

**427.12 Suspended tax record.**

1. The county treasurer shall maintain within the county system, as defined in section 445.1, the official record of suspended taxes, special assessments, and rates or charges, the collection of which has been suspended by order of the board of supervisors. The record shall include, but is not limited to, the following information:

a. A governmental or platted description of the parcel on which the tax, special assessment, rate, or charge has been levied or on which it is a lien.

b. The name of the owner of the parcel.

c. The amount and year of the tax, special assessment, rate or charge.

d. The date the suspension was ordered.

2. The county system, as defined in section 445.1, shall be such that all entries of taxes, special assessments, rates, or charges against the parcel shall be separate from the entry of taxes, special assessments, rates, or charges against all other parcels.

3. If a suspended tax, special assessment, or rate or charge in the county system is paid, or subsequently abated, the treasurer shall enter in the county system a notification of payment or abatement.

4. When a suspension ordered by the board of supervisors for any reason provided by law, has been entered in the county system, the entry, on and after its date, is a lien and shall serve as notice of a lien in accordance with section 445.10.

[C31, 35, §6952-d1; C39, §6952.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §427.12]

84 Acts, ch 1219, §35; 91 Acts, ch 191, §24; 2011 Acts, ch 25, §143

Referred to in §331.559, 445.1, 447.9

[P] For definitions applicable to this section, see §445.1