

CHAPTER 1234

INTEREST PENALTY ON DELINQUENT TAXES

H. F. 177

AN ACT increasing the interest penalty on delinquent property taxes.

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

1 SECTION 1. Section four hundred forty-five point thirty-nine
2 (445.39), Code 1973, is amended to read as follows:

3 445.39 **Interest as penalty.** If the first installment of taxes shall
4 not be paid by April $\frac{1}{2}$ first, said installment shall become due and
5 draw interest, as a penalty, of ~~three-fourths~~ of one percent per month
6 until paid, from the first day of April following the levy; and if the
7 last half shall not be paid by October $\frac{1}{2}$ first following such levy, then
8 a like interest shall be charged from the date such last half became
9 delinquent.

1 SEC. 2. Section four hundred forty-five point forty (445.40), Code
2 1973, is amended to read as follows:

3 445.40 **Penalty on personal taxes.** On all personal taxes not paid
4 on or before the first Monday in December a penalty of five percent
5 shall be added and collected in addition to the ~~three-fourths~~ of one
6 percent per month penalty herein provided; and the tax with all
7 penalties shall be collected at the same time and in the same manner.

1 SEC. 3. Notwithstanding the provisions of sections two (2) and
2 three (3) of this Act, it is the intent of the general assembly that the
3 amendments in Acts of the Sixty-fourth General Assembly, 1972 Ses-
4 sion, chapter one thousand twenty (1020), section eighty-two (82) to
5 section four hundred forty-five point thirty-nine (445.39) of the Code
6 and that the amendments in Acts of the Sixty-fourth General Assem-
7 bly, 1972 Session, chapter one thousand twenty (1020), section eighty-
8 three (83), to section four hundred forty-five point forty (445.40) of
9 the Code shall be effective July 1, 1975. The provisions of this Act and
10 Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one
11 thousand twenty (1020), sections eighty-two (82) and eighty-three
12 (83), shall be construed together so that effect may be given to each.

Approved April 8, 1974

CHAPTER 1235

DEPUTY COUNTY AUDITOR IN CERTAIN COUNTIES

S. F. 484

AN ACT relating to the duties of deputy auditors in counties with dual county seats.

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

1 SECTION 1. Section four hundred forty-six point eight (446.8),
2 Code 1973, is amended to read as follows:

3 446.8 **Dual county seats.** In counties having two county seats and
4 divided into two districts for the collection of taxes, such sale may be

5 made by the deputy treasurer and the ~~recorder or his~~ deputy *auditor*
 6 at the county seat where the taxes for the district are collected, and
 7 the records thereof shall be kept thereat. Such deputy treasurer and
 8 the ~~recorder or his~~ deputy *auditor* shall have all the powers conferred
 9 by law upon the treasurer and auditor in relation to the collection of
 10 the revenue, sales for delinquent taxes, redemption therefrom, the
 11 execution of tax deeds thereunder, and every other matter connected
 12 therewith.

Approved March 29, 1974

CHAPTER 1236

SOIL CONSERVATION

H. F. 1178

AN ACT relating to administration of the department of soil conservation, soil conservation districts and conservancy districts.

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

1 SECTION 1. Section four hundred sixty-seven A point three
 2 (467A.3), subsection eleven (11), Code 1973, is amended to read as
 3 follows:

4 11. "Landowner" includes any person, firm, or corporation *or any*
 5 *federal agency, this state or any of its political subdivisions*, who shall
 6 hold title to ~~three or more~~ acres of land lying outside incorporated
 7 cities or towns and within a proposed district or a district organized
 8 under the provisions of this chapter.

1 SEC. 2. Section four hundred sixty-seven A point three (467A.3),
 2 Code 1973, is amended by adding the following new subsections:

3 NEW SUBSECTION. "Conservancy district" means one of the six
 4 conservancy districts established by section four hundred sixty-seven
 5 D point three (467D.3) of the Code.

6 NEW SUBSECTION. "Board" means the body designated by section
 7 four hundred sixty-seven D point four (467D.4) of the Code to admin-
 8 ister each of the conservancy districts.

9 NEW SUBSECTION. "Council" means the Iowa natural resources
 10 council.

1 SEC. 3. Section four hundred sixty-seven A point four (467A.4),
 2 subsection four (4), Code 1973, is amended by adding the following
 3 new paragraphs:

4 NEW PARAGRAPH. To offer such assistance as may be appropriate
 5 to the conservancy districts established by section four hundred sixty-
 6 seven D point three (467D.3) of the Code, and in the carrying out of
 7 any of their powers and programs.

8 NEW PARAGRAPH. Review, amend, and give final approval to the
 9 plan of each of the conservancy districts, and to any subsequent
 10 changes therein, in the manner provided by chapter four hundred
 11 sixty-seven D (467D) of the Code.