445.4 Statutes applicable attachment damages.

Chapter 639 is applicable to proceedings instituted by a county treasurer under section 445.3, and a writ of attachment shall be issued upon the treasurer complying with the provisions of chapter 639, for taxes, whether due or not due, except that a bond shall not be required from the treasurer or county in such cases, but the county shall be liable for damages only, as provided by section 639.14. The county attorney, upon request of the treasurer, shall assist in prosecution of actions authorized in this section.

This section is remedial and shall apply to all delinquent taxes included in a tax sale certificate of purchase issued to a county. Upon assignment of a county-held tax sale certificate, this section shall not apply to the assignee.

[S13, § 1452-b; C24, 27, 31, 35, 39, § **7187;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 445.4]

91 Acts, ch 191, §29; 95 Acts, ch 57, §13