

January 23, 1963.

Senate File 50

Passed on File.

By O'MALLEY (Reppert and Denman).

Rep. Reppert 1/24, Passed 1-30

Passed Senate, Date... *2-1-63*.....

Passed House, Date... *4-8-63*.....

Vote: Ayes... *42*..... Nays... *0*.....

Vote: Ayes... *99*..... Nays... *0*.....

Approved... *4-15-63*.....

Judiciary 1 Pass 3/14

*House Amended
Denote considered 4/9
Ayes 49 Nays 0*

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."

SENATE FILE 50

1 Amend Senate File 50 as follows:

2 By striking from line eleven (11) the words, "In the event
3 such governing" and striking all of lines twelve (12) through
4 seventeen (17), inclusive, and by inserting in lieu thereof the
5 following:

6 "In the event such governing body fails to make payment upon
7 such notice, the collection and enforcement of the taxes, penalty,
8 interest and costs shall be suspended for so long as the property
9 shall remain in public ownership but the same may be collected
10 and enforced against the property in the event of its subsequent
11 sale by such municipal or political subdivision to a private
12 purchaser. No penalty, interest or costs shall be added during such
13 period of public ownership."

Filed
March 14, 1963.

Adopted 4/8

COMMITTEE ON JUDICIARY 1,
JOHN MOWRY, Chairman.

Senate concurred 4/9