

**446.45 Applicable law.**

Sections 446.21, 446.31, 446.32, and 446.37, as amended by 1991 Iowa Acts, ch. 191, §73, 82, 83, and 86, only apply if associated with a tax sale that occurred on or after April 1, 1992. For tax sales occurring prior to April 1, 1992, the provisions of sections 446.21, 446.31, 446.32, and 446.37 in effect on the date of the tax sale apply.

92 Acts, ch 1016, §31; 2014 Acts, ch 1026, §143