ~~any~~ a person other than the owner of the land on which the building is located, as provided for in section 428.4, the taxes on the building shall be and remain a lien on the building from the date of levy until paid. If the property taxes on ~~such-a~~ the building become delinquent for a tax year the county treasurer shall ~~offer-the-building-at-public-sale~~ in-accordance-with-section-446.7 collect the tax in the same manner as delinquent personal property taxes are collected under section four hundred forty-five point eight (445.8) of the Code.

Approved April 26, 1979