

MAR 17 1996
WAYS AND MEANS

HOUSE FILE 2476
BY MUNDIE

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to liens placed against certain property for
2 unpaid property taxes.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HF 2476

1 Section 1. Section 445.10, Code 1995, is amended to read
2 as follows:

3 445.10 FORMER DELINQUENT TAXES.

4 The county treasurer shall each year, after receiving the
5 tax list referred to in chapter 443, enter into the county
6 system a notation of delinquency for each parcel ~~on which~~
7 owned by the taxpayer if the tax on any parcel owned by the
8 taxpayer remains unpaid for any previous year. Unless the
9 delinquent tax is so entered it shall cease to be a lien upon
10 ~~that a~~ parcel. To preserve the tax lien it is ~~only~~ necessary
11 to enter the notation for any each parcel upon which it is a
12 lien. If the county system is such that all delinquent taxes
13 of any preceding year are automatically brought forward
14 against each parcel on which the tax remains unpaid for any
15 year and on each other parcel owned by the taxpayer, the
16 treasurer is not required to make any further entry. Any sale
17 for a delinquent tax not noted on the county system is
18 invalid. However, this section does not require that in order
19 to preserve the lien of tax and make the tax sale valid,
20 delinquent taxes must be brought forward upon the county
21 system if the tax list is received by the treasurer less than
22 six months preceding the date of conducting the tax sale as
23 provided in section 446.25 or 446.28.

24 Sec. 2. Section 445.28, Code 1995, is amended to read as
25 follows:

26 445.28 TAX LIEN.

27 Taxes upon a parcel are a lien on the parcel against all
28 persons except the state and are a lien on all other parcels
29 owned by the taxpayer and located in the county where such
30 taxes were levied. However, taxes upon the parcel are a lien
31 on the parcel against the state and a political subdivision of
32 the state which is liable for payment of taxes as a purchaser
33 under section 427.18.

34 EXPLANATION

35 This bill provides that a lien for unpaid property taxes

1 shall attach to all of the taxpayer's property located in the
2 county and subject to property tax.

- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35