

cost, and quality of residential care. The department shall report its findings and recommendations regarding continued exclusion to the governor and the general assembly by January 11, 1988 15, 1990.

SEC. 3. Section 1 of this Act is repealed July 1, 1988 1990.

Sec. 2. RESIDENTIAL CARE FACILITIES WAIVER. The department of inspections and appeals shall include residential care facilities, which serve elderly persons age sixty or older, in the demonstration waiver project conducted beginning July 1, 1987, and ending June 30, 1989, for residential care facilities serving persons with mental retardation, chronic mental illness, and other developmental disabilities, and having five or fewer residents.

Approved May 12, 1988

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## CHAPTER 1240

### PERSONAL PROPERTY TAX CANCELLATION

*S.F. 452*

**AN ACT** to cancel all personal property taxes not collected by July 1, 1988, including the removal of tax liens against personal property.

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

Section 1. Section 445.8, Code 1987, is amended by adding the following new subsection:

**NEW SUBSECTION. 6.** Effective July 1, 1988, outstanding personal property taxes are canceled and all personal property tax liens are rescinded. The county treasurer shall take all administrative actions necessary to remove personal property tax liens filed in the office of the county recorder and to provide notice to the office of the county auditor.

Approved May 13, 1988