

#### **448.12 Limitation of actions.**

An action for the recovery of a parcel sold for the nonpayment of taxes shall not be brought after three years from the execution and recording of the county treasurer's deed, unless the owner is, at the time of the sale, a minor, a person with mental illness, or an inmate in an adult correctional institution, in which case the action must be brought within three years after the disability is removed.

This section, as amended by 1991 Iowa Acts, chapter 191, section 111, is effective for parcels sold at tax sales occurring on or after April 1, 1992, and for disabilities removed on or after April 1, 1992. For tax sales occurring prior to April 1, 1992, the provisions of this section in effect on the date of the tax sale apply.

[R60, § 790; C73, § 902; C97, § 1448; C24, 27, 31, 35, 39, § **7295**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 448.12]

85 Acts, ch 21, §44; 91 Acts, ch 191, §111; 92 Acts, ch 1016, §34; 96 Acts, ch 1129, § 113