

January 25, 1963.

Cities and Towns.

Passed House, Date.....

Vote: Ayes..... Nays.....

Approved.....

House File 80

By REPPERT and DENMAN.

Cities and Towns 2/21

Passed Senate, Date.....

Vote: Ayes..... Nays.....

A BILL FOR

An Act to preserve and protect the lien for special assessments in certain cities where the property subject to the assessment is sold at tax sale, redeemed, or conveyed by tax deed.

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

1 Section 1. Chapter four hundred seventeen (417), Code 1962,

2 is hereby amended by adding the following new section :

3 "When any special assessment has been confirmed by the dis-

4 trict court as provided in this chapter and any property assessed

5 under this chapter is thereafter sold, redeemed, or conveyed

6 under any provision of chapter four hundred forty-six (446),

7 four hundred forty-seven (447), or four hundred forty-eight (448)

8 of the Code, the purchaser, holder of the right of redemption,

9 or grantee of such conveyance shall take the property subject to

10 all installments whether due, delinquent, or to become due, in

11 the same manner, to the same extent, and with the same interest

12 and penalties as those to which such property would have been

13 subject had such sale, redemption, or conveyance never occurred."

EXPLANATION OF HOUSE FILE 80

This bill prevents special assessments for public improvements from being cut off when benefited property is sold at tax sale, redeemed after tax sale, or conveyed by tax deed. At this time only the city of Des Moines would be affected because Des Moines is, at present, the only city in the class referred to in chapter 417 of the Code.

1 Amend House File 80 as follows:
 2 By striking from section one (1), line five (5) the words
 3 “, redeemed, or conveyed” and by striking all of lines six
 4 (6) through thirteen (13), inclusive, and inserting in lieu
 5 thereof the following:
 6 “for taxes under the provisions of chapter four hundred
 7 forty-six (446), the purchaser shall, within twenty-four
 8 hours of receipt of the certificate of purchase, give notice
 9 thereof to the city clerk who shall report the same to the
 10 council. The city shall be entitled to an assignment of any
 11 certificate of tax sale of said property upon tender,
 12 pursuant to resolutions of the council, to the holder or to
 13 the county auditor of the amount to which the holder of the
 14 tax sale certificate would be entitled in the case of
 15 redemption. In the event the city does not make such
 16 tender the lien of such special assessment shall remain
 17 in force throughout the period in which the right of
 18 redemption may be exercised, and, in the event of the
 19 exercise thereof the property shall remain subject to
 20 lien of all installments whether due, delinquent, or to
 21 become due, in the same manner and to the same extent,
 22 and with the same interest and penalties as those to which
 23 such property would have been subject had such redemption
 24 never occurred. In the event of failure by the purchaser
 25 at the tax sale to give the notice hereinabove required
 26 and, in the further event of the subsequent conveyance of
 27 such property to such purchaser by tax deed, the property
 28 shall remain subject to the lien of all installments
 29 whether due, delinquent, or to become due in the same
 30 manner and to the same extent, and with the same interest
 31 and penalties as those to which such property would have
 32 been subject had such conveyance never been made.”

Filed
 February 12, 1963.

Adopted
 2/19

COMMITTEE ON CITIES AND TOWNS,
 LAWRENCE D. CARSTENSEN, *Chairman*.

1 Amend House File 80 as follows:
 2 By striking from section one (1), line five (5) the words
 3 “, redeemed, or conveyed” and by striking all of lines six
 4 (6) through thirteen (13), inclusive, and inserting in lieu
 5 thereof the following:
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 14 tax sale certificate would be entitled in the case of
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 17 in force throughout the period in which the right of
 18 redemption may be exercised, and, in the event of the
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 24 never occurred. In the event of failure by the purchaser
 25 at the tax sale to give the notice hereinabove required
 26 and, in the further event of the subsequent conveyance of
 27 such property to such purchaser by tax deed, the property
 28 shall remain subject to the lien of all installments
 29 whether due, delinquent, or to become due in the same
 30 manner and to the same extent, and with the same interest
 31 and penalties as those to which such property would have
 32 been subject had such conveyance never been made.”

Filed
 February 7, 1963.

Withdrawing
 2/19

REPPERT of Polk.