

Way, Thomas to Pass (Feb 7 1990)

FILED FEB 16 1990

SENATE FILE 2357  
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO SSB 2110)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to the collection of real estate, real property,  
2 and mobile home taxes, providing penalties, continuing an  
3 appropriation, and providing an effective date.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

FILE 2357

SENATE FILE 2357

S-5242

1 Amend Senate File 2357 as follows:  
2 1. By striking page 43, line 34 through page 44,  
3 line 7.  
4 2. Page 44, by striking lines 8 through 21.  
By LARRY MURPHY

S-5242 FILED FEBRUARY 26, 1990

SENATE FILE 2357

S-5290

1 Amend Senate File 2357 as follows:  
2 1. By striking page 2, line 33 through page 3,  
3 line 21.  
4 2. By striking page 5, line 33 through page 4,  
5 line 21.  
6 3. By striking page 10, line 18 through page 11,  
7 line 7.  
By WILLIAM W. DIELEMAN

S-5290 FILED MARCH 1, 1990

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1 Section 1. NEW SECTION. 445A.1 DEFINITIONS.

2 For the purpose of this chapter and chapters 446A, 447, and  
3 448, and unless otherwise required by the context:

4 1. "Abate" means to cancel in its entirety all taxes,  
5 interests, penalties, and costs on a parcel.

6 2. "Compromise" means to enter into a contractual  
7 agreement for the payment of taxes, interest, and costs at a  
8 time or in amounts different from those certified to the  
9 county treasurer or specified in law on all real property or  
10 real estate.

11 3. "Mobile home" means a vehicle without motive power used  
12 or manufactured or constructed to permit its being used as a  
13 conveyance upon the public streets and highways and designed,  
14 constructed, or reconstructed to permit the vehicle to be used  
15 as a place for human habitation by one or more persons.

16 "Mobile home" includes any such vehicle with motive power not  
17 registered as a motor vehicle in Iowa. "Mobile home" does not  
18 include a modular home.

19 4. "Modular home" means a factory-built structure which is  
20 manufactured or constructed to be used as a place for human  
21 habitation, but which is not constructed or equipped with a  
22 permanent hitch or other device allowing it to be attached or  
23 towed behind a motor vehicle, and which does not have  
24 permanently attached to its body or frame any wheels or axles.

25 5. "Parcel" means a tract of land, a lot, real property,  
26 or a mobile home as described on the tax list.

27 6. "Real estate" means land and the real property located  
28 on the land if owned by the owner of the land.

29 7. "Real property" means real property described in  
30 section 427A.1 except land, if the owner of the real property  
31 is not the owner of the land on which the real property is  
32 located. "Real property" includes a modular home.

33 8. "Suspend" means to delay the payment of taxes on a  
34 parcel without penalty or interest accruing during the term of  
35 the suspension.

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SUBCHAPTER 1

TAXES ON REAL ESTATE

Sec. 2. NEW SECTION. 445A.2 TAX LISTS.

After receipt of the tax list from the auditor, the treasurer shall enter all unpaid and delinquent real estate taxes on the new tax list. The tax list is the treasurer's authority and justification against any illegality in the proceedings prior to receiving the tax list. The treasurer shall collect, as far as is practical, the real estate taxes remaining unpaid on the tax books or other records approved by the auditor of state.

Sec. 3. NEW SECTION. 445A.3 PAYMENT OF REAL ESTATE TAXES -  
- INSTALLMENTS.

It is not necessary for the taxpayer to receive or be sent a statement of real estate taxes due unless the taxpayer has requested at least thirty days before the taxes are due that a tax statement be sent to the taxpayer's address. It is the duty of each taxpayer to contact the treasurer's office to make payment of real estate taxes due. Taxes are due and payable after delivery of the tax list to the treasurer. The taxpayer may pay the taxes in full following the levy or may pay the taxes in two equal installments. If the taxpayer elects to pay in equal installments, the first half taxes are due September 1. If the first installment of taxes is not paid during the grace period ending September 30, interest shall attach on October 1 at the rate of one and one-half percent per month until paid. The second half taxes are due March 1, and if not paid during the grace period ending March 31, interest shall attach on April 1 at the rate of one and one-half percent per month until paid. Interest shall be computed to the nearest whole dollar with a minimum of one dollar due.

As an alternative to the semiannual or annual payment of taxes a taxpayer may make partial payments of current year real estate taxes. A minimum payment amount shall be

1 established by the county treasurer. The treasurer shall  
2 transfer amounts from each taxpayer's account to be applied to  
3 each semiannual tax installment prior to the delinquency  
4 provisions of the preceding paragraph. If, prior to the due  
5 date of each semiannual installment, the account balance is  
6 insufficient to fully satisfy the installment, the treasurer  
7 shall transfer and apply the entire account balance, leaving  
8 an unpaid balance of the installment. Interest shall attach  
9 on the unpaid balance in accordance with the preceding  
10 paragraph. Unless funds sufficient to fully satisfy the  
11 delinquency are received, the treasurer shall collect the  
12 unpaid balance as required in section 445A.6. Any remaining  
13 balance in a taxpayer's account in excess of the amount needed  
14 to fully satisfy an installment shall remain in the account to  
15 be applied toward the next semiannual installment. Any  
16 interest income derived from the account shall be deposited in  
17 the county's general fund to cover administrative costs.  
18 Annually, the treasurer shall send a statement with the tax  
19 statement or by separate mail to each taxpayer stating that,  
20 upon request to the treasurer, the taxpayer may make partial  
21 payments of real estate taxes for the current year.

22 If there is a late delivery of the tax list to the  
23 treasurer, the delinquent date is thirty days after delivery  
24 or October 1, whichever is later. The second half delinquent  
25 date is not affected by the late delivery.

26 Sec. 4. NEW SECTION. 445A.4 REFUNDING ERRONEOUS REAL  
27 ESTATE TAX.

28 The board of supervisors shall direct the treasurer to  
29 refund to the taxpayer the real estate tax or portion of the  
30 real estate tax found to have been erroneously paid, with all  
31 interest and costs actually paid. A refund shall not be  
32 ordered or made unless a claim for refund is presented to the  
33 board of supervisors within one year of the date the tax was  
34 due or if appealed to the board of review, the state board of  
35 tax review, or district court, within one year of the final

1 decision.

2 Sec. 5. NEW SECTION. 445A.5 RECEIPT.

3 Upon request, the treasurer shall deliver a receipt stating  
4 the date of payment, and the amount of real estate taxes,  
5 interest, and costs paid. The receipt shall be in full of the  
6 first half, second half, or full year amounts. Persons who  
7 are delinquent on their taxes may pay to the treasurer part of  
8 the real estate taxes provided that the payment is equal to  
9 the amount of the installment which has been due the longest  
10 plus interest and costs assessed on that installment. Current  
11 year's taxes may be paid at any time.

12 Sec. 6. NEW SECTION. 445A.6 COLLECTION BY SALE.

13 The treasurer shall attempt to collect delinquent real  
14 estate taxes on parcels by selling the parcel at the annual  
15 tax sale on the third Monday in June. Parcels against which  
16 the county holds a tax sale certificate shall not be offered  
17 or sold. A lien attaches automatically to a parcel in favor  
18 of the county at the time of assessment of the parcel. This  
19 lien is senior to any other lien that is attached or may  
20 attach to that parcel.

21 Sec. 7. NEW SECTION. 445A.7 APPORTIONMENT OF DELINQUENT  
22 REAL ESTATE TAXES.

23 All delinquent real estate taxes on a parcel subsequently  
24 collected are apportioned at the tax apportionment rates for  
25 the year when the taxes are collected. All interest and costs  
26 on delinquent real estate taxes are apportioned to the general  
27 basic fund.

28 Sec. 8. NEW SECTION. 445A.8 STATEMENT OF REAL ESTATE  
29 TAXES DUE.

30 Upon request, the treasurer shall state in writing the full  
31 amount of real estate taxes due upon a parcel, all sales for  
32 unpaid real estate taxes, and the amount needed to redeem the  
33 parcel, if redeemable. If the person requesting the statement  
34 is not the owner of the parcel, that person shall pay a fee at  
35 the rate of two dollars per parcel per fiscal year.

SUBCHAPTER 17

TAXES ON REAL PROPERTY

Sec. 9. NEW SECTION. 445A.15 TAX LISTS.

After receipt of the tax list from the auditor, the treasurer shall enter all unpaid and delinquent real property taxes on the new tax list. The tax list is the treasurer's authority and justification against any illegality in the proceedings prior to receiving the tax list. The treasurer shall collect, as far as is practical, the real property taxes remaining unpaid on the tax books or other records approved by the auditor of state.

Sec. 10. NEW SECTION. 445A.16 PAYMENT OF REAL PROPERTY TAXES -- INSTALLMENTS.

It is not necessary for the taxpayer to receive or be sent a statement of real property taxes due unless the taxpayer has requested at least thirty days before the taxes are due that a tax statement be sent to the taxpayer's address. It is the duty of each taxpayer to contact the treasurer's office to make payment of real property taxes due. Taxes are due and payable after delivery of the tax list to the treasurer. The taxpayer may pay the taxes in full following the levy or may pay the taxes in two equal installments. If the taxpayer elects to pay in equal installments, the first half taxes are due September 1. If the first installment of taxes is not paid during the grace period ending September 30, interest shall attach on October 1 at the rate of one and one-half percent per month until paid. The second half taxes are due March 1, and if not paid during the grace period ending March 31, interest shall attach on April 1 at the rate of one and one-half percent per month until paid. Interest shall be computed to the nearest whole dollar with a minimum of one dollar due.

As an alternative to the semiannual or annual payment of taxes a taxpayer may make partial payments of current year real property taxes. A minimum payment amount shall be

1 established by the county treasurer. The treasurer shall  
2 transfer amounts from each taxpayer's account to be applied to  
3 each semiannual tax installment prior to the delinquency  
4 provisions of the preceding paragraph. If, prior to the due  
5 date of each semiannual installment, the account balance is  
6 insufficient to fully satisfy the installment, the treasurer  
7 shall transfer and apply the entire account balance, leaving  
8 an unpaid balance of the installment. Interest shall attach  
9 on the unpaid balance in accordance with the preceding  
10 paragraph. Unless funds sufficient to fully satisfy the  
11 delinquency are received, the treasurer shall collect the  
12 unpaid balance as required in section 445A.6. Any remaining  
13 balance in a taxpayer's account in excess of the amount needed  
14 to fully satisfy an installment shall remain in the account to  
15 be applied toward the next semiannual installment. Any  
16 interest income derived from the account shall be deposited in  
17 the county's general fund to cover administrative costs.  
18 Annually, the treasurer shall send a statement with the tax  
19 statement or by separate mail to each taxpayer stating that,  
20 upon request to the treasurer, the taxpayer may make partial  
21 payments of real estate taxes for the current year.

22 If there is a late delivery of the tax list to the  
23 treasurer, the delinquent date is thirty days after delivery  
24 or October 1, whichever is later. The second half delinquent  
25 date is not affected by the late delivery.

26 Sec. 11. NEW SECTION. 445A.17 RECEIPT.

27 Upon request, the treasurer shall deliver a receipt stating  
28 the date of payment, and the amount of real property taxes,  
29 interest, and costs paid. The receipt shall be in full of the  
30 first half, second half, or full year amounts. Persons who  
31 are delinquent on their taxes may pay to the treasurer part of  
32 the real property taxes provided that the payment is equal to  
33 the amount of the installment which has been due the longest  
34 plus interest and costs assessed on that installment. Current  
35 year's taxes may be paid at any time.

1     Sec. 12. NEW SECTION. 445A.18 COLLECTION BY SALE --  
2 IMMEDIATE COLLECTION.

3     The treasurer shall attempt to collect delinquent real  
4 property taxes on parcels by selling the parcel at the annual  
5 tax sale on the third Monday in June. If the parcel cannot be  
6 sold, the owner, lessee, or the person in possession of the  
7 parcel becomes personally liable for the real property taxes  
8 levied or assessed against the parcel. Parcels against which  
9 the county holds a tax sale certificate shall not be offered  
10 or sold. A lien attaches automatically to a parcel in favor  
11 of the county at the time of assessment of the parcel. This  
12 lien is senior to any other lien that is attached or may  
13 attach to the parcel. A parcel to which the lien has attached  
14 shall not be removed from the county until the real property  
15 taxes, interest, and costs have been paid in full. The  
16 treasurer, in the name of the county, may bring an ordinary  
17 action in district court against the owner, lessee, or person  
18 in possession of the parcel. If the treasurer collects real  
19 property taxes in advance of the levy date, the taxable  
20 valuation and the levy rate at the time of collection are the  
21 established valuation and levy rate for those taxes.

22     Sec. 13. NEW SECTION. 445A.19 REAL PROPERTY TAXES  
23 CERTIFIED TO ANOTHER COUNTY.

24     In cases of delinquent real property taxes in a county  
25 where the person upon whose real property the taxes were  
26 levied, has disposed of or removed the real property, and the  
27 treasurer of the county where the taxes were levied cannot  
28 find real estate within the county to which a lien can be  
29 attached, the treasurer may make a certified abstract of the  
30 real property lien and forward it to the treasurer of the  
31 county where the delinquent taxpayer resides or has property,  
32 when the treasurer sending the abstract has reason to believe  
33 that the taxes can be collected.

34     Sec. 14. NEW SECTION. 445A.20 COLLECTION BY OTHER  
35 TREASURER -- UNCOLLECTIBLE.

1 The treasurer sending and the treasurer receiving the ab-  
2 stract shall each keep a record of the abstract and upon the  
3 receipt by the treasurer receiving it, the abstract has the  
4 effect of a levy of these taxes in that county on property  
5 owned by the delinquent taxpayer. Collection of these taxes  
6 shall be in the same manner as the collection of real property  
7 taxes originally levied in that county. The treasurer  
8 collecting taxes certified into the treasurer's county shall,  
9 in addition to all regular taxes, interest, and costs, collect  
10 an additional interest of twenty percent on the full amount of  
11 the taxes, inclusive of interest and costs. If in the  
12 receiving treasurer's opinion the taxes are uncollectible, the  
13 treasurer shall return the certification with the endorsement  
14 of "uncollectible". The board of supervisors shall abate  
15 these taxes, interest, and costs.

16 Sec. 15. NEW SECTION. 445A.21 ABATE OR COMPROMISE TAXES.

17 When real property taxes on a parcel are delinquent for one  
18 or more years and the collection of the tax is  
19 administratively impractical, the board of supervisors shall  
20 compromise or abate the tax, interest, or costs.

21 Sec. 16. NEW SECTION. 445A.22 APPORTIONMENT OF  
22 DELINQUENT REAL PROPERTY TAXES.

23 All delinquent real property taxes on a parcel subsequently  
24 collected are apportioned at the tax apportionment rates for  
25 the year when the taxes are collected. All interest and costs  
26 on delinquent real property taxes are apportioned to the  
27 general basic fund.

28 Sec. 17. NEW SECTION. 445A.23 STATEMENT OF REAL PROPERTY  
29 TAXES DUE.

30 Upon request, the treasurer shall state in writing the full  
31 amount of real property taxes due upon a parcel, all sales for  
32 unpaid real property taxes, and the amount needed to redeem  
33 the parcel, if redeemable. If the person requesting the  
34 statement is not the owner of the parcel, that person shall  
35 pay a fee at the rate of two dollars per parcel per fiscal

1 year.

2 Sec. 18. NEW SECTION. 445A.24 LIEN NOTED.

3 Real property taxes due from a person are a lien against  
4 any real estate owned by the person in the state of Iowa.  
5 This lien is senior to any other lien that is attached or may  
6 attach to the real estate. When the real property taxes  
7 become delinquent, the real estate is eligible for tax sale.

8 Sec. 19. NEW SECTION. 445A.25 ACTIONS AUTHORIZED.

9 In addition to other remedies and proceedings provided by  
10 law for the collection of taxes on real property, the  
11 treasurer may bring an ordinary suit in district court for the  
12 collection of taxes from a person as shown by the tax list.

13 SUBCHAPTER 111

14 TAXES ON MOBILE HOMES

15 Sec. 20. NEW SECTION. 445A.35 ANNUAL TAX.

16 1. The annual tax on a mobile home parcel as levied by the  
17 treasurer is the product of the square feet of floor space  
18 multiplied by twenty cents. The measurements shown on the  
19 title shall be used in determining the square feet, excluding  
20 the hitch. The tax, figured to the nearest even whole dollar,  
21 is payable anytime after July 1 each year and may be paid in  
22 full.

23 2. The amount computed under subsection 1 or section  
24 445A.45, if applicable, is the annual tax for all mobile  
25 homes, except as follows:

26 a. For the sixth through ninth years after the year of  
27 manufacture the annual tax is ninety percent of the tax  
28 computed according to subsection 1 or section 445A.45,  
29 whichever is applicable.

30 b. For all mobile homes ten or more years after the year  
31 of manufacture the annual tax is eighty percent of the tax  
32 computed according to subsection 1 or section 445A.45,  
33 whichever is applicable.

34 Sec. 21. NEW SECTION. 445A.36 PAYMENT OF TAXES --  
35 INSTALLMENTS.

1 It is not necessary for the taxpayer to receive or be sent  
2 a statement of mobile home taxes due unless the taxpayer has  
3 requested at least thirty days before the taxes are due that a  
4 tax statement be sent to the taxpayer's address. It is the  
5 duty of each taxpayer to contact the treasurer's office to  
6 make payment of mobile home taxes due. The taxpayer may pay  
7 the taxes in full following the levy or may pay the taxes in  
8 two equal installments. If the taxpayer elects to pay in  
9 equal installments, the first half taxes are due September 1.  
10 If the first installment of taxes is not paid during the grace  
11 period ending September 30, interest shall attach on October 1  
12 at the rate of one and one-half percent per month until paid.  
13 The second half taxes are due March 1, and if not paid during  
14 the grace period ending March 31, interest shall attach on  
15 April 1 at the rate of one and one-half percent per month  
16 until paid. Interest shall be computed to the nearest whole  
17 dollar with a minimum of one dollar due.

18 As an alternative to the semiannual or annual payment of  
19 taxes a taxpayer may make partial payments of current year  
20 mobile home taxes. A minimum payment amount shall be  
21 established by the county treasurer. The treasurer shall  
22 transfer amounts from each taxpayer's account to be applied to  
23 each semiannual tax installment prior to the delinquency  
24 provisions of the preceding paragraph. If, prior to the due  
25 date of each semiannual installment, the account balance is  
26 insufficient to fully satisfy the installment, the treasurer  
27 shall transfer and apply the entire account balance, leaving  
28 an unpaid balance of the installment. Interest shall attach  
29 on the unpaid balance in accordance with the preceding  
30 paragraph. Unless funds sufficient to fully satisfy the  
31 delinquency are received, the treasurer shall collect the  
32 unpaid balance as required in section 445A.6. Any remaining  
33 balance in a taxpayer's account in excess of the amount needed  
34 to fully satisfy an installment shall remain in the account to  
35 be applied toward the next semiannual installment. Any

1 interest income derived from the account shall be deposited in  
2 the county's general fund to cover administrative costs.  
3 Annually, the treasurer shall send a statement with the mobile  
4 home tax statement or by separate mail to each taxpayer  
5 stating that, upon request to the treasurer, the taxpayer may  
6 make partial payments of the mobile home taxes for the current  
7 year.

8 Sec. 22. NEW SECTION. 445A.37 RECEIPT.

9 Upon request, the treasurer shall deliver a receipt stating  
10 the date of payment, and the amount of mobile home taxes,  
11 interest, and costs paid. The receipt shall be in full of the  
12 first half, second half, or full year amounts. Persons who  
13 are delinquent on their taxes may pay to the treasurer part of  
14 the mobile home taxes provided that the payment is equal to  
15 the amount of the installment which has been due the longest  
16 plus interest and costs assessed on that installment. Current  
17 year's taxes may be paid at any time.

18 Sec. 23. NEW SECTION. 445A.38 PRORATING OF THE TAX.

19 The September installment represents a tax period beginning  
20 July 1 and ending December 31. The March installment  
21 represents a tax period beginning January 1 and ending June  
22 30. A mobile home, coming into this state from outside the  
23 state, put in use from a dealer's inventory, or put in use at  
24 any time after July 1 or January 1, is subject to the mobile  
25 home taxes prorated for the remaining unexpired months of the  
26 tax period. A purchaser is not required to pay the tax at the  
27 time of purchase. A penalty attaches the following April 1  
28 for taxes prorated on or after October 1. A penalty attaches  
29 the following October 1 for taxes prorated on or after April  
30 1. If the taxes are not paid, the treasurer shall send a  
31 statement of delinquent mobile home taxes as part of the  
32 notice of tax sale as provided in section 446A.4. The owner  
33 of a mobile home who sells the mobile home between July 1 and  
34 December 31 and obtains a tax clearance statement is  
35 responsible only for the September tax payment and is not

1 required to pay taxes for subsequent tax periods.

2 Sec. 24. NEW SECTION. 445A.39 NOTICE TO TREASURER BY  
3 MOBILE HOME OWNER.

4 Upon issuance of a certificate of title or upon  
5 transporting to a new site, mobile home owners shall file the  
6 address, township, and school district, of the location where  
7 the mobile home is parked with the county treasurer's office.  
8 Failure to comply is punishable as a simple misdemeanor.

9 Sec. 25. NEW SECTION. 445A.40 NOTICE TO TREASURER BY  
10 PROPERTY OWNER.

11 Each mobile home park owner shall notify the county  
12 treasurer monthly concerning a mobile home arriving in or  
13 departing from the park without a tax clearance statement.  
14 The records of the owner shall be open to inspection by a duly  
15 authorized representative of a law enforcement agency. A  
16 property owner, manager, or tenant shall report to the county  
17 treasurer mobile homes parked upon a property owned, managed,  
18 or rented by that person.

19 Sec. 26. NEW SECTION. 445A.41 TAX LIEN.

20 The mobile home tax is a lien on the mobile home senior to  
21 any other lien upon it, except a judgment obtained in an  
22 action to dispose of an abandoned mobile home under section  
23 562C.8. The mobile home bearing a current registration issued  
24 by any other state and remaining within this state for an  
25 accumulated period not to exceed ninety days in any twelve-  
26 month period is not subject to Iowa tax. However, when one or  
27 more persons occupying a mobile home bearing a registration  
28 issued by another state are employed in this state, there is  
29 no exemption from the Iowa tax. This tax is in lieu of all  
30 other general or local taxes on a mobile home.

31 Sec. 27. NEW SECTION. 445A.42 TAX CLEARANCE STATEMENT.

32 Before a mobile home may be moved from its present site by  
33 the owner or the owner's assignee, a mobile home tax clearance  
34 statement in the name of the owner must be obtained from the  
35 treasurer of the county where the present site is located

1 certifying that taxes are not owing under this division for  
2 previous years and that the taxes have been paid for the  
3 current tax period. However, a tax clearance statement is not  
4 required for a mobile home in a manufacturer's or dealer's  
5 stock which is not used as a place for human habitation. A  
6 tax clearance statement is not required to move an abandoned  
7 mobile home. A tax clearance statement is not required in  
8 eviction cases provided the mobile home park owner or manager  
9 advises the treasurer that the tenant is being evicted. If a  
10 dealer acquires a mobile home from a person other than a  
11 manufacturer, the person shall provide a tax clearance  
12 statement in the name of the owner of record to the dealer.  
13 The tax clearance statement shall be provided by the county  
14 treasurer in a method prescribed by the department of  
15 transportation.

16 Sec. 28. NEW SECTION. 445A.43 EXEMPTIONS -- PRORATING  
17 TAX.

18 The manufacturer's and dealer's inventory of mobile homes  
19 not in use as places of human habitation is exempt from the  
20 annual tax. All travel trailers are exempt from this tax.  
21 Mobile homes owned by an educational institution which are  
22 used solely for classrooms or student housing are exempt from  
23 the tax. Mobile homes owned by the state or a subdivision of  
24 the state are exempt from the tax. Mobile homes coming into  
25 Iowa from out of state are liable for the tax computed pro  
26 rata to the nearest whole month, for the time the mobile home  
27 is actually situated in Iowa.

28 Sec. 29. NEW SECTION. 445A.44 APPORTIONMENT OF TAXES.

29 The annual tax on a mobile home is apportioned at the same  
30 apportionment rate as the taxes levied on the real estate  
31 located at the same location as the mobile home.

32 All delinquent taxes on the mobile home subsequently  
33 collected are apportioned at the tax apportionment rates for  
34 the year when the taxes are collected. All interest and costs  
35 on delinquent taxes are apportioned to the general basic fund.

1     Sec. 30. NEW SECTION. 445A.45 MOBILE HOME TAX CREDIT.  
 2     1. If the owner of a mobile home is an Iowa resident, and  
 3 was totally disabled, as defined in section 425.17, subsection  
 4 6, on or before December 31 of the base year, or is a  
 5 surviving spouse having attained the age of fifty-five years  
 6 on or before December 31, 1988 or has attained the age of  
 7 sixty-five years on or before December 31 of the base year  
 8 and, in each case, has an income when included with that of a  
 9 spouse which is less than five thousand dollars per year, no  
 10 annual tax shall be imposed on the mobile home. If the income  
 11 is five thousand dollars or more but less than twelve thousand  
 12 dollars, the annual tax shall be computed as follows:

13	If the Household	Annual Tax Per
14	Income is:	Square Foot:
15	\$ 5,000 -- 5,999.99	3.0 cents
16	6,000 -- 6,999.99	6.0
17	7,000 -- 7,999.99	9.0
18	8,000 -- 9,999.99	12.0
19	10,000 -- 11,999.99	15.0

20     For purposes of this subsection, "income" means income as  
 21 defined in section 425.17, subsection 1, and "base year" means  
 22 the calendar year preceding the year in which the claim for a  
 23 reduced rate of tax is filed. The mobile home reduced rate of  
 24 tax shall only be allowed on the mobile home in which the  
 25 claimant is residing at the time when the claim for a reduced  
 26 rate of tax is filed.

27     2. The tax shall be figured to the nearest even whole  
 28 dollar.

29     3. A claim for credit for mobile home tax due shall not be  
 30 paid or allowed unless the claim is actually filed with the  
 31 county treasurer between January 1 and June 1, both dates  
 32 inclusive, immediately preceding the fiscal year during which  
 33 the mobile home taxes are due and, with the exception of a  
 34 claim filed on behalf of a deceased claimant by the claimant's  
 35 legal guardian, spouse, or attorney, or by the executor or

1 administrator of the claimant's estate, contains an affidavit  
2 of the claimant's intent to occupy the mobile home for six  
3 months or more during the fiscal year beginning in the  
4 calendar year in which the claim is filed. The county  
5 treasurer shall submit the claim to the director of revenue  
6 and finance on or before August 1 each year.

7 The forms for filing the claim shall be provided by the  
8 department of revenue and finance. The forms shall require  
9 information as determined by the department.

10 In case of sickness, absence, or other disability of the  
11 claimant or if, in the judgment of the director of revenue and  
12 finance, good cause exists and the claimant requests an ex-  
13 tension, the director may extend the time for filing a claim  
14 for credit or reimbursement. However, any further time  
15 granted shall not extend beyond December 31 of the year in  
16 which the claim was required to be filed. Claims filed as a  
17 result of this paragraph shall be filed with the director who  
18 shall provide for the reimbursement of the claim to the  
19 claimant.

20 The director of revenue and finance shall certify the  
21 amount due to each county, which amount shall be the dollar  
22 amount which will not be collected due to the granting of the  
23 reduced tax rate under subsection 1.

24 The amounts due each county shall be paid by the department  
25 of revenue and finance on December 15 of each year, drawn upon  
26 warrants payable to the respective county treasurers. The  
27 county treasurer in each county shall apportion the payment in  
28 accordance with section 445A.44.

29 There is appropriated annually from the general fund of the  
30 state to the department of revenue and finance an amount  
31 sufficient to carry out this subsection.

32 Sec. 31. NEW SECTION. 445A.46 COLLECTION BY SALE.

33 The treasurer shall attempt to collect delinquent mobile  
34 home taxes on parcels by selling the parcel at the annual tax  
35 sale on the third Monday in June. Parcels against which the

1 county holds a tax sale certificate shall not be offered or  
2 sold. A lien attaches automatically to a parcel in favor of  
3 the county upon the levy of taxes by the county treasurer.

4 Sec. 32. NEW SECTION. 445A.51 APPORTIONMENT.

5 In all cases where taxes are paid under subchapter I, II,  
6 or III by installment, each of the payments shall be  
7 apportioned among the several funds for which taxes have been  
8 assessed in their proper proportions.

9 Sec. 33. NEW SECTION. 445A.52 MONTHLY APPORTIONMENT.

10 On or before the tenth day of each month, the treasurer  
11 shall apportion all taxes collected under subchapter I, II, or  
12 III during the preceding month among the several funds to  
13 which they belong according to the amount levied for each  
14 fund, and the interest thereon to the general basic fund, and  
15 shall enter that amount upon the treasurer's cash account.

16 Sec. 34. NEW SECTION. 446A.1 DEFINITIONS.

17 For purposes of this chapter and unless otherwise required  
18 by the context, the definitions in section 445A.1 apply to  
19 this chapter.

20 SUBCHAPTER I

21 LAND AND REAL PROPERTY

22 Sec. 35. NEW SECTION. 446A.2 SALE SHOWN.

23 The treasurer shall designate on the tax list each parcel  
24 sold for taxes and not redeemed, by entering opposite the  
25 parcel the year in which it was sold. When a person offers to  
26 pay taxes on a parcel marked "sold", the treasurer shall  
27 notify the person when the sale was made.

28 Sec. 36. NEW SECTION. 446A.3 ANNUAL TAX SALE.

29 Annually, on the third Monday in June, at 8:00 a.m. at the  
30 treasurer's office, the treasurer shall offer for sale all  
31 parcels on which taxes are unpaid. The sale is for the total  
32 amount due and unpaid. The sale shall continue from day to  
33 day. The person who offers to pay the amount of taxes,  
34 interest, and costs which are a lien on a parcel is the  
35 purchaser. Anyone who is entitled to redeem the parcel cannot

1 buy at tax sale. If the amount of taxes, interest, and costs  
2 is not paid, the treasurer may bring an action in district  
3 court to collect the amount of taxes, interest, and costs due  
4 as provided in section 445A.18.

5 Sec. 37. NEW SECTION. 446A.4 NOTICE OF SALE.

6 A notice of the time and place of the annual tax sale shall  
7 be served upon the person in whose name the parcel is taxed.  
8 The treasurer shall serve the notice by sending it by regular  
9 first class mail to the person's last known address not later  
10 than May 1 of each year. The notice shall contain a  
11 description, as taken from the tax list, of the parcel to be  
12 sold sufficient to distinguish the parcel from all other  
13 parcels and shall include the total amount due for each parcel  
14 listed separately. The amount due equals the taxes, interest,  
15 and costs of four dollars to be included as a single sum as of  
16 the date mailed. The notice shall contain a statement that,  
17 after the sale, if the parcel is not redeemed within the  
18 period provided in chapter 447, the right to redeem expires  
19 and a deed may be issued.

20 Sec. 38. NEW SECTION. 446A.5 TAX SALE PUBLICATION.

21 Publication of the time and place of the annual tax sale  
22 shall be made once by the treasurer in an official newspaper,  
23 as selected by the treasurer, in the county at least one week,  
24 but not more than three weeks, before the day of the sale.  
25 The publication shall contain a description, as taken from the  
26 tax list, of the parcel to be sold that is sufficient to  
27 distinguish the parcel from all other parcels. The  
28 publication shall include the total amount due for each parcel  
29 listed separately and shall contain the name of the person in  
30 whose name the parcel is taxed. The publication shall contain  
31 a statement that, after the sale, if the parcel is not  
32 redeemed within the period provided in chapter 447, the right  
33 to redeem expires and a deed may be issued.

34 Sec. 39. NEW SECTION. 446A.6 TAX SALE NOTICES.

35 Anyone having an interest in a parcel may receive a notice

1 of tax sale by filing a form of request with the treasurer at  
2 least one month prior to the date of the sale. The form shall  
3 be provided by the treasurer. The request shall be ac-  
4 companied with a fee of twenty-five dollars per parcel and is  
5 valid for five years and may be renewed. The notice is deemed  
6 made and completed when enclosed in a sealed envelope  
7 addressed to the person's last known address and placed in a  
8 mail receptacle provided by the United States postal service.

9 Sec. 40. NEW SECTION. 446A.7 PUBLICATION COSTS.

10 The compensation for publication shall not exceed four  
11 dollars for each separately described parcel, and shall be  
12 paid by the county.

13 Sec. 41. NEW SECTION. 446A.8 CERTIFICATE OF PUBLICATION.

14 The treasurer shall obtain a copy of the notice of sale,  
15 with a certificate of its publication, from the printer or  
16 publisher, and file it in the office of the auditor, which  
17 certificate shall be substantially in the following form:

18 I, ....., publisher (or printer) of the  
19 ....., a newspaper printed and published  
20 in the county of ..... and state of Iowa, certify that  
21 the foregoing notice and list were published in that newspaper  
22 on the ..... day of ....., ....., and that copies of each  
23 issue of the paper in which the notice and list were published  
24 were delivered by carrier or transmitted by mail to each of  
25 the subscribers to the paper.

26 .....

27 Signature of publisher (or printer)

28 State of Iowa,  
29 ..... County. ss.

30 The above certificate of publication was subscribed and  
31 sworn to before me by the above named .....,  
32 who is personally known to me to be the identical person de-  
33 scribed in the certificate, on the ..... day of ....., .....

34 .....

35 Auditor

1 .....County, Iowa.

2 Sec. 42. NEW SECTION. 446A.9 METHOD OF DESCRIBING  
3 PARCELS.

4 In all entries required to be made by the auditor,  
5 treasurer, or other officer, letters and figures may be used  
6 to denote townships, ranges, sections, parts of sections,  
7 lots, blocks, dates, and the amount of taxes, interest, and  
8 costs.

9 Sec. 43. NEW SECTION. 446A.10 IRREGULARITIES IN  
10 ADVERTISEMENT.

11 An irregularity or informality in the advertisement does  
12 not affect the legality of the sale or the title to a parcel  
13 conveyed by the treasurer's deed. The advertisement is suf-  
14 ficient notice to the owners.

15 Sec. 44. NEW SECTION. 446A.11 BID-PURCHASER.

16 A party with an interest of record is excluded from bidding  
17 at a tax sale, except a political subdivision bidding to pro-  
18 tect its interest. If more than one person bids on a parcel,  
19 the highest bidder is entitled to purchase the tax sale  
20 certificate. The bid shall not be for less than the amount of  
21 tax, interest, and costs. The amount paid in excess of the  
22 taxes, interest, and costs shall be escrowed. If the property  
23 is redeemed, this excess amount is returned to the purchaser  
24 with no interest earned. If a tax deed is issued on the  
25 parcel, this excess amount is credited to the general basic  
26 fund of the county.

27 Sec. 45. NEW SECTION. 446A.12 COUNTY AS PURCHASER.

28 When a parcel was offered at tax sale from the previous  
29 year and not sold, a tax sale certificate shall be issued to  
30 the board of supervisors on behalf of the county without  
31 payment.

32 Sec. 46. NEW SECTION. 446A.13 TREASURER'S RESPONSIBILITY  
33 AT TAX SALE.

34 The county treasurer or a designee shall attend the tax  
35 sale and keep a record of the sales. The record shall

1 describe the parcel, the amount of the tax, interest, and  
2 costs, to whom sold, and the date of the sale. A treasurer  
3 failing to attend a sale of lands in person, by deputy  
4 treasurer, or by designated employee is guilty of a simple  
5 misdemeanor. If the treasurer, deputy treasurer, or  
6 designated employee sells or assists in selling a parcel,  
7 knowing it is not subject to taxation, or that the taxes for  
8 which it is sold have been paid, or knowingly and willfully  
9 sells or assists in selling a parcel for taxes to defraud the  
10 owner, or knowingly and willfully executes a deed for a parcel  
11 sold, the treasurer, deputy treasurer, or designated employee  
12 is guilty of a serious misdemeanor and is liable to pay the  
13 injured party all damages sustained on account of the illegal  
14 sale. Sales made in violation of this section are void.

15 When a person offers to pay taxes on a parcel marked  
16 "sold", the treasurer shall notify the person that the parcel  
17 was sold and inform the person for what taxes and when the  
18 sale was made.

19 Sec. 47. NEW SECTION. 446A.14 SUBSEQUENT SALE.

20 If a parcel with delinquent taxes was not advertised for  
21 sale on the third Monday of June, the treasurer shall use the  
22 same procedure to advertise the unadvertised parcel at a later  
23 date.

24 Sec. 48. NEW SECTION. 446A.15 CERTIFICATE OF PURCHASE.

25 The treasurer shall prepare, sign, and deliver to the pur-  
26 chaser of a parcel sold for the nonpayment of taxes a certifi-  
27 cate of purchase, describing it as shown in the tax lists,  
28 giving the description, and amount of tax, interest, and costs  
29 paid. The treasurer shall charge ten dollars for each  
30 certificate issued. The tax lien transfers with the tax sale  
31 certificate whether held by the county or if paid for by an  
32 individual.

33 Sec. 49. NEW SECTION. 446A.16 ASSIGNMENT OF CERTIFICATE.

34 The certificate is assignable by endorsement and entry in  
35 the record in the treasurer's office and when assigned it

1 gives the assignee the rights of the assignor and the assignee  
2 will be shown on the treasurer's deed. The treasurer shall  
3 assign the certificate held by the county when all taxes,  
4 interest, and costs are paid. When the certificate is  
5 assigned, the tax lien in favor of the county transfers to the  
6 assignee. If the county has assigned a tax sale certificate,  
7 the assignee must obtain a deed within three years of the date  
8 of assignment or the treasurer shall cancel the sale from the  
9 tax sale register. When a county holds a certificate, the  
10 board may compromise and assign it. Moneys received shall be  
11 apportioned as taxes at the current tax apportionment rates.

12 Sec. 50. NEW SECTION. 446A.17 PAYMENT OF SUBSEQUENT  
13 TAXES BY CERTIFICATE HOLDER.

14 Upon request of the certificate holder, the treasurer shall  
15 prepare and deliver to the certificate holder a receipt for  
16 the payment of taxes for a subsequent tax year on a parcel  
17 sold for taxes.

18 Sec. 51. NEW SECTION. 446A.18 CANCELLATION OF SALE.

19 After three years have elapsed from the time of a tax sale,  
20 and if action has not been completed during the time which  
21 qualifies the certificate holder to obtain a deed, the  
22 treasurer shall cancel the sale from the tax sale register.  
23 This section does not apply to certificates held by the county  
24 issued in compliance with section 446A.12.

25 Sec. 52. NEW SECTION. 446A.19 ASSESSMENT TO WRONG  
26 PERSON.

27 A sale of a parcel for taxes is not invalid if taxed in the  
28 wrong owner's name, if the taxes remain unpaid.

29 Sec. 53. NEW SECTION. 446A.20 CERTIFIED COPIES OF  
30 RECORDS AS EVIDENCE.

31 The records in the treasurer's office, or certified copies  
32 of those records, are sufficient evidence to prove the sale of  
33 a parcel for taxes, the redemption of a parcel, or the payment  
34 of taxes on it.

35 Sec. 54. NEW SECTION. 446A.21 SUSPENDED TAXES.

1 If taxes have been suspended one year or more upon the  
2 property of a deceased recipient and an estate was not opened  
3 within ninety days and a surviving spouse is not occupying the  
4 property, the treasurer shall issue a certificate to the  
5 county.

6 Sec. 55. NEW SECTION. 446A.22 IOWA FINANCE AUTHORITY  
7 STATEMENT.

8 A city or county, a city or county agency as authorized by  
9 the Iowa finance authority, or the Iowa finance authority may  
10 file with the treasurer a verified statement that the parcel  
11 of property to be sold at tax sale is abandoned and  
12 deteriorating in condition, or is inhabited but is not safe  
13 for human habitation, or is or is likely to become a public  
14 nuisance, and that the property is suitable for use and is to  
15 be used in an Iowa homesteading project under section 220.14.

16 Upon proper filing of the statement, and if the property is  
17 offered at a tax sale and a bid is not received or the  
18 property is to be transferred to the county under section  
19 446A.12, the city, county, city or county agency, or Iowa  
20 finance authority may bid for the property for use in an Iowa  
21 homesteading project. The amount bid shall be at least equal  
22 to the total amount of all delinquent taxes, interest, and  
23 costs charged against the property. Each of the tax-levying  
24 and tax-certifying bodies having an interest in the taxes for  
25 which the property is sold shall be charged with the full  
26 amount of all delinquent taxes due to it, as its share of the  
27 purchase price.

28

SUBCHAPTER II

29

TAX SALE OF MOBILE HOMES

30 Sec. 56. NEW SECTION. 446A.30 SALE SHOWN.

31 The treasurer shall designate on the tax list each mobile  
32 home sold for taxes and not redeemed, by entering opposite the  
33 mobile home the year in which it was sold. When a person  
34 offers to pay taxes on a mobile home marked "sold", the  
35 treasurer shall notify the person when the sale was made.

1     Sec. 57. NEW SECTION. 446A.31 ANNUAL TAX SALE.

2     Annually, on the third Monday in June, at 8:00 a.m. at the  
3 treasurer's office, the treasurer shall offer for sale all  
4 mobile homes on which taxes are unpaid. The sale is for the  
5 total amount due and unpaid. The sale shall continue from day  
6 to day. The person who offers to pay the amount of taxes,  
7 interest, and costs which are a lien on a mobile home is the  
8 purchaser. Anyone who is entitled to redeem the mobile home  
9 cannot buy at tax sale.

10    The annual tax sale held under this section is a part of  
11 and shall be held at the same time and place as the annual tax  
12 sale held for land and real property as provided in section  
13 446A.3.

14    Sec. 58. NEW SECTION. 446A.32 STATUTES APPLICABLE.

15    Sections 446A.4 to 446A.20 and 446A.22 apply to the sale of  
16 mobile homes for taxes due and unpaid.

17    Sec. 59. Section 447.1, Code 1989, is amended to read as  
18 follows:

19    447.1 REDEMPTION -- TERMS.

20    Real-estate A parcel sold under ~~this chapter and~~ chapter  
21 ~~446~~ 446A may be redeemed at any time before the right of  
22 redemption ~~is cut-off,~~ expires by the payment to the  
23 treasurer, to be held ~~by the treasurer~~ subject to the order of  
24 the purchaser, of the amount for which the real-estate parcel  
25 was sold and ~~four percent of the amount added as a penalty,~~  
26 ~~with three-quarters percent interest~~ of two percent per month  
27 ~~on the sale price plus the penalty~~ from the date month of  
28 sale, and the amount of all taxes, interest, and costs paid by  
29 the purchaser or the purchaser's assignee for any subsequent  
30 year taxes, with a similar penalty interest added as before on  
31 the amount of the payment for each subsequent ~~year, and three-~~  
32 quarters tax, in the amount of two percent per month on the  
33 ~~whole amount~~ from the date month of payment. The amount of  
34 interest must be at least one dollar and shall be rounded to  
35 the nearest whole dollar.

1 The interest for nonpayment of taxes of any subsequent year  
2 attaches at the time the taxes are paid by the certificate  
3 holder.

4 Sec. 60. Section 447.2, Code 1989, is amended by striking  
5 the section and inserting in lieu thereof the following:

6 447.2 REDEMPTION OF COUNTY-HELD CERTIFICATE.

7 If the county is the certificate holder of the parcel  
8 redeemed, the redemption amount shall be apportioned among the  
9 several funds for which the taxes were levied. All penalty  
10 interest and costs shall be apportioned to the general basic  
11 fund.

12 Sec. 61. Section 447.5, Code 1989, is amended to read as  
13 follows:

14 447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

15 The treasurer shall, upon application of any a party to  
16 redeem real-estate a parcel sold for taxes, and being  
17 satisfied that the party has a right to redeem the real-estate  
18 parcel upon the payment of the proper amount, shall issue to  
19 the party a certificate of redemption, setting forth the facts  
20 of the sale substantially as contained in the certificate, the  
21 date of the redemption, the amount paid, and by whom redeemed,  
22 and shall make the proper entries in the book of sales in the  
23 treasurer's office. The treasurer shall charge ten dollars  
24 for each certificate issued.

25 Sec. 62. Section 447.6, Code 1989, is amended by striking  
26 the section and inserting in lieu thereof the following:

27 447.6 ERASURES PROHIBITED.

28 The entries by the treasurer shall be of a permanent nature  
29 and if errors are subsequently discovered the correcting  
30 entries shall be adequately documented to support the  
31 correction.

32 Sec. 63. Section 447.7, Code 1989, is amended to read as  
33 follows:

34 447.7 MINORS AND PERSONS OF UNSOUND MIND.

35 If real-property a parcel of a minor, or person of unsound

1 land is sold for taxes, it may be redeemed at any time within  
2 one year after the disability is removed, in the manner  
3 specified in section 447.8, or redemption may be made by the  
4 guardian or legal representative under sections 447.1 to 447.3  
5 at any time before the delivery of the deed.

6 Sec. 64. Section 447.8, Code 1989, is amended to read as  
7 follows:

8 447.8 REDEMPTION AFTER DELIVERY OF DEED.

9 Any A person entitled to redeem ~~lands~~ a parcel sold for  
10 taxes after the delivery of the deed shall do so by an  
11 equitable action in a court of record, in which all persons  
12 claiming an interest in the ~~land~~ parcel derived from the tax  
13 sale, as shown by the record, shall be made defendants, and  
14 the court shall determine the rights, claims, and ~~interest~~  
15 interests of the several parties, including liens for taxes  
16 and claims for improvements made on or to the ~~land~~ parcel by  
17 the person claiming under the tax title. No A person ~~shall be~~  
18 is not allowed to redeem ~~land~~ a parcel sold for taxes in any  
19 other manner after the service of the notice provided for by  
20 section 447.9 and the execution and delivery of the  
21 treasurer's deed.

22 Sec. 65. Section 447.9, Code Supplement 1989, is amended  
23 to read as follows:

24 447.9 NOTICE OF EXPIRATION OF RIGHT OF REDEMPTION.

25 After ~~two years~~ one year and nine months from the date of  
26 ~~sale, or after nine months from the date of a sale made under~~  
27 ~~section 446-18, 446-38 or 446-39~~, the holder of the  
28 certificate of purchase may cause to be served upon the person  
29 in possession of the ~~real-estate~~ parcel, and also upon the  
30 person in whose name the ~~real-estate~~ parcel is taxed, in the  
31 manner provided for the service of original notices in R.C.P.  
32 56.1, if the person resides in Iowa, or otherwise as provided  
33 in section ~~446-97, subsection 1~~ 446A.4, a notice signed by the  
34 certificate holder or the certificate holder's agent or  
35 attorney, stating the date of sale, the description of the

1 property parcel sold, the name of the purchaser, and that the  
 2 right of redemption will expire and a deed for the land parcel  
 3 be made unless redemption is made within ninety sixty days  
 4 from the completed service of the notice. The sixty-day  
 5 period begins when the affidavit showing the making of the  
 6 service is filed with the treasurer as provided in section  
 7 447.12. When the notice is given by a county as a holder of a  
 8 certificate of purchase, the notice shall be signed by the  
 9 county treasurer or the county attorney, and when given by a  
 10 city, it shall be signed by the city officer designated by  
 11 resolution of the council. When the notice is given by the  
 12 Iowa finance authority or a city or county agency holding the  
 13 property parcel as part of an Iowa homesteading project, it  
 14 shall be signed on behalf of the agency or authority by one of  
 15 its officers, as authorized in rules of the agency or  
 16 authority.

17 Service of the notice shall also be made by mail on any  
 18 mortgagee having a lien upon the real-estate parcel, a vendor  
 19 of the real-estate parcel under a recorded contract of sale,  
 20 and a lessor who has a recorded lease or memorandum of a  
 21 recorded lease, ~~and any other person who has an interest of~~  
 22 ~~record, at the person's last known address, if the mortgagee,~~  
 23 ~~vendor, lessor, or other person.~~ Any other person of interest  
 24 shall receive a notice if the person has filed a request for  
 25 notice, as prescribed in section 446.9, subsection 3 446A.6,  
 26 and on the state of Iowa in case of an old-age assistance lien  
 27 by service upon the state department of human services. The  
 28 notice shall also be served on any city where the real-estate  
 29 parcel is situated. Only the persons who are required to be  
 30 sent this notice of expiration as provided in this section are  
 31 eligible to redeem a parcel from tax sale.

32 Sec. 66. Section 447.11, Code 1989, is amended to read as  
 33 follows:

34 447.11 AGENT OF NONRESIDENT.

35 ~~Any such~~ A nonresident may in writing appoint a resident of

1 the county in which such ~~land~~ the parcel is situated as agent,  
2 and file said the appointment with the treasurer of said the  
3 county, who shall ~~forthwith~~ record the same appointment in a  
4 record kept in the treasurer's office therefor, and index the  
5 same appointment, after which personal service of said notice  
6 shall be made upon said the agent.

7 Sec. 67. Section 447.12, Code Supplement 1989, is amended  
8 to read as follows:

9 447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

10 Service is complete only after an affidavit has been filed  
11 with the treasurer, showing the making of the service, the  
12 manner of service, the time when and place where made, and  
13 under whose direction the service was made, and costs incurred  
14 as provided in section 447.13. The affidavit shall be made by  
15 the holder of the certificate or by the holder's agent or  
16 attorney, and in either of the latter cases stating that the  
17 affiant is the agent or attorney of the holder of the  
18 certificate. The affidavit shall be filed by the treasurer  
19 and entered upon the sale book opposite the entry of the sale,  
20 and the record or affidavit is presumptive evidence of the  
21 completed service of the notice. The right of redemption  
22 shall not expire until ninety sixty days after service is  
23 complete. When the property parcel is held by a city or  
24 county, a city or county agency, or the Iowa finance  
25 authority, for use in an Iowa homesteading project, whether or  
26 not the property parcel is the subject of a conditional  
27 conveyance granted under the project, the affidavit shall be  
28 made by the treasurer of the county or the county attorney, a  
29 city officer designated by resolution of the council, or on  
30 behalf of the agency or authority, by one of its officers as  
31 authorized in rules of the agency or authority.

32 Sec. 68. Section 447.13, Code 1989, is amended to read as  
33 follows:

34 447.13 COST -- FEE -- REPORT.

35 The cost of a record search and the cost of serving the

1 notice, including the cost of mailing certified mail notices  
2 and the cost of publication under section 447.10 if  
3 publication is required, shall be added to the amount  
4 necessary to redeem. The fee for personal service of the  
5 notice shall be the same as for service of an original notice,  
6 including copy fee and mileage. The treasurer shall file the  
7 proof of service and statement of costs and ~~enter-it-on-the~~  
8 ~~sale-book~~ record these costs against the ~~proper-tract-of-real~~  
9 ~~estate~~ parcel. The ~~holder-of-the~~ certificate of ~~sale-or-the~~  
10 ~~holder's-agent~~ holder shall report in writing to the county  
11 treasurer the amount of authorized costs incurred, and the  
12 treasurer shall ~~enter-it-in-the-sale-book~~ file the statement.  
13 A redemption is not complete until the costs are paid. Costs  
14 certified after redemption may be recovered through a court  
15 action against the parcel owner. If the property parcel is  
16 held by a city or county, a city or county agency, or the Iowa  
17 finance authority, for use in an Iowa homesteading project,  
18 whether or not the property parcel is the subject of a  
19 conditional conveyance granted under the project, the costs  
20 incurred for repairs and rehabilitation work required and  
21 undertaken in order to make the property meet applicable  
22 building or housing code standards shall be added to the  
23 amount necessary to redeem, and a redemption is not complete  
24 until the costs are paid.

25 Sec. 69. NEW SECTION. 447.20 REDEMPTION OF MOBILE HOMES  
26 -- TERMS.

27 A mobile home sold under chapter 446A may be redeemed  
28 before the right of redemption expires in the same manner as  
29 provided in section 447.1.

30 Sec. 70. NEW SECTION. 447.21 STATUTES APPLICABLE.

31 Sections 447.2, and 447.5 to 447.13 apply to the redemption  
32 of mobile homes sold under chapter 446A, except that  
33 references to "deed" within those sections means "title".

34 Sec. 71. Section 448.1, Code 1989, is amended by striking  
35 the section and inserting in lieu thereof the following:

1 448.1 DEED EXECUTED.

2 When the holder of a certificate has complied with section  
3 447.9, filed an affidavit for proof of service, and returned  
4 the certificate to the treasurer, with a request for a tax  
5 deed, stating the parcels to be included in each deed, the  
6 treasurer, upon receipt of twenty-five dollars for each deed,  
7 shall issue the deed.

8 Sec. 72. Section 448.15, unnumbered paragraph 1, Code  
9 1989, is amended to read as follows:

10 ~~After two years from~~ Immediately after the issuance and  
11 recording of a tax deed or an instrument purporting to be a  
12 tax deed issued by a county treasurer of this state, the then  
13 owner or holder of such title or purported title may file with  
14 the county recorder of the county in which such real estate is  
15 located an affidavit substantially in the following form:

16 State of Iowa,  
17 ..... County. ss.

18 I, ....., being first duly sworn, on oath  
19 depose and say that on ..... (date) the  
20 county treasurer issued a tax deed to  
21 ..... (grantee) for the following  
22 described real estate:

23 .....  
24 .....;  
25 that said tax deed was filed for record in the office of the  
26 county recorder of ..... county, Iowa, on .....  
27 (date), and appears in the records of the office in  
28 ..... county as recorded in Book ..... Page  
29 ..... of the ..... Records; and that  
30 ..... is now in possession of such real estate and  
31 claims title to the same by virtue of such tax deed, or such  
32 purported tax title.

33 Any person claiming any right, title, or interest in or to  
34 such real estate adverse to the title or purported title by  
35 virtue of such tax deed referred to herein shall file a claim

1 of the same with the recorder of the county wherein such real  
2 estate is located, within one hundred twenty days after the  
3 filing of this affidavit, such claim to set forth the nature  
4 thereof, also the time and manner in which such interest was  
5 acquired.

6 .....  
7 Subscribed and sworn to before me this .... day of .....,  
8 19 ....

9 .....  
10 Notary Public in and for  
11 ..... County, Iowa.

12 Sec. 73. NEW SECTION. 448.20 CERTIFICATE OF TITLE.

13 When the certificate holder has complied with section  
14 447.9, filed an affidavit for proof of service, and returned  
15 the certificate to the treasurer, with a request for a  
16 certificate of title, the treasurer, upon receipt of ten  
17 dollars for each title, shall issue the title. However, if  
18 the title is issued to the county, there is no charge.

19 Sec. 74. NEW SECTION. 448.21 STATUTES APPLICABLE.

20 Sections 448.2 to 448.17 apply to the issuance of a  
21 certificate of title for mobile homes sold for taxes, except  
22 that references in those sections to "deed" means "title".

23 Sec. 75. Section 96.14, subsection 3, unnumbered paragraph  
24 7, Code 1989, is amended to read as follows:

25 The division shall, substantially as provided in sections  
26 445.6 and 445.7, Code 1989, proceed to collect all  
27 contributions as soon as practicable after the same  
28 contributions become delinquent, except that no property of  
29 the employer shall be exempt from the payment of said the  
30 delinquent contributions.

31 Sec. 76. Section 103A.3, subsection 12, Code 1989, is  
32 amended to read as follows:

33 12. "Factory-built structure" means any structure which  
34 is, wholly or in substantial part, made, fabricated, formed,  
35 or assembled in manufacturing facilities for installation or

1 assembly and installation, on a building site. "Factory-built  
2 structure" includes the term "mobile home" as defined in  
3 section ~~435B~~ 445A.1.

4 Sec. 77. Section 111.25, Code 1989, is amended to read as  
5 follows:

6 111.25 LEASES.

7 The commission may recommend that the executive council  
8 lease property under the commission's jurisdiction. All  
9 leases shall reserve to the public of the state the right to  
10 enter upon the property leased for any lawful purpose. The  
11 council may, if it approves the recommendation and the lease  
12 to be entered into is for five years or less, execute the  
13 lease in behalf of the state and commission. If the  
14 recommendation is for a lease in excess of five years, with  
15 the exception of agricultural lands specifically dealt with in  
16 Article I, section 24 of the Constitution of the State of  
17 Iowa, the council shall advertise for bids. If a bid is  
18 accepted, the lease shall be let or executed by the council in  
19 accordance with the most desirable bid. The lease shall not  
20 be executed for a term longer than fifty years. Any such  
21 leasehold interest, including any improvements placed on it,  
22 shall be listed on the tax rolls as provided in chapters 428  
23 and 443; assessed and valued as provided in chapter 441; taxes  
24 shall be levied on it as provided in chapter 444 and collected  
25 as provided in chapter ~~445~~ 445A; and the leasehold interest is  
26 subject to tax sale, redemption, and apportionment of taxes as  
27 provided in chapters ~~446~~ 446A, 447, and 448. The lessee shall  
28 discharge and pay all taxes.

29 Sec. 78. Section 220.14, subsection 2, Code 1989, is  
30 amended to read as follows:

31 2. Homesteading projects which meet the requirements of  
32 this chapter may be designated by the authority as Iowa  
33 homesteading projects. The conditional and absolute  
34 conveyance of fee simple title to real property, to a  
35 homesteading applicant, shall result in the inclusion of such

1 real property in a designated Iowa homesteading project. The  
2 result of such designation shall be the cancellation of back  
3 taxes, penalties, interest and costs of the real property  
4 pursuant to sections ~~446-39~~ 446A.22 and 569.8, notwithstanding  
5 any other financial, technical or principal involvement in the  
6 property by the authority.

7 Sec. 79. Section 306.22, subsection 7, Code 1989, is  
8 amended to read as follows:

9 7. Any tract of land sold on contract shall be listed on  
10 the tax rolls by and taxed to the contract purchaser, as  
11 provided in chapters 428 and 443; assessed and valued as  
12 provided in chapter 441; taxes levied as provided in chapter  
13 444; collected as provided in chapter ~~445~~ 445A; and subject to  
14 tax sale, redemption, and apportionment of taxes as provided  
15 in chapters ~~446~~ 446A to 448. It shall be the duty of the  
16 contract purchaser to discharge and pay all taxes.

17 Sec. 80. Section 321.24, unnumbered paragraph 1, Code  
18 Supplement 1989, is amended to read as follows:

19 Upon receipt of the application for title and payment of  
20 the required fees for a motor vehicle, trailer, or  
21 semitrailer, the county treasurer or the department shall,  
22 when satisfied as to the application's genuineness and  
23 regularity, and, in the case of a mobile home, that taxes are  
24 not owing under chapter ~~435B~~ 445A, issue a certificate of  
25 title and, except for a mobile home, a registration receipt,  
26 and shall file the application, the manufacturer's or  
27 importer's certificate, the certificate of title, or other  
28 evidence of ownership, as prescribed by the department. The  
29 registration receipt shall be delivered to the owner and shall  
30 contain upon its face the date issued, the name and address of  
31 the owner, the registration number assigned to the vehicle,  
32 the title number assigned to the owner of the vehicle, the  
33 amount of the fee paid, the amount of tax paid pursuant to  
34 section 423.7, the type of fuel used, and a description of the  
35 vehicle as determined by the department, and upon the reverse

1 side a form for notice of transfer of the vehicle.

2 Sec. 81. Section 321.30, subsection 10, Code 1989, is  
3 amended to read as follows:

4 10. In the case of a mobile home, that taxes are owing  
5 under chapter ~~435B~~ 445A for a previous year.

6 Sec. 82. Section 321.46, subsection 2, Code 1989, is  
7 amended to read as follows:

8 2. Upon filing the application for a new registration and  
9 a new title, the applicant shall pay a title fee of ten  
10 dollars and a registration fee prorated for the remaining  
11 unexpired months of the registration year. However, ~~no a~~  
12 title fee shall not be charged to a mobile home dealer  
13 applying for a certificate of title for a used mobile home,

14 titled in Iowa, as required under section 321.45, subsection  
15 4. The county treasurer, if satisfied of the genuineness and  
16 regularity of the application, and in the case of a mobile  
17 home, that taxes are not owing under chapter ~~435B~~ 445A,  
18 subchapter III, and that applicant has complied with all the  
19 requirements of this chapter, shall issue a new certificate of  
20 title and, except for a mobile home, a registration card to  
21 the purchaser or transferee, shall cancel the prior  
22 registration for the vehicle, and shall forward the necessary  
23 copies to the department on the date of issuance, as  
24 prescribed in section 321.24. Mobile homes titled under  
25 ~~chapter 448 that have been subject under section 446-18 to a~~  
26 scavenger sale in a county, for which a tax sale certificate  
27 was issued to the county under section 446A.12 shall be titled  
28 in the county's name, with no fee and the county treasurer  
29 shall issue the title.

30 Sec. 83. Section 321.101, subsection 8, Code 1989, is  
31 amended to read as follows:

32 8. The department shall cancel a certificate of title that  
33 appears to have been improperly issued or fraudulently  
34 obtained or in the case of a mobile home, if taxes were owing  
35 under chapter ~~435B~~ 445A at the time the certificate was issued

1 and have not been paid. However, before the certificate to a  
2 mobile home where taxes were owing can be canceled, notice and  
3 opportunity to pay the taxes must be given to the person to  
4 whom the certificate was issued. Upon cancellation of any  
5 certificate of title the department shall notify the county  
6 treasurer who issued it, who shall enter the cancellation upon  
7 the records. The department shall also notify the person to  
8 whom the certificate of title was issued, as well as any  
9 lienholders appearing thereon, of the cancellation and shall  
10 demand the surrender of the certificate of title, but the  
11 cancellation shall not affect the validity of any lien noted  
12 thereon.

13 Sec. 84. Section 321.123, subsection 1, unnumbered  
14 paragraph 2, Code Supplement 1989, is amended to read as  
15 follows:

16 A travel trailer may be stored under section 321.134,  
17 provided the travel trailer is not used for human habitation  
18 for any period during storage and is not moved upon the  
19 highways of the state. A travel trailer stored under section  
20 321.134 is not subject to a mobile home tax assessed under  
21 chapter ~~435B~~ 445A, subchapter III.

22 Sec. 85. Section 331.361, subsection 5, paragraph d, Code  
23 1989, is amended to read as follows:

24 d. Bid for real property at a tax sale as required under  
25 section ~~446-19~~ 446A.12, and handle the property in accordance  
26 with section ~~446-31~~ 446A.16 and chapter 569.

27 Sec. 86. Section 331.401, subsection 1, paragraph 1, Code  
28 1989, is amended to read as follows:

29 1. Carry out duties in regard to the collection of taxes  
30 as provided in sections ~~445-167--445-197--445-607~~ 445A.4 and  
31 ~~445-62~~ 445A.21.

32 Sec. 87. Section 331.427, subsection 1, unnumbered  
33 paragraph 1, Code Supplement 1989, is amended to read as  
34 follows:

35 Except as otherwise provided by state law, county revenues

1 from taxes and other sources for general county services shall  
2 be credited to the general fund of the county, including  
3 revenues received under sections 84.21, 98.35, 98A.6, 101A.3,  
4 101A.7, 110.12, 123.36, 123.143, 176A.8, 246.908, 321.105,  
5 321.152, 321.192, 321G.7, 331.554, subsection 6, 341A.20,  
6 364.3, 368.21, 422.65, 422A.2, 428A.8, 430A.3, 433.15, 434.19,  
7 441.68, 445-527-445-57 445A.52, 533.24, 556B.1, 567.10, 583.6,  
8 906.17, and 911.3, and chapter 405A, and the following:

9     Sec. 88. Section 331.429, subsection 1, paragraphs a and  
10 b, Code 1989, are amended to read as follows:

11     a. Transfers from the general fund not to exceed in any  
12 year the dollar equivalent of a tax of sixteen and seven-  
13 eighths cents per thousand dollars of assessed value on all  
14 taxable property in the county multiplied by the ratio of  
15 current taxes actually collected and apportioned for the  
16 general basic levy to the total general basic levy for the  
17 current year, and an amount equivalent to the moneys derived  
18 by the general fund from military service tax credits under  
19 chapter 426A, mobile home taxes under section ~~435B-22~~ 445A.35,  
20 and delinquent taxes for prior years collected and apportioned  
21 to the general basic fund in the current year, multiplied by  
22 the ratio of sixteen and seven-eighths cents to three dollars  
23 and fifty cents.

24     b. Transfers from the rural services fund not to exceed in  
25 any year the dollar equivalent of a tax of three dollars and  
26 three-eighths cents per thousand dollars of assessed value on  
27 all taxable property not located within the corporate limits  
28 of a city in the county multiplied by the ratio of current  
29 taxes actually collected and apportioned for the rural  
30 services basic levy to the total rural services basic levy for  
31 the current year and an amount equivalent to the moneys  
32 derived by the rural services fund from military service tax  
33 credits under chapter 426A, mobile home taxes under section  
34 ~~435B-22~~ 445A.35, and delinquent taxes for prior years  
35 collected and apportioned to the rural services basic fund in

1 the current year, multiplied by the ratio of three dollars and  
2 three-eighths cents to three dollars and ninety-five cents.

3 Sec. 89. Section 331.512, subsections 14 and 15, Code  
4 Supplement 1989, are amended by striking the subsections.

5 Sec. 90. Section 331.552, subsection 23, Code 1989, is  
6 amended to read as follows:

7 23. Collect a fee of ~~three~~ ten dollars for issuing a  
8 certificate for land sold for nonpayment of taxes or a  
9 certificate of redemption of land sold for taxes.

10 Sec. 91. Section 331.559, subsections 1, 21, and 22, Code  
11 1989, are amended to read as follows:

12 1. Determine and collect taxes on mobile homes as provided  
13 in sections ~~335B-22-00-335B-26~~ 445A.35 to 445A.45.

14 21. Carry out duties relating to the collection of  
15 property taxes as provided in chapter ~~445~~ 445A.

16 22. Carry out duties relating to the sale of property for  
17 delinquent taxes as provided in chapter ~~446~~ 446A.

18 Sec. 92. Section 331.653, subsections 17, 36, and 37, Code  
19 1989, are amended to read as follows:

20 17. Enforce the payment of the mobile home tax as provided  
21 in section ~~335B-24~~ chapter 445A, subchapter III.

22 ~~36--Execute-a-distress-warrant-issued-to-collect~~  
23 ~~delinquent-personal-property-taxes-as-provided-in-section~~  
24 ~~445-8.~~

25 ~~37--Collect-delinquent-taxes-certified-by-the-treasurer-as~~  
26 ~~provided-in-section-445-49.~~

27 Sec. 93. Section 358A.30, Code 1989, is amended to read as  
28 follows:

29 358A.30 MANUFACTURED HOME.

30 A county shall not adopt or enforce zoning regulations or  
31 other ordinances which disallow the plans and specifications  
32 of a proposed residential structure solely because the  
33 proposed structure is a manufactured home. However, a zoning  
34 ordinance or regulation shall require that a manufactured home  
35 be located and installed according to the same standards,

1 including but not limited to, a foundation system, set-back,  
2 and minimum square footage which would apply to a site-built,  
3 single family dwelling on the same lot. As used in this  
4 section, "manufactured home" means a factory-built structure,  
5 which is manufactured or constructed under the authority of 42  
6 U.S.C. sec. 5403 and is to be used as a place for human  
7 habitation, but which is not constructed or equipped with a  
8 permanent hitch or other device allowing it to be moved other  
9 than for the purpose of moving to a permanent site, and which  
10 does not have permanently attached to its body or frame any  
11 wheels or axles. A mobile home as defined in section ~~4359-1~~  
12 445A.1 is not a manufactured home, unless it has been  
13 converted to real property as ~~provided in section 4359-26~~, and  
14 shall be taxed as a site-built dwelling. This section shall  
15 not be construed as abrogating a recorded restrictive  
16 covenant.

17 Sec. 94. Section 384.2, unnumbered paragraph 2, Code 1989,  
18 is amended to read as follows:

19 The county auditor shall place city taxes and assessments  
20 upon the tax list for the current year, and the county  
21 treasurer shall collect city taxes and assessments in the same  
22 manner as other taxes. Delinquent city taxes and assessments  
23 draw the same interest and penalties as other taxes. Sales  
24 for delinquent city taxes and assessments must be made in the  
25 manner provided in chapter 446 446A. The county treasurer  
26 shall combine in one tax sale all taxes and assessments due  
27 from the same person and collectible by the county.

28 Sec. 95. Section 414.28, Code 1989, is amended to read as  
29 follows:

30 414.28 MANUFACTURED HOME.

31 A city shall not adopt or enforce zoning regulations or  
32 other ordinances which disallow the plans and specifications  
33 of a proposed residential structure solely because the  
34 proposed structure is a manufactured home. However, a zoning  
35 ordinance or regulation shall require that a manufactured home

1 be located and installed according to the same standards,  
2 including but not limited to, a foundation system, set-back,  
3 and minimum square footage which would apply to a site-built,  
4 single family dwelling on the same lot. As used in this  
5 section, "manufactured home" means a factory-built structure,  
6 which is manufactured or constructed under the authority of 42  
7 U.S.C. sec. 5403 and is to be used as a place for human  
8 habitation, but which is not constructed or equipped with a  
9 permanent hitch or other device allowing it to be moved other  
10 than for the purpose of moving to a permanent site, and which  
11 does not have permanently attached to its body or frame any  
12 wheels or axles. A mobile home as defined in section ~~435B-26~~  
13 445A.1 is not a manufactured home, unless it has been  
14 converted to real property ~~as provided in section 435B-26~~, and  
15 shall be taxed as a site-built dwelling. This section shall  
16 not be construed as abrogating a recorded restrictive  
17 covenant.

18 Sec. 96. Section 419.11, unnumbered paragraph 3, Code  
19 1989, is amended to read as follows:

20 This section shall not be applicable to any municipality  
21 acquiring, purchasing, constructing, reconstructing,  
22 improving, or extending any buildings for the purpose of  
23 establishing, maintaining, or assisting any private or state  
24 of Iowa college or university, nor to any municipality in  
25 connection with any project for the benefit of a voluntary  
26 nonprofit hospital, clinic, or health care facility, the  
27 property of which is otherwise exempt under the provisions of  
28 chapter 427. The payment, collection, and apportionment of  
29 the tax equivalent shall be subject to the provisions of  
30 chapters ~~445-446~~ 445A, 446A, and 447.

31 Sec. 97. Section 420.245, Code 1989, is amended to read as  
32 follows:

33 420.245 RIGHTS AND REMEDIES.

34 The purchaser as well as the owner of any real property  
35 sold ~~ex-account-of-such~~ for the general or special delinquent

1 taxes or assessments shall be is entitled to all the rights  
2 and remedies which are granted and prescribed by sections  
3 ~~446.357-446.36~~ 446A.19, 446A.20, and 448.6 to 448.14, but  
4 wherever the words "county and county treasurer and auditor"  
5 are used, the words "city, city treasurer, city clerk,  
6 recorder, auditor, or collector or officer authorized to act  
7 as collector," shall be substituted.

8 Sec. 98. Section 420.246, Code 1989, is amended to read as  
9 follows:

10 420.246 TAX AND DEED STATUTES APPLICABLE.

11 Sections ~~445.47-to-445.52,-446.3-to-446.6,-446.16,-446.32~~  
12 446A.4, 446A.11, 446A.17, and 448.10 to 448.13 are applicable  
13 to cities acting under special charters, except that, where  
14 the word "treasurer" is used, there shall be substituted the  
15 words "city collector or treasurer or deputy treasurer or  
16 deputy or officer authorized to collect city taxes"; and where  
17 the word "auditor" is used, there shall be substituted the  
18 words "city clerk or recorder".

19 Sec. 99. Section 420.247, Code 1989, is amended to read as  
20 follows:

21 420.247 FAILURE TO OBTAIN DEED -- CANCELLATION OF SALE.

22 ~~After July 4, 1942, section 446.37 shall apply~~ Section  
23 446A.18 applies to cities acting under special charter which  
24 collect their own taxes, the terms "county auditor" and  
25 "county treasurer" in ~~said~~ that section to be taken, for the  
26 purposes of this section, to refer to the persons performing  
27 their respective functions in relation to tax sales by ~~such~~  
28 those cities.

29 Sec. 100. Section 422.45, subsection 40, Code Supplement  
30 1989, is amended to read as follows:

31 40. The gross receipts from the sale of a modular home, as  
32 defined in section ~~4359.1~~ 445A.1, to the extent of the portion  
33 of the purchase price of the modular home which is not  
34 attributable to the cost of the tangible personal property  
35 used in the processing of the modular home. For purposes of

1 this exemption, the portion of the purchase price which is not  
2 attributable to the cost of the tangible personal property  
3 used in the processing of the modular home is forty percent.

4 Sec. 101. Section 427.2, unnumbered paragraph 3, Code  
5 1989, is amended to read as follows:

6 The property owner shall pay all property taxes which are  
7 due and payable when the property owner surrenders possession  
8 of the property acquired and also those which become due and  
9 payable for the fiscal year the property is acquired in an  
10 amount equal to one-twelfth of the taxes due and payable on  
11 the property acquired for the preceding fiscal year multiplied  
12 by the number of months in the fiscal year in which the  
13 property was acquired which elapsed prior to the month in  
14 which the property owner surrenders possession, and including  
15 that month if the surrender of possession occurs after the  
16 fifteenth day of a month. For purposes of computing the  
17 payments, the property owner has surrendered possession of  
18 property acquired by eminent domain proceedings when the  
19 acquiring authority has the right to obtain possession of the  
20 acquired property as authorized by law. When all of the  
21 property is acquired for public use or public purposes, the  
22 property owner shall pay all special assessments in full which  
23 have been certified to the county treasurer for collection  
24 before the possession date of the acquiring authority. When  
25 part but not all of the property is acquired for public use or  
26 public purposes, taxing authorities may collect property taxes  
27 and special assessments which the property owner is obligated  
28 to pay, in accordance with chapter 446 446A, from that part of  
29 the property which is not acquired. The county treasurer  
30 shall collect and accept the payment received on property  
31 acquired for public use or public purposes as full and final  
32 payment of all property tax on the property.

33 Sec. 102. Section 427.3, subsection 6, Code Supplement  
34 1989, is amended by striking the subsection.

35 Sec. 103. Section 427.8, Code Supplement 1989, is amended

1 to read as follows:

2 427.8 PETITION FOR SUSPENSION OR CANCELLATION OF TAXES,  
3 ASSESSMENTS, AND RATES.

4 If a person~~-by-reason-of-age-or-infirmity~~ is unable to  
5 contribute to the public revenue, the person may file a  
6 petition, duly sworn to, with the board of supervisors,  
7 stating that fact and giving a statement of real property  
8 owned or possessed by the petitioner, and other information as  
9 the board may require. The board of supervisors ~~may~~ shall  
10 order the county treasurer to suspend the collection of the  
11 taxes, special assessments under sections 384.37 through  
12 384.79, and rates or assessments imposed under section 384.84  
13 or chapter 317 or 364 which are assessed against the  
14 petitioner or the petitioner's estate, or both, for at least  
15 the current year and may order the suspension of those unpaid  
16 for prior years, if the petition for suspension is received by  
17 March 1 of the current tax year, or the board may ~~cancel-and~~  
18 ~~remit~~ abate the taxes, special assessments, and other  
19 assessments or rates. However, ~~the-petition-must-first-be~~  
20 ~~approved-by-the-council-of-the-city-in-which-the-property-of~~  
21 ~~the-petitioner-is-located,-or-by-the-township-trustees-of-the~~  
22 ~~township-in-which-the-property-is-located~~ bonded special  
23 assessments shall not be abated without approval of the  
24 affected taxing jurisdiction.

25 Sec. 104. Section 427.11, Code 1989, is amended to read as  
26 follows:

27 427.11 GRANTEE OR DEVISEE TO PAY TAX.

28 In the event that the petitioner ~~shall-sett~~ sells any real  
29 estate upon which the tax has been suspended in the manner  
30 above provided, or in case any property, or any part thereof,  
31 upon which ~~said~~ the tax has been suspended, ~~shall-pass~~ passes  
32 by devise, bequest, or inheritance to any person other than  
33 the surviving spouse or minor child of ~~such-infirm~~ that  
34 person, the taxes~~-without-any-accrued-penalty~~, that have been  
35 thus suspended shall ~~att~~ become due and payable~~-with-six~~

1 percent-interest-per-annum-from-the-date-of-such-suspension,  
2 except-that-no-interest-on-taxes-shall-be-charged-against-the  
3 property-or-estate-of-a-person-receiving-or-having-received  
4 monthly-or-quarterly-payments-of-old-age-assistance, and shall  
5 be enforceable against the property or part thereof which does  
6 not pass to such spouse or minor child. The petitioner, or  
7 any other person, shall have the right to pay the suspended  
8 taxes at any time.

9 Sec. 105. Section 427.12, unnumbered paragraph 4, Code  
10 1989, is amended to read as follows:

11 The suspended tax list is the only official record of  
12 suspended taxes in the county. When a suspension ordered by  
13 the board of supervisors for any reason provided by law, has  
14 been entered in the suspended tax list, the entry, on and  
15 after its date is a lien and notice of a lien in accordance  
16 with ~~section-445-10~~ sections 445A.2 and 445A.15 and is not  
17 required to be entered in or carried forward to any other book  
18 or tax list.

19 Sec. 106. Section 427A.1, subsection 1, paragraph c, Code  
20 1989, is amended to read as follows:

21 c. Buildings, structures or improvements, any of which are  
22 constructed on or in the land, attached to the land, or placed  
23 upon a foundation whether or not attached to the foundation.  
24 However, property taxed under chapter ~~435~~ 445A, subchapter  
25 III, shall not be assessed and taxed as real property.

26 Sec. 107. Section 427B.12, Code 1989, is amended to read  
27 as follows:

28 427B.12 REIMBURSEMENT.

29 Each county treasurer shall be reimbursed an amount equal  
30 to the machinery and computer tax replacement claim for that  
31 county determined pursuant to section 427B.11, subsection 3.  
32 The reimbursement shall be made in two equal installments on  
33 or before September 30 and March 30 of each year. The county  
34 treasurer shall apportion the disbursement in the manner  
35 provided in section ~~445-57~~ 445A.52.

1     Sec. 108. Section 557B.1, subsections 5 and 8, Code 1989,  
2 are amended to read as follows:

3     5. "Campground" means real property made available to  
4 persons for camping, whether by tent, trailer, camper, cabin,  
5 recreational vehicle, or similar device and includes the out-  
6 door recreational facilities located on the real property.  
7 "Campground" does not include a mobile home park as defined in  
8 ~~section 135B-1.~~

9     8. "Membership camping operator" or "operator" means any  
10 person other than one who is tax exempt under section  
11 501(c)(3) of the Internal Revenue Code, as defined in section  
12 422.3, who owns or operates a campground and offers or sells  
13 membership camping contracts paid for by a fee or periodic  
14 payments. "Membership camping operator" does not include the  
15 operator of a mobile home park ~~as defined in chapter 135B.~~

16     Sec. 109. Section 557B.1, Code 1989, is amended by adding  
17 the following new subsection:

18     NEW SUBSECTION. 11. "Mobile home park" shall mean any  
19 site, lot, field or tract of land upon which two or more  
20 occupied mobile homes, as defined in section 445A.1, are  
21 harbored, either free of charge or for revenue purposes, and  
22 shall include any building, structure, tent, vehicle or  
23 enclosure used or intended for use as part of the equipment of  
24 such mobile home park.

25     The term "mobile home park" shall not be construed to  
26 include mobile homes, buildings, tents or other structures  
27 temporarily maintained by any individual, educational  
28 institution, or company on their own premises and used  
29 exclusively to house their own labor or students.

30     A mobile home park must be classified as to whether it is a  
31 residential mobile home park or a recreational mobile home  
32 park or both. The mobile home park residential landlord  
33 tenant Act only applies to residential mobile home parks.

34     Sec. 110. Section 558.57, unnumbered paragraph 1, Code  
35 1989, is amended to read as follows:

1 The recorder shall not record any deed or other instrument  
2 unconditionally conveying real estate until all taxes that are  
3 due and owing have been paid in full and the proper entries  
4 have been made upon the transfer books in the auditor's  
5 office, and endorsement made upon the deed or other instrument  
6 properly dated and officially signed, in substantially the  
7 following form:

8 Sec. 111. Section 558.63, Code 1989, is amended to read as  
9 follows:

10 558.63 BOOK OF PLATS -- HOW KEPT.

11 The auditor shall keep the book of plats so as to show the  
12 number of lot and block, or township and range, divided into  
13 sections and subdivisions as occasion may require, and shall  
14 designate thereon each piece of real estate, and mark in  
15 pencil the name of the owner thereon, in a legible manner;  
16 which plats shall be lettered or numbered so that they may be  
17 conveniently referred to by the memoranda of the transfer  
18 book, and shall be drawn on the scale of not less than four  
19 inches to the mile. The auditor shall not make combinations  
20 or splits of real estate whether there is a transfer or not  
21 unless all taxes due and owing have been paid in full.

22 Sec. 112. Section 562C.2, subsection 1, Code 1989, is  
23 amended to read as follows:

24 1. A real property owner may remove or cause to be removed  
25 a mobile home and other personal property which is unlawfully  
26 parked, placed, or abandoned on that real property, and may  
27 cause the mobile home and personal property to be placed in  
28 storage until the owner of the personal property pays a fair  
29 and reasonable charge for removal, storage, or other expense  
30 incurred, including reasonable attorneys' fees, or until a  
31 judgment of abandonment is entered pursuant to section 562C.8  
32 provided that there is no lien on the mobile home or personal  
33 property other than a tax lien pursuant to chapter ~~435B~~ 445A.  
34 For purposes of this chapter, a lien exists only if the real  
35 property owner receives notice of a lien on the standardized

1 registration form completed by a tenant pursuant to section  
2 562B.27, subsection 3, or a lien has been filed in state or  
3 county records on a date before the mobile home is considered  
4 to be abandoned. The real property owner or the real property  
5 owner's agent is not liable for damages caused to the mobile  
6 home and personal property by the removal or storage unless  
7 the damage is caused willfully or by gross negligence.

8 Sec. 113. Section 562C.3, Code 1989, is amended to read as  
9 follows:

10 562C.3 ACTION FOR ABANDONMENT -- JURISDICTION.

11 A real property owner not requesting notification by the  
12 sheriff as provided in section 562C.2 may bring an action  
13 alleging abandonment in the court within the county where the  
14 real property is located provided that there is no lien on the  
15 mobile home or personal property other than a tax lien  
16 pursuant to chapter ~~135B~~ 445A. The action shall be tried as  
17 an equitable action. Unless commenced as a small claim, the  
18 petition shall be presented to a district judge. Upon receipt  
19 of the petition, the court shall order a hearing not later  
20 than fourteen days from the date of the order.

21 Sec. 114. Section 569.8, subsection 5, Code 1989, is  
22 amended by striking the subsection and inserting in lieu  
23 thereof the following:

24 5. The proceeds of the sale including interest and costs  
25 shall be credited to the county general basic fund.

26 Sec. 115.

27 Chapters 135D, 445, and 446, Code 1989, are repealed.

28 Sec. 116.

29 Sections 135D.22, 135D.26, 135D.27, 445.36, 445.39, and  
30 446.9, Code Supplement 1989, are repealed.

31 Sec. 117.

32 Sections 447.4 and 420.219, Code 1989, are repealed.

33 Sec. 118.

34 Notwithstanding section 59 of this Act, the penalty and  
35 interest provisions of section 447.1, as it appears in Code

1 1989, apply to the tax sale certificates which are unredeemed  
2 on the effective date of section 59 of this Act.

3 Sec. 119.

4 Notwithstanding section 447.9, the service of the notice of  
5 the right of redemption for parcels sold for taxes which have  
6 not been redeemed as of the effective date of this Act may be  
7 served one year and nine months after the effective date of  
8 this Act.

9 Sec. 120.

10 This Act is effective June 1 of the calendar year following  
11 the calendar year of enactment.

12 EXPLANATION

13 The bill creates new chapters, tentatively numbered 445A  
14 and 446A, relating to real property and mobile home tax  
15 collection procedures. It includes conforming amendments to  
16 chapter 447, relating to tax sale redemption, and chapter 448,  
17 relating to tax deeds. Existing chapters 135D, 445, and 446  
18 are repealed.

19 Highlights of the rewrite include:

20 1. Definitions of the pertinent terms relating to the  
21 taxation process.

22 2. Changes in the abatement process on taxes deemed  
23 uncollectible.

24 3. Changes in the tax sale procedure, including:

25 a. In case of multiple bidders on the same parcel, the  
26 amount bid in excess of the amount due is escrowed until the  
27 property is redeemed. If not redeemed and deed is issued, the  
28 escrowed amount is credited to the general fund of the county.

29 b. All parcels having delinquent taxes will be offered for  
30 sale.

31 c. If offered the second year, and not purchased by a  
32 private bidder, the county will receive the tax sale  
33 certificate.

34 d. The period in which certificate holder has to take deed  
35 has been reduced to three years. If a deed is not taken

1 within the three-year period, the certificate is canceled.

2 e. Redemption has been changed by deleting the four  
3 percent penalty and nine percent interest and adding a two  
4 percent per month interest charge from the month of sale to  
5 the month of redemption.

6 f. Redemption period has been shortened from two years and  
7 nine months and ninety days' final notice to one year and four  
8 months and sixty days' final notice.

9 4. Modifications have been made to the Code pertaining to  
10 taxation of mobile homes so that mobile homes are now treated  
11 in a similar manner as real property for taxation purposes and  
12 for tax sale procedures.

13 The bill takes effect June 1 of the calendar year following  
14 the calendar year of enactment.

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MILLER, CH.  
PRIEBE  
VANDEHOEF

SSB 2110  
LOCAL GOVERNMENT

SENATE FILE 2357  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL  
BY CHAIRPERSON MILLER)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to the collection of real estate, real property,  
2 and mobile home taxes, providing penalties, and continuing an  
3 appropriation.

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

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1 Section 1. NEW SECTION. 445A.1 DEFINITIONS.

2 For the purpose of this chapter and chapters 446A, 447, and  
3 448, and unless otherwise required by the context:

4 1. "Abate" means to cancel in its entirety all taxes,  
5 interests, penalties, and costs on a parcel.

6 2. "Compromise" means to enter into a contractual  
7 agreement for the payment of taxes, interest, and costs at a  
8 time or in amounts different from those certified to the  
9 county treasurer or specified in law on all real property or  
10 real estate.

11 3. "Mobile home" means a vehicle without motive power used  
12 or manufactured or constructed to permit its being used as a  
13 conveyance upon the public streets and highways and designed,  
14 constructed, or reconstructed to permit the vehicle to be used  
15 as a place for human habitation by one or more persons.

16 "Mobile home" includes any such vehicle with motive power not  
17 registered as a motor vehicle in Iowa. "Mobile home" does not  
18 include a modular home.

19 4. "Modular home" means a factory-built structure which is  
20 manufactured or constructed to be used as a place for human  
21 habitation, but which is not constructed or equipped with a  
22 permanent hitch or other device allowing it to be attached or  
23 towed behind a motor vehicle, and which does not have  
24 permanently attached to its body or frame any wheels or axles.

25 5. "Parcel" means a tract of land, a lot, real property,  
26 or a mobile home as described on the tax list.

27 6. "Real estate" means land and the real property located  
28 on the land if owned by the owner of the land.

29 7. "Real property" means real property described in  
30 section 427A.1 except land, if the owner of the real property  
31 is not the owner of the land on which the real property is  
32 located. "Real property" includes a modular home.

33 8. "Suspend" means to delay the payment of taxes on a  
34 parcel without penalty or interest accruing during the term of  
35 the suspension.

1 SUBCHAPTER I

2 TAXES ON REAL ESTATE

3 Sec. 2. NEW SECTION. 445A.2 TAX LISTS.

4 After receipt of the tax list from the auditor, the  
5 treasurer shall enter all unpaid and delinquent real estate  
6 taxes on the new tax list. The tax list is the treasurer's  
7 authority and justification against any illegality in the  
8 proceedings prior to receiving the tax list. The treasurer  
9 shall collect, as far as is practical, the real estate taxes  
10 remaining unpaid on the tax books or other records approved by  
11 the auditor of state.

12 Sec. 3. NEW SECTION. 445A.3 PAYMENT OF REAL ESTATE TAXES  
13 -- INSTALLMENTS.

14 It is not necessary for the taxpayer to receive or be sent  
15 a statement of real estate taxes due. It is the duty of each  
16 taxpayer to contact the treasurer's office to make payment of  
17 real estate taxes due. Taxes are due and payable after  
18 delivery of the tax list to the treasurer. The taxpayer may  
19 pay the taxes in full following the levy or may pay the taxes  
20 in two equal installments. If the taxpayer elects to pay in  
21 equal installments, the first half taxes are due September 1.  
22 If the first installment of taxes is not paid during the grace  
23 period ending September 30, interest shall attach on October 1  
24 at the rate of one and one-half percent per month until paid.  
25 The second half taxes are due March 1, and if not paid during  
26 the grace period ending March 31, interest shall attach on  
27 April 1 at the rate of one and one-half percent per month  
28 until paid. Interest shall be computed to the nearest whole  
29 dollar with a minimum of one dollar due.

30 If there is a late delivery of the tax list to the  
31 treasurer, the delinquent date is thirty days after delivery  
32 or October 1, whichever is later. The second half delinquent  
33 date is not affected by the late delivery.

34 Sec. 4. NEW SECTION. 445A.4 REFUNDING ERRONEOUS REAL  
35 ESTATE TAX.

1 The board of supervisors shall direct the treasurer to  
2 refund to the taxpayer the real estate tax or portion of the  
3 real estate tax found to have been erroneously paid, with all  
4 interest and costs actually paid. A refund shall not be  
5 ordered or made unless a claim for refund is presented to the  
6 board of supervisors within one year of the date the tax was  
7 due or if appealed to the board of review, the state board of  
8 tax review, or district court, within one year of the final  
9 decision.

10 Sec. 5. NEW SECTION. 445A.5 RECEIPT.

11 Upon request, the treasurer shall deliver a receipt stating  
12 the date of payment, and the amount of real estate taxes,  
13 interest, and costs paid. The receipt shall be in full of the  
14 first half, second half, or full year amounts. Persons who  
15 are delinquent on their taxes may pay to the treasurer part of  
16 the real estate taxes provided that the payment is equal to  
17 the amount of the installment which has been due the longest  
18 plus interest and costs assessed on that installment. Current  
19 year's taxes may be paid at any time.

20 Sec. 6. NEW SECTION. 445A.6 COLLECTION BY SALE.

21 The treasurer shall attempt to collect delinquent real  
22 estate taxes on parcels by selling the parcel at the annual  
23 tax sale on the third Monday in June. A lien attaches  
24 automatically to a parcel in favor of the county at the time  
25 of assessment of the parcel. This lien is senior to any other  
26 lien that is attached or may attach to that parcel.

27 Sec. 7. NEW SECTION. 445A.7 APPORTIONMENT OF DELINQUENT  
28 REAL ESTATE TAXES.

29 All delinquent real estate taxes on a parcel subsequently  
30 collected are apportioned at the tax apportionment rates for  
31 the year when the taxes are collected. All interest and costs  
32 on delinquent real estate taxes are apportioned to the general  
33 basic fund.

34 Sec. 8. NEW SECTION. 445A.8 STATEMENT OF REAL ESTATE  
35 TAXES DUE.

1 Upon request, the treasurer shall state in writing the full  
2 amount of real estate taxes due upon a parcel, all sales for  
3 unpaid real estate taxes, and the amount needed to redeem the  
4 parcel, if redeemable. The person requesting the statement  
5 shall pay a fee at the rate of two dollars per parcel per  
6 fiscal year.

7 SUBCHAPTER II

8 TAXES ON REAL PROPERTY

9 Sec. 9. NEW SECTION. 445A.15 TAX LISTS.

10 After receipt of the tax list from the auditor, the  
11 treasurer shall enter all unpaid and delinquent real property  
12 taxes on the new tax list. The tax list is the treasurer's  
13 authority and justification against any illegality in the  
14 proceedings prior to receiving the tax list. The treasurer  
15 shall collect, as far as is practical, the real property taxes  
16 remaining unpaid on the tax books or other records approved by  
17 the auditor of state.

18 Sec. 10. NEW SECTION. 445A.16 PAYMENT OF REAL PROPERTY  
19 TAXES -- INSTALLMENTS.

20 It is not necessary for the taxpayer to receive or be sent  
21 a statement of real property taxes due. It is the duty of  
22 each taxpayer to contact the treasurer's office to make  
23 payment of real property taxes due. Taxes are due and payable  
24 after delivery of the tax list to the treasurer. The taxpayer  
25 may pay the taxes in full following the levy or may pay the  
26 taxes in two equal installments. If the taxpayer elects to  
27 pay in equal installments, the first half taxes are due  
28 September 1. If the first installment of taxes is not paid  
29 during the grace period ending September 30, interest shall  
30 attach on October 1 at the rate of one and one-half percent  
31 per month until paid. The second half taxes are due March 1,  
32 and if not paid during the grace period ending March 31,  
33 interest shall attach on April 1 at the rate of one and one-  
34 half percent per month until paid. Interest shall be computed  
35 to the nearest whole dollar with a minimum of one dollar due.

1 If there is a late delivery of the tax list to the  
2 treasurer, the delinquent date is thirty days after delivery  
3 or October 1, whichever is later. The second half delinquent  
4 date is not affected by the late delivery.

5 Sec. 11. NEW SECTION. 445A.17 RECEIPT.

6 Upon request, the treasurer shall deliver a receipt stating  
7 the date of payment, and the amount of real property taxes,  
8 interest, and costs paid. The receipt shall be in full of the  
9 first half, second half, or full year amounts. Persons who  
10 are delinquent on their taxes may pay to the treasurer part of  
11 the real property taxes provided that the payment is equal to  
12 the amount of the installment which has been due the longest  
13 plus interest and costs assessed on that installment. Current  
14 year's taxes may be paid at any time.

15 Sec. 12. NEW SECTION. 445A.18 COLLECTION BY SALE --  
16 IMMEDIATE COLLECTION.

17 The treasurer shall attempt to collect delinquent real  
18 property taxes on parcels by selling the parcel at the annual  
19 tax sale on the third Monday in June. If the parcel cannot be  
20 sold, the owner, lessee, or the person in possession of the  
21 parcel becomes personally liable for the real property taxes  
22 levied or assessed against the parcel. A lien attaches  
23 automatically to a parcel in favor of the county at the time  
24 of assessment of the parcel. This lien is senior to any other  
25 lien that is attached or may attach to the parcel. A parcel  
26 to which the lien has attached shall not be removed from the  
27 county until the real property taxes, interest, and costs have  
28 been paid in full. The treasurer, in the name of the county,  
29 may bring an ordinary action in district court against the  
30 owner, lessee, or person in possession of the parcel. If the  
31 treasurer collects real property taxes in advance of the levy  
32 date, the taxable valuation and the levy rate at the time of  
33 collection are the established valuation and levy rate for  
34 those taxes.

35 Sec. 13. NEW SECTION. 445A.19 REAL PROPERTY TAXES

1 CERTIFIED TO ANOTHER COUNTY.

2 In cases of delinquent real property taxes in a county  
3 where the person upon whose real property the taxes were  
4 levied, has disposed of or removed the real property, and the  
5 treasurer of the county where the taxes were levied cannot  
6 find real estate within the county to which a lien can be  
7 attached, the treasurer may make a certified abstract of the  
8 real property lien and forward it to the treasurer of the  
9 county where the delinquent taxpayer resides or has property,  
10 when the treasurer sending the abstract has reason to believe  
11 that the taxes can be collected.

12 Sec. 14. NEW SECTION. 445A.20 COLLECTION BY OTHER  
13 TREASURER -- UNCOLLECTIBLE.

14 The treasurer sending and the treasurer receiving the ab-  
15 stract shall each keep a record of the abstract and upon the  
16 receipt by the treasurer receiving it, the abstract has the  
17 effect of a levy of these taxes in that county on property  
18 owned by the delinquent taxpayer. Collection of these taxes  
19 shall be in the same manner as the collection of real property  
20 taxes originally levied in that county. The treasurer  
21 collecting taxes certified into the treasurer's county shall,  
22 in addition to all regular taxes, interest, and costs, collect  
23 an additional interest of twenty percent on the full amount of  
24 the taxes, inclusive of interest and costs. If in the  
25 receiving treasurer's opinion the taxes are uncollectible, the  
26 treasurer shall return the certification with the endorsement  
27 of "uncollectible". The board of supervisors shall abate  
28 these taxes, interest, and costs.

29 Sec. 15. NEW SECTION. 445A.21 ABATE OR COMPROMISE TAXES.

30 When real property taxes on a parcel are delinquent for one  
31 or more years and the collection of the tax is  
32 administratively impractical, the board of supervisors shall  
33 compromise or abate the tax, interest, or costs.

34 Sec. 16. NEW SECTION. 445A.22 APPORTIONMENT OF  
35 DELINQUENT REAL PROPERTY TAXES.

1 All delinquent real property taxes on a parcel subsequently  
2 collected are apportioned at the tax apportionment rates for  
3 the year when the taxes are collected. All interest and costs  
4 on delinquent real property taxes are apportioned to the  
5 general basic fund.

6 Sec. 17. NEW SECTION. 445A.23 STATEMENT OF REAL PROPERTY  
7 TAXES DUE.

8 Upon request, the treasurer shall state in writing the full  
9 amount of real property taxes due upon a parcel, all sales for  
10 unpaid real property taxes, and the amount needed to redeem  
11 the parcel, if redeemable. The person requesting the  
12 statement shall pay a fee at the rate of two dollars per  
13 parcel per fiscal year.

14 Sec. 18. NEW SECTION. 445A.24 LIEN NOTED.

15 Real property taxes due from a person are a lien against  
16 any real estate owned by the person in the state of Iowa.  
17 This lien is senior to any other lien that is attached or may  
18 attach to the real estate. When the real property taxes  
19 become delinquent, the real estate is eligible for tax sale.

20 Sec. 19. NEW SECTION. 445A.25 ACTIONS AUTHORIZED.

21 In addition to other remedies and proceedings provided by  
22 law for the collection of taxes on real property, the  
23 treasurer may bring an ordinary suit in district court for the  
24 collection of taxes from a person as shown by the tax list.

25 SUBCHAPTER III

26 TAXES ON MOBILE HOMES

27 Sec. 20. NEW SECTION. 445A.35 ANNUAL TAX.

28 The annual tax on a mobile home parcel as levied by the  
29 treasurer is the product of the square feet of floor space  
30 multiplied by twenty cents. The measurements shown on the  
31 title shall be used in determining the square feet, excluding  
32 the hitch. The tax, figured to the nearest even whole dollar,  
33 is payable anytime after July 1 each year and may be paid in  
34 full.

35 Sec. 21. NEW SECTION. 445A.36 PAYMENT OF TAXES --

## 1 INSTALLMENTS.

2 It is not necessary for the taxpayer to receive or be sent  
3 a statement of mobile home taxes due. It is the duty of each  
4 taxpayer to contact the treasurer's office to make payment of  
5 mobile home taxes due. The taxpayer may pay the taxes in full  
6 following the levy or may pay the taxes in two equal  
7 installments. If the taxpayer elects to pay in equal  
8 installments, the first half taxes are due September 1. If  
9 the first installment of taxes is not paid during the grace  
10 period ending September 30, interest shall attach on October 1  
11 at the rate of one and one-half percent per month until paid.  
12 The second half taxes are due March 1, and if not paid during  
13 the grace period ending March 31, interest shall attach on  
14 April 1 at the rate of one and one-half percent per month  
15 until paid. Interest shall be computed to the nearest whole  
16 dollar with a minimum of one dollar due.

17 Sec. 22. NEW SECTION. 445A.37 RECEIPT.

18 Upon request, the treasurer shall deliver a receipt stating  
19 the date of payment, and the amount of mobile home taxes,  
20 interest, and costs paid. The receipt shall be in full of the  
21 first half, second half, or full year amounts. Persons who  
22 are delinquent on their taxes may pay to the treasurer part of  
23 the mobile home taxes provided that the payment is equal to  
24 the amount of the installment which has been due the longest  
25 plus interest and costs assessed on that installment. Current  
26 year's taxes may be paid at any time.

27 Sec. 23. NEW SECTION. 445A.38 PRORATING OF THE TAX.

28 The September installment represents a tax period beginning  
29 July 1 and ending December 31. The March installment  
30 represents a tax period beginning January 1 and ending June  
31 30. A mobile home, coming into this state from outside the  
32 state, put in use from a dealer's inventory, or put in use at  
33 any time after July 1 or January 1, is subject to the mobile  
34 home taxes prorated for the remaining unexpired months of the  
35 tax period. A purchaser is not required to pay the tax at the

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1 time of purchase. A penalty attaches the following April 1  
2 for taxes prorated on or after October 1. A penalty attaches  
3 the following October 1 for taxes prorated on or after April  
4 1. If the taxes are not paid, the treasurer shall send a  
5 statement of delinquent mobile home taxes as part of the  
6 notice of tax sale as provided in section 446A.4. The owner  
7 of a mobile home who sells the mobile home between July 1 and  
8 December 31 and obtains a tax clearance statement is  
9 responsible only for the September tax payment and is not  
10 required to pay taxes for subsequent tax periods.

11 Sec. 24. NEW SECTION. 445A.39 NOTICE TO TREASURER BY  
12 MOBILE HOME OWNER.

13 Upon issuance of a certificate of title or upon  
14 transporting to a new site, mobile home owners shall file the  
15 address, township, and school district, of the location where  
16 the mobile home is parked with the county treasurer's office.  
17 Failure to comply is punishable as a simple misdemeanor.

18 Sec. 25. NEW SECTION. 445A.40 NOTICE TO TREASURER BY  
19 PROPERTY OWNER.

20 Each mobile home park owner shall notify the county  
21 treasurer monthly concerning a mobile home arriving in or  
22 departing from the park without a tax clearance statement.  
23 The records of the owner shall be open to inspection by a duly  
24 authorized representative of a law enforcement agency. A  
25 property owner, manager, or tenant shall report to the county  
26 treasurer mobile homes parked upon a property owned, managed,  
27 or rented by that person.

28 Sec. 26. NEW SECTION. 445A.41 TAX LIEN.

29 The mobile home tax is a lien on the mobile home senior to  
30 any other lien upon it, except a judgment obtained in an  
31 action to dispose of an abandoned mobile home under section  
32 562C.8. The mobile home bearing a current registration issued  
33 by any other state and remaining within this state for an  
34 accumulated period not to exceed ninety days in any twelve-  
35 month period is not subject to Iowa tax. However, when one or

1 more persons occupying a mobile home bearing a registration  
2 issued by another state are employed in this state, there is  
3 no exemption from the Iowa tax. This tax is in lieu of all  
4 other general or local taxes on a mobile home.

5 Sec. 27. NEW SECTION. 445A.42 TAX CLEARANCE STATEMENT.

6 Before a mobile home may be moved from its present site by  
7 the owner or the owner's assignee, a mobile home tax clearance  
8 statement in the name of the owner must be obtained from the  
9 treasurer of the county where the present site is located  
10 certifying that taxes are not owing under this division for  
11 previous years and that the taxes have been paid for the  
12 current tax period. However, a tax clearance statement is not  
13 required for a mobile home in a manufacturer's or dealer's  
14 stock which is not used as a place for human habitation. A  
15 tax clearance statement is not required to move an abandoned  
16 mobile home. A tax clearance statement is not required in  
17 eviction cases provided the mobile home park owner or manager  
18 advises the treasurer that the tenant is being evicted. If a  
19 dealer acquires a mobile home from a person other than a  
20 manufacturer, the person shall provide a tax clearance  
21 statement in the name of the owner of record to the dealer.  
22 The tax clearance statement shall be provided by the county  
23 treasurer in a method prescribed by the department of  
24 transportation.

25 Sec. 28. NEW SECTION. 445A.43 EXEMPTIONS -- PRORATING  
26 TAX.

27 The manufacturer's and dealer's inventory of mobile homes  
28 not in use as places of human habitation is exempt from the  
29 annual tax. All travel trailers are exempt from this tax.  
30 Mobile homes owned by an educational institution which are  
31 used solely for classrooms or student housing are exempt from  
32 the tax. Mobile homes owned by the state or a subdivision of  
33 the state are exempt from the tax. Mobile homes coming into  
34 Iowa from out of state are liable for the tax computed pro  
35 rata to the nearest whole month, for the time the mobile home

1 is actually situated in Iowa.

2 Sec. 29. NEW SECTION. 445A.44 APPORTIONMENT OF TAXES.

3 The annual tax on a mobile home is apportioned at the same  
4 apportionment rate as the taxes levied on the real estate  
5 located at the same location as the mobile home.

6 All delinquent taxes on the mobile home subsequently  
7 collected are apportioned at the tax apportionment rates for  
8 the year when the taxes are collected. All interest and costs  
9 on delinquent taxes are apportioned to the general basic fund.

10 Sec. 30. NEW SECTION. 445A.45 MOBILE HOME TAX CREDIT.

11 1. If the owner of a mobile home is an Iowa resident, and  
12 was totally disabled, as defined in section 425.17, subsection  
13 6, on or before December 31 of the base year, or is a  
14 surviving spouse having attained the age of fifty-five years  
15 on or before December 31, 1988 or has attained the age of  
16 sixty-five years on or before December 31 of the base year  
17 and, in each case, has an income when included with that of a  
18 spouse which is less than five thousand dollars per year, no  
19 annual tax shall be imposed on the mobile home. If the income  
20 is five thousand dollars or more but less than twelve thousand  
21 dollars, the annual tax shall be computed as follows:

22	If the Household	Annual Tax Per
23	Income is:	Square Foot:
24	\$ 5,000 -- 5,999.99	3.0 cents
25	6,000 -- 6,999.99	6.0
26	7,000 -- 7,999.99	9.0
27	8,000 -- 9,999.99	12.0
28	10,000 -- 11,999.99	15.0

29 For purposes of this subsection, "income" means income as  
30 defined in section 425.17, subsection 1, and "base year" means  
31 the calendar year preceding the year in which the claim for a  
32 reduced rate of tax is filed. The mobile home reduced rate of  
33 tax shall only be allowed on the mobile home in which the  
34 claimant is residing at the time when the claim for a reduced  
35 rate of tax is filed.

1     2. The tax shall be figured to the nearest even whole  
2 dollar.

3     3. A claim for credit for mobile home tax due shall not be  
4 paid or allowed unless the claim is actually filed with the  
5 county treasurer between January 1 and June 1, both dates  
6 inclusive, immediately preceding the fiscal year during which  
7 the mobile home taxes are due and, with the exception of a  
8 claim filed on behalf of a deceased claimant by the claimant's  
9 legal guardian, spouse, or attorney, or by the executor or  
10 administrator of the claimant's estate, contains an affidavit  
11 of the claimant's intent to occupy the mobile home for six  
12 months or more during the fiscal year beginning in the  
13 calendar year in which the claim is filed. The county  
14 treasurer shall submit the claim to the director of revenue  
15 and finance on or before August 1 each year.

16     The forms for filing the claim shall be provided by the  
17 department of revenue and finance. The forms shall require  
18 information as determined by the department.

19     In case of sickness, absence, or other disability of the  
20 claimant or if, in the judgment of the director of revenue and  
21 finance, good cause exists and the claimant requests an ex-  
22 tension, the director may extend the time for filing a claim  
23 for credit or reimbursement. However, any further time  
24 granted shall not extend beyond December 31 of the year in  
25 which the claim was required to be filed. Claims filed as a  
26 result of this paragraph shall be filed with the director who  
27 shall provide for the reimbursement of the claim to the  
28 claimant.

29     The director of revenue and finance shall certify the  
30 amount due to each county, which amount shall be the dollar  
31 amount which will not be collected due to the granting of the  
32 reduced tax rate under subsection 1.

33     The amounts due each county shall be paid by the department  
34 of revenue and finance on December 15 of each year, drawn upon  
35 warrants payable to the respective county treasurers. The

1 county treasurer in each county shall apportion the payment in  
2 accordance with section 445A.44.

3 There is appropriated annually from the general fund of the  
4 state to the department of revenue and finance an amount  
5 sufficient to carry out this subsection.

6 Sec. 31. NEW SECTION. 446A.1 DEFINITIONS.

7 For purposes of this chapter and unless otherwise required  
8 by the context, the definitions in section 445A.1 apply to  
9 this chapter.

10

SUBCHAPTER I

11

LAND AND REAL PROPERTY

12

Sec. 32. NEW SECTION. 446A.2 SALE SHOWN.

13 The treasurer shall designate on the tax list each parcel  
14 sold for taxes and not redeemed, by entering opposite the  
15 parcel the year in which it was sold. When a person offers to  
16 pay taxes on a parcel marked "sold", the treasurer shall  
17 notify the person when the sale was made.

18 Sec. 33. NEW SECTION. 446A.3 ANNUAL TAX SALE.

19 Annually, on the third Monday in June, at 8:00 a.m. at the  
20 treasurer's office, the treasurer shall offer for sale all  
21 parcels on which taxes are unpaid. The sale is for the total  
22 amount due and unpaid. The sale shall continue from day to  
23 day. The person who offers to pay the amount of taxes,  
24 interest, and costs which are a lien on a parcel is the  
25 purchaser. Anyone who is entitled to redeem the parcel cannot  
26 buy at tax sale. If the amount of taxes, interest, and costs  
27 is not paid, the treasurer may bring an action in district  
28 court to collect the amount of taxes, interest, and costs due  
29 as provided in section 445A.18.

30 Sec. 34. NEW SECTION. 446A.4 NOTICE OF SALE.

31 A notice of the time and place of the annual tax sale shall  
32 be served upon the person in whose name the parcel is taxed.  
33 The treasurer shall serve the notice by sending it by regular  
34 first class mail to the person's last known address not later  
35 than May 1 of each year. The notice shall contain a

1 description, as taken from the tax list, of the parcel to be  
2 sold sufficient to distinguish the parcel from all other  
3 parcels and shall include the total amount due for each parcel  
4 listed separately. The amount due equals the taxes, interest,  
5 and costs of four dollars to be included as a single sum as of  
6 the date mailed. The notice shall contain a statement that,  
7 after the sale, if the parcel is not redeemed within the  
8 period provided in chapter 447, the right to redeem expires  
9 and a deed may be issued.

10 Sec. 35. NEW SECTION. 446A.5 TAX SALE PUBLICATION.

11 Publication of the time and place of the annual tax sale  
12 shall be made once by the treasurer in an official newspaper,  
13 as selected by the treasurer, in the county at least one week,  
14 but not more than three weeks, before the day of the sale.  
15 The publication shall contain a description, as taken from the  
16 tax list, of the parcel to be sold that is sufficient to  
17 distinguish the parcel from all other parcels. The  
18 publication shall include the total amount due for each parcel  
19 listed separately and shall contain the name of the person in  
20 whose name the parcel is taxed. The publication shall contain  
21 a statement that, after the sale, if the parcel is not  
22 redeemed within the period provided in chapter 447, the right  
23 to redeem expires and a deed may be issued.

24 Sec. 36. NEW SECTION. 446A.6 TAX SALE NOTICES.

25 Anyone having an interest in a parcel may receive a notice  
26 of tax sale by filing a form of request with the treasurer at  
27 least one month prior to the date of the sale. The form shall  
28 be provided by the treasurer. The request shall be ac-  
29 companied with a fee of twenty-five dollars per parcel and is  
30 valid for five years and may be renewed. The notice is deemed  
31 made and completed when enclosed in a sealed envelope  
32 addressed to the person's last known address and placed in a  
33 mail receptacle provided by the United States postal service.

34 Sec. 37. NEW SECTION. 446A.7 PUBLICATION COSTS.

35 The compensation for publication shall not exceed four

1 dollars for each separately described parcel, and shall be  
2 paid by the county.

3 Sec. 38. NEW SECTION. 446A.8 CERTIFICATE OF PUBLICATION.

4 The treasurer shall obtain a copy of the notice of sale,  
5 with a certificate of its publication, from the printer or  
6 publisher, and file it in the office of the auditor, which  
7 certificate shall be substantially in the following form:

8 I, ....., publisher (or printer) of the  
9 ....., a newspaper printed and published  
10 in the county of ..... and state of Iowa, certify that  
11 the foregoing notice and list were published in that newspaper  
12 on the ..... day of ....., ....., and that copies of each  
13 issue of the paper in which the notice and list were published  
14 were delivered by carrier or transmitted by mail to each of  
15 the subscribers to the paper.

16 .....

17 Signature of publisher (or printer)

18 State of Iowa,

19 ..... County. ss.

20 The above certificate of publication was subscribed and  
21 sworn to before me by the above named .....,  
22 who is personally known to me to be the identical person de-  
23 scribed in the certificate, on the ..... day of ....., ....

24 .....

25 Auditor

26 .....County, Iowa.

27 Sec. 39. NEW SECTION. 446A.9 METHOD OF DESCRIBING  
28 PARCELS.

29 In all entries required to be made by the auditor,  
30 treasurer, or other officer, letters and figures may be used  
31 to denote townships, ranges, sections, parts of sections,  
32 lots, blocks, dates, and the amount of taxes, interest, and  
33 costs.

34 Sec. 40. NEW SECTION. 446A.10 IRREGULARITIES IN  
35 ADVERTISEMENT.

1 An irregularity or informality in the advertisement does  
2 not affect the legality of the sale or the title to a parcel  
3 conveyed by the treasurer's deed. The advertisement is suf-  
4 ficient notice to the owners.

5 Sec. 41. NEW SECTION. 446A.11 BID-PURCHASER.

6 A party with an interest of record is excluded from bidding  
7 at a tax sale, except a political subdivision bidding to pro-  
8 tect its interest. If more than one person bids on a parcel,  
9 the highest bidder is entitled to purchase the tax sale  
10 certificate. The bid shall not be for less than the amount of  
11 tax, interest, and costs. The amount paid in excess of the  
12 taxes, interest, and costs shall be escrowed. If the property  
13 is redeemed, this excess amount is returned to the purchaser  
14 with no interest earned. If a tax deed is issued on the  
15 parcel, this excess amount is credited to the general basic  
16 fund of the county.

17 Sec. 42. NEW SECTION. 446A.12 COUNTY AS PURCHASER.

18 When a parcel was offered at tax sale from the previous  
19 year and not sold, a tax sale certificate shall be issued to  
20 the county without payment.

21 Sec. 43. NEW SECTION. 446A.13 TREASURER'S RESPONSIBILITY  
22 AT TAX SALE.

23 The county treasurer or a designee shall attend the tax  
24 sale and keep a record of the sales. The record shall  
25 describe the parcel, the amount of the tax, interest, and  
26 costs, to whom sold, and the date of the sale. A treasurer  
27 failing to attend a sale of lands in person, by deputy  
28 treasurer, or by designated employee is guilty of a simple  
29 misdemeanor. If the treasurer, deputy treasurer, or  
30 designated employee sells or assists in selling a parcel,  
31 knowing it is not subject to taxation, or that the taxes for  
32 which it is sold have been paid, or knowingly and willfully  
33 sells or assists in selling a parcel for taxes to defraud the  
34 owner, or knowingly and willfully executes a deed for a parcel  
35 sold, the treasurer, deputy treasurer, or designated employee

1 is guilty of a serious misdemeanor and is liable to pay the  
2 injured party all damages sustained on account of the illegal  
3 sale. Sales made in violation of this section are void.

4 When a person offers to pay taxes on a parcel marked  
5 "sold", the treasurer shall notify the person that the parcel  
6 was sold and inform the person for what taxes and when the  
7 sale was made.

8 Sec. 44. NEW SECTION. 446A.14 SUBSEQUENT SALE.

9 If a parcel with delinquent taxes was not advertised for  
10 sale on the third Monday of June, the treasurer shall use the  
11 same procedure to advertise the unadvertised parcel at a later  
12 date.

13 Sec. 45. NEW SECTION. 446A.15 CERTIFICATE OF PURCHASE.

14 The treasurer shall prepare, sign, and deliver to the pur-  
15 chaser of a parcel sold for the nonpayment of taxes a certifi-  
16 cate of purchase, describing it as shown in the tax lists,  
17 giving the description, and amount of tax, interest, and costs  
18 paid. The treasurer shall charge ten dollars for each  
19 certificate issued. The tax lien transfers with the tax sale  
20 certificate whether held by the county or if paid for by an  
21 individual.

22 Sec. 46. NEW SECTION. 446A.16 ASSIGNMENT OF CERTIFICATE.

23 The certificate is assignable by endorsement and entry in  
24 the record in the treasurer's office and when assigned it  
25 gives the assignee the rights of the assignor and the assignee  
26 will be shown on the treasurer's deed. The treasurer shall  
27 assign the certificate held by the county when all taxes,  
28 interest, and costs are paid. When the certificate is  
29 assigned, the tax lien in favor of the county transfers to the  
30 assignee. If the county has assigned a tax sale certificate,  
31 the assignee must obtain a deed within three years of the date  
32 of assignment or the treasurer shall cancel the sale from the  
33 tax sale register. When a county holds a certificate, the  
34 board may compromise and assign it. Moneys received shall be  
35 apportioned as taxes at the current tax apportionment rates.

1     Sec. 47. NEW SECTION. 446A.17 PAYMENT OF SUBSEQUENT  
2 TAXES BY CERTIFICATE HOLDER.

3     Upon request of the certificate holder, the treasurer shall  
4 prepare and deliver to the certificate holder a receipt for  
5 the payment of taxes for a subsequent tax year on a parcel  
6 sold for taxes.

7     Sec. 48. NEW SECTION. 446A.18 CANCELLATION OF SALE.

8     After three years have elapsed from the time of a tax sale,  
9 and if action has not been completed during the time which  
10 qualifies the certificate holder to obtain a deed, the  
11 treasurer shall cancel the sale from the tax sale register.  
12 This section does not apply to certificates held by the county  
13 issued in compliance with section 446A.12.

14     Sec. 49. NEW SECTION. 446A.19 ASSESSMENT TO WRONG  
15 PERSON.

16     A sale of a parcel for taxes is not invalid if taxed in the  
17 wrong owner's name, if the taxes remain unpaid.

18     Sec. 50. NEW SECTION. 446A.20 CERTIFIED COPIES OF  
19 RECORDS AS EVIDENCE.

20     The records in the treasurer's office, or certified copies  
21 of those records, are sufficient evidence to prove the sale of  
22 a parcel for taxes, the redemption of a parcel, or the payment  
23 of taxes on it.

24     Sec. 51. NEW SECTION. 446A.21 SUSPENDED TAXES.

25     If taxes have been suspended one year or more upon the  
26 property of a deceased recipient and an estate was not opened  
27 within ninety days and a surviving spouse is not occupying the  
28 property, the treasurer shall issue a certificate to the  
29 county.

30     Sec. 52. NEW SECTION. 446A.22 IOWA FINANCE AUTHORITY  
31 STATEMENT.

32     A city or county, a city or county agency as authorized by  
33 the Iowa finance authority, or the Iowa finance authority may  
34 file with the treasurer a verified statement that the parcel  
35 of property to be sold at tax sale is abandoned and

1 deteriorating in condition, or is inhabited but is not safe  
2 for human habitation, or is or is likely to become a public  
3 nuisance, and that the property is suitable for use and is to  
4 be used in an Iowa homesteading project under section 220.14.

5 Upon proper filing of the statement, and if the property is  
6 offered at a tax sale and a bid is not received or the  
7 property is to be transferred to the county under section  
8 446A.12, the city, county, city or county agency, or Iowa  
9 finance authority may bid for the property for use in an Iowa  
10 homesteading project. The amount bid shall be at least equal  
11 to the total amount of all delinquent taxes, interest, and  
12 costs charged against the property. Each of the tax-levying  
13 and tax-certifying bodies having an interest in the taxes for  
14 which the property is sold shall be charged with the full  
15 amount of all delinquent taxes due to it, as its share of the  
16 purchase price.

17 SUBCHAPTER II

18 TAX SALE OF MOBILE HOMES

19 Sec. 53. NEW SECTION. 446A.30 SALE SHOWN.

20 The treasurer shall designate on the tax list each mobile  
21 home sold for taxes and not redeemed, by entering opposite the  
22 mobile home the year in which it was sold. When a person  
23 offers to pay taxes on a mobile home marked "sold", the  
24 treasurer shall notify the person when the sale was made.

25 Sec. 54. NEW SECTION. 446A.31 ANNUAL TAX SALE.

26 Annually, on the third Monday in June, at 8:00 a.m. at the  
27 treasurer's office, the treasurer shall offer for sale all  
28 mobile homes on which taxes are unpaid. The sale is for the  
29 total amount due and unpaid. The sale shall continue from day  
30 to day. The person who offers to pay the amount of taxes,  
31 interest, and costs which are a lien on a mobile home is the  
32 purchaser. Anyone who is entitled to redeem the mobile home  
33 cannot buy at tax sale.

34 The annual tax sale held under this section is a part of  
35 and shall be held at the same time and place as the annual tax

1 sale held for land and real property as provided in section  
2 446A.3.

3 Sec. 55. NEW SECTION. 446A.32 STATUTES APPLICABLE.

4 Sections 446A.4 to 446A.20 and 446A.22 apply to the sale of  
5 mobile homes for taxes due and unpaid.

6 Sec. 56. Section 447.1, Code 1989, is amended to read as  
7 follows:

8 447.1 REDEMPTION -- TERMS.

9 Real-estate A parcel sold under this-chapter-and chapter  
10 ~~446~~ 446A may be redeemed at any time before the right of  
11 redemption ~~is-cut-off,~~ expires by the payment to the  
12 treasurer, to be held ~~by-the-treasurer~~ subject to the order of  
13 the purchaser, of the amount for which the real-estate parcel  
14 was sold and ~~four-percent-of-the-amount-added-as-a-penalty,~~  
15 ~~with-three-quarters-percent~~ interest of two percent per month  
16 ~~on-the-sale-price-plus-the-penalty~~ from the date month of  
17 sale, and the amount of all taxes, interest, and costs paid by  
18 the purchaser or the purchaser's assignee for any subsequent  
19 year taxes, with a similar penalty interest added as before on  
20 the amount of the payment for each subsequent ~~year,-and-three-~~  
21 quarters tax, in the amount of two percent per month ~~on-the~~  
22 ~~whole-amount~~ from the date month of payment. The amount of  
23 interest must be at least one dollar and shall be rounded to  
24 the nearest whole dollar.

25 The interest for nonpayment of taxes of any subsequent year  
26 attaches at the time the taxes are paid by the certificate  
27 holder.

28 Sec. 57. Section 447.2, Code 1989, is amended by striking  
29 the section and inserting in lieu thereof the following:

30 447.2 REDEMPTION OF COUNTY-HELD CERTIFICATE.

31 If the county is the certificate holder of the parcel  
32 redeemed, the redemption amount shall be apportioned among the  
33 several funds for which the taxes were levied. All penalty  
34 interest and costs shall be apportioned to the general basic  
35 fund.

1 Sec. 58. Section 447.5, Code 1989, is amended to read as  
2 follows:

3 447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

4 The treasurer shall, upon application of ~~any a~~ party to  
5 redeem ~~real-estate~~ a parcel sold for taxes, and being  
6 satisfied that the party has a right to redeem the ~~real-estate~~  
7 parcel upon the payment of the proper amount, shall issue to  
8 the party a certificate of redemption, setting forth the facts  
9 of the sale substantially as contained in the certificate, the  
10 date of the redemption, the amount paid, and by whom redeemed,  
11 and shall make the proper entries in the book of sales in the  
12 treasurer's office. The treasurer shall charge ten dollars  
13 for each certificate issued.

14 Sec. 59. Section 447.6, Code 1989, is amended by striking  
15 the section and inserting in lieu thereof the following:

16 447.6 ERASURES PROHIBITED.

17 The entries by the treasurer shall be of a permanent nature  
18 and if errors are subsequently discovered the correcting  
19 entries shall be adequately documented to support the  
20 correction.

21 Sec. 60. Section 447.7, Code 1989, is amended to read as  
22 follows:

23 447.7 MINORS AND PERSONS OF UNSOUND MIND.

24 If ~~real-property~~ a parcel of a minor, or person of unsound  
25 mind is sold for taxes, it may be redeemed at any time within  
26 one year after the disability is removed, in the manner  
27 specified in section 447.8, or redemption may be made by the  
28 guardian or legal representative under sections 447.1 to 447.3  
29 at any time before the delivery of the deed.

30 Sec. 61. Section 447.8, Code 1989, is amended to read as  
31 follows:

32 447.8 REDEMPTION AFTER DELIVERY OF DEED.

33 Any A person entitled to redeem ~~lands~~ a parcel sold for  
34 taxes after the delivery of the deed shall do so by an  
35 equitable action in a court of record, in which all persons

1 claiming an interest in the land parcel derived from the tax  
2 sale, as shown by the record, shall be made defendants, and  
3 the court shall determine the rights, claims, and interest  
4 interests of the several parties, including liens for taxes  
5 and claims for improvements made on or to the land parcel by  
6 the person claiming under the tax title. ~~No~~ A person ~~shall be~~  
7 is not allowed to redeem ~~land~~ a parcel sold for taxes in any  
8 other manner after the service of the notice provided for by  
9 section 447.9 and the execution and delivery of the  
10 treasurer's deed.

11 Sec. 62. Section 447.9, Code Supplement 1989, is amended  
12 to read as follows:

13 447.9 NOTICE OF EXPIRATION OF RIGHT OF REDEMPTION.

14 After ~~two-years-and-nine~~ four months from the date of sale,  
15 ~~or-after-nine-months-from-the-date-of-a-sale-made-under~~  
16 ~~section-446-18,-446-38-or-446-39~~, the holder of the  
17 certificate of purchase may cause to be served upon the person  
18 in possession of the real-estate parcel, and also upon the  
19 person in whose name the real-estate parcel is taxed, in the  
20 manner provided for the service of original notices in R.C.P.  
21 56.1, if the person resides in Iowa, or otherwise as provided  
22 in section ~~446-97-subsection-1~~ 446A.4, a notice signed by the  
23 certificate holder or the certificate holder's agent or  
24 attorney, stating the date of sale, the description of the  
25 property parcel sold, the name of the purchaser, and that the  
26 right of redemption will expire and a deed for the land parcel  
27 be made unless redemption is made within ninety sixty days  
28 from the completed service of the notice. The sixty-day  
29 period begins when the affidavit showing the making of the  
30 service is filed with the treasurer as provided in section  
31 447.12. When the notice is given by a county as a holder of a  
32 certificate of purchase, the notice shall be signed by the  
33 county treasurer or the county attorney, and when given by a  
34 city, it shall be signed by the city officer designated by  
35 resolution of the council. When the notice is given by the

1 Iowa finance authority or a city or county agency holding the  
2 property parcel as part of an Iowa homesteading project, it  
3 shall be signed on behalf of the agency or authority by one of  
4 its officers, as authorized in rules of the agency or  
5 authority.

6 Service of the notice shall also be made by mail on any  
7 mortgagee having a lien upon the real-estate parcel, a vendor  
8 of the real-estate parcel under a recorded contract of sale,  
9 and a lessor who has a recorded lease or memorandum of a  
10 recorded lease, and any other person who has an interest of  
11 record, at the person's last known address, if the mortgagee,  
12 vendor, lessor, or other person. Any other person of interest  
13 shall receive a notice if the person has filed a request for  
14 notice, as prescribed in section 446.9, subsection 3 446A.6,  
15 and on the state of Iowa in case of an old-age assistance lien  
16 by service upon the state department of human services. The  
17 notice shall also be served on any city where the real-estate  
18 parcel is situated. Only the persons who are required to be  
19 sent this notice of expiration as provided in this section are  
20 eligible to redeem a parcel from tax sale.

21 Sec. 63. Section 447.11, Code 1989, is amended to read as  
22 follows:

23 447.11 AGENT OF NONRESIDENT.

24 Any such A nonresident may in writing appoint a resident of  
25 the county in which such land the parcel is situated as agent,  
26 and file said the appointment with the treasurer of said the  
27 county, who shall forthwith record the same appointment in a  
28 record kept in the treasurer's office therefor, and index the  
29 same appointment, after which personal service of said notice  
30 shall be made upon said the agent.

31 Sec. 64. Section 447.12, Code Supplement 1989, is amended  
32 to read as follows:

33 447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

34 Service is complete only after an affidavit has been filed  
35 with the treasurer, showing the making of the service, the

1 manner of service, the time when and place where made, and  
2 under whose direction the service was made, and costs incurred  
3 as provided in section 447.13. The affidavit shall be made by  
4 the holder of the certificate or by the holder's agent or  
5 attorney, and in either of the latter cases stating that the  
6 affiant is the agent or attorney of the holder of the  
7 certificate. The affidavit shall be filed by the treasurer  
8 and entered upon the sale book opposite the entry of the sale,  
9 and the record or affidavit is presumptive evidence of the  
10 completed service of the notice. The right of redemption  
11 shall not expire until ~~ninety~~ sixty days after service is  
12 complete. When the property parcel is held by a city or  
13 county, a city or county agency, or the Iowa finance  
14 authority, for use in an Iowa homesteading project, whether or  
15 not the property parcel is the subject of a conditional  
16 conveyance granted under the project, the affidavit shall be  
17 made by the treasurer of the county or the county attorney, a  
18 city officer designated by resolution of the council, or on  
19 behalf of the agency or authority, by one of its officers as  
20 authorized in rules of the agency or authority.

21 Sec. 65. Section 447.13, Code 1989, is amended to read as  
22 follows:

23 447.13 COST -- FEE -- REPORT.

24 The cost of a record search and the cost of serving the  
25 notice, including the cost of mailing certified mail notices  
26 and the cost of publication under section 447.10 if  
27 publication is required, shall be added to the amount  
28 necessary to redeem. The fee for personal service of the  
29 notice shall be the same as for service of an original notice,  
30 including copy fee and mileage. The treasurer shall file the  
31 proof of service and statement of costs and ~~enter-it-on-the~~  
32 sale-book record these costs against the ~~proper-tract-of-real~~  
33 estate parcel. The ~~holder-of-the~~ certificate ~~of-sale-or-the~~  
34 ~~holder's-agent~~ holder shall report in writing to the county  
35 treasurer the amount of authorized costs incurred, and the

1 treasurer shall ~~enter-it-in-the-sale-book~~ file the statement.  
2 A redemption is not complete until the costs are paid. Costs  
3 certified after redemption may be recovered through a court  
4 action against the parcel owner. If the property parcel is  
5 held by a city or county, a city or county agency, or the Iowa  
6 finance authority, for use in an Iowa homesteading project,  
7 whether or not the property parcel is the subject of a  
8 conditional conveyance granted under the project, the costs  
9 incurred for repairs and rehabilitation work required and  
10 undertaken in order to make the property meet applicable  
11 building or housing code standards shall be added to the  
12 amount necessary to redeem, and a redemption is not complete  
13 until the costs are paid.

14 Sec. 66. NEW SECTION. 447.20 REDEMPTION OF MOBILE HOMES  
15 -- TERMS.

16 A mobile home sold under chapter 446A may be redeemed  
17 before the right of redemption expires in the same manner as  
18 provided in section 447.1.

19 Sec. 67. NEW SECTION. 447.21 STATUTES APPLICABLE.

20 Sections 447.2, and 447.5 to 447.13 apply to the redemption  
21 of mobile homes sold under chapter 446A, except that  
22 references to "deed" within those sections means "title".

23 Sec. 68. Section 448.1, Code 1989, is amended by striking  
24 the section and inserting in lieu thereof the following:

25 448.1 DEED EXECUTED.

26 When the holder of a certificate has complied with section  
27 447.9, filed an affidavit for proof of service, and returned  
28 the certificate to the treasurer, with a request for a tax  
29 deed, stating the parcels to be included in each deed, the  
30 treasurer, upon receipt of twenty-five dollars for each deed,  
31 shall issue the deed.

32 Sec. 69. NEW SECTION. 448.20 CERTIFICATE OF TITLE.

33 When the certificate holder has complied with section  
34 447.9, filed an affidavit for proof of service, and returned  
35 the certificate to the treasurer, with a request for a

1 certificate of title, the treasurer, upon receipt of ten  
2 dollars for each title, shall issue the title. However, if  
3 the title is issued to the county, there is no charge.

4 Sec. 70. NEW SECTION. 448.21 STATUTES APPLICABLE.

5 Sections 448.2 to 448.17 apply to the issuance of a  
6 certificate of title for mobile homes sold for taxes, except  
7 that references in those sections to "deed" means "title".

8 Sec. 71. Section 96.14, subsection 3, unnumbered paragraph  
9 7, Code 1989, is amended to read as follows:

10 The division shall, substantially as provided in sections  
11 445.6 and 445.7, Code 1989, proceed to collect all  
12 contributions as soon as practicable after the same  
13 contributions become delinquent, except that no property of  
14 the employer shall be exempt from the payment of said the  
15 delinquent contributions.

16 Sec. 72. Section 103A.3, subsection 12, Code 1989, is  
17 amended to read as follows:

18 12. "Factory-built structure" means any structure which  
19 is, wholly or in substantial part, made, fabricated, formed,  
20 or assembled in manufacturing facilities for installation or  
21 assembly and installation, on a building site. "Factory-built  
22 structure" includes the term "mobile home" as defined in  
23 section ~~135B-1~~ 445A.1.

24 Sec. 73. Section 111.25, Code 1989, is amended to read as  
25 follows:

26 111.25 LEASES.

27 The commission may recommend that the executive council  
28 lease property under the commission's jurisdiction. All  
29 leases shall reserve to the public of the state the right to  
30 enter upon the property leased for any lawful purpose. The  
31 council may, if it approves the recommendation and the lease  
32 to be entered into is for five years or less, execute the  
33 lease in behalf of the state and commission. If the  
34 recommendation is for a lease in excess of five years, with  
35 the exception of agricultural lands specifically dealt with in

1 Article I, section 24 of the Constitution of the State of  
2 Iowa, the council shall advertise for bids. If a bid is  
3 accepted, the lease shall be let or executed by the council in  
4 accordance with the most desirable bid. The lease shall not  
5 be executed for a term longer than fifty years. Any such  
6 leasehold interest, including any improvements placed on it,  
7 shall be listed on the tax rolls as provided in chapters 428  
8 and 443; assessed and valued as provided in chapter 441; taxes  
9 shall be levied on it as provided in chapter 444 and collected  
10 as provided in chapter ~~445~~ 445A; and the leasehold interest is  
11 subject to tax sale, redemption, and apportionment of taxes as  
12 provided in chapters ~~446~~ 446A, 447, and 448. The lessee shall  
13 discharge and pay all taxes.

14 Sec. 74. Section 220.14, subsection 2, Code 1989, is  
15 amended to read as follows:

16 2. Homesteading projects which meet the requirements of  
17 this chapter may be designated by the authority as Iowa  
18 homesteading projects. The conditional and absolute  
19 conveyance of fee simple title to real property, to a  
20 homesteading applicant, shall result in the inclusion of such  
21 real property in a designated Iowa homesteading project. The  
22 result of such designation shall be the cancellation of back  
23 taxes, penalties, interest and costs of the real property  
24 pursuant to sections ~~446-39~~ 446A.22 and 569.8, notwithstanding  
25 any other financial, technical or principal involvement in the  
26 property by the authority.

27 Sec. 75. Section 306.22, subsection 7, Code 1989, is  
28 amended to read as follows:

29 7. Any tract of land sold on contract shall be listed on  
30 the tax rolls by and taxed to the contract purchaser, as  
31 provided in chapters 428 and 443; assessed and valued as  
32 provided in chapter 441; taxes levied as provided in chapter  
33 444; collected as provided in chapter ~~445~~ 445A; and subject to  
34 tax sale, redemption, and apportionment of taxes as provided  
35 in chapters ~~446~~ 446A to 448. It shall be the duty of the

1 contract purchaser to discharge and pay all taxes.

2 Sec. 76. Section 321.24, unnumbered paragraph 1, Code  
3 Supplement 1989, is amended to read as follows:

4 Upon receipt of the application for title and payment of  
5 the required fees for a motor vehicle, trailer, or  
6 semitrailer, the county treasurer or the department shall,  
7 when satisfied as to the application's genuineness and  
8 regularity, and, in the case of a mobile home, that taxes are  
9 not owing under chapter ~~35B~~ 445A, issue a certificate of  
10 title and, except for a mobile home, a registration receipt,  
11 and shall file the application, the manufacturer's or  
12 importer's certificate, the certificate of title, or other  
13 evidence of ownership, as prescribed by the department. The  
14 registration receipt shall be delivered to the owner and shall  
15 contain upon its face the date issued, the name and address of  
16 the owner, the registration number assigned to the vehicle,  
17 the title number assigned to the owner of the vehicle, the  
18 amount of the fee paid, the amount of tax paid pursuant to  
19 section 423.7, the type of fuel used, and a description of the  
20 vehicle as determined by the department, and upon the reverse  
21 side a form for notice of transfer of the vehicle.

22 Sec. 77. Section 321.30, subsection 10, Code 1989, is  
23 amended to read as follows:

24 10. In the case of a mobile home, that taxes are owing  
25 under chapter ~~35B~~ 445A for a previous year.

26 Sec. 78. Section 321.46, subsection 2, Code 1989, is  
27 amended to read as follows:

28 2. Upon filing the application for a new registration and  
29 a new title, the applicant shall pay a title fee of ten  
30 dollars and a registration fee prorated for the remaining  
31 unexpired months of the registration year. However, no a  
32 title fee shall not be charged to a mobile home dealer  
33 applying for a certificate of title for a used mobile home,  
34 titled in Iowa, as required under section 321.45, subsection  
35 4. The county treasurer, if satisfied of the genuineness and

1 regularity of the application, and in the case of a mobile  
2 home, that taxes are not owing under chapter ~~35B~~ 445A,  
3 subchapter III, and that applicant has complied with all the  
4 requirements of this chapter, shall issue a new certificate of  
5 title and, except for a mobile home, a registration card to  
6 the purchaser or transferee, shall cancel the prior  
7 registration for the vehicle, and shall forward the necessary  
8 copies to the department on the date of issuance, as  
9 prescribed in section 321.24. Mobile homes titled under  
10 chapter 448 ~~that have been subject under section 446.18 to a~~  
11 ~~scavenger sale in a county,~~ for which a tax sale certificate  
12 was issued to the county under section 446A.12 shall be titled  
13 in the county's name, with no fee and the county treasurer  
14 shall issue the title.

15 Sec. 79. Section 321.101, subsection 8, Code 1989, is  
16 amended to read as follows:

17 8. The department shall cancel a certificate of title that  
18 appears to have been improperly issued or fraudulently  
19 obtained or in the case of a mobile home, if taxes were owing  
20 under chapter ~~35B~~ 445A at the time the certificate was issued  
21 and have not been paid. However, before the certificate to a  
22 mobile home where taxes were owing can be canceled, notice and  
23 opportunity to pay the taxes must be given to the person to  
24 whom the certificate was issued. Upon cancellation of any  
25 certificate of title the department shall notify the county  
26 treasurer who issued it, who shall enter the cancellation upon  
27 the records. The department shall also notify the person to  
28 whom the certificate of title was issued, as well as any  
29 lienholders appearing thereon, of the cancellation and shall  
30 demand the surrender of the certificate of title, but the  
31 cancellation shall not affect the validity of any lien noted  
32 thereon.

33 Sec. 80. Section 321.123, subsection 1, unnumbered  
34 paragraph 2, Code Supplement 1989, is amended to read as  
35 follows:

1 A travel trailer may be stored under section 321.134,  
2 provided the travel trailer is not used for human habitation  
3 for any period during storage and is not moved upon the  
4 highways of the state. A travel trailer stored under section  
5 321.134 is not subject to a mobile home tax assessed under  
6 chapter ~~195B~~ 445A, subchapter III.

7 Sec. 81. Section 331.361, subsection 5, paragraph d, Code  
8 1989, is amended by striking the paragraph.

9 Sec. 82. Section 331.401, subsection 1, paragraph 1, Code  
10 1989, is amended to read as follows:

11 1. Carry out duties in regard to the collection of taxes  
12 as provided in sections ~~445-167-445-197-445-607~~ 445A.4 and  
13 ~~445-62~~ 445A.21.

14 Sec. 83. Section 331.427, subsection 1, unnumbered  
15 paragraph 1, Code Supplement 1989, is amended to read as  
16 follows:

17 Except as otherwise provided by state law, county revenues  
18 from taxes and other sources for general county services shall  
19 be credited to the general fund of the county, including  
20 revenues received under sections 84.21, 98.35, 98A.6, 101A.3,  
21 101A.7, 110.12, 123.36, 123.143, 176A.8, 246.908, 321.105,  
22 321.152, 321.192, 321G.7, 331.554, subsection 6, 341A.20,  
23 364.3, 368.21, 422.65, 422A.2, 428A.8, 430A.3, 433.15, 434.19,  
24 441.68, ~~445-527-445-577~~ 533.24, 556B.1, 567.10, 583.6, 906.17,  
25 and 911.3, and chapter 405A, and the following:

26 Sec. 84. Section 331.429, subsection 1, paragraphs a and  
27 b, Code 1989, are amended to read as follows:

28 a. Transfers from the general fund not to exceed in any  
29 year the dollar equivalent of a tax of sixteen and seven-  
30 eighths cents per thousand dollars of assessed value on all  
31 taxable property in the county multiplied by the ratio of  
32 current taxes actually collected and apportioned for the  
33 general basic levy to the total general basic levy for the  
34 current year, and an amount equivalent to the moneys derived  
35 by the general fund from military service tax credits under

1 chapter 426A, mobile home taxes under section ~~435B-22~~ 445A.35,  
2 and delinquent taxes for prior years collected and apportioned  
3 to the general basic fund in the current year, multiplied by  
4 the ratio of sixteen and seven-eighths cents to three dollars  
5 and fifty cents.

6 b. Transfers from the rural services fund not to exceed in  
7 any year the dollar equivalent of a tax of three dollars and  
8 three-eighths cents per thousand dollars of assessed value on  
9 all taxable property not located within the corporate limits  
10 of a city in the county multiplied by the ratio of current  
11 taxes actually collected and apportioned for the rural  
12 services basic levy to the total rural services basic levy for  
13 the current year and an amount equivalent to the moneys  
14 derived by the rural services fund from military service tax  
15 credits under chapter 426A, mobile home taxes under section  
16 ~~435B-22~~ 455A.35, and delinquent taxes for prior years  
17 collected and apportioned to the rural services basic fund in  
18 the current year, multiplied by the ratio of three dollars and  
19 three-eighths cents to three dollars and ninety-five cents.

20 Sec. 85. Section 331.512, subsections 14 and 15, Code  
21 Supplement 1989, are amended by striking the subsections.

22 Sec. 86. Section 331.552, subsection 23, Code 1989, is  
23 amended to read as follows:

24 23. Collect a fee of three ten dollars for issuing a  
25 certificate for land sold for nonpayment of taxes or a  
26 certificate of redemption of land sold for taxes.

27 Sec. 87. Section 331.559, subsections 1, 21, and 22, Code  
28 1989, are amended to read as follows:

29 1. Determine and collect taxes on mobile homes as provided  
30 in sections ~~435B-22 to 435B-26~~ 445A.35 to 445A.45.

31 21. Carry out duties relating to the collection of  
32 property taxes as provided in chapter ~~445~~ 445A.

33 22. Carry out duties relating to the sale of property for  
34 delinquent taxes as provided in chapter ~~446~~ 446A.

35 Sec. 88. Section 331.653, subsections 17, 36, and 37, Code

1 1989, are amended to read as follows:

2 17. Enforce the payment of the mobile home tax as provided  
3 in ~~section-135D-24~~ chapter 445A, subchapter III.

4 ~~36.--Execute-a-distress-warrant-issued-to-collect~~  
5 ~~delinquent-personal-property-taxes-as-provided-in-section~~  
6 ~~445-8.~~

7 ~~37.--Collect-delinquent-taxes-certified-by-the-treasurer-as~~  
8 ~~provided-in-section-445-49.~~

9 Sec. 89. Section 358A.30, Code 1989, is amended to read as  
10 follows:

11 358A.30 MANUFACTURED HOME.

12 A county shall not adopt or enforce zoning regulations or  
13 other ordinances which disallow the plans and specifications  
14 of a proposed residential structure solely because the  
15 proposed structure is a manufactured home. However, a zoning  
16 ordinance or regulation shall require that a manufactured home  
17 be located and installed according to the same standards,  
18 including but not limited to, a foundation system, set-back,  
19 and minimum square footage which would apply to a site-built,  
20 single family dwelling on the same lot. As used in this  
21 section, "manufactured home" means a factory-built structure,  
22 which is manufactured or constructed under the authority of 42  
23 U.S.C. sec. 5403 and is to be used as a place for human  
24 habitation, but which is not constructed or equipped with a  
25 permanent hitch or other device allowing it to be moved other  
26 than for the purpose of moving to a permanent site, and which  
27 does not have permanently attached to its body or frame any  
28 wheels or axles. A mobile home as defined in section ~~135D-1~~  
29 445A.1 is not a manufactured home, unless it has been  
30 converted to real property ~~as-provided-in-section-135D-26~~, and  
31 shall be taxed as a site-built dwelling. This section shall  
32 not be construed as abrogating a recorded restrictive  
33 covenant.

34 Sec. 90. Section 384.2, unnumbered paragraph 2, Code 1989,  
35 is amended to read as follows:

1 The county auditor shall place city taxes and assessments  
2 upon the tax list for the current year, and the county  
3 treasurer shall collect city taxes and assessments in the same  
4 manner as other taxes. Delinquent city taxes and assessments  
5 draw the same interest and penalties as other taxes. Sales  
6 for delinquent city taxes and assessments must be made in the  
7 manner provided in chapter ~~446~~ 446A. The county treasurer  
8 shall combine in one tax sale all taxes and assessments due  
9 from the same person and collectible by the county.

10 Sec. 91. Section 414.28, Code 1989, is amended to read as  
11 follows:

12 414.28 MANUFACTURED HOME.

13 A city shall not adopt or enforce zoning regulations or  
14 other ordinances which disallow the plans and specifications  
15 of a proposed residential structure solely because the  
16 proposed structure is a manufactured home. However, a zoning  
17 ordinance or regulation shall require that a manufactured home  
18 be located and installed according to the same standards,  
19 including but not limited to, a foundation system, set-back,  
20 and minimum square footage which would apply to a site-built,  
21 single family dwelling on the same lot. As used in this  
22 section, "manufactured home" means a factory-built structure,  
23 which is manufactured or constructed under the authority of 42  
24 U.S.C. sec. 5403 and is to be used as a place for human  
25 habitation, but which is not constructed or equipped with a  
26 permanent hitch or other device allowing it to be moved other  
27 than for the purpose of moving to a permanent site, and which  
28 does not have permanently attached to its body or frame any  
29 wheels or axles. A mobile home as defined in section ~~435B-1~~  
30 445A.1 is not a manufactured home, unless it has been  
31 converted to real property ~~as provided in section 435B-26~~, and  
32 shall be taxed as a site-built dwelling. This section shall  
33 not be construed as abrogating a recorded restrictive  
34 covenant.

35 Sec. 92. Section 419.11, unnumbered paragraph 3, Code

1 1989, is amended to read as follows:

2 This section shall not be applicable to any municipality  
3 acquiring, purchasing, constructing, reconstructing,  
4 improving, or extending any buildings for the purpose of  
5 establishing, maintaining, or assisting any private or state  
6 of Iowa college or university, nor to any municipality in  
7 connection with any project for the benefit of a voluntary  
8 nonprofit hospital, clinic, or health care facility, the  
9 property of which is otherwise exempt under the provisions of  
10 chapter 427. The payment, collection, and apportionment of  
11 the tax equivalent shall be subject to the provisions of  
12 chapters ~~445, 446~~ 445A, 446A, and 447.

13 Sec. 93. Section 420.245, Code 1989, is amended to read as  
14 follows:

15 420.245 RIGHTS AND REMEDIES.

16 The purchaser as well as the owner of any real property  
17 sold on account of ~~such~~ the general or special delinquent  
18 taxes or assessments ~~shall be~~ is entitled to all the rights  
19 and remedies which are granted and prescribed by sections  
20 ~~446-35, 446-36~~ 446A.19, 446A.20, and 448.6 to 448.14, but  
21 wherever the words "county and county treasurer and auditor"  
22 are used, the words "city, city treasurer, city clerk,  
23 recorder, auditor, or collector or officer authorized to act  
24 as collector," shall be substituted.

25 Sec. 94. Section 420.246, Code 1989, is amended to read as  
26 follows:

27 420.246 TAX AND DEED STATUTES APPLICABLE.

28 Sections ~~445-47 to 445-51, 446-3 to 446-6, 446-16, 446-32~~  
29 446A.4, 446A.11, 446A.17, and 448.10 to 448.13 are applicable  
30 to cities acting under special charters, except that, where  
31 the word "treasurer" is used, there shall be substituted the  
32 words "city collector or treasurer or deputy treasurer or  
33 deputy or officer authorized to collect city taxes"; and where  
34 the word "auditor" is used, there shall be substituted the  
35 words "city clerk or recorder".

1 Sec. 95. Section 420.247, Code 1989, is amended to read as  
2 follows:

3 420.247 FAILURE TO OBTAIN DEED -- CANCELLATION OF SALE.

4 ~~After July 4, 1942, section 446.37 shall apply~~ Section  
5 446A.18 applies to cities acting under special charter which  
6 collect their own taxes, the terms "county auditor" and  
7 "county treasurer" in said that section to be taken, for the  
8 purposes of this section, to refer to the persons performing  
9 their respective functions in relation to tax sales by ~~such~~  
10 those cities.

11 Sec. 96. Section 422.45, subsection 40, Code Supplement  
12 1989, is amended to read as follows:

13 40. The gross receipts from the sale of a modular home, as  
14 defined in section ~~35B.1~~ 445A.1, to the extent of the portion  
15 of the purchase price of the modular home which is not  
16 attributable to the cost of the tangible personal property  
17 used in the processing of the modular home. For purposes of  
18 this exemption, the portion of the purchase price which is not  
19 attributable to the cost of the tangible personal property  
20 used in the processing of the modular home is forty percent.

21 Sec. 97. Section 427.2, unnumbered paragraph 3, Code 1989,  
22 is amended to read as follows:

23 The property owner shall pay all property taxes which are  
24 due and payable when the property owner surrenders possession  
25 of the property acquired and also those which become due and  
26 payable for the fiscal year the property is acquired in an  
27 amount equal to one-twelfth of the taxes due and payable on  
28 the property acquired for the preceding fiscal year multiplied  
29 by the number of months in the fiscal year in which the  
30 property was acquired which elapsed prior to the month in  
31 which the property owner surrenders possession, and including  
32 that month if the surrender of possession occurs after the  
33 fifteenth day of a month. For purposes of computing the  
34 payments, the property owner has surrendered possession of  
35 property acquired by eminent domain proceedings when the

1 acquiring authority has the right to obtain possession of the  
2 acquired property as authorized by law. When all of the  
3 property is acquired for public use or public purposes, the  
4 property owner shall pay all special assessments in full which  
5 have been certified to the county treasurer for collection  
6 before the possession date of the acquiring authority. When  
7 part but not all of the property is acquired for public use or  
8 public purposes, taxing authorities may collect property taxes  
9 and special assessments which the property owner is obligated  
10 to pay, in accordance with chapter 446 446A, from that part of  
11 the property which is not acquired. The county treasurer  
12 shall collect and accept the payment received on property  
13 acquired for public use or public purposes as full and final  
14 payment of all property tax on the property.

15 Sec. 98. Section 427.3, subsection 6, Code Supplement  
16 1989, is amended by striking the subsection.

17 Sec. 99. Section 427.12, unnumbered paragraph 4, Code  
18 1989, is amended to read as follows:

19 The suspended tax list is the only official record of  
20 suspended taxes in the county. When a suspension ordered by  
21 the board of supervisors for any reason provided by law, has  
22 been entered in the suspended tax list, the entry, on and  
23 after its date is a lien and notice of a lien in accordance  
24 with ~~section-445-10~~ sections 445A.2 and 445A.15 and is not  
25 required to be entered in or carried forward to any other book  
26 or tax list.

27 Sec. 100. Section 427A.1, subsection 1, paragraph c, Code  
28 1989, is amended to read as follows:

29 c. Buildings, structures or improvements, any of which are  
30 constructed on or in the land, attached to the land, or placed  
31 upon a foundation whether or not attached to the foundation.  
32 However, property taxed under chapter ~~135B~~ 445A, subchapter  
33 III, shall not be assessed and taxed as real property.

34 Sec. 101. Section 427B.12, Code 1989, is amended to read  
35 as follows:

1 427B.12 REIMBURSEMENT.

2 Each county treasurer shall be reimbursed an amount equal  
3 to the machinery and computer tax replacement claim for that  
4 county determined pursuant to section 427B.11, subsection 3.  
5 The reimbursement shall be made in two equal installments on  
6 or before September 30 and March 30 of each year. ~~The county~~  
7 ~~treasurer shall apportion the disbursement in the manner~~  
8 ~~provided in section 445-57.~~

9 Sec. 102. Section 557B.1, subsections 5 and 8, Code 1989,  
10 are amended to read as follows:

11 5. "Campground" means real property made available to  
12 persons for camping, whether by tent, trailer, camper, cabin,  
13 recreational vehicle, or similar device and includes the out-  
14 door recreational facilities located on the real property.  
15 "Campground" does not include a mobile home park ~~as defined in~~  
16 ~~section 135B-1.~~

17 8. "Membership camping operator" or "operator" means any  
18 person other than one who is tax exempt under section  
19 501(c)(3) of the Internal Revenue Code, as defined in section  
20 422.3, who owns or operates a campground and offers or sells  
21 membership camping contracts paid for by a fee or periodic  
22 payments. "Membership camping operator" does not include the  
23 operator of a mobile home park ~~as defined in chapter 135B.~~

24 Sec. 103. Section 557B.1, Code 1989, is amended by adding  
25 the following new subsection:

26 NEW SUBSECTION. 11. "Mobile home park" shall mean any  
27 site, lot, field or tract of land upon which two or more  
28 occupied mobile homes, as defined in section 445A.1, are  
29 harbored, either free of charge or for revenue purposes, and  
30 shall include any building, structure, tent, vehicle or  
31 enclosure used or intended for use as part of the equipment of  
32 such mobile home park.

33 The term "mobile home park" shall not be construed to  
34 include mobile homes, buildings, tents or other structures  
35 temporarily maintained by any individual, educational

1 institution, or company on their own premises and used  
2 exclusively to house their own labor or students.

3 A mobile home park must be classified as to whether it is a  
4 residential mobile home park or a recreational mobile home  
5 park or both. The mobile home park residential landlord  
6 tenant Act only applies to residential mobile home parks.

7 Sec. 104. Section 558.57, unnumbered paragraph 1, Code  
8 1989, is amended to read as follows:

9 The recorder shall not record any deed or other instrument  
10 unconditionally conveying real estate until all taxes that are  
11 due and owing have been paid in full and the proper entries  
12 have been made upon the transfer books in the auditor's  
13 office, and endorsement made upon the deed or other instrument  
14 properly dated and officially signed, in substantially the  
15 following form:

16 Sec. 105. Section 558.63, Code 1989, is amended to read as  
17 follows:

18 558.63 BOOK OF PLATS -- HOW KEPT.

19 The auditor shall keep the book of plats so as to show the  
20 number of lot and block, or township and range, divided into  
21 sections and subdivisions as occasion may require, and shall  
22 designate thereon each piece of real estate, and mark in  
23 pencil the name of the owner thereon, in a legible manner;  
24 which plats shall be lettered or numbered so that they may be  
25 conveniently referred to by the memoranda of the transfer  
26 book, and shall be drawn on the scale of not less than four  
27 inches to the mile. The auditor shall not make combinations  
28 or splits of real estate whether there is a transfer or not  
29 unless all taxes due and owing have been paid in full.

30 Sec. 106. Section 562C.2, subsection 1, Code 1989, is  
31 amended to read as follows:

32 1. A real property owner may remove or cause to be removed  
33 a mobile home and other personal property which is unlawfully  
34 parked, placed, or abandoned on that real property, and may  
35 cause the mobile home and personal property to be placed in

1 storage until the owner of the personal property pays a fair  
2 and reasonable charge for removal, storage, or other expense  
3 incurred, including reasonable attorneys' fees, or until a  
4 judgment of abandonment is entered pursuant to section 562C.8  
5 provided that there is no lien on the mobile home or personal  
6 property other than a tax lien pursuant to chapter ~~135D~~ 445A.  
7 For purposes of this chapter, a lien exists only if the real  
8 property owner receives notice of a lien on the standardized  
9 registration form completed by a tenant pursuant to section  
10 562B.27, subsection 3, or a lien has been filed in state or  
11 county records on a date before the mobile home is considered  
12 to be abandoned. The real property owner or the real property  
13 owner's agent is not liable for damages caused to the mobile  
14 home and personal property by the removal or storage unless  
15 the damage is caused willfully or by gross negligence.

16 Sec. 107. Section 562C.3, Code 1989, is amended to read as  
17 follows:

18 562C.3 ACTION FOR ABANDONMENT -- JURISDICTION.

19 A real property owner not requesting notification by the  
20 sheriff as provided in section 562C.2 may bring an action  
21 alleging abandonment in the court within the county where the  
22 real property is located provided that there is no lien on the  
23 mobile home or personal property other than a tax lien  
24 pursuant to chapter ~~135D~~ 445A. The action shall be tried as  
25 an equitable action. Unless commenced as a small claim, the  
26 petition shall be presented to a district judge. Upon receipt  
27 of the petition, the court shall order a hearing not later  
28 than fourteen days from the date of the order.

29 Sec. 108. Section 569.8, subsection 5, Code 1989, is  
30 amended by striking the subsection and inserting in lieu  
31 thereof the following:

32 5. The proceeds of the sale including penalty, interest,  
33 and costs shall be credited to the county general basic fund.

34 Sec. 109.

35 Chapters 135D, 445, and 446, Code 1989, are repealed.

1 Sec. 110.

2 Sections 135D.22, 135D.26, 135D.27, 445.36, 445.39, and  
3 446.9, Code Supplement 1989, are repealed.

4 Sec. 111.

5 Sections 447.4 and 420.219, Code 1989, are repealed.

6 Sec. 112.

7 Notwithstanding section 56 of this Act, the penalty and  
8 interest provisions of section 447.1, as it appears in Code  
9 1989, apply to the tax sale certificates which are unredeemed  
10 on the effective date of section 56 of this Act.

11 Sec. 113.

12 Notwithstanding section 447.9, the service of the notice of  
13 the right of redemption for parcels sold for taxes which have  
14 not been redeemed as of the effective date of this Act may be  
15 served four months after the effective date of this Act.

16 Sec. 114.

17 This Act is effective June 1 of the calendar year following  
18 the calendar year of enactment.

19

#### EXPLANATION

20 The bill creates new chapters, tentatively numbered 445A  
21 and 446A, relating to real property and mobile home tax  
22 collection procedures. It includes conforming amendments to  
23 chapter 447, relating to tax sale redemption, and chapter 448,  
24 relating to tax deeds. Existing chapters 135D, 445, and 446  
25 are repealed.

26 Highlights of the rewrite include:

27 1. Definitions of the pertinent terms relating to the  
28 taxation process.

29 2. Changes in the abatement process on taxes deemed  
30 uncollectible.

31 3. Changes in the tax sale procedure, including:

32 a. In case of multiple bidders on the same parcel, the  
33 amount bid in excess of the amount due is escrowed until the  
34 property is redeemed. If not redeemed and deed is issued, the  
35 escrowed amount is credited to the general fund of the county.

1 b. All parcels having delinquent taxes will be offered for  
2 sale.

3 c. If offered the second year, and not purchased by a  
4 private bidder, the county will receive the tax sale  
5 certificate.

6 d. The period in which certificate holder has to take deed  
7 has been reduced to three years. If a deed is not taken  
8 within the three-year period, the certificate is canceled.

9 e. Redemption has been changed by deleting the four  
10 percent penalty and nine percent interest and adding a two  
11 percent per month interest charge from the month of sale to  
12 the month of redemption.

13 f. Redemption period has been shortened from nine months  
14 and ninety days' final notice to four months and sixty days'  
15 final notice.

16 4. Modifications have been made to the Code pertaining to  
17 taxation of mobile homes so that mobile homes are now treated  
18 in a similar manner as real property for taxation purposes and  
19 for tax sale procedures.

20 The bill takes effect June 1 of the calendar year following  
21 the calendar year of enactment.

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