

**445.4 Statutes applicable — attachment — damages.**

1. [Chapter 639](#) is applicable to proceedings instituted by a county treasurer under [section 445.3](#), and a writ of attachment shall be issued upon the treasurer complying with the provisions of [chapter 639](#), for taxes, whether due or not due, except that a bond shall not be required from the treasurer or county in such cases, but the county shall be liable for damages only, as provided by [section 639.14](#). The county attorney, upon request of the treasurer, shall assist in prosecution of actions authorized in [this section](#).

2. [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-b; C24, 27, 31, 35, 39, §7187; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.4]

[91 Acts, ch 191, §29](#); [95 Acts, ch 57, §13](#); [2019 Acts, ch 24, §104](#)

Referred to in [§435.24](#), [445.3](#), [445.32](#), [445.36A](#), [446.20](#), [631.1](#)