



CHESTER J. CULVER  
GOVERNOR

**OFFICE OF THE GOVERNOR**

PATTY JUDGE  
LT. GOVERNOR

April 4, 2007

The Honorable Michael Mauro  
Secretary of State  
State Capitol Building  
LOCAL

Dear Mr. Secretary:

I hereby transmit:

**Senate File 450**, an Act relating to limitations of actions as applied to county collection of delinquent real property taxes.

The above Senate File is hereby approved this date.

Sincerely,

A handwritten signature in black ink, appearing to read "Chester J. Culver", written over the printed name and title.

Chester J. Culver  
Governor

CJC:bdj

cc: Secretary of the Senate  
Chief Clerk of the House





SENATE FILE 450

AN ACT  
RELATING TO LIMITATIONS OF ACTIONS AS APPLIED TO COUNTY  
COLLECTION OF DELINQUENT REAL PROPERTY TAXES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 614.1, Code 2007, is amended by adding the following new subsection:

NEW SUBSECTION. 14. COUNTY COLLECTION OF TAXES. No time limitation shall apply to an action brought by a county under section 445.3 to collect delinquent real property taxes levied on or after April 1, 1992.

JOHN P. KIBBIE

President of the Senate

PATRICK J. MURPHY

Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 450, Eighty-second General Assembly.

MICHAEL E. MARSHALL

Secretary of the Senate

Approved April 4<sup>th</sup>, 2007

CHESTER J. CULVER

Governor