

January 21, 1963. *Withdrawn 4/8*
Judiciary 1.

House File 32
By REPPERT and DENMAN.

Passed House, Date..... Passed Senate, Date.....
Vote: Ayes..... Nays..... Vote: Ayes..... Nays.....
Approved.....

A BILL FOR

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
2 (446.7), Code 1962, is hereby amended by adding at the end
3 thereof the following new paragraph:
4 "Property of municipal and political subdivisions of the
5 state of Iowa shall not be offered or sold at tax sale and any
6 purported tax sale thereof shall be void from its inception.
7 Whenever delinquent taxes are owing against property owned or
8 claimed by any municipal or political subdivision of the state
9 of Iowa, the treasurer shall give notice to the governing body
10 thereof which shall then pay the amount of the due and delin-
11 quent taxes from its general fund. In the event such governing
12 body fails to make payment upon such notice, the taxes,
13 interest, and costs shall be suspended for so long as the prop-
14 erty shall remain in public ownership but shall reattach as
15 a lien against the property in the event of its subsequent
16 sale by such municipal or political subdivision to a private
17 purchaser."

EXPLANATION OF HOUSE FILE 32

This bill would prevent tax sales of public property where for some cause or another it was not removed from the tax rolls at the time it passed into public ownership, or where an assessment has not been paid.