

**Senate Study Bill 1051 - Introduced**

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL BY  
CHAIRPERSON GREEN)

**A BILL FOR**

1 An Act relating to the authority of a county treasurer to  
2 postpone or cancel an annual tax sale.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 446.7, subsection 1, Code 2023, is  
2 amended to read as follows:

3 1. Annually, on the third Monday in June the county  
4 treasurer shall offer at public sale all parcels on which taxes  
5 are delinquent. The treasurer shall not, however, offer for  
6 sale any parcel that is subject to a pending action as the  
7 result of a municipal infraction citation under [section 364.22](#),  
8 a petition filed under [chapter 657](#), or a petition filed under  
9 chapter 657A, if such municipal infraction citation or petition  
10 is indexed under [section 617.10](#) and noted in the county system  
11 as defined in [section 445.1](#). The sale shall be made for the  
12 total amount of taxes, interest, fees, and costs due. If for  
13 good cause the treasurer cannot hold the annual tax sale on the  
14 third Monday of June, the treasurer may designate a different  
15 date ~~in June~~ for the sale prior to the subsequent year's  
16 scheduled annual tax sale or may cancel the sale and offer such  
17 parcels for sale at the subsequent years' annual tax sale if  
18 the taxes on such parcels remain delinquent.

19 EXPLANATION

20 The inclusion of this explanation does not constitute agreement with  
21 the explanation's substance by the members of the general assembly.

22 Code section 446.7 provides that annually, on the third  
23 Monday in June, the county treasurer shall offer at public sale  
24 all parcels on which taxes are delinquent. However, if for  
25 good cause the treasurer cannot hold the annual tax sale on  
26 that date, the treasurer may designate a different date in June  
27 for the sale.

28 This bill modifies the ability of the county treasurer  
29 to reschedule the tax sale for good cause by allowing the  
30 rescheduled date to be a date prior to the subsequent year's  
31 scheduled annual tax sale, or alternatively allowing the county  
32 treasurer to cancel the sale and offer such parcels for sale  
33 at the subsequent years' annual tax sale if the taxes on such  
34 parcels remain delinquent.