

Senate File 2043

*1/15/78 De Pass 2/23*

Ways and Means  
Staff, Chairperson  
Priebe  
Readinger

*Ways and Means 2/6*

**FILED JAN 17 1978**

SENATE FILE 2043

BY GALLAGHER

*Committee on Ways and Means 4/12 (p. 1552)*

Senate File 2043

Ways and Means: Dieleman, Chair; Husak, Howell, Junker, Daggett, Brandt and Egenes.

Passed Senate, Date 2-28-78 (p. 410) Passed House, Date 4-27-78 (p. 425)

Vote: Ayes 49 Nays 0 Vote: Ayes 79 Nays 0

Approved 5-12-78 (p. 1211)  
*Proposed Senate 3-3-78 (p. 1211)*  
*45 - 0*

## A BILL FOR

1 An Act relating to the payment of special assessments.  
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section three hundred eighty-four point sixty  
2 (384.60), subsection five (5), Code 1977, is amended to read  
3 as follows:

4 5. Direct the clerk to certify the final schedule to the  
5 auditor of the county or counties in which the assessed  
6 property is located, and to publish notice thereof once each  
7 week for two consecutive weeks in the manner provided in  
8 section 362.3, the first publication of which shall be not  
9 more than fifteen days from the date of filing of the final  
10 schedule. On or before the second publication of the notice,  
11 the clerk shall send by certified mail to each property owner  
12 whose property is subject to assessment for the improvement,  
13 as shown by the records in the office of the county auditor,  
14 a copy of the notice. Such notice shall also include a  
15 statement in substance that assessments may be paid in full  
16 or in part without interest within thirty days after the date  
17 of certification, and thereafter all unpaid special assessments  
18 will draw annual interest at seven percent, computed to the  
19 December 4 first next following the due dates of the respective  
20 installments, and each installment will be delinquent on  
21 September 30 thirtieth following its due date, and will draw  
22 additionally the same delinquent interest and the same  
23 penalties as ordinary taxes. Such notice shall also state  
24 substantially that property owners may elect to pay any  
25 installment semiannually in advance. If a property is shown  
26 by the records to be in the name of more than one owner at  
27 the same mailing address, a single notice may be mailed to  
28 all owners at that address. Failure to receive a mailed  
29 notice is not a defense to the special assessment.

30 The county auditor shall place on the tax list the amounts  
31 to be assessed against each lot within the assessment district,  
32 as certified.

33 Sec. 2. Section three hundred eighty-four point sixty-  
34 five (384.65), subsection one (1), Code 1977, is amended to  
35 read as follows:



SENATE FILE 2043

H-5540

- 1 Amend Senate File 2043, as passed by the Senate,  
2 as follows:  
3 1. Page 2, line 27, by inserting after the word  
4 "treasurer" the words ", if the property being assessed  
5 is located in an unincorporated area".  
6 2. Page 2, line 28, by inserting after the word  
7 "clerk" the words ", if the property being assessed is  
8 located in an incorporated area".

H-5540 FILED *unincorporated* BY MILLER of Buchanan  
MARCH 6, 1978 *March 6, 1978*

SENATE FILE 2043

H-6040

- 1 Amend Senate File 2043 as follows:  
2 1. Page 2, line 27, by inserting after the word  
3 "treasurer" the words ", if the property being assessed  
4 is located in an unincorporated area,".  
5 2. Page 2, line 28, by inserting after the word  
6 "clerk" the words ", if the property being assessed  
7 is located in an incorporated area except when the  
8 city council specifically provides payment to be made  
9 in the office of the county treasurer".

H-6040 FILED *delegated by* BY COMMITTEE ON WAYS AND MEANS  
APRIL 13, 1978 *to read* NORLAND of Worth, Chair

HOUSE AMENDMENT TO SENATE FILE 2043

S-5707

- 1 Amend Senate File 2043 as follows:  
2 1. Page 2, line 27, by inserting after the word  
3 "treasurer" the words ", if the property being assessed  
4 is located in an unincorporated area,".  
5 2. Page 2, line 28, by inserting after the word  
6 "clerk" the words ", if the property being assessed  
7 is located in an incorporated area except when the  
8 city council specifically provides payment to be made  
9 in the office of the county treasurer".

S-5707 FILED  
APRIL 27, 1978

RECEIVED FROM THE HOUSE

*Senate received 5/5/78*

SENATE FILE 2043

AN ACT

RELATING TO THE PAYMENT OF SPECIAL ASSESSMENTS.

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

Section 1. Section three hundred eighty-four point sixty (384.60), subsection five (5), Code 1977, is amended to read as follows:

5. Direct the clerk to certify the final schedule to the auditor of the county or counties in which the assessed property is located, and to publish notice thereof once each week for two consecutive weeks in the manner provided in section 362.3, the first publication of which shall be not more than fifteen days from the date of filing of the final schedule. On or before the second publication of the notice, the clerk shall send by certified mail to each property owner whose property is subject to assessment for the improvement, as shown by the records in the office of the county auditor, a copy of the notice. Such notice shall also include a statement in substance that assessments may be paid in full or in part without interest within thirty days after the date of certification, and thereafter all unpaid special assessments will draw annual interest at seven percent, computed to the December 4 first next following the due dates of the respective installments, and each installment will be delinquent on September 30 thirtieth following its due date, and will draw additionally the same delinquent interest and the same penalties as ordinary taxes. Such notice shall also state substantially that property owners may elect to pay any installment semiannually in advance. If a property is shown by the records to be in the name of more than one owner at the same mailing address, a single notice may be mailed to all owners at that address. Failure to receive a mailed

notice is not a defense to the special assessment.

The county auditor shall place on the tax list the amounts to be assessed against each lot within the assessment district, as certified.

Sec. 2. Section three hundred eighty-four point sixty-five (384.65), subsection one (1), Code 1977, is amended to read as follows:

1. The first installment of each assessment, or the total amount if less than fifty dollars, is due and payable on July 4 first next succeeding the date of the levy, unless the assessment is filed with the county auditor after May 31 thirty-first in any year. The first installment shall bear interest on the whole unpaid assessment from the date of acceptance of the work by the council to the first day of December following the due date.

Sec. 3. Section three hundred eighty-four point sixty-five (384.65), Code 1977, is amended by adding the following new subsection:

NEW SUBSECTION. Each installment of an assessment shall be equal to the amount of the unpaid assessment as computed on the thirty-first day after the certification of the assessment divided by the number of annual installments into which the assessment may be divided as adopted by the council pursuant to section three hundred eighty-four point sixty (384.60) of the Code.

Sec. 4. Section three hundred eighty-four point sixty-seven (384.67), Code 1977, is amended to read as follows:

384.67 PAYMENT TO COUNTY TREASURER. Assessments levied and certified under the provisions of this division, including installments and interest, are payable at the office of the county treasurer of the county where the property assessed is located, except that assessments may be paid in full or in part and without interest within thirty days after the date of certification, at the office of the county treasurer, if the property being assessed is located in an unincorporated

area, or the city clerk, if the property being assessed is located in an incorporated area except when the city council specifically provides payment to be made in the office of the county treasurer.

Sec. 5. This Act is effective January 1, 1979.

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ARTHUR A. NEU  
President of the Senate

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DALE M. COCHRAN  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2043, Sixty-seventh General Assembly.

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KEVIN P. LIGHT  
Acting Secretary of the Senate

Approved \_\_\_\_\_, 1978

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ROBERT D. RAY  
Governor