

WITHDRAWN

FILED 11/11/13

SENATE FILE 2131

BY COMMITTEE ON LOCAL GOVERNMENT

*Approved (p. 500)*

(SUCCESSOR TO SSB 2031)

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

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

Approved \_\_\_\_\_

A BILL FOR

1 An Act making technical amendments to the powers, duties, and  
2 procedures of county officers and providing for other properly  
3 related matters.

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

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SF 2131

1 Section 1. Section 106.77, subsection 7, Code 1991, is  
2 amended to read as follows:

3 7. The county recorder shall maintain a record of any  
4 certificate of title it which the county recorder issues and  
5 shall keep each certificate of title on record until the  
6 certificate of title has been inactive for five years.

7 Sec. 2. Section 176.5, Code 1991, is amended to read as  
8 follows:

9 176.5 ADDITIONAL PROVISIONS.

10 ~~Such~~ The articles may include other provisions which are  
11 not inconsistent with the provisions of this chapter and shall  
12 be recorded by the county recorder ~~without~~ for the fee  
13 specified in section 331.604.

14 Sec. 3. Section 321.126, subsection 6, unnumbered  
15 paragraph 1, Code 1991, is amended to read as follows:

16 ~~If a vehicle is sold or junked and a replacement vehicle is~~  
17 ~~not purchased within the thirty days following the date of~~  
18 ~~sale or junking,~~ the owner in whose name the vehicle was  
19 ~~registered, after the expiration of the thirty day period,~~ may  
20 make claim to the department for a refund of the sold or  
21 junked vehicle's registration fee. Also if the owner of a  
22 vehicle receives a vehicle registration fee credit under  
23 section 321.46, subsection 3, and the credit allowed exceeds  
24 the amount of the registration fee for the vehicle acquired,  
25 the owner may claim a refund for the balance of the credit.  
26 The refund is subject to the following limitations:

27 Sec. 4. Section 321.153, Code 1991, is amended by adding  
28 the following new unnumbered paragraph:

29 NEW UNNUMBERED PARAGRAPH. The distributed teleprocessing  
30 network shall be used in the collection, receipting,  
31 accounting, and reporting of any fee collected through the  
32 registration renewal or title process.

33 Sec. 5. Section 331.602, subsection 1, unnumbered  
34 paragraph 1, Code Supplement 1991, is amended to read as  
35 follows:

1 Record all instruments presented to the recorder's office  
2 for recordation upon payment of the proper fees and compliance  
3 with other recording requirements as provided by law. The  
4 instruments presented for filing or recordation shall be  
5 legible and reproducible, and shall have typed or legibly  
6 printed on them the names of all signatories including the  
7 names of acknowledging officers and witnesses beneath the  
8 original signatures. The instruments shall be no larger than  
9 eight and one-half inches by fourteen inches ~~except-as~~  
10 ~~otherwise-provided-in-section-409-317-subsection-27-or~~ except  
11 as otherwise authorized by the recorder.

12 Sec. 6. Section 331.602, subsection 14, Code Supplement  
13 1991, is amended to read as follows:

14 14. Record ~~without-fee~~ the articles of incorporation of  
15 farm aid associations as provided in section 176.5 for the fee  
16 specified in section 331.604.

17 Sec. 7. Section 331.602, subsection 42, Code Supplement  
18 1991, is amended to read as follows:

19 42. Carry out duties relating to the indexing of name  
20 changes, and the recorder ~~may~~ shall charge a fee for indexing  
21 as provided in section 331.604.

22 Sec. 8. Section 425.2, unnumbered paragraph 6, Code  
23 Supplement 1991, is amended to read as follows:

24 The failure of a person to file a claim under this section  
25 on or before July 1 of the year for which the person is first  
26 claiming the credit or to have the evidence of ownership  
27 recorded in the office of the county recorder does not  
28 disqualify the claim if the person claiming the credit or  
29 through whom the credit is claimed is otherwise qualified.  
30 The belated claim shall be filed with the appropriate assessor  
31 on or before December 31 of the following calendar year and,  
32 if approved by the board of supervisors, the county treasurer  
33 shall ~~file-an-amended-certificate-of-homestead-tax-credits~~  
34 with submit the belated claim to the director of revenue and  
35 finance ~~pursuant-to-section-425-4~~ who shall send payment to

1 the claimant. The payment shall be made from funds  
2 appropriated to the homestead credit fund.

3 Sec. 9. Section 427.1, subsection 23, unnumbered paragraph  
4 1, Code Supplement 1991, is amended to read as follows:

5 A society or organization claiming an exemption under  
6 subsection 6 or subsection 9 of this section shall file with  
7 the assessor not later than ~~February~~ July 1 a statement upon  
8 forms to be prescribed by the director of revenue and finance,  
9 describing the nature of the property upon which the exemption  
10 is claimed and setting out in detail any uses and income from  
11 the property derived from the rentals, leases, or other uses  
12 of the property not solely for the appropriate objects of the  
13 society or organization. Upon the filing and allowance of the  
14 claim, the claim shall be allowed on the property for  
15 successive years without further filing as long as the  
16 property is used for the purposes specified in the original  
17 claim for exemption. When the property is sold or  
18 transferred, the county recorder shall provide notice of the  
19 transfer to the assessor. The notice shall describe the  
20 property transferred and the name of the person to whom title  
21 to the property is transferred.

22 Sec. 10. Section 427.1, subsection 24, Code Supplement  
23 1991, is amended by striking the subsection.

24 Sec. 11. Section 428A.1, unnumbered paragraph 2, Code  
25 Supplement 1991, is amended to read as follows:

26 When each deed, instrument, or writing by which any real  
27 property in this state is granted, assigned, transferred, or  
28 otherwise conveyed is presented for recording to the county  
29 recorder, a declaration of value signed by at least one of the  
30 sellers or one of the buyers or their agents shall be  
31 submitted to the county recorder. A declaration of value is  
32 not required for those instruments described in section  
33 428A.2, subsections 2 to 5, 7 to 13, and 16 to 20, 21, or  
34 described in section 428A.2, subsection 6, except in the case  
35 of a federal agency or instrumentality, or if a transfer is

1 the result of acquisition of lands, whether by contract or  
2 condemnation, for public purposes through an exercise of the  
3 power of eminent domain. The declaration of value shall state  
4 the full consideration paid for the real property transferred.  
5 If agricultural land, as defined in section 172C.1, is  
6 purchased by a corporation, limited partnership, trust, alien  
7 or nonresident alien, the declaration of value shall include  
8 the name and address of the buyer, the name and address of the  
9 seller, a legal description of the agricultural land, and  
10 identify the buyer as a corporation, limited partnership,  
11 trust, alien, or nonresident alien. The county recorder shall  
12 not record the declaration of value, but shall enter on the  
13 declaration of value information the director of revenue and  
14 finance requires for the production of the sales/assessment  
15 ratio study and transmit all declarations of value to the city  
16 or county assessor in whose jurisdiction the property is  
17 located. The city or county assessor shall enter on the  
18 declaration of value the information the director of revenue  
19 and finance requires for the production of the  
20 sales/assessment ratio study and transmit one copy of each  
21 declaration of value to the director of revenue and finance,  
22 at times as directed by the director of revenue and finance.  
23 The assessor shall retain one copy of each declaration of  
24 value for three years from December 31 of the year in which  
25 the transfer of realty for which the declaration was filed  
26 took place. The director of revenue and finance shall, upon  
27 receipt of the information required to be filed under this  
28 chapter by the city or county assessor, send to the office of  
29 the secretary of state that part of the declaration of value  
30 which identifies a corporation, limited partnership, trust,  
31 alien, or nonresident alien as a purchaser of agricultural  
32 land as defined in section 172C.1.

33 Sec. 12. Section 441.23, Code 1991, is amended to read as  
34 follows:

35 441.23 NOTICE OF VALUATION.

1 If there has been an increase or decrease in the valuation  
2 of the property, or upon the written request of the person  
3 assessed, the assessor shall, at the time of making the  
4 assessment, inform the person assessed, in writing, of the  
5 valuation put upon the taxpayer's property, and notify the  
6 person, if the person feels aggrieved, to appear before the  
7 board of review and show why the assessment should be changed.  
8 However, if the valuation of a class of property is uniformly  
9 decreased, the assessor may notify the affected property  
10 owners by publication in the official newspapers of the  
11 county. The owners of real property shall be notified not  
12 later than April 15 of any adjustment of the real property  
13 assessment.

14 Sec. 13. NEW SECTION. 443.23 DEFINITION.

15 As used in this chapter, unless the context otherwise  
16 requires, "tax list", "assessment list", "book", or "record"  
17 kept by a county auditor, assessor, treasurer, or other county  
18 officer means the county system as defined in section 445.1.

19 Sec. 14. NEW SECTION. 558.1A DEFINITION.

20 As used in this chapter, unless the context otherwise  
21 requires, "list", "book", "record", or "schedule" kept by a  
22 county auditor, assessor, treasurer, recorder, or other county  
23 officer means the county system as defined in section 445.1.

24 EXPLANATION

25 This bill is intended to make technical amendments to the  
26 duties and procedures of certain county officers.

27 Section 1 authorizes the county recorder to dispose of the  
28 records of boat titles which have been inactive for at least  
29 five years.

30 Sections 2 and 6 require a fee for recording articles of  
31 incorporation for farm aid associations.

32 Section 3 removes the 30-day waiting period after which a  
33 person may claim a registration refund on a sold or junked  
34 vehicle.

35 Section 4 provides that any additional fees collected

1 through the registration renewal or title process shall be  
2 processed and accounted for by the distributed teleprocessing  
3 network.

4 Section 5 removes an exception relating to the size of  
5 instrument which may be recorded.

6 Section 7 requires a recording fee for a name change. The  
7 fee is now optional.

8 Section 8 provides that any belated homestead credit  
9 claims, after approval by the board of supervisors, are to be  
10 sent to the director of revenue and finance who shall pay the  
11 claimant directly in lieu of amending the certificate of  
12 homestead tax credits.

13 Section 10 strikes subsection 24 of section 427.1 which  
14 allows delayed tax exemption claims to be filed with the board  
15 of review while it is in session or with the county auditor by  
16 July 1 of the year for which the exemption is claimed. Tax  
17 exemption claims are usually filed with the assessor. Section  
18 9 is a corresponding amendment.

19 Section 11 removes the requirement for filing a declaration  
20 of value for property valued at less than \$500. This amount  
21 is exempt from taxation.

22 Section 12 allows the assessor to notify owners of property  
23 within a class of property of any uniform decrease in  
24 valuation of that class of property by publication in the  
25 official county newspapers in lieu of an individual written  
26 notice.

27 Sections 13 and 14 extend the definition of "county system"  
28 to include the lists, records, books, and schedules which are  
29 used by the various county officers in chapter 443 which  
30 relates to tax lists and assessment lists and chapter 558  
31 which relates to property conveyances.

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SENATE FILE 2131

S-5234

1 Amend Senate File 2131 as follows:  
2 1. Page 1, line 32, by inserting after the word  
3 "process" the following: "with sufficient time and  
4 financial resources provided for implementation".  
By ALBERT SORENSEN

S-5234 FILED MARCH 13, 1992

SENATE FILE 2131

S-5404

1 Amend Senate 2131 as follows:  
2 1. Page 1, by inserting after line 32, the  
3 following:  
4 "Sec. \_\_\_\_ . Section 331.486, Code 1991, is amended  
5 to read as follows:  
6 331.486 ASSESSMENT OF COSTS OF PUBLIC  
7 IMPROVEMENTS.  
8 A county may assess to property within a county  
9 special assessment district the cost of construction  
10 and repair of public improvements benefiting the  
11 district and may assess to county property within a  
12 joint special assessment district the cost of  
13 construction and repair of public improvements  
14 benefiting the district. A county may construct and  
15 assess the cost of public improvements within a  
16 district in the same manner as a city may proceed  
17 under chapter 384, division IV, and chapter 384,  
18 division IV, applies to counties with respect to  
19 public improvements, the assessment of their costs,  
20 and the issuance of bonds for the public improvements.  
21 A county may contract for a public improvement  
22 benefiting a district under this part pursuant to  
23 chapter 331, division III, part 3."  
By ALBERT SORENSEN

S-5404 FILED MARCH 26, 1992

*Adapted (p. 1042) 3/27*

SENATE FILE 2131  
FISCAL NOTE

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A fiscal note for Senate File 2131 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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This bill makes technical amendments to the duties and procedures for certain county officers. The following changes are included:

1. County recorders are required to keep records of boat titles which have been inactive for at least five years.
2. A fee of \$5 per page is required for recording articles of incorporation for farm aid associations.
3. The 30 day waiting period for claiming a refund on a sold or junked vehicle is removed.
4. County treasurers are required to use the distributed teleprocessing network in collecting, receipting, accounting, and reporting fees collected for registration renewals and title processing.
5. The county recorder is required to charge a \$5 fee for indexing name changes. Previously, the recorder was permitted to charge a fee, but not required to do so.
6. Belated homestead credit claims, after approval by the board of supervisors, are to be sent to the director of the Department of Revenue and Finance for payment from the homestead tax credit fund.
7. The filing date for a society or organization claiming a property tax exemption is moved from February 1 to July 1 and the section permitting delayed tax exemption claims to be filed is eliminated.
8. The requirement for filing a declaration of value for property valued at less than \$500 is removed, and the property is exempted from taxation.
9. Assessors are permitted to give notice of a uniform decrease in the valuation of a class of property by publication in the official county newspapers in lieu of sending individual written notices.
10. Other technical corrections are made.

**Assumptions:**

1. The changes will produce modest increases in administrative efficiency for the counties, but the exact cost savings will depend on how widespread the use of the new language is.
2. There is no effect for the Office of the Secretary of State or the Department of Revenue and Finance.

**Fiscal Impact:**

The annual savings for the counties in total is likely to be less than \$100,000.

**Sources:**

~~Iowa State Association of Counties~~

Secretary of State  
Department of Revenue and Finance

(LSB 5442sv, MDF)

SORENSEN, CH.  
BORLAUG  
BUNK 2-6-42

SSB 2031  
LOCAL GOVERNMENT  
— NOW —

SENATE FILE 2131  
BY (PROPOSED COMMITTEE ON LOCAL  
GOVERNMENT BILL BY CHAIR-  
PERSON MILLER)

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

A BILL FOR

1 An Act making technical amendments to the powers, duties, and  
2 procedures of county officers and providing for other properly  
3 related matters.

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

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2 amended to read as follows:

3 7. The county recorder shall maintain a record of any  
4 certificate of title ~~it~~ which the county recorder issues and  
5 shall keep each certificate of title on record until the  
6 certificate of title has been inactive for five years.

7 Sec. 2. Section 321.126, subsection 6, unnumbered  
8 paragraph 1, Code 1991, is amended to read as follows:

9 If a vehicle is sold or junked ~~and a replacement vehicle is~~  
10 ~~not purchased within the thirty days following the date of~~  
11 ~~sale or junking~~, the owner in whose name the vehicle was  
12 registered ~~after the expiration of the thirty day period~~, may  
13 make claim to the department for a refund of the sold or  
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15 vehicle receives a vehicle registration fee credit under  
16 section 321.46, subsection 3, and the credit allowed exceeds  
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22 NEW UNNUMBERED PARAGRAPH. The distributed teleprocessing  
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24 accounting, and reporting of any fee collected through the  
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28 The failure of a person to file a claim under this section  
29 on or before July 1 of the year for which the person is first  
30 claiming the credit or to have the evidence of ownership  
31 recorded in the office of the county recorder does not  
32 disqualify the claim if the person claiming the credit or  
33 through whom the credit is claimed is otherwise qualified.  
34 The belated claim shall be filed with the appropriate assessor  
35 on or before December 31 of the following calendar year and,

1 if approved by the board of supervisors, the county treasurer  
2 shall ~~file an amended certificate of homestead tax credits~~  
3 ~~with~~ submit the belated claim to the director of revenue and  
4 finance pursuant to section 425-4 who shall send payment to  
5 the claimant. The payment shall be made from funds  
6 appropriated to the homestead credit fund.

7 Sec. 5. Section 427.1, subsection 24, Code Supplement  
8 1991, is amended by striking the subsection.

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15 assessment, inform the person assessed, in writing, of the  
16 valuation put upon the taxpayer's property, and notify the  
17 person, if the person feels aggrieved, to appear before the  
18 board of review and show why the assessment should be changed.  
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20 decreased, the assessor may notify the affected property  
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22 county. The owners of real property shall be notified not  
23 later than April 15 of any adjustment of the real property  
24 assessment.

25 Sec. 7. NEW SECTION. 443.23 DEFINITION.

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28 kept by a county auditor, assessor, treasurer, or other county  
29 officer means the county system as defined in section 445.1.

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3 Section 1 authorizes the county recorder to dispose of the  
4 records of boat titles which have been inactive for at least  
5 five years.

6 Section 2 removes the 30-day waiting period after which a  
7 person may claim a registration refund on a sold or junked  
8 vehicle.

9 Section 3 provides that any additional fees collected  
10 through the registration renewal or title process shall be  
11 processed and accounted for by the distributed teleprocessing  
12 network.

13 Section 4 provides that any belated homestead credit  
14 claims, after approval by the board of supervisors, are to be  
15 sent to the director of revenue and finance who shall pay the  
16 claimant directly in lieu of amending the certificate of  
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20 of review while it is in session or with the county auditor by  
21 July 1 of the year for which the exemption is claimed. Tax  
22 exemption claims are usually filed with the assessor.

23 Section 6 allows the assessor to notify owners of property  
24 within a class of property of any uniform decrease in  
25 valuation of that class of property by publication in the  
26 official county newspapers in lieu of an individual written  
27 notice.

28 Sections 7 and 8 extend the definition of "county system"  
29 to include the lists, records, books, and schedules which are  
30 used by the various county officers in chapter 443 which  
31 relates to tax lists and assessment lists and chapter 558  
32 which relates to property conveyances.

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