

455B.396 Claim of state.

1. Liability to the state under this part or [part 5 of this division](#) is a debt to the state. Liability to a political subdivision under this part of [this division](#) is a debt to the political subdivision. The debt, together with interest on the debt at the maximum lawful rate of interest permitted pursuant to [section 535.2, subsection 3](#), paragraph “a”, from the date costs and expenses are incurred by the state or a political subdivision is a lien on real property, except single and multifamily residential property, on which the department incurs costs and expenses creating a liability and owned by the persons liable under this part or part 5. To perfect the lien, a statement of claim describing the property subject to the lien must be filed within one hundred twenty days after the incurrence of costs and expenses by the state or a political subdivision. The statement shall be filed with, accepted by, and recorded by the county recorder in the county in which the property subject to the lien is located. The statement of claim may be amended to include subsequent liabilities. To be effective, the statement of claim shall be amended and filed within one hundred twenty days after the occurrence of the event resulting in the amendment.

2. The lien may be dissolved by filing with the appropriate recording officials a certificate that the debt for which the lien is attached, together with interest and costs on the debt, has been paid or legally abated.

[86 Acts, ch 1115, §1; 2009 Acts, ch 16, §4](#)