

*Reprinted*

SENATE FILE 2416  
BY COMMITTEE ON WAYS AND MEANS

FILED MAR 21 1990

(SUCCESSOR TO SF 2143)  
(SUCCESSOR TO SSB 2297)

Passed Senate, Date 3/30/90 (p. 1421) Passed House, Date 4/6/90 (p. 2121)  
Vote: Ayes 49 Nays 0 Vote: Ayes 91 Nays 0  
Approved April 27, 1990

A BILL FOR

1 An Act relating to the service of notice of expiration of the  
2 right of redemption from tax sales on certain persons with an  
3 interest in the real estate.

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

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

5C  
2416

1 Section 1. Section 447.9, unnumbered paragraph 2, Code  
 2 Supplement 1989, is amended to read as follows:  
 3 Service of the notice shall also be made by mail on any  
 4 mortgagee having a lien upon the real estate, a vendor of the  
 5 real estate under a recorded contract of sale, a lessor who  
 6 has a recorded lease or memorandum of a recorded lease, and  
 7 ~~any other person who has an interest of record,~~ at the  
 8 person's last known address, ~~if the mortgagee, vendor, lessor,~~  
 9 ~~or other.~~ Notice shall also be given by mail to any other  
 10 person who has an interest of record if such person has filed  
 11 a request for notice, as prescribed in section 446.9,  
 12 subsection 3, and on the state of Iowa in case of an old-age  
 13 assistance lien by service upon the state department of human  
 14 services. The notice shall also be served on any city where  
 15 the real estate is situated.

16 EXPLANATION

17 The bill provides that notice of the expiration of the  
 18 right to redeem from tax sale shall be given automatically to  
 19 a mortgagee having recorded a lien on the real estate, a  
 20 contract vendor under a recorded contract of sale, and a  
 21 lessor with a recorded lease or memorandum of lease. Notice  
 22 will be sent to any other person with an interest of record in  
 23 the real estate if the person files a request for notice under  
 24 section 446.9, subsection 3.

25  
 26  
 27  
 28  
 29  
 30  
 31  
 32  
 33  
 34  
 35

SENATE FILE 2416

S-5807

1 Amend Senate File 2416 as follows:

2 1. Page 1, by inserting after line 15 the

3 following:

4 "Sec. \_\_\_\_\_.

5 Notwithstanding any other provision of law, a  
6 county board of supervisors shall abate the property  
7 taxes due and payable or refund the property taxes, if  
8 paid, which were due and payable in the fiscal year  
9 beginning July 1, 1989, of a nonprofit entity formed  
10 for historical purposes that is exempt from federal  
11 income taxation if that nonprofit entity failed to  
12 apply for a property tax exemption and the exemption  
13 would have been granted if the entity had applied.  
14 This section is repealed August 15, 1990."

By LARRY MURPHY

S-5807 FILED MARCH 30, 1990

ADOPTED (7/14/21)

SENATE FILE 2416

S-5809

1 Amend Senate File 2416 as follows:

2 1. Page 1, by inserting after line 15 the

3 following:

4 "Sec. \_\_\_\_\_.

5 This Act, being deemed of immediate importance,  
6 takes effect upon enactment."

7 2. Title, line 3, by inserting after the word  
8 "estate" the following: ", and providing an effective  
9 date".

By LARRY MURPHY

S-5809 FILED MARCH 30, 1990

ADOPTED (7/14/21)

## SENATE FILE 2416

S-5696

1 Amend Senate File 2416 as follows:

2 1. Page 1, by striking lines 1 through 15, and

3 inserting the following:

4 "Section 1. Section 446.16, Code 1989, is amended

5 to read as follows:

6 446.16 BID -- PURCHASER.

7 The person who offers to pay the amount of taxes  
8 which are a lien on any parcel of land or city lot for  
9 the smallest portion thereof shall be the purchaser,  
10 and when such the purchaser shall designate the  
11 portion of any tract of land or city lot for which the  
12 purchaser will pay the whole amount of taxes for which  
13 it may be sold, the portion thus designated shall be  
14 an undivided portion. The delinquent tax lien  
15 transfers with the tax sale certificate, whether held  
16 by the county or if paid by an individual, by  
17 assignment or purchased at the tax sale.

18 Sec. 2. Section 446.29, Code 1989, is amended to  
19 read as follows:

20 446.29 CERTIFICATE OF PURCHASE.

21 The treasurer shall prepare, sign, and deliver to  
22 the purchaser of any real estate sold for the  
23 nonpayment of taxes a certificate of purchase,  
24 describing it as shown in the record of sales, giving  
25 the part of each tract or lot sold, the amount of each  
26 kind of tax, interest, and costs for each tract or lot  
27 as described in the record, and that payment has been  
28 made. Not more than one parcel or description shall  
29 be entered upon each certificate of purchase. The  
30 delinquent tax lien transfers with the tax sale  
31 certificate, whether held by the county or if paid by  
32 an individual, by assignment or purchased at the tax  
33 sale.

34 Sec. 3. Section 447.9, unnumbered paragraph 2,  
35 Code Supplement 1989, is amended to read as follows:

36 Service of the notice shall also be made by mail on  
37 any mortgagee having a lien upon the real estate, a  
38 vendor of the real estate under a recorded contract of  
39 sale, a lessor who has a recorded lease or memorandum  
40 of a recorded lease, and any other person who has an  
41 interest of record, at the person's last known  
42 address, ~~if the mortgagee, vendor, lessor, or other~~  
43 ~~person has filed a request for notice as prescribed~~  
44 ~~in section 446.9, subsection 3~~ and on the state of  
45 Iowa in case of an old-age assistance lien by service  
46 upon the state department of human services. The  
47 notice shall also be served on any city where the real  
48 estate is situated."

49 2. Title page, line 1, by inserting after the  
50 words "to the" the following: "transfer of the

Page 2

1 delinquent tax liens and the".

By LARRY MURPHY

S-5696 FILED MARCH 27, 1990  
Adopted 3/30 (p. 1421)

SENATE FILE 2416  
BY COMMITTEE ON WAYS AND MEANS  
  
(SUCCESSOR TO SF 2143)  
(SUCCESSOR TO SSB 2297)

(AS AMENDED AND PASSED BY THE SENATE MARCH 30, 1990)

ALL New Language by the Senate

Passed Senate, Date 4/7/90 (p. 1675) Passed House, Date 4/6/90 (p. 2121)  
Vote: Ayes 44 Nays 0 Vote: Ayes 91 Nays 0  
Approved April 27, 1990

*Repassed House a/w 6179  
4/8/90 (p. 2834)  
90-0*

**A BILL FOR**

- 1 An Act relating to transfer of the delinquent tax liens and the
- 2 service of notice of expiration of the right of redemption
- 3 from tax sales on certain persons with an interest in the real
- 4 estate, and providing an effective date.
- 5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

S.F. 2416

**SENATE FILE 2416**

H-6110

- 1 Amend Senate File 2416, as amended, passed, and re-
- 2 printed by the Senate, as follows:
- 3 1. Page 1, line 13, by inserting after the word
- 4 "sale." the following: "The delinquent tax lien
- 5 expires when the tax sale certificate expires."
- 6 2. Page 1, line 27, by inserting after the word
- 7 "sale." the following: "The delinquent tax lien
- 8 expires when the tax sale certificate expires."
- 9 3. Page 2, by striking lines 6 through 15.
- 10 4. Title page, line 1, by inserting after the
- 11 word "transfer" the following: "and expiration".

By COMMITTEE ON WAYS AND MEANS  
TABOR of Jackson, Chairperson

H-6110 FILED APRIL 4, 1990

*Adopted 4/6 (p. 2121)*

18  
19  
20

1 Section 1. Section 446.16, Code 1989, is amended to read  
2 as follows:

3 446.16 BID -- PURCHASER.

4 The person who offers to pay the amount of taxes which are  
5 a lien on any parcel of land or city lot for the smallest  
6 portion thereof shall be the purchaser, and when such the  
7 purchaser shall designate the portion of any tract of land or  
8 city lot for which the purchaser will pay the whole amount of  
9 taxes for which it may be sold, the portion thus designated  
10 shall be an undivided portion. The delinquent tax lien  
11 transfers with the tax sale certificate, whether held by the  
12 county or if paid by an individual, by assignment or purchased  
13 at the tax sale.

14 Sec. 2. Section 446.29, Code 1989, is amended to read as  
15 follows:

16 446.29 CERTIFICATE OF PURCHASE.

17 The treasurer shall prepare, sign, and deliver to the  
18 purchaser of any real estate sold for the nonpayment of taxes  
19 a certificate of purchase, describing it as shown in the  
20 record of sales, giving the part of each tract or lot sold,  
21 the amount of each kind of tax, interest, and costs for each  
22 tract or lot as described in the record, and that payment has  
23 been made. Not more than one parcel or description shall be  
24 entered upon each certificate of purchase. The delinquent tax  
25 lien transfers with the tax sale certificate, whether held by  
26 the county or if paid by an individual, by assignment or  
27 purchased at the tax sale.

28 Sec. 3. Section 447.9, unnumbered paragraph 2, Code  
29 Supplement 1989, is amended to read as follows:

30 Service of the notice shall also be made by mail on any  
31 mortgagee having a lien upon the real estate, a vendor of the  
32 real estate under a recorded contract of sale, a lessor who  
33 has a recorded lease or memorandum of a recorded lease, and  
34 any other person who has an interest of record, at the  
35 person's last known address, ~~if-the-mortgagee,-vendor,-lessor,~~

1 or-other-person-has-filed-a-request-for-notice,-as-prescribed  
2 in-section-446-9,-subsection-3, and on the state of Iowa in  
3 case of an old-age assistance lien by service upon the state  
4 department of human services. The notice shall also be served  
5 on any city where the real estate is situated.

6 Sec. 4.

7 Notwithstanding any other provision of law, a county board  
8 of supervisors shall abate the property taxes due and payable  
9 or refund the property taxes, if paid, which were due and  
10 payable in the fiscal year beginning July 1, 1989, of a  
11 nonprofit entity formed for historical purposes that is exempt  
12 from federal income taxation if that nonprofit entity failed  
13 to apply for a property tax exemption and the exemption would  
14 have been granted if the entity had applied. This section is  
15 repealed August 15, 1990.

16 Sec. 5.

17 This Act, being deemed of immediate importance, takes  
18 effect upon enactment.

19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35

SENATE FILE 2416

S-5959

- 1 Amend Senate File 2416, as amended, passed, and re-  
2 printed by the Senate, as follows:  
3 1. Page 1, line 13, by inserting after the word  
4 "sale." the following: "The delinquent tax lien  
5 expires when the tax sale certificate expires."  
6 2. Page 1, line 27, by inserting after the word  
7 "sale." the following: "The delinquent tax lien  
8 expires when the tax sale certificate expires."  
9 3. Page 2, by striking lines 6 through 15.  
10 4. Title page, line 1, by inserting after the  
11 word "transfer" the following: "and expiration".  
RECEIVED FROM THE HOUSE

S-5959 FILED APRIL 6, 1990

*Concurred as amended by 5992  
4/7 (p. 1675)*

SENATE AMENDMENT TO HOUSE AMENDMENT TO SENATE FILE 2416

H-6179

- 1 Amend House amendment, S-5959, to Senate File 2416,  
2 as amended, passed, and reprinted by the Senate, as  
3 follows:  
4 1. Page 1, by striking line 9.  
RECEIVED FROM THE SENATE

H-6179 FILED APRIL 7, 1990  
CONCURRED (p. 2334)

SENATE FILE 2416

S-5992

1 Amend House amendment, S-5959, to Senate File 2416,  
2 as amended, passed, and reprinted by the Senate, as  
3 follows:

4 1. Page 1, by striking line 9.  
By LARRY MURPHY

S-5992 FILED APRIL 7, 1990

ADOPTED (7/16/90)

SENATE FILE 2416

AN ACT

RELATING TO TRANSFER AND EXPIRATION OF THE DELINQUENT TAX LIENS AND THE SERVICE OF NOTICE OF EXPIRATION OF THE RIGHT OF REDEMPTION FROM TAX SALES ON CERTAIN PERSONS WITH AN INTEREST IN THE REAL ESTATE, AND PROVIDING AN EFFECTIVE DATE.

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

Section 1. Section 446.16, Code 1989, is amended to read as follows:

446.16 BID -- PURCHASER.

The person who offers to pay the amount of taxes which are a lien on any parcel of land or city lot for the smallest portion thereof shall be the purchaser, and when such the purchaser shall designate the portion of any tract of land or city lot for which the purchaser will pay the whole amount of taxes for which it may be sold, the portion thus designated shall be an undivided portion. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or if paid by an individual, by assignment or purchased at the tax sale. The delinquent tax lien expires when the tax sale certificate expires.

Sec. 2. Section 446.29, Code 1989, is amended to read as follows:

446.29 CERTIFICATE OF PURCHASE.

The treasurer shall prepare, sign, and deliver to the purchaser of any real estate sold for the nonpayment of taxes a certificate of purchase, describing it as shown in the record of sales, giving the part of each tract or lot sold, the amount of each kind of tax, interest, and costs for each tract or lot as described in the record, and that payment has been made. Not more than one parcel or description shall be entered upon each certificate of purchase. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or if paid by an individual, by assignment or purchased at the tax sale. The delinquent tax lien expires when the tax sale certificate expires.

Sec. 3. Section 447.9, unnumbered paragraph 2, Code Supplement 1989, is amended to read as follows:

Service of the notice shall also be made by mail on any mortgagee having a lien upon the real estate, a vendor of the real estate under a recorded contract of sale, a lessor who has a recorded lease or memorandum of a recorded lease, and any other person who has an interest of record, at the person's last known address, ~~if the mortgagee, vendor, lessor, or other person has filed a request for notice, as prescribed in section 446.9, subsection 3;~~ and on the state of Iowa in case of an old-age assistance lien by service upon the state department of human services. The notice shall also be served on any city where the real estate is situated.

Sec. 4.

Notwithstanding any other provision of law, a county board of supervisors shall abate the property taxes due and payable or refund the property taxes, if paid, which were due and payable in the fiscal year beginning July 1, 1989, of a nonprofit entity formed for historical purposes that is exempt from federal income taxation if that nonprofit entity failed to apply for a property tax exemption and the exemption would have been granted if the entity had applied. This section is repealed August 15, 1990.

Sec. 5.

This Act, being deemed of immediate importance, takes effect upon enactment.

---

JO ANN ZIMMERMAN  
President of the Senate

---

DONALD D. AVENSON  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2416, Seventy-third General Assembly.

---

JOHN F. DWYER  
Secretary of the Senate

Approved April 27, 1990

---

TERRY E. BRANSTAD  
Governor