

CHAPTER 45**COUNTY ADMINISTRATIVE PROCEDURES, FILING
REQUIREMENTS, AND RELATED COSTS**

S.F. 453

AN ACT relating to the administrative procedures of certain county officers by authorizing the issuance of checks, providing for the cancellation of warrants and checks, the disposal of tax lists, and the receipt of electronic payments, specifying tax sale costs and the mailing address for changes of titles and deeds, providing for other properly related matters, and providing an effective date.

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

Section 1. Section 331.303, subsection 1, paragraph b, Code 2001, is amended to read as follows:

b. A "warrant book" which records each warrant drawn in the order of issuance by number, date, amount, and name of drawee, and refers to the order in the minute book authorizing its drawing. The board may authorize the auditor to issue checks in lieu of warrants. If the issuance of checks is authorized, the word "check" shall be substituted for the word "warrant" in those sections of this chapter and chapters 6B.11,¹ 35B, 336, 349, 350, 427B, and 468 in which the issuance of a check is authorized in lieu of a warrant.

Sec. 2. Section 331.402, subsection 2, Code 2001, is amended by adding the following new paragraph:

NEW PARAGRAPH. dd. Authorize the auditor to issue checks in lieu of warrants. The checks shall be charged directly against a bank account controlled by the county treasurer.

Sec. 3. Section 331.552, subsection 2, Code 2001, is amended to read as follows:

2. Disburse money owed or payable by the county on warrants or checks drawn and signed by the auditor and sealed with the official county seal.

Sec. 4. Section 331.554, subsections 6 and 7, Code 2001, are amended to read as follows:

6. The amount of a check, other than a warrant, outstanding for more than ~~two years~~ one year shall be ~~paid to the treasurer canceled, removed from the list of outstanding checks, deposited to the account on which the check was written,~~ and credited as unclaimed fees and trusts. The treasurer shall ~~provide~~ maintain a list of the checks ~~to the auditor who shall maintain a record of the unclaimed fees and trusts for one year after cancellation.~~ A person may claim ~~an unclaimed fee or trust within five years after the money is credited~~ the amount of the canceled treasurer's check for a period of one year after cancellation upon proper proof of ownership by filing a claim with the county auditor.

7. A warrant outstanding for more than ~~two years~~ one year shall be canceled by the auditor and the amount of the warrant shall be credited to the fund upon which the warrant was drawn. A person may file a claim with the auditor for the amount of the canceled warrant within ~~five years~~ one year of the date of the cancellation, and upon showing of proper proof that the claim is true and unpaid, the auditor shall issue a warrant drawn upon the fund from which the original canceled warrant was drawn. This subsection does not apply to warrants issued upon drainage or levee district funds or any fund upon which the county treasurer has issued a warrant order or stamped a warrant for want of funds.

Sec. 5. Section 331.559, subsection 20, Code 2001, is amended to read as follows:

20. Carry out duties relating to the preparation and correction of the tax list as provided in chapter 443. After ten years from the date of receipt, the county treasurer shall dispose of the tax list delivered to the county treasurer pursuant to chapter 443.

¹ See chapter 176, §67 herein

Sec. 6. Section 331.602, subsection 1, paragraph d, Code 2001, is amended to read as follows:

d. ~~As~~ A certificate of change of title or an instrument conveying an interest in real property, other than a mortgage, a mortgage release, or an assignment, shall contain the statement "Address tax statement:" which shall be filled out with a name and complete mailing address. Each instrument conveying an interest in real property shall contain this statement unless otherwise authorized by the county recorder.

Sec. 7. Section 445.37, Code 2001, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. To avoid interest on delinquent taxes, an electronic payment must be received in the treasurer's account on the first business day of the delinquency month.

Sec. 8. Section 447.11, Code 2001, is amended to read as follows:

447.11 AGENT OF NONRESIDENT.

A nonresident may in writing appoint a resident of the county in which the parcel is situated as agent, and file the appointment with the county treasurer of the county, who shall make note of the appointment in the county system, after which ~~personal~~ service of notice by certified and regular mail shall be made upon the agent.

Sec. 9. Section 447.13, Code 2001, is amended to read as follows:

447.13 COST — FEE — REPORT.

~~The cost of a record search and the cost of serving the notice, including the cost of mailing certified mail notices and the cost of publication under section 447.10, if publication is required, shall be added to the amount necessary to redeem. The county treasurer shall file the proof of service and statement of costs and record these costs against the parcel. The certificate holder or the holder's agent shall report in writing to the treasurer the amount of authorized costs incurred, and the treasurer shall file the statement. Costs not filed with the treasurer before a redemption is complete shall not be collected by the treasurer and may be recovered through a court action against the parcel owner by the certificate holder. If the parcel is held by a city or county, a city or county agency, or the Iowa finance authority, for use in an Iowa homesteading project, whether or not the parcel is the subject of a conditional conveyance granted under the project, the costs incurred for repairs and rehabilitation work required and undertaken in order to make the parcel meet applicable building or housing code standards shall be added to the amount necessary to redeem.~~

For tax sale certificates of purchase held by a county, the cost of a record search and the cost of serving the notice, including the cost of mailing certified mail notices and the cost of publication under section 447.10, if publication is required, shall be added to the amount necessary to redeem.

Sec. 10. Section 633.480, Code 2001, is amended to read as follows:

633.480 CERTIFICATE TO COUNTY RECORDER FOR TAX PURPOSES WITH ADMINISTRATION.

After discharge as provided in section 633.479, the clerk shall certify under chapter 558 relative to each parcel of real estate described in the final report of the personal representative which has not been sold by the personal representative, and deliver the certificate to the county recorder of the county in which the real estate is situated. The certificate shall include the name and complete mailing address, as shown on the final report, of the individual or entity in whose name each parcel of real estate is to be taxed. The county recorder shall deliver the certificate to the county auditor as provided in section 558.58.

Sec. 11. EFFECTIVE DATE. Section 9 of this Act, being deemed of immediate importance, takes effect upon enactment.