

# Senate Study Bill 1149

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL BY  
CHAIRPERSON QUIRMBACH)

Passed Senate, Date \_\_\_\_\_ Passed House, 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 1645SC 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 1645SC 82  
1 15 eg:sc/je/5