

#### **445.32 Liens on buildings or improvements.**

If a building or improvement is erected or made by a person other than the owner of the land on which the building or improvement is located, as provided for in section 428.4, the taxes on the building or improvement are and remain a lien on the building or improvement from the date of levy until paid. If the taxes on the building or improvement become delinquent, as provided in section 445.37, the county treasurer shall collect the tax as provided in sections 445.3 and 445.4. This section does not apply to special assessments, or rates or charges.

[S13, § 1400; C24, 27, 31, 35, 39, § **7206**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 445.32]

91 Acts, ch 191, §42; 97 Acts, ch 158, §41