

**445.32 Liens on buildings or improvements.**

If a building or improvement is erected or made by a person other than the owner of the land on which the building or improvement is located, as provided for in [section 428.4](#), the taxes on the building or improvement are and remain a lien on the building or improvement from the date of levy until paid. If the taxes on the building or improvement become delinquent, as provided in [section 445.37](#), the county treasurer shall collect the tax as provided in [sections 445.3 and 445.4](#). [This section](#) does not apply to special assessments, or rates or charges.

[S13, §1400; C24, 27, 31, 35, 39, §7206; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.32]  
[91 Acts, ch 191, §42; 97 Acts, ch 158, §41](#)

Referred to in [§445.3](#)