

CHESTER J. CULVER 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.

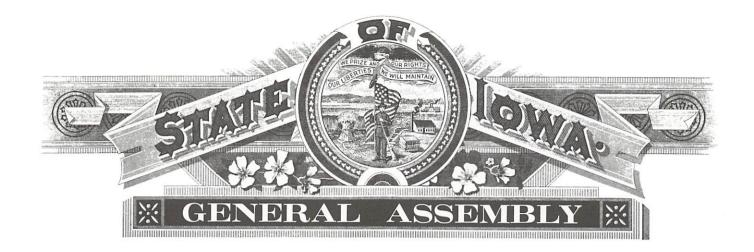
The above Senate File is hereby approved this date.

Sincerely.

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

2007

CHESTER J. CULVER

Governor