

taking assignments of rights against consumers arising therefrom and undertaking direct collection of payments or enforcement of these rights, without complying with the provisions of this chapter concerning notification under section 537.6202 or payment of fees under section 537.6203, is guilty of a simple misdemeanor.

Sec. 53. Sections 1 through 24 of this Act will be codified as a new part 6 of article 3 of chapter 537.

Approved April 30, 1987

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## CHAPTER 81

### ECONOMIC EMERGENCY AND FORECLOSURE MORATORIUM

*S.F. 138*

**AN ACT** relating to the extension of the foreclosure moratorium as provided in the governor's declaration of economic emergency made on October 1, 1985 and providing for the retroactive applicability of the Act and an effective date.

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

Section 1. 1986 Iowa Acts, chapter 1216, section 11, is amended to read as follows:

SEC. 11. Notwithstanding section 654.15, subsection 2, the declaration of economic emergency made by the governor on October 1, 1985, is in effect until March 30, ~~1987~~ 1988.

Sec. 2. **APPLICABILITY AND EFFECTIVE DATE.**

1. This Act is retroactive to March 30, 1987 and is applicable on and after that date.
2. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 1, 1987

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## CHAPTER 82

### BOARD OF TAX REVIEW

*S.F. 195*

**AN ACT** relating to the duties of the state board of tax review.

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

Section 1. Section 421.1, subsection 4, unnumbered paragraph 1, Code 1987, is amended to read as follows:

Advise and counsel with the director of revenue and finance concerning the tax laws and the ~~regulations~~ rules adopted pursuant ~~thereto~~ to the law; and, upon ~~their~~ its own motion or upon appeal by any affected taxpayer, review the record evidence and the decisions of, and any orders or directive issued by, the director of revenue and finance for the assessment and collection of taxes by the department or an order to reassess or to raise assessments to any local assessor and shall ~~expeditiously~~ affirm, modify, reverse or remand ~~the same~~ them within sixty days from the date the case is submitted to the board for decision. In order for any For an appeal to the board to be valid, written notice thereof must be given to the department within thirty days of the rendering of the decision, order or directive from which such the appeal is taken. The director shall thereafter cause to be certified certify to the board the record, documents, reports, audits and all other information pertinent to the decision, order or directive from which such the appeal is taken.

Approved May 1, 1987