

therefor relating to special assessment bonds of a city, which provisions shall govern such proceedings, to the extent applicable, except as modified hereby. A majority vote of the board of trustees shall be requisite and sufficient for any action required by the board of trustees under the provisions of this section.

Subject to the limitations otherwise stated in this section, a sanitary district organized under this chapter has all of the powers to specially assess the costs of improvements described in this section, including the power to issue special assessment bonds, warrants, project notes, or other forms of interim financing obligations, which cities have under the laws of this state.

Sec. 5. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved June 4, 1987

CHAPTER 198

PROPERTY TAX PROCEDURES

H.F. 374

AN ACT relating to eligibility for a mobile home reduced tax rate, a military service property tax exemption, the filing of late claims for a homestead tax credit and military service property tax exemption, an exemption from the real estate transfer tax, continuing education for assessors and deputy assessors, the length of board of review sessions, and appeal rights.

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

Section 1. Section 135D.22, subsection 2, unnumbered paragraph 1, Code 1987, is amended to read as follows:

2. If the owner of the mobile home is an Iowa resident, was totally disabled, as defined in section 425.17, subsection 6 on or before December 31 of the base year, is a surviving spouse having attained the age of fifty-five years on or before December 31 of the base year or has attained the age of sixty-five years on or before December 31 of the base year and has an income when included with that of a spouse which is less than five thousand dollars per year, no semi-annual tax shall be imposed on the mobile home. If the income is five thousand dollars or more but less than twelve thousand dollars, the semiannual tax shall be computed as follows:

Sec. 2. Section 425.2, Code 1987, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The failure of a person to file a claim under this section on or before July 1 of the year for which the person is first claiming the credit or to have the evidence of ownership recorded in the office of the county recorder does not disqualify the claim if the person claiming the credit or through whom the credit is claimed is otherwise qualified. The belated claim shall be filed with the appropriate assessor on or before December 31 of the following calendar year and, if approved by the board of supervisors, the county treasurer shall file an amended certificate of homestead tax credits with the director of revenue and finance pursuant to section 425.4.

Sec. 3. Section 427.5, unnumbered paragraphs 1 and 5, Code 1987, are amended to read as follows:

A person named in section 427.3, who is a resident of and domiciled in the state of Iowa, shall receive a reduction equal to the exemption, to be made from any property owned by the person and so designated by proceeding as hereafter provided in the section. In order to be eligible to receive the exemption the person claiming it shall have had recorded in the office

of the county recorder of the county in which is located the property designated for the exemption, evidence of property ownership and the military certificate of satisfactory service, order transferring to inactive status, reserve, retirement, or order of separation from service, or honorable discharge or a copy of any of these documents of the person claiming or through whom is claimed the exemption. ~~If the evidence of satisfactory service, separation, retirement, furlough to reserve, inactive status, or honorable discharge is lost the claimant may record in lieu thereof a certified copy.~~

The failure of a person to file a claim under this section before July 1 of the year for which the person is first claiming the exemption or to have the evidence of property ownership and satisfactory service, separation, retirement, furlough to reserve, inactive status, or honorable discharge recorded in the office of the county recorder does not disqualify the claim if the person claiming the exemption or through whom the exemption is claimed is otherwise qualified. The belated claim shall be filed with the appropriate assessor on or before the succeeding July 1 December 31 of the following calendar year and, if approved by the board of supervisors, the county treasurer shall file an amended certificate of military service tax credits with the director of revenue ~~before the director certifies the total credits claimed by each county to the state comptroller as provided in pursuant to section 426A.4 426A.3.~~

Sec. 4. Section 428A.1, unnumbered paragraph 2, Code 1987, is amended to read as follows:

~~At the time~~ When each deed, instrument, or writing by which any real property in this state is granted, assigned, transferred, or otherwise conveyed is presented for recording to the county recorder, a declaration of value signed by at least one of the sellers or one of the buyers or their agents shall be submitted to the county recorder. A declaration of value is not required for those instruments described in section 428A.2, subsections 2 to 13 and 16 to ~~18~~ 19, or if a transfer is the result of acquisition of lands, whether by contract or condemnation, for public purposes through an exercise of the power of eminent domain. The declaration of value shall state the full consideration paid for the real property transferred. If agricultural land, as defined in section 172C.1, is purchased by a corporation, limited partnership, trust, alien or nonresident alien, the declaration of value shall include the name and address of the buyer, the name and address of the seller, a legal description of the agricultural land, and identify the buyer as a corporation, limited partnership, trust, alien, or nonresident alien. The county recorder shall not record the declaration of value, but shall enter on the declaration of value information the director of revenue and finance requires for the production of the sales/assessment ratio study and transmit all declarations of value to the city or county assessor in whose jurisdiction the property is located. The city or county assessor shall enter on the declaration of value the information the director of revenue and finance requires for the production of the sales/assessment ratio study and transmit one copy of each declaration of value to the director of revenue and finance, at times as directed by the director of revenue and finance. The assessor shall retain one copy of each declaration of value for three years from December 31 of the year in which the transfer of realty for which the declaration was filed took place. The director of revenue and finance shall, upon receipt of the information required to be filed under this chapter by the city or county assessor, send to the office of the secretary of state that part of the declaration of value which identifies a corporation, limited partnership, trust, alien, or nonresident alien as a purchaser of agricultural land as defined in section 172C.1.

Sec. 5. Section 428A.2, Code 1987, is amended by adding the following new subsection: NEW SUBSECTION. 19. Deeds executed by public officials in the performance of their official duties.

Sec. 6. Section 441.8, unnumbered paragraphs 4 and 5, Code 1987, are amended to read as follows:

The director of revenue and finance shall establish, designate, or approve courses, workshops, seminars, or symposiums to be offered as part of the continuing education program, the content of these courses, workshops, seminars, or symposiums and the number of hours

of classroom instruction for each. The director of revenue and finance may provide that no more than thirty hours of tested credit may be received for the submission of a narrative appraisal approved by a professional appraisal society designated by the director. At least once each year the director of revenue and finance shall evaluate the continuing education program and make necessary changes in the program.

Upon the successful completion of courses, workshops, seminars, a narrative appraisal or symposiums contained in the program of continuing education, as demonstrated by attendance at sessions of the courses, workshops, seminars or symposiums and, in the case of a course designated by the director of revenue and finance, attaining a grade of at least seventy percent on an examination administered at the conclusion of the course, or the submission of proof that a narrative appraisal has been approved by a professional appraisal society designated by the director of revenue and finance the assessor or deputy assessor shall receive credit equal to the number of hours of classroom instruction contained in those courses, workshops, seminars, or symposiums or the number of hours of credit specified by the director of revenue and finance for a narrative appraisal. An assessor or deputy assessor shall not be allowed to obtain credit for a course, workshop, seminar, or symposium for which the assessor or deputy assessor has previously received credit during the current term or appointment except for those courses, workshops, seminars, or symposiums designated by the ~~commission~~ director of revenue and finance. Only one narrative appraisal may be approved for credit during the assessor's or deputy assessor's current term or appointment and credit shall not be allowed for a narrative appraisal approved by a professional appraisal society prior to the beginning of the assessor's or deputy assessor's current term or appointment. The examinations shall be confidential, except that the director of revenue and finance and persons designated by the director may have access to the examinations.

Sec. 7. Section 441.33, Code 1987, is amended to read as follows:

441.33 SESSIONS OF BOARD OF REVIEW.

The board of review shall be in session from May 1 ~~to~~ through the period of time necessary to act on all protests filed under section 441.37 but not later than May 31 each year and for an additional period as required under section 441.37 and shall hold as many meetings as are necessary to discharge its duties. On or before May 31 in those years in which a session has not been extended as required under section 441.37, the board shall return all books, records and papers to the assessor except undisposed of protests and records pertaining to those protests. If it has not completed its work ~~prior to~~ by May 31, in those years in which the session has not been extended under section 441.37, the director of revenue and finance may authorize the board of review to continue in session for a period necessary to complete its work, but the director of revenue and finance shall not approve a continuance extending beyond July 15. On or before May 31 or on the final day of any extended session required under section 441.37 or authorized by the director of revenue and finance, the board of review shall ~~be adjourned~~ adjourn until May 1 of the following year. It shall adopt its own rules of procedure, elect its own chairperson from its membership, and keep minutes of its meetings. The board shall appoint a clerk who may be a member of the board or any other qualified person, except the assessor or any member of the assessor's staff. It may be reconvened by the director of revenue and finance. All undisposed protests in its hands on July 15 shall be automatically overruled and returned to the assessor together with its other records.

Within fifteen days following the adjournment of any regular or special session, the board of review shall submit to the director of revenue and finance, on forms prescribed by the director, a report of any actions taken during that session.

Sec. 8. Section 441.38, Code 1987, is amended to read as follows:

441.38 APPEAL TO DISTRICT COURT.

Appeals may be taken from the action of the board of review with reference to protests of assessment, to the district court of the county in which ~~sueh~~ the board holds its sessions

within twenty days after its adjournment or May 31, whichever date is later. No new grounds in addition to those set out in the protest to the board of review as provided in section 441.37 can be pleaded, but additional evidence to sustain ~~said~~ those grounds may be introduced. The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body or other public officer as provided in section 441.42. Appeals shall be taken by a written notice to that effect to the chairperson or presiding officer of the board of review and served as an original notice.

Approved June 4, 1987

CHAPTER 199

REVENUE AND FINANCE DEPARTMENT PROCEDURES

H.F. 334

AN ACT relating to the administration of Iowa revenue laws pertaining to cigarette and tobacco tax assessment periods, penalties and appeal periods, offsetting of claims against the state with a person's liabilities to the state, tax return confidentiality, the filing of sales and services tax refund claims, audit periods for sales, services, and use tax returns, use tax penalty, and providing effective dates.

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

Section 1. Section 98.45, subsection 1, unnumbered paragraph 2, Code 1987, is amended to read as follows:

When a licensed distributor sells tobacco products exclusively to the ultimate consumer at the address given in the license, ~~no an~~ invoice of those sales ~~shall be~~ is not required, but itemized invoices shall be made of all tobacco products transferred to other retail outlets owned or controlled by that licensed distributor. All books, records and other papers and documents required by this subdivision to be kept shall be preserved for a period of at least ~~one year~~ two years after the date of the documents, ~~as aforesaid~~, or the date of the entries ~~thereof~~ appearing in the records, unless the director, in writing, authorized their destruction or disposal at an earlier date. At any time during usual business hours, the director, or the director's duly authorized agents or employees, may enter any place of business of a distributor, without a search warrant, and inspect the premises, the records required to be kept under this subdivision, and the tobacco products contained therein, to determine ~~whether or not~~ if all the provisions of this division are being fully complied with. If the director, or any such agent or employee, is denied free access or is hindered or interfered with in making ~~such~~ the examination, the license of the distributor at ~~such that~~ premises shall be is subject to revocation by the director.

Sec. 2. Section 98.46, subsection 1, Code 1987, is amended to read as follows:

1. On or before the twentieth day of each calendar month every distributor with a place of business in this state shall file a return with the director showing the quantity and wholesale sales price of each tobacco product ~~(a)~~ brought, or caused to be brought, into this state for sale; and ~~(b)~~ made, manufactured or fabricated in this state for sale in this state, during the preceding calendar month. Every licensed distributor outside this state shall in like manner file a return showing the quantity and wholesale sales price of each tobacco product shipped or transported to retailers in this state to be sold by those retailers, during the preceding calendar month. Returns shall be made upon forms furnished and prescribed by the director and shall contain ~~such~~ other information as the director may require. Each return shall be accompanied by a remittance for the full tax liability shown ~~therein~~ on the return, less a discount as fixed by the director not to exceed five percent of the tax. Within two years after the return is filed or within two years after the return became due, whichever is later, the department