

**446.7 Annual tax sale.**

1. Annually, on the third Monday in June the county treasurer shall offer at public sale all parcels on which taxes are delinquent. The treasurer shall not, however, offer for sale any parcel that is subject to a pending action as the result of a municipal infraction citation under section 364.22, a petition filed under chapter 657, or a petition filed under chapter 657A, if such municipal infraction citation or petition is indexed under section 617.10 and noted in the county system as defined in section 445.1. The sale shall be made for the total amount of taxes, interest, fees, and costs due. If for good cause the treasurer cannot hold the annual tax sale on the third Monday of June, the treasurer may designate a different date in June for the sale.

2. Parcels against which the county holds a tax sale certificate or a municipality holds a tax sale certificate acquired under section 446.19, parcels of municipal and political subdivisions of the state of Iowa, or parcels of the state or its agencies, shall not be offered or sold at tax sale and a tax sale of those parcels is void from its inception. When taxes are owing against parcels owned or claimed by a municipal or political subdivision of the state of Iowa, or parcels of the state or its agencies, the treasurer shall give notice to the appropriate governing body which shall then pay the total amount due. If the governing body fails to pay the total amount due, the board of supervisors shall abate the total amount due.

[C51, §496; R60, §763; C73, §871; C97, §1418; C24, 27, 31, 35, 39, §7244; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §446.7]

83 Acts, ch 101, §91; 83 Acts, ch 123, §182, 209; 84 Acts, ch 1221, §5; 91 Acts, ch 191, §60; 93 Acts, ch 73, §8; 99 Acts, ch 4, §1, 4; 2007 Acts, ch 54, §37; 2010 Acts, ch 1050, §3

Referred to in §364.22, 447.1, 657.2A, 657A.12