

CHAPTER 306

DISTRESS LIEN FOR PERSONAL TAXES

H. F. 81

AN ACT to provide for the immediate collection of personal property taxes when the owner is a resident of the state of Iowa, and is about to remove from the county or is about to dispose of his taxable personal property, and relating to the lien of personal taxes.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Chapter four hundred forty-five (445), Code 1958, is
2 hereby amended by adding the following section:
3 "Whenever the county treasurer shall have reason to believe that
4 any owner of taxable personal property, who is a resident of the state
5 of Iowa and against whom personal property taxes have been assessed,
6 is about to remove from the county or is about to dispose of his per-
7 sonal property, he shall immediately regard and declare the taxes due
8 and payable, shall file a notice of such lien with the county recorder,
9 and shall proceed immediately to collect such taxes, together with costs
10 and any interest and penalty that may be due, by distress and sale of
11 the personal property so assessed which is not exempt from taxation.
12 In the event the county treasurer proceeds to collect such taxes prior
13 to date of levy, the amount of such taxes shall be presumed to be the
14 taxable value of such property multiplied by the tax rate established
15 at the date of levy next preceding."

1 SEC. 2. Section four hundred forty-five point twenty-nine
2 (445.29), Code 1958, is amended by striking from lines twenty-three
3 (23) and twenty-four (24) thereof the words, "whose personal prop-
4 erty tax is delinquent." and inserting in lieu thereof the following:
5 ", such lien to relate back to and exist from the first day of January
6 of the year in which such personal property is assessed. Such a lien
7 shall not be effective or applicable, however, as against the rights of
8 purchasers or mortgagees who acquired an interest in or lien against
9 real estate owned by the resident against whom such tax is assessed
10 before the date that the treasurer files notice of such lien."

Approved April 29, 1959.

CHAPTER 307

DELINQUENT TAX NOTICES

H. F. 364

AN ACT relating to publication of delinquent tax notices.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred forty-six point ten (446.10),
2 Code 1958, is hereby amended by striking from line two (2) the word,
3 "forty-five" and by inserting in lieu thereof the word, "sixty (60)".

Approved February 25, 1959.