

Way & Pison 1/28/85 Amend (3193) + S. Pass 3/5 (213)

Reprinted 4/16/85

FILED JAN 24 1985

SENATE FILE 104
BY PRIEBE

Passed Senate, Date 4-11-85 (p. 1333) Passed House, Date _____
Vote: Ayes 38 Nays 8 Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing for the payment of property taxes in in-
2 stallments by certain taxpayers.

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

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SF 104

1 Section 1. Section 445.5, Code 1985, is amended to read as
2 follows:

3 445.5 RECEIPT.

4 The treasurer shall upon request, make out and deliver to
5 the taxpayer a receipt, stating the time of payment, the
6 description and assessed value of each parcel of land, and the
7 assessed value of personal property, the amount of each kind
8 of tax, the interest on each and costs, if any, giving a
9 separate receipt for each year. The treasurer shall make the
10 proper entries of the payments on the books or other records
11 approved by the state auditor. The receipt shall be in full
12 of the first or second half or all of the person's taxes for
13 that year. Persons whose real property taxes are delinquent
14 may pay to the county treasurer part of the delinquent real
15 property taxes and the county treasurer shall accept payment
16 of part of these delinquent taxes provided that the amount of
17 the payment is equal to the amount of the installment that has
18 been delinquent the longest plus penalties and interest
19 assessed on that delinquent installment. However, the
20 treasurer shall receipt a payment of less than the full amount
21 of the first or second semi-annual installment if the payment
22 is at least fifty dollars and the taxpayer making payment is
23 blind, handicapped, disabled, over sixty-five years or age, or
24 has an annual income at or below one hundred fifty percent of
25 the federal community service administration poverty
26 guidelines. Partial payments of a semi-annual installment
27 shall apply to the taxpayer's oldest installment of taxes due.
28 The payment shall not be permitted if the property has been
29 sold for taxes have-been-sold under chapter 446 and ~~under any~~
30 ~~circumstances~~ shall not constitute an extension of the time
31 period for a sale under section 446.18.

32 EXPLANATION

33 This bill provides for more than semi-annual payment of
34 real estate taxes by taxpayers who are blind, disabled, or
35 over sixty-five years of age, or have an annual income at or

1 below one hundred fifty percent of federal community service
2 administration poverty guidelines. The payments must also be
3 at least fifty dollars.

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STATE OF IOWA

Requested by
Sen. Readinger

FISCAL NOTE
SENATE FILE 104

LSB No. 1473S
Staff ID. RJH

In compliance with a written request received March 4, 1985, a fiscal note for SENATE FILE 104 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note are available from the Legislative Fiscal Bureau to members of the Legislature upon request.

Senate File 104 allows taxpayers who are blind, disabled, over 65 years of age, or have an annual income at or below 150 percent of federal community service administration guidelines to pay less than the full amount of their property taxes which are currently due semi-annually. Each payment must be at least \$50.

FISCAL EFFECT: The bill has no impact on the General Fund. Senate File 104 does not change the amount of tax collected during the fiscal year. Any additional administrative costs associated with processing these payments would vary in each county, thus the local cost of the bill cannot be reliably determined. (LSB 1473S, RJH)

By DENNIS C. PROUTY, DIRECTOR
LEGISLATIVE FISCAL BUREAU

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SENATE 6
MARCH 7, 1985

-3207

SENATE FILE 104

1 Amend Senate File 104 as follows:
2 1. Page 1, by inserting after line 31 the
3 following:
4 "Sec. ____ . Section 445.36, subsection 2, Code 1985
5 is amended to read as follows:
6 2. No demand of taxes shall be necessary, but it
7 shall be the duty of every person subject to taxation
8 to attend at the office of the treasurer, at some time
9 between the first Monday in August and September 1
10 following, and pay the person's taxes in full, or one-
11 half thereof of the person's taxes before September 1
12 succeeding the levy, and the remaining half before
13 March 1 following except as otherwise provided in
14 section 445.5.
15 Sec. ____ . Section 445.37, Code 1985, is amended to
16 read as follows:
17 445.37 WHEN DELINQUENT.
18 ~~In all cases where the~~ 1. Except as provided in
19 subsection 3, when half of any taxes has not been paid
20 before October 1 succeeding the levy, the amount
21 thereof of the taxes shall become delinquent from
22 October 1 after due; and in case the second
23 installment is not paid before April 1 succeeding its
24 maturity, it shall become delinquent from April 1
25 after due.
26 2. However, except as provided in subsection 3 if
27 there is a delay of the certification of the tax list
28 to the county treasurer, the amount due shall become
29 delinquent thirty days after such date of
30 certification or October 1, whichever date occurs
31 later. However, such delay shall not affect the due
32 and delinquent dates for special assessments specified
33 by section 384.65.
34 3. If a partial payment of a semi-annual
35 installment is made before October 1, the remaining
36 part of the first semi-annual installment becomes
37 delinquent from January 1 after due and if a partial
38 payment of the second half of the semi-annual
39 installment is made before April 1, the remaining part
40 of the second semi-annual installment becomes
41 delinquent from July 1 after due."

S-3207 Filed
March 6, 1985
Adopted 4/11/85 (p. 1323)

By TAYLOR, PRIEBE & WELLS

S-3193

SENATE FILE 104

1 Amend Senate File 104 as follows:
2 1. Page 1, line 23, by striking the words "over
3 sixty-five years or age,".

S-3193 Filed
March 5, 1985
o/v 4/11 (p. 1323)

By COMMITTEE ON WAYS AND MEANS

S-3268

SENATE FILE 104

- 1 Amend Senate File 104 as follows:
- 2 1. Page 1, by striking lines 22 through 26 and
- 3 inserting the following: "is at least fifty dollars
- 4 and the taxpayer making payment requests a receipt.
- 5 Partial payments of a semi-annual installment".

S-3268 Filed
March 12, 1985

By RITSEMA

Adopted 4/11/85 (p. 1323)

S-3432

SENATE FILE 104

- 1 Amend Senate File 104 as follows:
- 2 1. Page 1, by inserting after line 31 the
- 3 following:
- 4 "Sec. ____ . This Act takes effect January 1, 1986."
- 5 2. By renumbering sections as necessary.

S-3432 Filed March 20, 1985

By MANN

Adopted 4/11 (p. 1323)

See Page 11 when 4/15/85

SENATE FILE 104

BY PRIEBE

(AS AMENDED AND PASSED BY THE SENATE APRIL 11, 1985)

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

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1 An Act providing for the payment of property taxes in in-
2 stallments by certain taxpayers.

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_____ = New Language
by the Senate

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2 follows:

3 445.5 RECEIPT.

4 The treasurer shall upon request, make out and deliver to
5 the taxpayer a receipt, stating the time of payment, the
6 description and assessed value of each parcel of land, and the
7 assessed value of personal property, the amount of each kind
8 of tax, the interest on each and costs, if any, giving a
9 separate receipt for each year. The treasurer shall make the
10 proper entries of the payments on the books or other records
11 approved by the state auditor. The receipt shall be in full
12 of the first or second half or all of the person's taxes for
13 that year. Persons whose real property taxes are delinquent
14 may pay to the county treasurer part of the delinquent real
15 property taxes and the county treasurer shall accept payment
16 of part of these delinquent taxes provided that the amount of
17 the payment is equal to the amount of the installment that has
18 been delinquent the longest plus penalties and interest
19 assessed on that delinquent installment. However, the
20 treasurer shall receipt a payment of less than the full amount
21 of the first or second semi-annual installment if the payment
22 is at least fifty dollars and the taxpayer making payment
23 requests a receipt. Partial payments of a semi-annual
24 installment shall apply to the taxpayer's oldest installment
25 of taxes due. The payment shall not be permitted if the
26 property has been sold for taxes have-been-sold under chapter
27 446 and under-any-circumstances shall not constitute an
28 extension of the time period for a sale under section 446.18.

29 Sec. 2. Section 445.36, subsection 2, Code 1985 is amended
30 to read as follows:

31 2. No demand of taxes shall be necessary, but it shall be
32 the duty of every person subject to taxation to attend at the
33 office of the treasurer, at some time between the first Monday
34 in August and September 1 following, and pay the person's
35 taxes in full, or one-half thereof of the person's taxes

1 before September 1 succeeding the levy, and the remaining half
2 before March 1 following except as otherwise provided in
3 section 445.5.

4 Sec. 3. Section 445.37, Code 1985, is amended to read as
5 follows:

6 445.37 WHEN DELINQUENT.

7 ~~In all cases where the~~ 1. Except as provided in subsection
8 3, when half of any taxes has not been paid before October 1
9 succeeding the levy, the amount thereof of the taxes shall
10 become delinquent from October 1 after due; and in case the
11 second installment is not paid before April 1 succeeding its
12 maturity, it shall become delinquent from April 1 after due.

13 2. However, except as provided in subsection 3 if there is
14 a delay of the certification of the tax list to the county
15 treasurer, the amount due shall become delinquent thirty days
16 after such date of certification or October 1, whichever date
17 occurs later. However, such delay shall not affect the due
18 and delinquent dates for special assessments specified by
19 section 384.65.

20 3. If a partial payment of a semi-annual installment is
21 made before October 1, the remaining part of the first semi-
22 annual installment becomes delinquent from January 1 after due
23 and if a partial payment of the second half of the semi-annual
24 installment is made before April 1, the remaining part of the
25 second semi-annual installment becomes delinquent from July 1
26 after due.

27 Sec. 4. This Act takes effect January 1, 1986.

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