

February 4, 1955.
County and Township
Affairs.

House File 237

By HOOVER, CHRISTIANSEN, CORNICK,
BURTCH, EDGINGTON, LAUER, FAL-
VEY, WALTER of Hardin, HENDRIX,
RINGGENBERG, HENRY, STEPHEN-
SON, PATRICK, and McNEAL.

Passed House, Date 2-25-55
Vote: Ayes 22 Nays 11
Passed Senate, Date 4-13-55
Vote: Ayes 49 Nays 0
Approved April 15, 1955

A BILL FOR

An Act to amend sections four hundred forty-five point eight
(445.8) and four hundred forty-five point twenty-nine
(445.29), Code 1954, relating to the publication of the
list of delinquent personal property taxes and relating to
the lien of personal property taxes.

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

- 1 Section 1. Section four hundred forty-five point eight
- 2 (445.8), Code 1954, is hereby amended by adding thereto the
- 3 following:
- 4 "The treasurer shall, not later than November fifteenth of
- 5 each year, cause to be compiled a list of all delinquent personal
- property taxes for the current assessment year, as shown by the
- delinquent personal property tax list. Such list shall show the
- amount of the taxes delinquent and the amount of penalty,
- 9 interest and costs thereon, the name of the owner, if known, or
- 10 the person, if any, to whom it is taxed, and shall be published
- 11 in some newspaper in the county once each week for two consecutive
- 12 weeks, and by immediately posting a copy of the first publication
- 13 thereof at the door of the courthouse, if there be one, if not,

14 at the door of the place where the last term of district court
15 was held. The provisions of sections four hundred forty-six
16 point ten (446.10) and four hundred forty-six point eleven
17 (446.11) of the Code shall prevail in connection with the
18 publication of such notice. The treasurer shall obtain a copy of
19 the notice as published, and a certificate of the publication
20 thereof from the printer or publisher, and file it in the office
21 of the auditor.”.

1 Sec. 2. The treasurer shall, within ten (10) days following
2 the final publication of such notice, issue a distress warrant in
3 the form as prescribed in section four hundred forty-five point
4 seven (445.7) of the Code. The publication of delinquent personal
5 property tax lists shall include a notice that, unless such
6 delinquent personal property taxes are paid within ten (10) days
7 of the date of final publication of the notice, a distress
8 warrant will be issued for the collection thereof.

1 Sec. 3. The distress warrant so issued shall be collectible
2 by any sheriff or constable or tax collector in the same manner
3 as any other warrant for the distraint and sale of personal
4 property. The amount to be collected shall include cost of
5 publication of the notice, as herein provided, all interest and
6 penalties upon such tax, and the fees of the collecting officer,
7 as prescribed by law.

1 Sec. 4. Any taxpayer affected may at any time pay to the
2 treasurer the amount of delinquent taxes and penalty, plus the
3 cost of publication of the notice as shown by the personal

4 property list, and any other costs prior to the issuance of the
5 distress warrant herein provided.

1 Sec. 5. Section four hundred forty-five point twenty-nine
2 (445.29), Code 1954, is amended by adding thereto the following:

3 "Personal property taxes, together with any interest,
4 penalty, or costs, shall be a lien in favor of the county upon
5 all the personal property and rights to property belonging to the
6 taxpayer whose personal property tax is delinquent."

EXPLANATION OF H. F. 237

This bill contemplates a tightening of the laws relating to the collection of personal property taxes by county treasurers. It provides that each year a list of all the current year's unpaid personal property taxes in each county shall be published by the treasurer (similar to the advertised list of unpaid real estate property taxes), and that within 10 days after the publishing of such list, distress warrants shall be issued and turned over to the sheriffs or constables or tax collectors of the county for collection.

Due to the present difficulty in the collection of personal property taxes under the present law, there was unpaid personal property taxes amounting to \$1,432,674.36 in the State of Iowa which was listed for collection in the year 1953.

1 Amend House File 237, section five (5), by inserting in line five
2 (5) preceding the word "personal" the word "taxable".

Filed

February 9, 1955.

HOOPER of Ringgold.

Amend House File 237 as follows:

- 1 Amend section one (1) by striking from line four
- 2 (4) after the word "shall" the following: ", not later
- 3 than November fifteenth of each year."
- 4
- 5 2 Amend section one (1) by inserting following the
- 6 word "delinquent" in line eight (8) the following: "when
- 7 the amount of the tax is more than five dollars (\$5.00)."
- 8
- 9 3 Amend section one (1) by inserting following the
- 10 word "weeks" in line twelve (12) the following: ", the
- 11 last of which shall be not more than two weeks before the
- 12 first Monday in December".

Filed

February 25, 1955

HOOPER of Ringgold.

1 Amend House File 237 by adding thereto an additional
2 section as follows:

3 "Sec. 6. That any levy for personal property taxes
4 as provided in this act beginning with the date of January
5 1, 1956, shall be a first lien on said personal property
6 so taxed and that in the event of a foreclosure of any
7 second lieu against said personal property the tax so
8 levied shall first be paid to the county treasurer by
9 any holder of a junior lien upon the foreclosure of
10 said junior lien. For the purpose herein expressed
11 the taking of title, or possession of said personal
12 property, shall be construed as prima-facie case of
13 foreclosure of said junior lien, and any party so
14 enforcing said junior lien shall become personally
15 liable for the payment of said tax assessed against
16 said property."

Filed

April 12, 1955.

By MILLER.

