

FILED FEB 24 1976

SENATE FILE 1202

By REDMOND

Passed Senate, Date _____ Passed House, Date _____
 Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
 Approved _____

A BILL FOR

1 An Act relating to the payment of property taxes on a monthly
2 basis.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

1 Section 1. Section four hundred forty-five point thirty-
2 six (445.36), Code 1975, is amended to read as follows:

3 445.36 PAYMENT--INSTALLMENTS. No demand of taxes shall
4 be necessary, but it shall be the duty of every person subject
5 to taxation to attend at the office of the treasurer, at some
6 time between the first Monday in August and September 1
7 following, and pay his taxes in full, or one-half thereof
8 before September 1 succeeding the levy, and the remaining
9 half before March 1 following. However, a person subject
10 to taxation may execute an agreement with the county treasurer,
11 on forms prepared by the treasurer of state and available
12 at the office of county treasurer, for the payment of taxes
13 in twelve equal monthly installments due and payable on the
14 first day of each month. An employer who is a withholding
15 agent as defined in section four hundred twenty-two point
16 four (422.4), subsection thirteen (13), of the Code, may de-
17 duct, upon written request of an employee from the salary
18 and wages of such employee the amount specified for payment
19 to the county treasurer for property taxes. The moneys so
20 deducted shall be paid to the county treasurer as provided
21 in the agreement executed by the employee and the county
22 treasurer. A request for deduction may be withdrawn or the
23 amount increased or decreased at any time by filing written
24 notification with the employer. If the person subject to
25 taxation fails to make payments as provided in the agreement,
26 interest shall be charged at the rate specified in section
27 four hundred forty-five point thirty-nine (445.39) of the
28 Code.

29 EXPLANATION

30 This bill provides an alternative for the payment of
31 property taxes on a monthly basis under an agreement signed
32 by the county treasurer and the taxpayer. The agreement forms
33 are to be prepared by the treasurer of state to provide
34 statewide uniformity. The taxpayer may also request that
35 the monthly property tax payments be deducted from his or

1 her salary or wages and be paid to the county treasurer by
2 an employer.

3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

LSB 3379
tj/rh/31