

February 28, 1963.
Placed on Calendar.

House File 415
By COMMITTEE ON SOCIAL SECURITY.

Passed House, Date 3-15-63

Passed Senate, Date 4-15-63

Vote: Ayes 91 Nays 0

Vote: Ayes 46 Nays 0

Approved 4-19-63

*Passed on file 3/18
Social Security 3/18
Pass 4/2*

A BILL FOR

An Act relating to the taking of certain tax deeds by the state board of social welfare.

WHEREAS, section two hundred forty-nine point twenty (249.20), Code 1958, provided that:

"The state board and state department shall be entitled to an assignment of the certificate of tax sale of said property upon tender to the holder or to the county auditor of the amount to which the holder of the tax sale certificate would be entitled in case of redemption."

And, WHEREAS, section two hundred forty-nine point twenty (249.20), Code 1958, was amended by the Fifty-eighth General Assembly by Chapter 178, paragraph 1, approved April 22, 1959, by striking the period after the word "redemption" referred to above and inserting in lieu thereof the following: "and shall be entitled to receive a tax deed."

And, WHEREAS, the amendment referred to above is prospective and not retroactive and, therefore, has no effect on tax deeds acquired by the state board prior to the effective date of the amendment referred to above;

And, WHEREAS, the state board holds a number of tax deeds acquired prior to the amendment referred to above; now, therefore,

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

- 1 Section 1. Section two hundred forty-nine point
- 2 twenty (249.20), Code 1962, is hereby amended by
- 3 adding the following sentence at line one hundred
- 4 five (105) following the period:
- 5 "The state board and state department shall be
- 6 entitled to receive a tax deed in derogation of the
- 7 rights of the legal titleholder as to all certificates
- 8 of tax sale acquired prior to July 4, 1959."

1 Sec. 2. This Act, being deemed of immediate

- 2 importance, shall be in full force and effect upon its
- 3 publication in, published
- 4 at, Iowa; and,
- 5 published at, Iowa.

EXPLANATION OF HOUSE FILE 415

Since the beginning of old age assistance, the Code gave the state board authority to take an assignment of a tax sale certificate. The Fifty-eighth General Assembly amended section 249.20 and gave the state board further authority to take a tax deed. This was done on the assumption that the assignment of a tax sale certificate would be worthless in the hands of the state board unless they could also take a tax deed.

Some title examiners are questioning tax deeds held by the state board because the tax certificate was assigned prior to the amendment by the 58th General Assembly. The above bill will correct this situation and will clear titles to those tax deeds now held by the state board.

HOUSE FILE 415

- 1 Amend House File 415 by striking all of section two (2)
- 2 and inserting in lieu thereof the following:
- 3 Sec. 2. This Act being deemed of immediate importance shall
- 4 be in full force and effect upon its publication in The Allison
- 5 Tribune, a newspaper published at Allison, Iowa, and the Waverly
- 6 Democrat, a newspaper published at Waverly, Iowa.

Filed
March 13, 1963.

*adopted
3/15/63*

GRASSLEY of Butler.
BUSCH of Bremer.