

CHAPTER 109

COLLECTION OF PROPERTY TAXES, FEES, AND RELATED CHARGES

S.F. 434

AN ACT relating to property taxes and fees by modifying provisions relating to receipts for the payment of property taxes and provisions relating to delinquent rates and charges and by specifying certain dates for notices and delinquency.

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

Section 1. Section 358.20, Code 2011, is amended by adding the following new subsection:

NEW SUBSECTION. 1A. If the delinquent rates or charges were incurred prior to the date a transfer of the property or premises in fee simple is filed with the county recorder and such delinquencies were not certified to the county treasurer prior to such date, the delinquent rates or charges are not eligible to be certified to the county treasurer. If certification of such delinquent rates or charges is attempted subsequent to the date a transfer of the property or premises in fee simple is filed with the county recorder, the county treasurer shall return the certification to the sanitary district attempting certification along with a notice stating that the delinquent rates or charges cannot be made a lien against the property or premises.

Sec. 2. Section 445.5, subsection 6, Code 2011, is amended to read as follows:

6. The county treasurer shall deliver to the taxpayer a receipt stating the year of tax, date of payment, a description of the parcel, and the amount of taxes, interest, fees, and costs paid ~~except when payment of taxes is made by check, then a receipt shall be issued only upon request when payment is made by cash tender.~~ A receipt for other payment tender types shall only be delivered upon request. The receipt shall be in full of the first half, second half, or full year amounts unless a payment is made under section 445.36A or 435.24, subsection 6.

Sec. 3. Section 445.36, subsection 3, Code 2011, is amended to read as follows:

3. If an installment of taxes, or an annual payment in the case of special assessments, or payment in full in the case of rates or charges, is delinquent and not paid as of ~~February~~ November 1 of the fiscal year in which the amounts are due, the treasurer shall notify the taxpayer of the delinquency and the due date for the second installment. Failure to receive notice is not a defense to the payment of the total amount due.

Sec. 4. Section 468.57, subsection 2, unnumbered paragraph 1, Code 2011, is amended to read as follows:

To pay the assessments in not less than ten nor more than twenty equal installments, with the number of payments and interest rate determined by the board, notwithstanding chapter 74A. The first installment of each assessment, or the total amount if less than one hundred dollars, is due and payable on July 1 next succeeding the date of the levy, unless the assessment is filed with the county treasurer after May 31 in any year. The first installment shall bear interest on the whole unpaid assessment from the date of the levy as set by the board to the first day of December following the due date. The succeeding annual installments, with interest on the whole unpaid amount, to the first day of December following the due date, are respectively due on July 1 annually, and must be paid at the same time and in the same manner as the first semiannual payment of ordinary taxes. All future installments of an assessment may be paid on any date by payment of the then outstanding balance plus interest to the next December 1, or additional annual installments may be paid after the current installment has been paid before December 1 without interest. A payment must be for the full amount of the next installment. If installments remain to be paid, the next annual installment with interest added to December 1 will be due. After December 1, if a drainage assessment is not delinquent, a property owner may pay one-half or all of the next annual installment of principal and interest of a drainage assessment prior to the delinquency date of the installment. When the next installment has been paid in full, successive principal installments may be prepaid. The county treasurer shall accept

the payments of the drainage assessment, and shall credit the next annual installment or future installments of the drainage assessment to the extent of the payment or payments, and shall remit the payments to the drainage fund. If a property owner elects to pay one or more principal installments in advance, the pay schedule shall be advanced by the number of principal installments prepaid. Each installment of an assessment with interest on the unpaid balance is delinquent from October 1 after its due date, ~~including those instances.~~ However, when the last day of September is a Saturday or Sunday, and bears that amount shall be delinquent from the second business day of October. Taxes assessed pursuant to this chapter which become delinquent shall bear the same delinquent interest as ordinary taxes. When collected, the interest must be credited to the same drainage fund as the drainage special assessment.

Approved May 12, 2011