

445.3 Actions authorized.

1. In addition to all other remedies and proceedings now provided by law for the collection of taxes, the county treasurer may bring or cause an ordinary suit at law to be commenced and prosecuted in the treasurer's name for the use and benefit of the county for the collection of taxes from any person, as shown by the county system in the treasurer's office, and the suit shall be in all respects commenced, tried, and prosecuted to final judgment the same as provided for ordinary actions.

2. The commencement of actions for ad valorem taxes authorized under [this section](#) shall not begin until the issuance of a tax sale certificate under the requirements of [section 446.19](#). The commencement of actions for all other taxes authorized under [this section](#) shall not begin until ten days after the publication of tax sale under the requirements of [section 446.9, subsection 2](#). [This subsection](#) does not apply to the collection of ad valorem taxes under [section 445.32](#), and grain handling taxes under [section 428.35](#).

3. Notwithstanding the provisions in [section 535.3](#), interest on the judgment shall be at the rate provided in [section 447.1](#) and shall commence from the month of the commencement of the action. This interest shall be in lieu of the interest assessed under [section 445.39](#) from and after the month of the commencement of the action.

4. An appeal may be taken to the Iowa supreme court as in other civil cases regardless of the amount involved.

5. Notwithstanding any other provisions in [this section](#), if the treasurer is unable or has reason to believe that the treasurer will be unable to offer land at the annual tax sale to collect the total amount due, the treasurer may immediately collect the total amount due by the commencement of an action under [this section](#).

6. Notwithstanding any other provision of law, if a statute authorizes the collection of a delinquent tax, assessment, rate, or charge by tax sale, the tax, assessment, rate, or charge, including interest, fees, and costs, may also be collected under [this section](#) and [section 445.4](#).

7. [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-a; C24, 27, 31, 35, 39, §7186; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.3]

91 Acts, ch 191, §28; 92 Acts, ch 1016, §18, 19; 95 Acts, ch 57, §12; 2007 Acts, ch 185, §5; 2016 Acts, ch 1011, §70

Referred to in §435.24, 437A.11, 437B.7, 445.4, 445.32, 445.36A, 446.20, 614.1, 631.1

Limitations of actions, see §614.1