

[Section 7191, Code, 1927, declared that taxes on personal property were a lien on real estate *provided said taxes were entered on the delinquent personal tax list.*

Section 7192, Code, 1927, was repealed by 43 G. A., ch. 200.

Section 77203, Code, 1927, also declared such lien, generally, without making any reference to the delinquent personal tax list.

The apparent result is that taxes on personal property are a lien on the real estate of the taxpayer for ten years whether or not entered upon the delinquent personal tax list.

Or are such delinquent taxes a lien on real estate provided they are brought forward by the treasurer each year on the current tax books?

Did the said repeal nullify the legal effect of the delinquent personal tax list?

This confusion is perplexing, and should be avoided because it affects the collectibility of taxes and might easily affect titles.]

A BILL FOR

An Act to repeal section seventy-two hundred three (7203), Code, 1931, and to enact a substitute therefor, relating to the lien of poll taxes and of taxes on personal property.

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

- 1 Section 1. Section seventy-two hundred three (7203), Code,
- 2 1931, is repealed and the following is enacted in lieu thereof,
- 3 to wit:
- 4 "7203. Lien of personal taxes. All poll taxes and taxes due
- 5 from any person upon personal property shall, for a period of one
- 6 year following December 31st of the year of levy, be a lien upon
- 7 any and all real estate owned by such person or to which he may
- 8 acquire title and situated in the county in which the tax is
- 9 levied. From and after the expiration of said one year said
- 10 taxes shall be a lien on all such real estate for an additional
- 11 period of nine years provided said taxes are entered upon the
- 12 delinquent personal tax list as provided by law. But in no
- 13 instance shall said taxes be a lien after the expiration of ten

14 years from December 31st of the year in which levied. This
15 section shall apply to all poll taxes and to all taxes on personal
16 property whether levied prior or subsequent to the time this act
17 takes effect.”