

filed with the clerk within the later to occur of four months after the date of the second publication of the notice to creditors or, as to each claimant whose identity is reasonably ascertainable, one month after service of notice by ordinary mail to the claimant's last known address. However, notice is not required to be given by mail to any creditor whose claim will be paid or otherwise satisfied during administration and the personal representative may waive this the limitation on filing provided under this section. This section does not bar claims for which there is insurance coverage, to the extent of the coverage, or claimants entitled to equitable relief due to peculiar circumstances.

Sec. 7. Section 633.434, Code 1989, is amended to read as follows:

633.434 PAYMENT OF DEBTS AND CHARGES AFTER EXPIRATION OF FOUR MONTHS' PERIOD.

The personal representative shall, as soon as practicable following appointment, make reasonably diligent efforts to ascertain the names and addresses of all persons believed to own or possess claims against a decedent's estate.

Upon the expiration of the later to occur of four months after the date of the second publication of notice to creditors or one month after the service of the notice by ordinary mail upon all claimants whose identities are reasonably ascertainable, at their last known addresses and whose claims will not or may not be paid or otherwise satisfied during administration, the personal representative shall pay the debts and charges against the estate in accordance with this code. If it appears at any time that the estate is or may be insolvent, that there are insufficient funds on hand, or that there is other good and sufficient cause, the personal representative may report that fact to the court and apply for any order that the personal representative deems necessary.

Sec. 8. Section 633.477, Code 1989, is amended by adding the following new subsection:

NEW SUBSECTION. 12. A statement as to whether all statutory requirements pertaining to claims have been complied with and a statement as to whether all claims, including charges, have been paid and whether a lien continues to exist on any property as security for any claim.

Approved April 20, 1989

CHAPTER 36

RECORDING OF FEDERAL LIENS

S.F. 276

AN ACT relating to the registration of federal liens.

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

Section 1. Section 331.609, Code 1989, is amended to read as follows:

331.609 FEDERAL TAX LIENS.

1. a. Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be filed or recorded in accordance with this section.

1 b. Notices of liens upon real property for taxes obligations payable to the United States, and certificates and notices affecting the liens shall be filed recorded in the office of the recorder of the county in which the real property subject to a federal tax lien is situated.

2 c. Notices of federal liens upon tangible or intangible personal property for taxes obligations payable to the United States and certificates and notices affecting the liens shall be filed or recorded as follows:

a. (1) If the person against whose interest the tax lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the internal revenue laws of the United States, in the office of the secretary of state.

b. (2) In all other cases, in the office of the recorder of the county where the taxpayer person against whose interest the lien applies resides at the time of filing recording of the notice of lien.

3 2. Certification by the secretary of the treasury of the United States, or a designee of the secretary, of notices of liens, certificates, or other notices affecting tax federal liens by the secretary of the treasury of the United States, or a designee of the secretary, or by any official or entity of the United States responsible for the filing or certification of any other lien, entitles them to be filed or recorded, and no other attestation, certification, or acknowledgment is necessary.

4 3. a. If a notice of federal tax lien, a refiling or rerecording of a notice of tax lien, or a notice of revocation of a certificate described in subsection 5 paragraph "b" is presented to the filing officer:

a. (1) If the filing officer is the secretary of state, the secretary shall cause the notice to be marked, held, and indexed in accordance with section 554.9403, subsection 4, as if the notice were a financing statement within the meaning of that section.

b. (2) If the filing officer is a recorder, the recorder shall endorse on the notice the recorder's identification and the date and time of receipt and file record it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the identification number of the internal revenue service the title and address of the official or entity certifying the lien, and the total unpaid balance of the assessment appearing on the notice of lien.

5 b. If a certificate of release, nonattachment, discharge, or subordination of a tax lien is presented to the secretary of state for filing, the secretary shall:

a. (1) Cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, except that the notice of lien to which the certificate relates shall not be removed from the files.

b. (2) Cause a certificate of discharge or subordination to be marked, held, and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code.

6 c. If a refiled notice of federal tax lien referred to in subsection 4 paragraph "a" or any of the certificates or notices referred to in subsection 5 paragraph "b" is presented for filing recording with a recorder, the recorder shall permanently attach the refiled notice or the certificate to the original notice of lien and shall enter the refiled notice or the certificate with the date of filing recording in an alphabetical federal tax lien index on the line where the original notice of lien is entered.

7 d. Upon request of a person, the filing or recording officer shall issue a certificate showing whether there is on file or recorded, on the date and hour stated, a notice of federal tax lien or certificate or notice affecting the lien, filed or recorded on or after July 1, 1970 1989, naming a particular person, and if a notice or certificate is on file or recorded, giving the date and hour of filing or recording of each notice or certificate. The fee for a certificate is six dollars. Upon request the filing or recording officer shall furnish a copy of any notice of federal tax lien or notice or certificate affecting a federal tax lien for a fee of five dollars per page.

8 4. The fee for filing or recording, and indexing each notice of lien or certificate or notice affecting the tax lien shall be as provided in section 331.604. The officer shall bill the internal revenue service or any other appropriate federal agency on a monthly basis for fees for documents filed or recorded by them it.

9 5. Filing or recording officers with whom notices of federal tax liens, certificates, and notices affecting the liens have been filed or recorded on or before July 1, 1970, shall, after that date, continue to maintain a file labeled "federal tax lien notices filed prior to July 1, 1970" containing notices and certificates filed in numerical order of receipt. If a notice of lien was filed or

recorded on or before July 1, 1970, a certificate or notice affecting the lien shall be filed or recorded in the same office.

6. Filing or recording officers with whom notices of federal tax liens, certificates, and notices affecting the liens have been filed or recorded after July 1, 1970, and before July 1, 1989, shall, after July 1, 1989, continue to maintain a file labeled "federal tax lien notices filed after July 1, 1970 and before July 1, 1989" containing notices and certificates filed or recorded in numerical order of receipt. If a notice of lien was filed or recorded on or after July 1, 1970, and before July 1, 1989, a certificate or notice affecting the lien shall be filed or recorded in the same office.

10 7. This section may be cited as the uniform federal tax lien registration Act.

Approved April 20, 1989

CHAPTER 37

MEDICAL ASSISTANCE ADVISORY COUNCIL MEMBERS

S.F. 402

AN ACT relating to the membership of the medical assistance advisory council.

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

Section 1. Section 249A.4, subsection 8, unnumbered paragraph 1, Code 1989, is amended to read as follows:

Shall advise and consult at least semiannually with a council composed of the president, or the president's representative who is a member of the professional organization represented by the president, of the Iowa medical society, the Iowa osteopathic medical association, the Iowa state dental society, the Iowa state nurses association, the Iowa pharmacists association, the Iowa podiatry society, the Iowa optometric association, the community mental health centers association of Iowa, the Iowa psychological association, the Iowa hospital association, the Iowa osteopathic hospital association, opticians' association of Iowa, Inc., the Iowa hearing aid society, the Iowa speech, language, and hearing association, the Iowa health care association, the Iowa association for home care, the Iowa council of health care centers, and the Iowa association of homes for the aging, together with one person designated by the Iowa state board of chiropractic examiners; one state representative from each of the two major political parties appointed by the speaker of the house, one state senator from each of the two major political parties appointed by the majority leader of the senate, each for a term of two years; the president or the president's representative of the association for retarded citizens; four public representatives, appointed by the governor for staggered terms of two years each, none of whom shall be members of, or practitioners of, or have a pecuniary interest in any of the professions or businesses represented by any of the several professional groups and associations specifically represented on the council under this subsection, and at least one of whom shall be a recipient of medical assistance; the director of public health, or a representative designated by the director, and the dean of the college of medicine, university of Iowa, or a representative designated by the dean.

Approved April 20, 1989