

4 "Glenwood state school, the Woodward state hospital and school" and
5 inserting in lieu thereof the words "Glenwood state hospital-school, the
6 Woodward state hospital-school".

7 2. By inserting in line twenty-one (21) after the word "and" the
8 words "for the support of such mentally ill or mentally retarded per-
9 sons as are cared for and supported by the county in the county home
10 or elsewhere outside of any state hospital for the mentally ill or men-
11 tally retarded,".

12 3. By striking line twenty-seven (27) after the word "that" through
13 the period in line thirty-five (35) and inserting in lieu thereof the fol-
14 lowing:

15 "if any patients are returned to a county from any of the four (4)
16 mental health institutes under the provisions of section two hundred
17 twenty-six point thirty-two (226.32) of the Code or from any state
18 hospital-school for the mentally retarded as provided by law, the cost
19 of care for such patients may be paid from the state institution fund
20 of the county of legal settlement in an amount commensurate with the
21 cost of patients in the county hospital, county home, or other institu-
22 tion located in the county; if inmates of Toledo state juvenile home
23 and Iowa Annie Wittenmyer home are transferred or placed in foster
24 homes in a county, the cost of care of such inmate's foster homes may
25 be paid from the state institution fund of the county of legal settle-
26 ment of such inmate in an amount not to exceed the cost per inmate
27 in the respective state institution. Nothing in this Act or any other
28 statute shall be construed to prohibit parents or other persons from
29 voluntarily reimbursing the county or state for the reasonable cost of
30 caring for an individual while he was a patient or inmate in the county
31 hospital, county home, mental health institute, hospital-school, training
32 school, or home for children."

Approved April 26, 1963.

CHAPTER 273

TAX SALE OF PUBLIC PROPERTY

S. F. 50

AN ACT relating to tax sale of public property.

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

1 SECTION 1. Section four hundred forty-six point seven (446.7),
2 Code 1962, is hereby amended by adding at the end thereof the follow-
3 ing new paragraph:

4 "Property of municipal and political subdivisions of the state of
5 Iowa shall not be offered or sold at tax sale and any purported tax sale
6 thereof shall be void from its inception. Whenever delinquent taxes
7 are owing against property owned or claimed by any municipal or
8 political subdivision of the state of Iowa, the treasurer shall give notice
9 to the governing body thereof which shall then pay the amount of the
10 due and delinquent taxes from its general fund. In the event such gov-
11 erning body fails to make payment upon such notice, the collection and

12 enforcement of the taxes, penalty, interest and costs shall be sus-
 13 pended for so long as the property shall remain in public ownership
 14 but the same may be collected and enforced against the property in
 15 the event of its subsequent sale by such municipal or political sub-
 16 division to a private purchaser. No penalty, interest or costs shall be
 17 added during such period of public ownership."

Approved April 15, 1963.

CHAPTER 274

PENSIONERS' HOMES

H. F. 110

AN ACT relating to old age pensioners' homes.

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

1 SECTION 1. Chapter four hundred forty-six (446), Code 1962, is
 2 hereby amended by adding thereto the following new section:

3 "In cases where taxes have been suspended four years or more upon
 4 the property of a deceased old age assistance recipient and no estate
 5 was opened within ninety (90) days after the death of the recipient
 6 and the surviving spouse of the recipient is not occupying the prop-
 7 erty, the county treasurer shall issue a public bidder tax sale certificate
 8 to the county auditor."

Approved April 22, 1963.

CHAPTER 275

INHERITANCE TAX LIENS

S. F. 178

AN ACT to amend section four hundred fifty point seven (450.7), Code 1962, relating to
 liens for inheritance taxes and prescribing the duration thereof.

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

1 SECTION 1. Section four hundred fifty point seven (450.7), Code
 2 1962, is hereby amended by striking from lines seven (7) and eight
 3 (8) thereof the following words: "which has been reported for tax-
 4 ation".

Approved March 29, 1963.