

**CHAPTER 156**  
**PAYMENT OF PROPERTY TAXES**  
*S.F. 23*

**AN ACT** relating to the payment of property taxes by a taxpayer.

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

Section 1. Section 445.5, Code 1983, is amended to read as follows:

445.5 RECEIPT. The treasurer shall in all cases upon request, make out and deliver to the taxpayer a receipt, stating the time of payment, the description and assessed value of each parcel of land, and the assessed value of personal property, the amount of each kind of tax, the interest on each and costs, if any, giving a separate receipt for each year; and he. The treasurer shall make the proper entries of such the payments on the books or other records approved by the state auditor of his office. Such the\* receipt shall be in full of the first or second half or all of such the person's taxes for that year, but the treasurer shall receive the full amount of any county, state, or school tax whenever the same is tendered, and give a separate receipt therefor. Persons whose real property taxes are delinquent may pay to the county treasurer part of the delinquent real property taxes and the county treasurer shall accept payment of part of these delinquent taxes provided that the amount of the payment is equal to the amount of the installment that has been delinquent the longest plus penalties and interest assessed on that delinquent installment. The payment shall not be permitted if taxes have been sold under chapter 446 and under any circumstances shall not constitute an extension of the time period for a sale under section 446.18.

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in the Ida County Courier, a newspaper published in Ida Grove, Iowa, and in The Sioux City Journal, a newspaper published in Sioux City, Iowa.

Approved May 19, 1983

I hereby certify that the foregoing Act, Senate File 23 was published in The Sioux City Journal, Sioux City, Iowa on May 26, 1983 and in the Ida County Courier, Ida Grove, Iowa on May 25, 1983.

MARY JANE ODELL, *Secretary of State*

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\*According to enrolled Act