

After County Board 2/12/79

Do Pass 7/8 (p. 344) FILED JAN 31 1979

SENATE FILE 160

By COMMITTEE ON COUNTY GOVERNMENT
Approved 1/29 (p. 210)

Passed Senate, Date 2-16-77 (p. 421) Passed House, Date 4-17-79 (p. 1502)

Vote: Ayes 48 Nays 0 Vote: Ayes 92 Nays 0

Approved 4/26/79

A BILL FOR

1 An Act relating to the collection of delinquent taxes on
2 buildings located on leased land.

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

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1 Section 1. Section four hundred forty-five point thirty-
2 two (445.32), Code 1979, is amended to read as follows:

3 445.32 LIENS ON BUILDINGS. ~~in all cases where buildings~~
4 are If a building is erected by any a person other than the
5 owner of the land on which the building is located, as provided
6 for in section 428.4, the taxes on the building shall be and
7 remain a lien on the building from the date of levy until
8 paid. If the property taxes on ~~such-a~~ the building become
9 delinquent for a tax year the county treasurer shall ~~offer~~
10 ~~the building at public sale in accordance with section 446-7~~
11 collect the tax in the same manner as delinquent personal
12 property taxes are collected under section four hundred forty-
13 five point eight (445.8) of the Code.

14 EXPLANATION

15 This bill provides that delinquent taxes on a building
16 located on leased land shall be collected in the same manner
17 as delinquent personal property taxes are collected.

18 This bill is effective July first following its enactment.
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property taxes are collected under section four hundred forty-five point eight (445.8) of the Code.

SENATE FILE 160

AN ACT

RELATING TO THE COLLECTION OF DELINQUENT TAXES ON BUILDINGS
LOCATED ON LEASED LAND.

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

Section 1. Section four hundred forty-five point thirty-two (445.32), Code 1979, is amended to read as follows:

445.32 LIENS ON BUILDINGS. ~~in all cases where buildings are~~ If a building is erected by any a person other than the owner of the land on which the building is located, as provided for in section 428.4, the taxes on the building shall be and remain a lien on the building from the date of levy until paid. If the property taxes on such-a the building become delinquent for a tax year the county treasurer shall offer the building at public sale in accordance with section 446.7 collect the tax in the same manner as delinquent personal

TERRY E. BRANSTAD
President of the Senate

FLOYD H. MILLEN
Speaker of the House

I hereby certify that this bill originated in the Senate and
is known as Senate File 160, Sixty-eighth General Assembly.

FRANK J. STORK
Secretary of the Senate

Approved 4/26/ 1979

ROBERT D. RAY
Governor

S.F. 160