

APR 20 1978

*Reprinted 5/13*

SIFTING COMMITTEE

HOUSE FILE 2434

By COMMITTEE ON COUNTY GOVERNMENT

(Formerly Study Bill 453)

Passed House, Date 3-11-78 Passed Senate, Date \_\_\_\_\_  
Vote: Ayes 20 Nays 0 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

### A BILL FOR

1 An Act making statutory changes which affect the duties,  
2 responsibilities and procedures of county treasurers  
3 with regard to tax sales, collection of taxes and fees,  
4 tax levies, maintenance of records and disposition of  
5 county funds.

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

7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18

HOUSE FILE 2434

H-6180

1 Amend House File 2434 as follows:  
2 1. Page 9, by inserting after line 32 the follow-  
3 ing:  
4 "6. The board of supervisors may transfer title  
5 to real estate acquired by virtue of a tax deed to  
6 a city, a city agency, or to the Iowa housing finance  
7 authority for use in an Iowa homesteading project  
8 under section two hundred twenty point fourteen  
9 (220.14) of the Code and they need not comply with  
10 the provisions of this section."

H-6180 FILED *3-11-78* BY SPEAR of Lee  
APRIL 21, 1978 *3-21-78*

1 Section 1. Section three hundred eleven point sixteen  
2 (311.16), unnumbered paragraph two (2), Code 1977, is amended  
3 to read as follows:

4 On the final determination the board shall levy such  
5 assessments and all installments thereof upon the real estate  
6 within said the district as finally established. The entire  
7 amount of said the assessment shall be then due and payable,  
8 and bear interest at six percent per annum commencing twenty  
9 days from the date of said the levy, and shall be collected  
10 at the next succeeding ~~March~~ September semiannual payment  
11 of ordinary taxes.

12 Sec. 2. Section three hundred eleven point seventeen  
13 (311.17), unnumbered paragraph one (1), Code 1977, is amended  
14 to read as follows:

15 If any owner other than the state or a county or city,  
16 of any tracts of land on which the assessment is more than  
17 ten dollars, shall, within twenty days from the date of said  
18 the assessment, agree in writing filed in the office of the  
19 county auditor, that in consideration of his or her having  
20 the right to pay ~~his~~ the assessment in installments, he or  
21 she will not make any objection of illegality or irregularity  
22 as to said the assessment upon ~~his-said~~ the real estate, and  
23 will pay the same with six percent interest thereon, then  
24 and in that case said the assessment shall be payable in ten  
25 equal installments. The first installment shall be payable  
26 on the date of such agreement. The other installments with  
27 interest on the whole amount unpaid shall be paid annually  
28 thereafter at the same time and in the same manner as the  
29 ~~March~~ September semiannual payment of ordinary taxes.

30 Sec. 3. Section three hundred eleven point eighteen  
31 (311.18), Code 1977, is amended to read as follows:

32 311.18 ASSESSMENT DELINQUENT--PENALTIES. All such taxes  
33 shall become delinquent on the first day of ~~March~~ September  
34 next after their maturity, shall bear the same interest, the  
35 same penalties, and be attended with the same rights and

1 remedies for collection, as ordinary taxes.

2 Sec. 4. Section three hundred thirty-two point fifteen  
3 (332.15), Code 1977, is amended by striking the section and  
4 inserting in lieu thereof the following:

5 332.15 DESTRUCTION OF RECORDS. The board of supervisors  
6 may authorize any county official to destroy any records in  
7 the official's possession that have been on file for more  
8 than ten years and are not required to be kept as permanent  
9 records.

10 Sec. 5. Section three hundred thirty-four point twelve  
11 (334.12), Code 1977, is amended to read as follows:

12 334.12 UNCLAIMED MONEY.

13 1. In any county of this state where any special levy  
14 has been made to pay any claim, bond, or other indebtedness,  
15 and the same shall have remained in the treasury of the county,  
16 uncalled for, for a period of three years, the board of  
17 supervisors of such the county may authorize such the unclaimed  
18 fund to be transferred to the general county fund.

19 2. Any check or warrant outstanding for more than two  
20 years shall be paid to the county treasurer and credited to  
21 the county general fund as unclaimed fees and trust. The  
22 county treasurer shall provide a list of checks and warrants  
23 so credited to the county auditor who shall maintain a record  
24 of the unclaimed fees and trusts. Any person may claim an  
25 unclaimed fee or trust within five years after the money is  
26 credited to the general fund upon proper proof of ownership.  
27 Claims for unclaimed fees and trusts shall be paid from the  
28 general fund of the county. Any unclaimed trusts held by  
29 the clerk of the district court shall be disposed of as  
30 provided in section five hundred fifty-six point eight (556.8)  
31 of the Code.

32 Sec. 6. Section three hundred eighty-four point sixty-  
33 five (384.65), subsection five (5), Code 1977, is amended  
34 to read as follows:

35 5. From the date of filing of a certified copy of the

1 resolution of necessity, the plat, and the schedule of  
2 assessments as provided in section 384.51, all special  
3 assessments with all interest and penalties become and remain  
4 a lien on the benefited properties until paid, and have equal  
5 precedence with ordinary taxes, and are not divested by any  
6 judicial sale or any tax sale for nonpayment of ordinary  
7 taxes.

8 Sec. 7. Chapter four hundred twenty-seven (427), Code  
9 1977, is amended by adding the following new sections:

10 NEW SECTION. All taxable property on the tax rolls as  
11 of July first of each year shall be subject to all property  
12 taxes levied and payable during the fiscal year. If any  
13 property is acquired after July first by any person or the  
14 state and any of its political subdivisions which are exempt  
15 from taxation and such person or the state and any of its  
16 political subdivisions file for a tax exemption for the  
17 property, the exemption shall be denied and the person or  
18 the state and any of its political subdivisions shall pay  
19 the property taxes levied against the property, provided that  
20 the seller and the purchaser may, by written agreement,  
21 designate the party responsible for payment of the property  
22 taxes due.

23 NEW SECTION. All credits for and exemptions from property  
24 taxes for which an application is required shall be granted  
25 on the basis of eligibility in the assessment year in which  
26 the application is filed, unless otherwise provided by law.  
27 However, the prorating of any taxes on property for which  
28 a credit or exemption has been granted as a result of the  
29 change in the eligibility for the credit or exemption shall  
30 be on the basis of eligibility in the fiscal year for which  
31 the credit or exemption was granted, unless otherwise provided  
32 by law.

33 Sec. 8. Section four hundred forty-five point fourteen  
34 (445.14), Code 1977, is amended to read as follows:

35 445.14 ENTRIES ON GENERAL TAX LIST. The county treasurer

1 shall each year, upon receiving the tax list referred to in  
 2 section 445.10 ~~enter-in-red-ink~~ indicate upon the same tax  
 3 list, in a separate ~~columns~~ column opposite each parcel of  
 4 real estate upon which the special assessment remains unpaid  
 5 for any previous year, ~~the-book,-page-and-line-number-of-the~~  
 6 ~~special assessment-tax-list-where-such-special-assessment~~  
 7 ~~levy-and-the-amount-so-levied-may-be-found-~~that a special  
 8 assessment is due.

9 Sec. 9. Section four hundred forty-five point twenty  
 10 (445.20), Code 1977, is amended by striking the section and  
 11 inserting in lieu thereof the following:

12 445.20 PENALTY ON UNPAID TAXES. Penalties at the rate  
 13 prescribed by law shall accrue on unpaid taxes but in no case  
 14 shall the penalty on unpaid taxes exceed forty-eight percent.  
 15 Penalties on unpaid taxes which became delinquent prior to  
 16 January 1, 1978 shall accrue pursuant to this section to the  
 17 maximum of forty-eight percent.

18 Sec. 10. Section four hundred forty-five point twenty-  
 19 two (445.22), Code 1977, is amended by striking the section  
 20 and inserting in lieu thereof the following:

21 445.22 SUBSEQUENT COLLECTION. Any delinquent taxes  
 22 subsequently collected shall be apportioned according to the  
 23 tax apportionment for the current year.

24 Sec. 11. Section four hundred forty-five point twenty-  
 25 three (445.23), Code 1977, is amended to read as follows:

26 445.23 ~~CERTIFICATE~~ STATEMENT OF TAXES DUE. The county  
 27 treasurer, when requested to do so by anyone having an interest  
 28 therein, shall ~~certify~~ state in writing the entire amount  
 29 of taxes and assessments due upon any parcel of real estate,  
 30 together with all sales of the same for unpaid taxes or  
 31 assessments shown by the books or records in ~~his~~ the county  
 32 treasurer's office, with the amount required for redemption  
 33 from the same, if still redeemable, ~~if he is paid or tendered~~  
 34 ~~his-fees-for-such-certificate.~~ The person requesting the  
 35 statement shall pay a fee at the rate of one dollar for the

1 first parcel in each township or city, and twenty cents for  
2 each subsequent parcel in the same township or city, ~~and in.~~  
3 In computing such fees each description in the tax list shall  
4 be ~~reckoned~~ considered a parcel.

5 Sec. 12. Section four hundred forty-five point twenty-  
6 eight (445.28), Code 1977, is amended to read as follows:

7 445.28 LIEN OF TAXES ON REAL ESTATE. Taxes upon real  
8 estate shall be a lien thereon against all persons except  
9 the state. However, taxes upon real estate shall be a lien  
10 on the real estate against the state and any political  
11 subdivision thereof which is liable for payment of property  
12 taxes as a purchaser under the provisions of section seven  
13 (7) of this Act.

14 Sec. 13. Section four hundred forty-five point twenty-  
15 nine (445.29), Code 1977, is amended by striking the section  
16 and inserting in lieu thereof the following:

17 445.29 LIEN OF PERSONAL TAXES. Personal property tax  
18 due from a person shall be a lien against any real estate  
19 owned by the person.

20 Sec. 14. Section four hundred forty-five point thirty-  
21 nine (445.39), Code 1977, is amended to read as follows:

22 445.39 INTEREST AS PENALTY. If the first installment  
23 of taxes ~~shall~~ is not be paid by October ~~±~~ first, ~~said~~ the  
24 installment shall become due and draw interest, as a penalty,  
25 of one percent per month until paid, from October ~~±~~ first  
26 following the levy, ~~and if.~~ If the last half ~~shall~~ is not  
27 ~~be~~ paid by April ~~±~~ first following ~~such~~ the levy, then a like  
28 interest shall be charged from the date ~~such~~ the last half  
29 became delinquent. When late certification of the tax list  
30 results in a penalty date later than October first, penalties  
31 on delinquent first installments shall accrue as if  
32 certification were made on July first.

33 Sec. 15. Section four hundred forty-six point seven  
34 (446.7), unnumbered paragraph two (2), Code 1977, is amended  
35 to read as follows:

1 Property of municipal and political subdivisions of the  
 2 state of Iowa and property held by a city or county agency  
 3 or the Iowa housing finance authority for use in an Iowa  
 4 homesteading project, shall not be offered or sold at tax  
 5 sale and any purported tax sale thereof shall be void from  
 6 its inception. Whenever delinquent taxes are owing against  
 7 property owned or claimed by any municipal or political  
 8 subdivision of the state of Iowa, or property held by a city  
 9 or county agency or the Iowa housing finance authority for  
 10 use in an Iowa homesteading project, the treasurer shall give  
 11 notice to the governing body thereof which shall then pay  
 12 the amount of the due and delinquent taxes from its general  
 13 fund. ~~In the event such governing body fails to make payment~~  
 14 ~~upon such notice, the collection and enforcement of the taxes,~~  
 15 ~~penalty, interest, and costs shall be suspended for so long~~  
 16 ~~as the property shall remain in public ownership, and for~~  
 17 ~~so long as the property is the subject of a conditional~~  
 18 ~~conveyance under an Iowa homesteading project, but the same~~  
 19 ~~may be collected and enforced against the property in the~~  
 20 ~~event of its subsequent sale by such municipal or political~~  
 21 ~~subdivision, agency or authority, to a private purchaser.~~  
 22 ~~However, such taxes, penalty, interest and costs shall be~~  
 23 ~~cancelled if the property is the subject of an absolute~~  
 24 ~~conveyance of the fee to a holder of the conditional conveyance~~  
 25 ~~granted under an Iowa homesteading project. -- No penalty,~~  
 26 ~~interest or costs shall be added during such period of public~~  
 27 ~~ownership or while the property is the subject of a conditional~~  
 28 ~~conveyance under an Iowa homesteading project. If the~~  
 29 governing body fails to pay the taxes, the board of supervisors  
 30 shall abate the taxes as provided in chapters four hundred  
 31 twenty-seven (427), three hundred thirty-two (332) and four  
 32 hundred forty-five (445) and section five hundred sixty-nine  
 33 point eight (569.8) of the Code.

34 Sec. 16. Section four hundred forty-six point nine (446.9),  
 35 Code 1977, is amended to read as follows:

1 446.9 NOTICE OF SALE--SERVICE. Notice of the time and  
2 place of such sale shall be given by the treasurer, ~~and by~~  
3 publication in a newspaper in the county once each week for  
4 two consecutive weeks the last of which shall be not more  
5 than two weeks before the day of sale. The notice shall  
6 contain a description of each separate tract to be sold as  
7 taken from the tax list, the amount of taxes for which it  
8 is liable delinquent for each year, and the amount of penalty,  
9 interest, and costs thereon, and the name of the owner, if  
10 known, or the person, if any, to whom it is taxed, ~~by~~  
11 ~~publication in some newspaper in the county, once each week,~~  
12 ~~for two consecutive weeks, the last of which shall be not~~  
13 ~~more than two weeks before the day of sale, and by immediately~~  
14 ~~posting a copy of the first publication thereof at the door~~  
15 ~~of the courthouse, if there be one, if not, at the door of~~  
16 ~~the place where the last term of district court was held.~~  
17 A description of each separate tract to be sold, ~~as herein~~  
18 ~~provided,~~ shall be construed to permit but one description  
19 of each separate tract of real estate ~~to~~ to be sold, ~~whether~~  
20 and all of the delinquent tax, both regular and special, then  
21 existing against the same for the year in which the tax sale  
22 is held, ~~and all~~ shall be listed as a single sum. All property  
23 which has ~~theretofore~~ previously been advertised and remains  
24 unsold and against which there remains delinquent taxes, shall  
25 be indicated by an asterisk ~~preceeding~~ ~~the same.~~

26 Sec. 17. Section four hundred forty-six point sixteen  
27 (446.16), Code 1977, is amended by striking the section and  
28 inserting in lieu thereof the following:

29 446.16 BID PURCHASER. The person who offers to pay the  
30 full amount of taxes plus penalty, interest and cost due on  
31 any parcel of land or city lot shall be the purchaser. In  
32 case two or more bids are received, the person offering to  
33 pay the highest full amount for the property described shall  
34 be the purchaser. Any surplus above taxes, interest and cost  
35 shall be returned to the owner, if known. If the owner is

1 not known, the surplus shall be transferred to the general  
2 fund of the county.

3 Sec. 18. Section four hundred forty-six point nineteen,  
4 (446.19), Code 1977, is amended to read as follows:

5 446.19 COUNTY AS PURCHASER. When property is offered  
6 at a tax sale under the provisions of section 446.18, and  
7 no bid is received, or if the bid received is less than the  
8 total amount of the delinquent general taxes, interest,  
9 penalties and costs, the county in which ~~said~~ the real estate  
10 is located, through its board of supervisors, shall bid for  
11 the ~~said~~ real estate a sum equal to the total amount of all  
12 delinquent general taxes, special assessments, interest,  
13 penalties and costs charged against ~~said~~ real estate. No  
14 money shall be paid by the county or other tax-levying and  
15 tax-certifying body for ~~said~~ the purchase, but each of the  
16 tax-levying and tax-certifying bodies having any interest  
17 in ~~said~~ the general taxes for which ~~said~~ the real estate is  
18 sold shall be charged with the full amount of all the ~~said~~  
19 delinquent general taxes due ~~said~~ the levying and tax-  
20 certifying bodies, as its just share of the purchase price.  
21 Nothing in this section shall prohibit any governmental agency  
22 or political subdivision from bidding at the sale for property  
23 to protect its interests.

24 Sec. 19. Section four hundred forty-six point thirty-two  
25 (446.32), Code 1977, is amended to read as follows:

26 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER. The  
27 treasurer shall also prepare, sign, and deliver to the  
28 purchaser of any real estate sold for taxes duplicate receipts  
29 for taxes, interest, and costs paid by ~~him~~ the purchaser after  
30 the date of ~~his~~ purchase for any subsequent year or years,  
31 one of which receipts shall be filed in the office of the  
32 auditor and noted on the register of sales therein. Taxes  
33 for subsequent years may be paid by the purchaser any time  
34 after certification.

35 Sec. 20. Section five hundred sixty-nine point eight

1 (569.8), Code 1977, is amended by striking the section and  
2 inserting in lieu thereof the following:

3 569.8 TITLE UNDER TAX DEED--SALE APPORTIONMENT OF PROCEEDS.

4 1. Property acquired by a county by tax deed that the  
5 county does not want to retain shall be offered for sale by  
6 the board of supervisors through the county auditor at public  
7 auction. All property acquired by tax deed that the county  
8 does not want to retain but still holds as of the date of  
9 sale shall be sold to the highest bidder. The property to  
10 be sold shall be advertised on two different dates in a  
11 newspaper of general circulation in the county. The  
12 advertisement shall describe the property and give the date  
13 and time of sale. The last advertisement shall appear within  
14 fifteen days of the sale date.

15 2. When any property is sold and paid for the auditor  
16 shall immediately record the deed and the assessor shall enter  
17 the property to be assessed following the assessment date.

18 3. Any property the county holds by tax deed shall not  
19 be assessed or taxed until sold by auction as provided in  
20 this section.

21 4. The sale of property under this section shall give  
22 the purchaser free title as to past general taxes and special  
23 taxes which are past due on any special assessment already  
24 certified to the county.

25 5. After deducting any expense the county incurred in  
26 the sale, the proceeds of the sale including penalty, interest  
27 and costs shall be divided and prorated to the several taxing  
28 districts for general taxes and special assessments owed to  
29 the taxing districts on the basis of the amounts of general  
30 taxes and special assessments owed to each taxing district  
31 compared to the amount of general taxes and special assessments  
32 owed to all taxing districts.

33 Sec. 21. Sections three hundred fifty-one point eighteen  
34 (351.18), four hundred forty-four point twenty (444.20), four  
35 hundred forty-five point two (445.2), four hundred forty-

1 five point twenty-one (445.21), four hundred forty-five point  
2 twenty-five (445.25), four hundred forty-five point twenty-  
3 six (445.26), four hundred forty-five point twenty-seven  
4 (445.27), four hundred forty-five point thirty-three (445.33),  
5 four hundred forty-five point thirty-four (445.34), four  
6 hundred forty-five point thirty-five (445.35), and four hundred  
7 forty-six point twenty-two (446.22), Code 1977, are repealed.

8

## EXPLANATION

9 This bill makes numerous technical, corrective and  
10 procedural changes in Code sections which relate to the duties  
11 of county treasurers.

12 Sections 1, 2, 3, and 19 make changes in the Code which  
13 should have been made with the change in fiscal years.

14 Section 4 allows the destruction of records held by any  
15 county official for more than ten years unless the records  
16 are required to be kept as permanent records.

17 Section 5 provides procedures for the disposition of  
18 outstanding checks and warrants.

19 Section 6 provides that a special assessment is not divested  
20 by any tax sale for nonpayment of ordinary taxes.

21 Section 7 provides that taxable property remains taxable  
22 for a full fiscal year even if purchased by a political  
23 subdivision. It also provides that taxes for exempt property  
24 that becomes taxable shall be prorated on that basis.

25 Section 8 eliminates the requirement that special  
26 assessments be entered by book, page and line number on the  
27 tax list.

28 Section 9 provides that all delinquent taxes reach the  
29 maximum interest amount in four years.

30 Section 10 removes unnecessary steps in the accounting  
31 of delinquent taxes received.

32 Section 11 removes the requirement that tax statements  
33 mailed to taxpayers be certified.

34 Section 12 provides that taxes owed on real estate purchased  
35 by a political subdivision under section seven shall be a

1 lien on the real estate.

2 Section 13 rewrites language on liens resulting from  
3 personal property taxes due for clarification.

4 Section 14 provides that penalties on delinquent taxes  
5 shall accrue from April first even when the tax certification  
6 is late.

7 Section 15 provides that delinquent taxes owed by political  
8 subdivisions shall not be suspended for the duration of public  
9 ownership but may be abated under existing Code procedures.

10 Section 16 strikes the requirement that a notice of a tax  
11 sale shall be posted on the courthouse door.

12 Section 17 eliminates bidding for the smallest portion  
13 of land in a tax sale and provides for the disposition of  
14 surplus proceeds.

15 Section 18 provides enforcement for delinquent special  
16 assessments.

17 Section 19 provides regular sale dates for property not  
18 being retained by a public governing body, insures the  
19 recording of the tax deed so that said property will be placed  
20 on the tax rolls, provides for an assessment date, clarifies  
21 the disposition of money received by sale of property acquired  
22 by tax sale and provides for enforcement of special  
23 assessments.

24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35

## HOUSE FILE 2434

H-6192

1 Amend House File 2434 as follows:

- 2 1. Page 5, by striking lines 21 through 32 and  
 3 inserting in lieu thereof the following: "nine  
 4 (445.39), Code 1977, as amended by Senate File two  
 5 thousand one hundred fifty-one (2151), section nine  
 6 (9), as enacted by the Sixty-seventh General Assembly,  
 7 1978 Session, is amended to read as follows:  
 8 445.39 INTEREST AS PENALTY. If the first install-  
 9 ment of taxes shall not be paid by the delinquent  
 10 date specified in section four hundred forty-five  
 11 point thirty-seven (445.37) of the Code, said  
 12 installment shall become due and draw interest, as  
 13 a penalty, of one percent per month until paid, from  
 14 such delinquent date following the levy; and if the  
 15 last half shall not be paid by April first following  
 16 such levy, then a like interest shall be charged from  
 17 the date such last half became delinquent. However,  
 18 after April first in a year when late certification  
 19 of the tax list results in a penalty date later than  
 20 October first, penalties on delinquent first  
 21 installments shall accrue as if certification were  
 22 made on June thirtieth."

H-6192 FILED *Delighted* BY HULLINGER of Decatur  
 APRIL 21, 1978

## HOUSE FILE 2434

H-6449

1 Amend House File 2434 as follows:

- 2 1. Page 2, by striking lines 32 through 35.  
 3 2. Page 3, by striking lines 1 through 7.  
 4 3. Page 7, line 30, by inserting after the word  
 5 "taxes" the words "and special taxes past due on any  
 6 special assessment certified by the county".  
 7 4. Page 7, line 30, by striking the words "penalty,  
 8 interest and cost" and inserting in lieu thereof the  
 9 words "penalties, interest and costs".  
 10 5. Page 7, line 34, by striking the words "  
 11 interest and cost" and inserting in lieu thereof the  
 12 words "and special taxes past due on any special  
 13 assessments certified by the county, penalties,  
 14 interest and costs".  
 15 6. Page 8, line 8, by inserting after the word  
 16 "general" the words "and special".  
 17 7. Page 8, line 17, by inserting after the word  
 18 "general" the words "and special".  
 19 8. Page 8, line 19, by inserting after the word  
 20 "general" the words "and special".

H-6449 FILED *Delighted* BY SPEAR of Lee  
 MAY 2, 1978

*San. County Gov. 5/12*

HOUSE FILE 2434

By COMMITTEE ON COUNTY GOVERNMENT

(As Amended and Passed by the House)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

### A BILL FOR

1 An Act making statutory changes which affect the duties,  
2 responsibilities and procedures of county treasurers  
3 with regard to tax sales, collection of taxes and fees,  
4 tax levies, maintenance of records and disposition of  
5 county funds.

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

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

House Amendments

1 Section 1. Section three hundred eleven point sixteen  
2 (311.16), unnumbered paragraph two (2), Code 1977, is amended  
3 to read as follows:

4 On the final determination the board shall levy such  
5 assessments and all installments thereof upon the real estate  
6 within ~~said~~ the district as finally established. The entire  
7 amount of ~~said~~ the assessment shall be then due and payable,  
8 and bear interest at six percent per annum commencing twenty  
9 days from the date of ~~said~~ the levy, and shall be collected  
10 at the next succeeding ~~March~~ September semiannual payment  
11 of ordinary taxes.

12 Sec. 2. Section three hundred eleven point seventeen  
13 (311.17), unnumbered paragraph one (1), Code 1977, is amended  
14 to read as follows:

15 If any owner other than the state or a county or city,  
16 of any tracts of land on which the assessment is more than  
17 ten dollars, shall, within twenty days from the date of ~~said~~  
18 the assessment, agree in writing filed in the office of the  
19 county auditor, that in consideration of his or her having  
20 the right to pay ~~his~~ the assessment in installments, he or  
21 she will not make any objection of illegality or irregularity  
22 as to ~~said~~ the assessment upon ~~his-said~~ the real estate, and  
23 will pay the same with six percent interest thereon, then  
24 and in that case ~~said~~ the assessment shall be payable in ten  
25 equal installments. The first installment shall be payable  
26 on the date of such agreement. The other installments with  
27 interest on the whole amount unpaid shall be paid annually  
28 thereafter at the same time and in the same manner as the  
29 ~~March~~ September semiannual payment of ordinary taxes.

30 Sec. 3. Section three hundred eleven point eighteen  
31 (311.18), Code 1977, is amended to read as follows:

32 311.18 ASSESSMENT DELINQUENT--PENALTIES. All such taxes  
33 shall become delinquent on the first day of ~~March~~ September  
34 next after their maturity, shall bear the same interest, the  
35 same penalties, and be attended with the same rights and

1 remedies for collection, as ordinary taxes.

2 Sec. 4. Section three hundred thirty-two point fifteen  
3 (332.15), Code 1977, is amended by striking the section and  
4 inserting in lieu thereof the following:

5 332.15 DESTRUCTION OF RECORDS. The board of supervisors  
6 may authorize any county official to destroy any records in  
7 the official's possession that have been on file for more  
8 than ten years and are not required to be kept as permanent  
9 records.

10 Sec. 5. Section three hundred thirty-four point twelve  
11 (334.12), Code 1977, is amended to read as follows:

12 334.12 UNCLAIMED MONEY.

13 1. In any county of this state where any special levy  
14 has been made to pay any claim, bond, or other indebtedness,  
15 and the same shall have remained in the treasury of the county,  
16 uncalled for, for a period of three years, the board of  
17 supervisors of ~~such~~ the county may authorize ~~such~~ the unclaimed  
18 fund to be transferred to the general county fund.

19 2. Any check or warrant outstanding for more than two  
20 years shall be paid to the county treasurer and credited to  
21 the county general fund as unclaimed fees and trust. The  
22 county treasurer shall provide a list of checks and warrants  
23 so credited to the county auditor who shall maintain a record  
24 of the unclaimed fees and trusts. Any person may claim an  
25 unclaimed fee or trust within five years after the money is  
26 credited to the general fund upon proper proof of ownership.  
27 Claims for unclaimed fees and trusts shall be paid from the  
28 general fund of the county. Any unclaimed trusts held by  
29 the clerk of the district court shall be disposed of as  
30 provided in section five hundred fifty-six point eight (556.8)  
31 of the Code.

32 Sec. 6. Chapter four hundred twenty-seven (427), Code  
33 1977, is amended by adding the following new sections:

34 NEW SECTION. All taxable property on the tax rolls as  
35 of July first of each year shall be subject to all property

1 taxes levied and payable during the fiscal year. If any  
2 property is acquired after July first by any person or the  
3 state and any of its political subdivisions which are exempt  
4 from taxation and such person or the state and any of its  
5 political subdivisions file for a tax exemption for the  
6 property, the exemption shall be denied and the person or  
7 the state and any of its political subdivisions shall pay  
8 the property taxes levied against the property, provided that  
9 the seller and the purchaser may, by written agreement,  
10 designate the party responsible for payment of the property  
11 taxes due.

12 NEW SECTION. All credits for and exemptions from property  
13 taxes for which an application is required shall be granted  
14 on the basis of eligibility in the assessment year in which  
15 the application is filed, unless otherwise provided by law.  
16 However, the prorating of any taxes on property for which  
17 a credit or exemption has been granted as a result of the  
18 change in the eligibility for the credit or exemption shall  
19 be on the basis of eligibility in the fiscal year for which  
20 the credit or exemption was granted, unless otherwise provided  
21 by law.

22 Sec. 7. Section four hundred forty-five point fourteen  
23 (445.14), Code 1977, is amended to read as follows:

24 445.14 ENTRIES ON GENERAL TAX LIST. The county treasurer  
25 shall each year, upon receiving the tax list referred to in  
26 section 445.10 ~~enter-in-red-ink~~ indicate upon the same tax  
27 list, in a separate column ~~columns~~ column opposite each parcel of  
28 real estate upon which the special assessment remains unpaid  
29 for any previous year, ~~the-book, page-and-line-number-of-the~~  
30 ~~special-assessment-tax-list-where-such-special-assessment~~  
31 ~~levy-and-the-amount-so-levied-may-be-found-that~~ a special  
32 assessment is due.

33 Sec. 8. Section four hundred forty-five point twenty  
34 (445.20), Code 1977, is amended by striking the section and  
35 inserting in lieu thereof the following:

1 445.20 PENALTY ON UNPAID TAXES. Penalties at the rate  
2 prescribed by law shall accrue on unpaid taxes but in no case  
3 shall the penalty on unpaid taxes exceed forty-eight percent.  
4 Penalties on unpaid taxes which became delinquent prior to  
5 January 1, 1978 shall accrue pursuant to this section to the  
6 maximum of forty-eight percent.

7 Sec. 9. Section four hundred forty-five point twenty-  
8 two (445.22), Code 1977, is amended by striking the section  
9 and inserting in lieu thereof the following:

10 445.22 SUBSEQUENT COLLECTION. Any delinquent taxes  
11 subsequently collected shall be apportioned according to the  
12 tax apportionment for the current year.

13 Sec. 10. Section four hundred forty-five point twenty-  
14 three (445.23), Code 1977, is amended to read as follows:

15 445.23 ~~CERTIFICATE~~ STATEMENT OF TAXES DUE. The county  
16 treasurer, when requested to do so by anyone having an interest  
17 therein, shall ~~certify~~ state in writing the entire amount  
18 of taxes and assessments due upon any parcel of real estate,  
19 together with all sales of the same for unpaid taxes or  
20 assessments shown by the books or records in ~~his~~ the county  
21 treasurer's office, with the amount required for redemption  
22 from the same, if still redeemable, ~~if he is paid or tendered~~  
23 ~~his fees for such certificate~~. The person requesting the  
24 statement shall pay a fee at the rate of one dollar for the  
25 first parcel in each township or city, and twenty cents for  
26 each subsequent parcel in the same township or city, ~~and in~~.  
27 In computing such fees each description in the tax list shall  
28 be reckoned considered a parcel.

29 Sec. 11. Section four hundred forty-five point twenty-  
30 eight (445.28), Code 1977, is amended to read as follows:

31 445.28 LIEN OF TAXES ON REAL ESTATE. Taxes upon real  
32 estate shall be a lien thereon against all persons except  
33 the state. However, taxes upon real estate shall be a lien  
34 on the real estate against the state and any political  
35 subdivision thereof which is liable for payment of property

1 taxes as a purchaser under the provisions of section seven  
2 (7) of this Act.

3 Sec. 12. Section four hundred forty-five point twenty-  
4 nine (445.29), Code 1977, is amended by striking the section  
5 and inserting in lieu thereof the following:

6 445.29 LIEN OF PERSONAL TAXES. Personal property tax  
7 due from a person shall be a lien against any real estate  
8 owned by the person.

9 Sec. 13. Section four hundred forty-five point thirty-  
10 nine (445.39), Code 1977, as amended by Senate File two  
11 thousand one hundred fifty-one (2151), section nine (9), as  
12 enacted by the Sixty-seventh General Assembly, 1978 Session,  
13 is amended to read as follows:

14 445.39 INTEREST AS PENALTY. If the first installment  
15 of taxes shall not be paid by the delinquent date specified  
16 in section four hundred forty-five point thirty-seven (445.37)  
17 of the Code, said installment shall become due and draw  
18 interest, as a penalty, of one percent per month until paid,  
19 from such delinquent date following the levy; and if the last  
20 half shall not be paid by April first following such levy,  
21 then a like interest shall be charged from the date such last  
22 half became delinquent. However, after April first in a year  
23 when late certification of the tax list results in a penalty  
24 date later than October first, penalties on delinquent first  
25 installments shall accrue as if certification were made on  
26 June thirtieth.

27 Sec. 14. Section four hundred forty-six point seven  
28 (446.7), unnumbered paragraph two (2), Code 1977, is amended  
29 to read as follows:

30 Property of municipal and political subdivisions of the  
31 state of Iowa and property held by a city or county agency  
32 or the Iowa housing finance authority for use in an Iowa  
33 homesteading project, shall not be offered or sold at tax  
34 sale and any purported tax sale thereof shall be void from  
35 its inception. Whenever delinquent taxes are owing against

1 property owned or claimed by any municipal or political  
2 subdivision of the state of Iowa, or property held by a city  
3 or county agency or the Iowa housing finance authority for  
4 use in an Iowa homesteading project, the treasurer shall give  
5 notice to the governing body thereof which shall then pay  
6 the amount of the due and delinquent taxes from its general  
7 fund. ~~In the event such governing body fails to make payment~~  
8 ~~upon such notice, the collection and enforcement of the taxes,~~  
9 ~~penalty, interest, and costs shall be suspended for so long~~  
10 ~~as the property shall remain in public ownership, and for~~  
11 ~~so long as the property is the subject of a conditional~~  
12 ~~conveyance under an Iowa homesteading project, but the same~~  
13 ~~may be collected and enforced against the property in the~~  
14 ~~event of its subsequent sale by such municipal or political~~  
15 ~~subdivision, agency or authority, to a private purchaser.~~  
16 ~~However, such taxes, penalty, interest and costs shall be~~  
17 ~~cancelled if the property is the subject of an absolute~~  
18 ~~conveyance of the fee to a holder of the conditional conveyance~~  
19 ~~granted under an Iowa homesteading project. No penalty,~~  
20 ~~interest or costs shall be added during such period of public~~  
21 ~~ownership or while the property is the subject of a conditional~~  
22 ~~conveyance under an Iowa homesteading project. If the~~  
23 governing body fails to pay the taxes, the board of supervisors  
24 shall abate the taxes as provided in chapters four hundred  
25 twenty-seven (427), three hundred thirty-two (332) and four  
26 hundred forty-five (445) and section five hundred sixty-nine  
27 point eight (569.8) of the Code.

28 Sec. 15. Section four hundred forty-six point nine (446.9),  
29 Code 1977, is amended to read as follows:

30 446.9 NOTICE OF SALE--SERVICE. Notice of the time and  
31 place of such sale shall be given by the treasurer, ~~and by~~  
32 publication in a newspaper in the county once each week for  
33 two consecutive weeks the last of which shall be not more  
34 than two weeks before the day of sale. The notice shall  
35 contain a description of each separate tract to be sold as

1 taken from the tax list, the amount of taxes for which it  
2 is liable delinquent for each year, and the amount of penalty,  
3 interest, and costs thereon, and the name of the owner, if  
4 known, or the person, if any, to whom it is taxed, by  
5 ~~publication in some newspaper in the county, once each week,~~  
6 ~~for two consecutive weeks, the last of which shall be not~~  
7 ~~more than two weeks before the day of sale, and by immediately~~  
8 ~~posting a copy of the first publication thereof at the door~~  
9 ~~of the courthouse, if there be one, if not, at the door of~~  
10 ~~the place where the last term of district court was held.~~  
11 A description of each separate tract to be sold, as herein  
12 provided, shall be construed to permit but one description  
13 of each separate tract of real estate to be sold, whether  
14 and all of the delinquent tax, both regular and special, then  
15 existing against the same for the year in which the tax sale  
16 is held, ~~and all~~ shall be listed as a single sum. All property  
17 which has ~~theretofore~~ previously been advertised and remains  
18 unsold and against which there remains delinquent taxes, shall  
19 be indicated by an asterisk ~~preceeding the same.~~

20 Sec. 16. Section four hundred forty-six point sixteen  
21 (446.16), Code 1977, is amended by striking the section and  
22 inserting in lieu thereof the following:

23 446.16 BID PURCHASER. The person who offers to pay the  
24 full amount of taxes and special taxes past due on any special  
25 assessment certified by the county plus penalties, interest  
26 and costs due on any parcel of land or city lot shall be the  
27 purchaser. In case two or more bids are received, the person  
28 offering to pay the highest full amount for the property  
29 described shall be the purchaser. Any surplus above taxes  
30 and special taxes past due on any special assessments certified  
31 by the county, penalties, interest and costs shall be returned  
32 to the owner, if known. If the owner is not known, the surplus  
33 shall be transferred to the general fund of the county.

34 Sec. 17. Section four hundred forty-six point nineteen  
35 (446.19), Code 1977, is amended to read as follows:

1 446.19 COUNTY AS PURCHASER. When property is offered  
2 at a tax sale under the provisions of section 446.18, and  
3 no bid is received, or if the bid received is less than the  
4 total amount of the delinquent general and special taxes,  
5 interest, penalties and costs, the county in which ~~said~~ the  
6 real estate is located, through its board of supervisors,  
7 shall bid for the ~~said~~ real estate a sum equal to the total  
8 amount of all delinquent general taxes, special assessments,  
9 interest, penalties and costs charged against ~~said~~ real estate.  
10 No money shall be paid by the county or other tax-levying  
11 and tax-certifying body for ~~said~~ the purchase, but each of  
12 the tax-levying and tax-certifying bodies having any interest  
13 in ~~said~~ the general and special taxes for which ~~said~~ the real  
14 estate is sold shall be charged with the full amount of all  
15 the ~~said~~ delinquent general and special taxes due ~~said~~ the  
16 levying and tax-certifying bodies, as its just share of the  
17 purchase price. Nothing in this section shall prohibit any  
18 governmental agency or political subdivision from bidding  
19 at the sale for property to protect its interests.

20 Sec. 18. Section four hundred forty-six point thirty-two  
21 (446.32), Code 1977, is amended to read as follows:

22 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER. The  
23 treasurer shall also prepare, sign, and deliver to the  
24 purchaser of any real estate sold for taxes duplicate receipts  
25 for taxes, interest, and costs paid by ~~him~~ the purchaser after  
26 the date of ~~his~~ purchase for any subsequent year or years,  
27 one of which receipts shall be filed in the office of the  
28 auditor and noted on the register of sales therein. Taxes  
29 for subsequent years may be paid by the purchaser any time  
30 after certification.

31 Sec. 19. Section five hundred sixty-nine point eight  
32 (569.8), Code 1977, is amended by striking the section and  
33 inserting in lieu thereof the following:

34 569.8 TITLE UNDER TAX DEED--SALE APPORTIONMENT OF PROCEEDS.

35 1. Property acquired by a county by tax deed that the

1 county does not want to retain shall be offered for sale by  
2 the board of supervisors through the county auditor at public  
3 auction. All property acquired by tax deed that the county  
4 does not want to retain but still holds as of the date of  
5 sale shall be sold to the highest bidder. The property to  
6 be sold shall be advertised on two different dates in a  
7 newspaper of general circulation in the county. The  
8 advertisement shall describe the property and give the date  
9 and time of sale. The last advertisement shall appear within  
10 fifteen days of the sale date.

11 2. When any property is sold and paid for the auditor  
12 shall immediately record the deed and the assessor shall enter  
13 the property to be assessed following the assessment date.

14 3. Any property the county holds by tax deed shall not  
15 be assessed or taxed until sold by auction as provided in  
16 this section.

17 4. The sale of property under this section shall give  
18 the purchaser free title as to past general taxes and special  
19 taxes which are past due on any special assessment already  
20 certified to the county.

21 5. After deducting any expense the county incurred in  
22 the sale, the proceeds of the sale including penalty, interest  
23 and costs shall be divided and prorated to the several taxing  
24 districts for general taxes and special assessments owed to  
25 the taxing districts on the basis of the amounts of general  
26 taxes and special assessments owed to each taxing district  
27 compared to the amount of general taxes and special assessments  
28 owed to all taxing districts.

29 6. The board of supervisors may transfer title to real  
30 estate acquired by virtue of a tax deed to a city, a city  
31 agency, or to the Iowa housing finance authority for use in  
32 an Iowa homesteading project under section two hundred twenty  
33 point fourteen (220.14) of the Code and they need not comply  
34 with the provisions of this section.

35 Sec. 20. Sections three hundred fifty-one point eighteen

1 (351.18), four hundred forty-four point twenty (444.20), four  
2 hundred forty-five point two (445.2), four hundred forty-  
3 five point twenty-one (445.21), four hundred forty-five point  
4 twenty-five (445.25), four hundred forty-five point twenty-  
5 six (445.26), four hundred forty-five point twenty-seven  
6 (445.27), four hundred forty-five point thirty-three (445.33),  
7 four hundred forty-five point thirty-four (445.34), four  
8 hundred forty-five point thirty-five (445.35), and four hundred  
9 forty-six point twenty-two (446.22), Code 1977, are repealed.

- 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