

House File 663 - Introduced

HOUSE FILE 663

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 266)

(SUCCESSOR TO HSB 97)

A BILL FOR

1 An Act relating to the authority to postpone an annual tax
2 sale.

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

1 Section 1. Section 446.7, subsection 1, Code 2023, is
2 amended to read as follows:

3 1. Annually, on the third Monday in June the county
4 treasurer shall offer at public sale all parcels on which taxes
5 are delinquent. The treasurer shall not, however, offer for
6 sale any parcel that is subject to a pending action as the
7 result of a municipal infraction citation under [section 364.22](#),
8 a petition filed under [chapter 657](#), or a petition filed under
9 chapter 657A, if such municipal infraction citation or petition
10 is indexed under [section 617.10](#) and noted in the county system
11 as defined in [section 445.1](#). The sale shall be made for the
12 total amount of taxes, interest, fees, and costs due. If for
13 good cause the treasurer cannot hold the annual tax sale on the
14 third Monday of June, the treasurer may designate a different
15 date ~~in June~~ for the sale not later than one hundred twenty
16 days after the third Monday in June. After designation of a
17 different date, the treasurer may, for good cause and following
18 approval of the board of supervisors, redesignate the date of
19 the tax sale to a date not more than one hundred twenty days
20 after the immediately preceding designation, but not later than
21 date for the subsequent year's annual tax sale.

22 EXPLANATION

23 The inclusion of this explanation does not constitute agreement with
24 the explanation's substance by the members of the general assembly.

25 Code section 446.7 provides that annually, on the third
26 Monday in June, the county treasurer shall offer at public sale
27 all parcels on which taxes are delinquent. However, if for
28 good cause the treasurer cannot hold the annual tax sale on
29 that date, the treasurer may designate a different date in June
30 for the sale.

31 This bill modifies the ability of the county treasurer
32 to reschedule the tax sale for good cause by allowing the
33 rescheduled date to be a date not later than 120 days after the
34 third Monday in June. After designation of a different date,
35 the county treasurer may, for good cause and following approval

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1 of the board of supervisors, redesignate the date of the tax
2 sale to a date not more than 120 days after the immediately
3 preceding designation, but not later than the date for the
4 subsequent year's annual tax sale.