

House File 589 - Introduced

HOUSE FILE _____
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO HSB 209)

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

A BILL FOR

1 An Act relating to limitations of actions as applied to county
2 collection of delinquent property taxes.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 1645HV 82
5 eg/je/5

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1 1 Section 1. Section 614.1, Code 2007, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 14. COUNTY COLLECTION OF TAXES. No time
1 4 limitation shall apply to an action brought by a county under
1 5 section 445.3 to collect delinquent taxes levied on or after
1 6 April 1, 1992.

1 7 EXPLANATION
1 8 This bill codifies the Iowa supreme court's ruling in
1 9 Fennelly v. A=1 Machine & Tool Co., No. 73/04=1232 (October 6,
1 10 2006). The court ruled that the county, when collecting
1 11 delinquent property taxes, is engaged in a public or
1 12 governmental activity and thus is entitled to immunity from
1 13 the statute of limitations.
1 14 LSB 1645HV 82
1 15 eg:sc/je/5