

SENATE FILE **458**
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 275)

Passed Senate, Date ^(P. 1000) 4-3-95 Passed House, Date ^(P. 1437) 4-11-95
Vote: Ayes 47 Nays 0 Vote: Ayes 97 Nays 0
Approved April 24, 1995

A BILL FOR

1 An Act relating to the duties of the county treasurer and
2 providing effective and applicability dates.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 458

1 Section 1. Section 321.40, unnumbered paragraph 2, Code
2 1995, is amended to read as follows:

3 On or before the fifteenth day of the month of expiration
4 of a vehicle's registration the county treasurer shall send a
5 statement by mail of fees due to the appropriate owner of
6 record. The statement shall be mailed to the most current
7 address of record, showing information sufficient to identify
8 the vehicle and a listing of the various fees as appropriate.
9 Failure to receive a statement shall have no effect upon the
10 accrual of penalty at the appropriate date. ~~This paragraph
11 applies to counties with a population of one hundred thousand
12 or more. This paragraph applies to any county with a
13 population of less than one hundred thousand at the discretion
14 of the county treasurer.~~

15 Sec. 2. Section 321.45, subsection 4, Code 1995, is
16 amended to read as follows:

17 4. ~~Within seven days of the sale and delivery of a mobile
18 home, the dealer making the sale shall certify to the county
19 treasurer of the county where the unit is delivered, the name
20 and address of the purchaser, the point of delivery to the
21 purchaser, and the make, year of manufacture, taxable size,
22 and identification number of the unit.~~ A mobile home dealer,
23 as defined in section 322B.2, shall within fifteen days of
24 acquiring a used mobile or manufactured home, titled in Iowa,
25 apply for and obtain from the county treasurer of the dealer's
26 county of residence a new certificate of title for the mobile
27 or manufactured home.

28 Sec. 3. Section 331.506, subsection 1, Code 1995, is
29 amended to read as follows:

30 1. Except as provided in subsections 2 and 3, the auditor
31 shall sign or issue a county warrant only after approval of
32 the board by recorded vote. Each warrant shall be numbered
33 and the date, amount, number, ~~and the name of the person to
34 whom issued,~~ and the purpose for which the warrant is issued,
35 shall be ~~recorded and filed in the auditor's office~~ entered in

1 the county system. Each warrant shall be made payable to the
2 person performing the service or furnishing the supplies for
3 which the warrant makes payment ~~and the purpose for which the~~
4 ~~warrant is issued shall be stated on it.~~

5 Sec. 4. Section 331.552, subsection 4, Code 1995, is
6 amended to read as follows:

7 4. Keep the official county seal provided by the county.
8 The official seal shall be an impression seal on the face of
9 which shall appear the name of the county, the word "county"
10 which may be abbreviated, the word "treasurer" which may be
11 abbreviated, and the word "Iowa". The impression of the seal
12 shall be placed on each motor vehicle ~~registration~~ certificate
13 of title signed by the treasurer.

14 Sec. 5. Section 331.552, Code 1995, is amended by adding
15 the following new subsection:

16 NEW SUBSECTION. 33. Issue motor vehicle licenses, non-
17 operator's identification cards, handicapped identification
18 devices, and other duties as appropriate, when authorized by
19 law.

20 Sec. 6. Section 331.553, Code 1995, is amended by adding
21 the following new subsection:

22 NEW SUBSECTION. 4. Charge five dollars, as an
23 administrative expense, for every rate, charge, rental, or
24 special assessment certified as a lien to the treasurer for
25 collection. This amount shall be added to the amount of the
26 lien, collected at the time of payment from the payor, and
27 credited to the county general fund.

28 Sec. 7. Section 331.554, subsections 1, 3, and 4, Code
29 1995, are amended to read as follows:

30 1. Upon receipt of a warrant, scrip, or other evidence of
31 the county's indebtedness, the treasurer shall endorse on it
32 the date of ~~its receipt, from whom it is received, and the~~
33 ~~amount which the treasurer paid on it~~ payment.

34 3. The treasurer shall ~~keep a record of all warrants~~
35 ~~issued by the auditor and presented for payment in a warrant~~

1 book enter into the county system the warrant number, date
2 paid, and interest paid, if any. The-treasurer-shall-record
3 for-each-warrant-its-number,-date,-principal,-name-of-the
4 drawee,-when-paid,-to-whom-paid,-and-the-amount-of-interest
5 paid-

6 4. The treasurer shall return the paid warrants to the
7 auditor. ~~The-treasurer-shall-compare-the-warrants-with-the~~
8 ~~warrant-book-and-the-word-"canceled"-shall-be-written-over-the~~
9 ~~minute-of-the-proper-numbers-in-the-warrant-book.~~ The
10 original warrant shall be preserved for at least two years.
11 The treasurer shall make monthly reports to show for each
12 warrant the number, date, drawee's name, when paid, to whom
13 paid, original amount, and interest.

14 Sec. 8. Section 331.554, subsection 2, Code 1995, is
15 amended by striking the subsection.

16 Sec. 9. Section 384.65, subsection 6, Code 1995, is
17 amended to read as follows:

18 6. Any After December 1, if a special assessment is not
19 delinquent, a property owner may elect to pay one-half or all
20 of any the next annual installment of principal and interest
21 of a special assessment in-advance,-with-the-second-semiannual
22 payment-of-ordinary-taxes-collected-in-the-year-preceding-the
23 due-date-of-such-installment prior to the delinquency date of
24 the installment. When the next installment has been paid in
25 full, successive principal installments may be prepaid. The
26 county treasurer shall accept ~~such-partial-payment~~ the
27 payments of the special assessment, and shall credit the next
28 annual installment or future installments of such the special
29 assessment to the extent of such the payment or payments, and
30 shall remit the payments to the city. If a property owner
31 elects to pay one or more principal installments in advance,
32 the pay schedule shall be advanced by the number of principal
33 installments prepaid.

34 Sec. 10. Section 384.84, subsection 4, Code 1995, is
35 amended to read as follows:

1 4. A lien shall not be imposed pursuant to this section
2 for a delinquent charge of less than five dollars. The
3 governing body of the city utility or enterprise may charge up
4 to five dollars, and the county treasurer may charge up to ~~two~~
5 five dollars, as an administrative expense of certifying and
6 filing this lien, which amounts shall be added to the amount
7 of the lien to be collected at the time of payment of the
8 assessment from the payor. Administrative expenses collected
9 by the county treasurer on behalf of the city utility or
10 enterprise shall be paid to the governing body of the city
11 utility or enterprise, and those collected by the county
12 treasurer on behalf of the county shall be credited to the
13 county general fund. The lien has equal precedence with
14 ordinary taxes, may be certified to the county treasurer and
15 collected in the same manner as taxes, and is not divested by
16 a judicial sale.

17 Sec. 11. Section 435.1, subsection 4, unnumbered paragraph
18 1, Code 1995, is amended by striking the unnumbered paragraph
19 and inserting in lieu thereof the following:

20 "Mobile home park" means a site, lot, field, or tract of
21 land upon which three or more mobile homes, manufactured
22 homes, or modular homes, or a combination of any of these
23 homes are placed on developed spaces and operated as a for-
24 profit enterprise with water, sewer or septic, and electrical
25 services available.

26 Sec. 12. Section 445.1, subsection 6, Code 1995, is
27 amended to read as follows:

28 6. "Taxes" means an annual ad valorem tax, a special
29 assessment, a drainage tax, a rate or charge, and taxes on
30 ~~mobile~~ homes pursuant to chapter 435 which are collectible by
31 the county treasurer.

32 Sec. 13. Section 445.3, Code 1995, is amended by adding
33 the following new unnumbered paragraph:

34 NEW UNNUMBERED PARAGRAPH. This section is remedial and
35 shall apply to all delinquent taxes included in a tax sale

1 certificate of purchase issued to a county. Upon assignment
2 of a county-held tax sale certificate, this section shall not
3 apply to the assignee.

4 Sec. 14. Section 445.4, Code 1995, is amended by adding
5 the following new unnumbered paragraph:

6 NEW UNNUMBERED PARAGRAPH. This section is remedial and
7 shall apply to all delinquent taxes included in a tax sale
8 certificate of purchase issued to a county. Upon assignment
9 of a county-held tax sale certificate, this section shall not
10 apply to the assignee.

11 Sec. 15. Section 445.16, Code 1995, is amended by adding
12 the following new unnumbered paragraph:

13 NEW UNNUMBERED PARAGRAPH. If the treasurer determines that
14 it is impractical to pursue collection of the total amount due
15 through the tax sale and the personal judgment remedies, the
16 treasurer shall make a written recommendation to the board of
17 supervisors to abate the amount due. The board of supervisors
18 shall abate, by resolution, the amount due and direct the
19 treasurer to strike the amount due from the county system.

20 Sec. 16. Section 445.37, unnumbered paragraph 1, Code
21 1995, is amended to read as follows:

22 If the semiannual installment of any tax has not been paid
23 before October 1 succeeding the levy, that amount becomes
24 delinquent from October 1 after due unless, including those
25 instances when the last day of September is a Saturday or
26 ~~Sunday in which case the amount of those taxes becomes~~
27 ~~delinquent from the following Tuesday.~~ If the second
28 installment is not paid before April 1 succeeding its
29 maturity, it becomes delinquent from April 1 after due unless,
30 including those instances when the last day of March is a
31 Saturday or Sunday ~~in which case the amount of that~~
32 ~~installment becomes delinquent from the following Tuesday.~~
33 This paragraph ~~does not apply~~ applies to ~~special assessments~~
34 ~~or rates or charges~~ all taxes as defined in section 445.1,
35 subsection 6.

1 Sec. 17. Section 446.15, Code 1995, is amended to read as
2 follows:

3 446.15 OFFER FOR SALE.

4 The county treasurer shall, offer for sale, on the day of
5 the sale ~~offer-for-sale~~, each parcel separately, for the total
6 amount due against each parcel advertised for sale.

7 Sec. 18. Section 446.16, Code 1995, is amended to read as
8 follows:

9 446.16 BID -- PURCHASER.

10 The person who offers to pay the total amount due, which is
11 a lien on any parcel, for the smallest percentage of the
12 parcel is the purchaser, and when the purchaser designates the
13 percentage of any parcel for which the purchaser will pay the
14 total amount due, the percentage thus designated shall give
15 the person an undivided interest upon the issuance of a
16 treasurer's deed, as provided in chapter 448. If two or more
17 persons have placed an equal bid and the bids are the smallest
18 percentage offered, the county treasurer shall use a random
19 selection process to select the bidder to whom a certificate
20 of purchase will be issued.

21 PARAGRAPH DIVIDED. The delinquent tax lien transfers with
22 the tax sale certificate, whether held by the county or
23 purchased by an individual, through assignment or direct
24 purchase at the tax sale. The delinquent tax sale lien
25 expires when the tax sale certificate expires.

26 Sec. 19. Section 446.19, unnumbered paragraph 1, Code
27 1995, is amended to read as follows:

28 When a parcel is offered at a tax sale under section
29 446.18, and no bid is received, or if the bid received is less
30 than the total amount due, the county in which the parcel is
31 located, through its ~~board-of-supervisors~~ county treasurer,
32 shall bid for the parcel a sum equal to the total amount due.
33 Money shall not be paid by the county or other tax-levying or
34 tax-certifying body for the purchase, but each of the tax-
35 levying and tax-certifying bodies having any interest in the

1 taxes shall be charged with the total amount due the tax-
2 levying or tax-certifying body as its just share of the
3 purchase price.

4 Sec. 20. Section 446.20, Code 1995, is amended by adding
5 the following new subsection:

6 NEW SUBSECTION. 3. This section is remedial and shall
7 apply to all delinquent taxes included in a tax sale
8 certificate of purchase issued to a county. Upon assignment
9 of a county-held tax sale certificate, this section shall not
10 apply to the assignee.

11 Sec. 21. Section 446.31, unnumbered paragraph 1, Code
12 1995, is amended to read as follows:

13 The certificate of purchase is assignable by endorsement
14 and entry in the county system in the office of county
15 treasurer of the county from which the certificate was issued,
16 and when the assignment is so entered and the assignment
17 transaction fee paid, it shall vest in the assignee or legal
18 representatives of the assignee all the right and title of the
19 assignor. The statement in the treasurer's deed of the fact
20 of the assignment is presumptive evidence of that fact. For
21 each assignment transaction, the treasurer shall charge the
22 assignee an assignment transaction fee of ten dollars to be
23 deposited in the county general fund. The assignment
24 transaction fee shall not be added to the amount necessary to
25 redeem.

26 PARAGRAPH DIVIDED. When the county acquires a certificate
27 of purchase, the board-of-supervisors county may assign the
28 certificate for the total amount due as of the date of
29 assignment or compromise the total amount due and assign the
30 certificate. A An assignment or a compromise and assignment
31 shall be by written agreement. A copy of the agreement shall
32 be filed with the treasurer. For each assignment transaction,
33 the treasurer shall collect from the assignee an assignment
34 transaction fee of ten dollars to be deposited in the county
35 general fund. The assignment transaction fee shall not be

1 added to the amount necessary to redeem. All money received
2 from the assignment of county-held certificates of purchase
3 shall be apportioned to the tax-levying and certifying bodies
4 in proportion to their interests in the taxes for which the
5 parcel was sold with all interest, fees, and costs deposited
6 in the county general fund. After assignment of a certificate
7 of purchase which is held by the county, section 446.37
8 applies. In that instance, the three-year requirement shall
9 be calculated from the date of the assignment is recorded by
10 the treasurer in the county system. When the assignment is
11 entered and the assignment transaction fee is paid, all of the
12 rights and title of the assignor shall vest in the assignee or
13 the legal representative of the assignee. The statement in
14 the treasurer's deed of the fact of the assignment is
15 presumptive evidence of that fact.

16 Sec. 22. Section 447.9, unnumbered paragraph 2, Code 1995,
17 is amended to read as follows:

18 Service of the notice shall ~~also~~ be made by mail on any
19 mortgagee having a lien upon the parcel, a vendor of the
20 parcel under a recorded contract of sale, a lessor who has a
21 recorded lease or memorandum of a recorded lease, and any
22 other person who has an interest of record, at the person's
23 last known address, and on the state of Iowa in case of an
24 old-age assistance lien by service upon the state department
25 of human services. The notice shall ~~also~~ be served on any
26 city where the parcel is situated. Notice shall not be served
27 after the filing of the affidavit required by section 447.12.
28 Only those persons who are required to be ~~sent~~ served the
29 notice of expiration as provided in this section or who have
30 acquired an interest in or possession of the parcel subsequent
31 to the filing of the notice of expiration of the right of
32 redemption are eligible to redeem a parcel from tax sale.

33 Sec. 23. Section 448.3, Code 1995, is amended to read as
34 follows:

35 448.3 EXECUTION AND EFFECT OF DEED.

1 The deed shall be signed by the county treasurer as such,
2 and acknowledged by the treasurer before some officer
3 authorized to take acknowledgments, and when substantially
4 thus executed and recorded in the proper record in the office
5 of the recorder of the county in which the parcel is situated,
6 shall vest in the purchaser all the right, title, interest,
7 and estate of the former owner in and to the parcel conveyed,
8 subject to all restrictive covenants, resulting from prior
9 conveyances in the chain of title to the former owner, all the
10 right and interest of a holder of a certificate of purchase
11 from a tax sale occurring after the tax sale for which the
12 deed was issued, and all the right, title, interest, and claim
13 of the state and county to the parcel. The issuance of the
14 deed shall operate to cancel all suspended taxes.

15 Sec. 24. Section 448.15, unnumbered paragraph 2, Code
16 1995, is amended to read as follows:

17 State of Iowa,)
18 County.) ss.

19 I,, being first duly sworn, on oath depose
20 and say that on (date) the county treasurer issued a
21 tax deed to (grantee) for the following described
22 parcel:; that the tax deed was filed for record in
23 the office of the county recorder of county, Iowa, on
24 (date), and appears in the records of the office in
25 county as recorded in Book ... Page ... of the
26 Records; and that ~~is now in possession of the parcel~~
27 ~~and claims title to an undivided percent interest in~~
28 the parcel by virtue of the tax deed, or purported tax title.

29 Sec. 25. Section 468.57, subsection 2, unnumbered
30 paragraph 1, Code 1995, is amended to read as follows:

31 To pay the assessments in not less than ten nor more than
32 twenty equal installments, with the number of payments and
33 interest rate determined by the board, notwithstanding chapter
34 74A. The first installment of each assessment, or the total
35 amount if less than one hundred dollars, is due and payable on

1 July 1 next succeeding the date of the levy, unless the
2 assessment is filed with the county treasurer after May 31 in
3 any year. The first installment shall bear interest on the
4 whole unpaid assessment from the date of the levy as set by
5 the board to the first day of December following the due date.
6 The succeeding annual installments, with interest on the whole
7 unpaid amount, to the first day of December following the due
8 date, are respectively due on July 1 annually, and must be
9 paid at the same time and in the same manner as the first
10 semiannual payment of ordinary taxes. All future installments
11 of an assessment may be paid on any date by payment of the
12 then outstanding balance plus interest accrued to the date of
13 payment. Each installment of an assessment with interest on
14 the unpaid balance is delinquent from October 1 after its due
15 date, unless including those instances when the last day of
16 September is a Saturday or Sunday, in-which-case-the
17 installment-becomes-delinquent-from-the-following-Tuesday, and
18 bears the same delinquent interest as ordinary taxes. When
19 collected, the interest must be credited to the same drainage
20 fund as the drainage special assessment.

21 Sec. 26. EFFECTIVE DATES.

22 1. This section and sections 18, 19, 21, and 22 of this
23 Act, being deemed of immediate importance, take effect upon
24 enactment.

25 2. The remaining sections of this Act take effect July 1,
26 1995.

27 Sec. 27. APPLICABILITY DATE. Section 11 of this Act
28 applies to the tax year beginning July 1, 1995, for which
29 taxes are payable during the fiscal year beginning July 1,
30 1996, and ending June 30, 1997.

31 EXPLANATION

32 This bill changes some duties, eliminates some duties, and
33 adds some powers and duties of county treasurers.

34 Section 1 requires all county treasurers to mail a
35 statement of fees due for the renewal of vehicle

1 registrations. Currently, the treasurers of counties of over
2 100,000 population are required to make the mailing while the
3 remainder have the option of doing the mailing. (state
4 mandate)

5 Section 2 removes a requirement that mobile home dealers
6 provide certain information to the county treasurer within
7 seven days of the sale of a mobile home. This information is
8 available when the title is transferred. However, mobile home
9 dealers and manufactured home dealers must apply for a new
10 title within 15 days after acquiring a used mobile or
11 manufactured home.

12 Section 3 provides that each county warrant shall include
13 the purpose for which it is issued along with other
14 information which is entered into the county system.

15 Section 4 provides that the official county seal shall be
16 placed on a motor vehicle certificate of title rather than on
17 the certificate of registration.

18 Section 5 adds a duty for county treasurers to issue motor
19 vehicle licenses, nonoperator's identification cards, and
20 handicapped identification devices when authorized by law.

21 Section 6 authorizes the county treasurer to charge a \$5
22 administration fee for each rate, rental, charge, or special
23 assessment certified for collection by the county treasurer.

24 Sections 7 and 8 relate to county warrants by striking
25 reference to outdated procedures regarding the warrants and
26 the recording of their numbers, amounts, interest, and other
27 information. The information is currently kept in the county
28 system.

29 Section 9 provides procedures for the prepayment of special
30 assessments by a taxpayer.

31 Section 10 increases the fee from \$2 to \$5 which the county
32 treasurer may charge for administrative expenses.

33 Section 11 amends the definition of mobile home park.

34 Section 12 adds drainage taxes to the definition of taxes
35 in chapter 445.

1 Sections 13 through 15 relate to the collection of property
2 taxes through legal action or personal judgment process.
3 These sections will allow collection of taxes by personal
4 judgment which were delinquent prior to April 1, 1992, when
5 the procedure was originally authorized.

6 Section 16 relates to the delinquency dates for the
7 collection of semiannual real estate taxes.

8 Section 17 relates to the tax sale of each separate parcel
9 of property by the county treasurer for delinquent taxes.

10 Section 18 provides a random selection process to determine
11 the successful bidder if two or more bids are equal.

12 Section 19 authorizes the county treasurer to make bids on
13 parcels of land which have delinquent taxes and no other bids.

14 Section 20 relates to the collection of delinquent taxes by
15 sale of the property and issuance of a tax sale certificate of
16 purchase to the county.

17 Section 21 provides for an assignment transaction fee of
18 \$10 payable when a tax sale certificate of purchase is
19 assigned. The section also outlines assignment procedures and
20 compromise and assignment procedures.

21 Section 22 provides that after the 90 days' notice of the
22 right of redemption has been filed with the treasurer, a party
23 that has subsequently acquired a record of interest in a
24 parcel would be allowed to redeem from the tax sale even
25 though the party was not provided with the notice.

26 Section 23 provides that the right and interest of a holder
27 of a certificate of purchase from a tax sale occurring after
28 the tax sale for which the deed was issued is recognized.

29 Section 24 provides that a titleholder, who has an interest
30 in, but not necessarily possession of, a parcel of land by
31 virtue of a tax deed, may file an affidavit requesting claims
32 against the same parcel be filed with the county recorder
33 within 120 days of the filing of the affidavit. Currently,
34 only a titleholder by virtue of a tax deed who is in
35 possession of the parcel may file the 120-day affidavit.

1 Section 25 relates to the delinquency date for the annual
2 payment of special assessments for drainage projects.

3 Section 26 provides that the sections relating to the
4 annual tax sale held in June shall become effective upon
5 enactment.

6 This bill may create a state mandate as provided in chapter
7 25B.

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SENATE FILE 458

S-3215

1 Amend Senate File 458 as follows:

2 1. Page 10, by inserting after line 30 the
3 following:

4 "Sec. ____ . POLITICAL SUBDIVISIONS RESPONSIBLE FOR
5 ADDED COSTS. Except as otherwise provided in this
6 Act, the state shall not pay any additional costs
7 incurred by a political subdivision as a result of
8 this Act."

By O. GENE MADDOX

*Adopted 4-3-95
(R1000)*

S-3215 FILED MARCH 23, 1995

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SENATE FILE 458

S-3297

1 Amend Senate File 458 as follows:

2 1. Page 2, by striking lines 14 through 19.
3 2. By renumbering as necessary.

By RICHARD F. DRAKE
ELAINE SZYMONIAK

S-3297 FILED MARCH 29, 1995

*Adopted 4-3-95
R 1000*

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**SENATE FILE 458
FISCAL NOTE**

A fiscal note for Senate File 458 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.

Senate File 458 relates to the duties of the county treasurer. The bill eliminates certain duties, adds new duties, and changes certain current duties. The bill also adds a new fee for each rate, rental, charge, or special assessment certified by a county treasurer. The bill increases the current fee for certain administrative expenses which a treasurer may charge.

FISCAL EFFECT:

Senate File 458 does not have a State fiscal impact. Although certain fees are increased which will increase county revenues, it is not possible to estimate the fiscal impact regarding changes to the duties of the (b88t20878V, su88E)

FILED MARCH 23, 1995

BY DENNIS PROUTY, FISCAL DIRECTOR

1 Section 1. Section 321.40, unnumbered paragraph 2, Code
2 1995, is amended to read as follows:

3 On or before the fifteenth day of the month of expiration
4 of a vehicle's registration the county treasurer shall send a
5 statement by mail of fees due to the appropriate owner of
6 record. The statement shall be mailed to the most current
7 address of record, showing information sufficient to identify
8 the vehicle and a listing of the various fees as appropriate.
9 Failure to receive a statement shall have no effect upon the
10 accrual of penalty at the appropriate date. ~~This paragraph
11 applies to counties with a population of one hundred thousand
12 or more. This paragraph applies to any county with a
13 population of less than one hundred thousand at the discretion
14 of the county treasurer.~~

15 Sec. 2. Section 321.45, subsection 4, Code 1995, is
16 amended to read as follows:

17 4. ~~Within seven days of the sale and delivery of a mobile
18 home, the dealer making the sale shall certify to the county
19 treasurer of the county where the unit is delivered, the name
20 and address of the purchaser, the point of delivery to the
21 purchaser, and the make, year of manufacture, taxable size,
22 and identification number of the unit.~~ A mobile home dealer,
23 as defined in section 322B.2, shall within fifteen days of
24 acquiring a used mobile or manufactured home, titled in Iowa,
25 apply for and obtain from the county treasurer of the dealer's
26 county of residence a new certificate of title for the mobile
27 or manufactured home.

28 Sec. 3. Section 331.506, subsection 1, Code 1995, is
29 amended to read as follows:

30 1. Except as provided in subsections 2 and 3, the auditor
31 shall sign or issue a county warrant only after approval of
32 the board by recorded vote. Each warrant shall be numbered
33 and the date, amount, number, ~~and the name of the person to
34 whom issued,~~ and the purpose for which the warrant is issued,
35 shall be ~~recorded and filed in the auditor's office~~ entered in

1 the county system. Each warrant shall be made payable to the
2 person performing the service or furnishing the supplies for
3 which the warrant makes payment ~~and the purpose for which the~~
4 ~~warrant is issued shall be stated on it.~~

5 Sec. 4. Section 331.552, subsection 4, Code 1995, is
6 amended to read as follows:

7 4. Keep the official county seal provided by the county.
8 The official seal shall be an impression seal on the face of
9 which shall appear the name of the county, the word "county"
10 which may be abbreviated, the word "treasurer" which may be
11 abbreviated, and the word "Iowa". The impression of the seal
12 shall be placed on each motor vehicle registration certificate
13 of title signed by the treasurer.

*14 Sec. 5. Section 331.553, Code 1995, is amended by adding
15 the following new subsection:

16 NEW SUBSECTION. 4. Charge five dollars, as an
17 administrative expense, for every rate, charge, rental, or
18 special assessment certified as a lien to the treasurer for
19 collection. This amount shall be added to the amount of the
20 lien, collected at the time of payment from the payor, and
21 credited to the county general fund.

22 Sec. 6. Section 331.554, subsections 1, 3, and 4, Code
23 1995, are amended to read as follows:

24 1. Upon receipt of a warrant, scrip, or other evidence of
25 the county's indebtedness, the treasurer shall endorse on it
26 the date of ~~its receipt, from whom it is received, and the~~
27 ~~amount which the treasurer paid on it~~ payment.

28 3. The treasurer shall ~~keep a record of all warrants~~
29 ~~issued by the auditor and presented for payment in a warrant~~
30 book enter into the county system the warrant number, date
31 paid, and interest paid, if any. ~~The treasurer shall record~~
32 ~~for each warrant its number, date, principal, name of the~~
33 ~~drawee, when paid, to whom paid, and the amount of interest~~
34 ~~paid.~~

35 4. The treasurer shall return the paid warrants to the

1 auditor. ~~The treasurer shall compare the warrants with the~~
2 ~~warrant book and the word "canceled" shall be written over the~~
3 ~~minute of the proper numbers in the warrant book.~~ The
4 original warrant shall be preserved for at least two years.
5 The treasurer shall make monthly reports to show for each
6 warrant the number, date, drawee's name, when paid, to whom
7 paid, original amount, and interest.

8 Sec. 7. Section 331.554, subsection 2, Code 1995, is
9 amended by striking the subsection.

10 Sec. 8. Section 384.65, subsection 6, Code 1995, is
11 amended to read as follows:

12 6. Any After December 1, if a special assessment is not
13 delinquent, a property owner may elect to pay one-half or all
14 of any the next annual installment of principal and interest
15 of a special assessment in advance, with the second semiannual
16 payment of ordinary taxes collected in the year preceding the
17 due date of such installment prior to the delinquency date of
18 the installment. When the next installment has been paid in
19 full, successive principal installments may be prepaid. The
20 county treasurer shall accept such partial payment the
21 payments of the special assessment, and shall credit the next
22 annual installment or future installments of such the special
23 assessment to the extent of such the payment or payments, and
24 shall remit the payments to the city. If a property owner
25 elects to pay one or more principal installments in advance,
26 the pay schedule shall be advanced by the number of principal
27 installments prepaid.

28 Sec. 9. Section 384.84, subsection 4, Code 1995, is
29 amended to read as follows:

30 4. A lien shall not be imposed pursuant to this section
31 for a delinquent charge of less than five dollars. The
32 governing body of the city utility or enterprise may charge up
33 to five dollars, and the county treasurer may charge up to ~~two~~
34 five dollars, as an administrative expense of certifying and
35 filing this lien, which amounts shall be added to the amount

1 of the lien to be collected at the time of payment of the
2 assessment from the payor. Administrative expenses collected
3 by the county treasurer on behalf of the city utility or
4 enterprise shall be paid to the governing body of the city
5 utility or enterprise, and those collected by the county
6 treasurer on behalf of the county shall be credited to the
7 county general fund. The lien has equal precedence with
8 ordinary taxes, may be certified to the county treasurer and
9 collected in the same manner as taxes, and is not divested by
10 a judicial sale.

11 Sec. 10. Section 435.1, subsection 4, unnumbered paragraph
12 1, Code 1995, is amended by striking the unnumbered paragraph
13 and inserting in lieu thereof the following:

14 "Mobile home park" means a site, lot, field, or tract of
15 land upon which three or more mobile homes, manufactured
16 homes, or modular homes, or a combination of any of these
17 homes are placed on developed spaces and operated as a for-
18 profit enterprise with water, sewer or septic, and electrical
19 services available.

20 Sec. 11. Section 445.1, subsection 6, Code 1995, is
21 amended to read as follows:

22 6. "Taxes" means an annual ad valorem tax, a special
23 assessment, a drainage tax, a rate or charge, and taxes on
24 ~~mobile~~ homes pursuant to chapter 435 which are collectible by
25 the county treasurer.

26 Sec. 12. Section 445.3, Code 1995, is amended by adding
27 the following new unnumbered paragraph:

28 NEW UNNUMBERED PARAGRAPH. This section is remedial and
29 shall apply to all delinquent taxes included in a tax sale
30 certificate of purchase issued to a county. Upon assignment
31 of a county-held tax sale certificate, this section shall not
32 apply to the assignee.

33 Sec. 13. Section 445.4, Code 1995, is amended by adding
34 the following new unnumbered paragraph:

35 NEW UNNUMBERED PARAGRAPH. This section is remedial and

1 shall apply to all delinquent taxes included in a tax sale
2 certificate of purchase issued to a county. Upon assignment
3 of a county-held tax sale certificate, this section shall not
4 apply to the assignee.

5 Sec. 14. Section 445.16, Code 1995, is amended by adding
6 the following new unnumbered paragraph:

7 NEW UNNUMBERED PARAGRAPH. If the treasurer determines that
8 it is impractical to pursue collection of the total amount due
9 through the tax sale and the personal judgment remedies, the
10 treasurer shall make a written recommendation to the board of
11 supervisors to abate the amount due. The board of supervisors
12 shall abate, by resolution, the amount due and direct the
13 treasurer to strike the amount due from the county system.

14 Sec. 15. Section 445.37, unnumbered paragraph 1, Code
15 1995, is amended to read as follows:

16 If the semiannual installment of any tax has not been paid
17 before October 1 succeeding the levy, that amount becomes
18 delinquent from October 1 after due unless, including those
19 instances when the last day of September is a Saturday or
20 Sunday in-which-case-the-amount-of-those-taxes-becomes
21 delinquent-from-the-following-Tuesday. If the second
22 installment is not paid before April 1 succeeding its
23 maturity, it becomes delinquent from April 1 after due unless,
24 including those instances when the last day of March is a
25 Saturday or Sunday in-which-case-the-amount-of-that
26 installment-becomes-delinquent-from-the-following-Tuesday.
27 This paragraph ~~does-not-apply~~ applies to ~~special-assessments~~
28 ~~or-rates-or-charges~~ all taxes as defined in section 445.1,
29 subsection 6.

30 Sec. 16. Section 446.15, Code 1995, is amended to read as
31 follows:

32 446.15 OFFER FOR SALE.

33 The county treasurer shall, offer for sale, on the day of
34 the sale ~~offer-for-sale,~~ each parcel separately, for the total
35 amount due against each parcel advertised for sale.

1 Sec. 17. Section 446.16, Code 1995, is amended to read as
2 follows:

3 446.16 BID -- PURCHASER.

4 The person who offers to pay the total amount due, which is
5 a lien on any parcel, for the smallest percentage of the
6 parcel is the purchaser, and when the purchaser designates the
7 percentage of any parcel for which the purchaser will pay the
8 total amount due, the percentage thus designated shall give
9 the person an undivided interest upon the issuance of a
10 treasurer's deed, as provided in chapter 448. If two or more
11 persons have placed an equal bid and the bids are the smallest
12 percentage offered, the county treasurer shall use a random
13 selection process to select the bidder to whom a certificate
14 of purchase will be issued.

15 PARAGRAPH DIVIDED. The delinquent tax lien transfers with
16 the tax sale certificate, whether held by the county or
17 purchased by an individual, through assignment or direct
18 purchase at the tax sale. The delinquent tax sale lien
19 expires when the tax sale certificate expires.

20 Sec. 18. Section 446.19, unnumbered paragraph 1, Code
21 1995, is amended to read as follows:

22 When a parcel is offered at a tax sale under section
23 446.18, and no bid is received, or if the bid received is less
24 than the total amount due, the county in which the parcel is
25 located, through its ~~board-of-supervisors~~ county treasurer,
26 shall bid for the parcel a sum equal to the total amount due.
27 Money shall not be paid by the county or other tax-levying or
28 tax-certifying body for the purchase, but each of the tax-
29 levying and tax-certifying bodies having any interest in the
30 taxes shall be charged with the total amount due the tax-
31 levying or tax-certifying body as its just share of the
32 purchase price.

33 Sec. 19. Section 446.20, Code 1995, is amended by adding
34 the following new subsection:

35 NEW SUBSECTION. 3. This section is remedial and shall

1 apply to all delinquent taxes included in a tax sale
2 certificate of purchase issued to a county. Upon assignment
3 of a county-held tax sale certificate, this section shall not
4 apply to the assignee.

5 Sec. 20. Section 446.31, unnumbered paragraph 1, Code
6 1995, is amended to read as follows:

7 The certificate of purchase is assignable by endorsement
8 and entry in the county system in the office of county
9 treasurer of the county from which the certificate was issued,
10 and when the assignment is so entered and the assignment
11 transaction fee paid, it shall vest in the assignee or legal
12 representatives of the assignee all the right and title of the
13 assignor. The statement in the treasurer's deed of the fact
14 of the assignment is presumptive evidence of that fact. For
15 each assignment transaction, the treasurer shall charge the
16 assignee an assignment transaction fee of ten dollars to be
17 deposited in the county general fund. The assignment
18 transaction fee shall not be added to the amount necessary to
19 redeem.

20 PARAGRAPH DIVIDED. When the county acquires a certificate
21 of purchase, the ~~board-of-supervisors~~ county may assign the
22 certificate for the total amount due as of the date of
23 assignment or compromise the total amount due and assign the
24 certificate. A An assignment or a compromise and assignment
25 shall be by written agreement. A copy of the agreement shall
26 be filed with the treasurer. For each assignment transaction,
27 the treasurer shall collect from the assignee an assignment
28 transaction fee of ten dollars to be deposited in the county
29 general fund. The assignment transaction fee shall not be
30 added to the amount necessary to redeem. All money received
31 from the assignment of county-held certificates of purchase
32 shall be apportioned to the tax-levying and certifying bodies
33 in proportion to their interests in the taxes for which the
34 parcel was sold with all interest, fees, and costs deposited
35 in the county general fund. After assignment of a certificate

1 of purchase which is held by the county, section 446.37
2 applies. In that instance, the three-year requirement shall
3 be calculated from the date of the assignment is recorded by
4 the treasurer in the county system. When the assignment is
5 entered and the assignment transaction fee is paid, all of the
6 rights and title of the assignor shall vest in the assignee or
7 the legal representative of the assignee. The statement in
8 the treasurer's deed of the fact of the assignment is
9 presumptive evidence of that fact.

10 Sec. 21. Section 447.9, unnumbered paragraph 2, Code 1995,
11 is amended to read as follows:

12 Service of the notice shall ~~also~~ be made by mail on any
13 mortgagee having a lien upon the parcel, a vendor of the
14 parcel under a recorded contract of sale, a lessor who has a
15 recorded lease or memorandum of a recorded lease, and any
16 other person who has an interest of record, at the person's
17 last known address, and on the state of Iowa in case of an
18 old-age assistance lien by service upon the state department
19 of human services. The notice shall ~~also~~ be served on any
20 city where the parcel is situated. Notice shall not be served
21 after the filing of the affidavit required by section 447.12.
22 Only those persons who are required to be ~~sent~~ served the
23 notice of expiration as provided in this section or who have
24 acquired an interest in or possession of the parcel subsequent
25 to the filing of the notice of expiration of the right of
26 redemption are eligible to redeem a parcel from tax sale.

27 Sec. 22. Section 448.3, Code 1995, is amended to read as
28 follows:

29 448.3 EXECUTION AND EFFECT OF DEED.

30 The deed shall be signed by the county treasurer as such,
31 and acknowledged by the treasurer before some officer
32 authorized to take acknowledgments, and when substantially
33 thus executed and recorded in the proper record in the office
34 of the recorder of the county in which the parcel is situated,
35 shall vest in the purchaser all the right, title, interest,

1 and estate of the former owner in and to the parcel conveyed,
2 subject to all restrictive covenants, resulting from prior
3 conveyances in the chain of title to the former owner, all the
4 right and interest of a holder of a certificate of purchase
5 from a tax sale occurring after the tax sale for which the
6 deed was issued, and all the right, title, interest, and claim
7 of the state and county to the parcel. The issuance of the
8 deed shall operate to cancel all suspended taxes.

9 Sec. 23. Section 448.15, unnumbered paragraph 2, Code
10 1995, is amended to read as follows:

11 State of Iowa,)
12 County.) ss.

13 I,, being first duly sworn, on oath depose
14 and say that on (date) the county treasurer issued a
15 tax deed to (grantee) for the following described
16 parcel:; that the tax deed was filed for record in
17 the office of the county recorder of county, Iowa, on
18 (date), and appears in the records of the office in
19 county as recorded in Book ... Page ... of the
20 Records; and that ~~is now in possession of the parcel~~
21 ~~and~~ claims title to an undivided percent interest in
22 the parcel by virtue of the tax deed, or purported tax title.

23 Sec. 24. Section 468.57, subsection 2, unnumbered
24 paragraph 1, Code 1995, is amended to read as follows:

25 To pay the assessments in not less than ten nor more than
26 twenty equal installments, with the number of payments and
27 interest rate determined by the board, notwithstanding chapter
28 74A. The first installment of each assessment, or the total
29 amount if less than one hundred dollars, is due and payable on
30 July 1 next succeeding the date of the levy, unless the
31 assessment is filed with the county treasurer after May 31 in
32 any year. The first installment shall bear interest on the
33 whole unpaid assessment from the date of the levy as set by
34 the board to the first day of December following the due date.
35 The succeeding annual installments, with interest on the whole

1 unpaid amount, to the first day of December following the due
2 date, are respectively due on July 1 annually, and must be
3 paid at the same time and in the same manner as the first
4 semiannual payment of ordinary taxes. All future installments
5 of an assessment may be paid on any date by payment of the
6 then outstanding balance plus interest accrued to the date of
7 payment. Each installment of an assessment with interest on
8 the unpaid balance is delinquent from October 1 after its due
9 date, unless including those instances when the last day of
10 September is a Saturday or Sunday, in-which-case-the
11 installment-becomes-delinquent-from-the-following-Tuesday, and
12 bears the same delinquent interest as ordinary taxes. When
13 collected, the interest must be credited to the same drainage
14 fund as the drainage special assessment.

15 Sec. 25. EFFECTIVE DATES.

16 1. This section and sections 17, 18, 20, and 21 of this
17 Act, being deemed of immediate importance, take effect upon
18 enactment.

19 2. The remaining sections of this Act take effect July 1,
20 1995.

21 Sec. 26. APPLICABILITY DATE. Section 10 of this Act
22 applies to the tax year beginning July 1, 1995, for which
23 taxes are payable during the fiscal year beginning July 1,
24 1996, and ending June 30, 1997.

25 Sec. 27. POLITICAL SUBDIVISIONS RESPONSIBLE FOR ADDED
26 COSTS. Except as otherwise provided in this Act, the state
27 shall not pay any additional costs incurred by a political
28 subdivision as a result of this Act.

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SENATE FILE 458

H-3762

1 Amend Senate File 458, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 5, by inserting after line 29 the
4 following:

5 "Sec. _____. Section 445.39, Code 1995, is amended
6 to read as follows:

7 445.39 INTEREST ON DELINQUENT TAXES.

8 If the first installment of taxes is not paid by
9 the delinquent date specified in section 445.37, the
10 installment becomes due and draws interest of ~~one-and~~
11 ~~one-half~~ ten percent per month annuum until paid, from
12 the delinquent date following the levy. If the last
13 half is not paid by the delinquent date specified for
14 it in section 445.37, the same interest shall be
15 charged from the date the last half became delinquent.
16 However, after April 1 in a fiscal year when late
17 delivery of the tax list referred to in chapter 443
18 results in a delinquency date later than October 1 for
19 the first installment, interest on delinquent first
20 installments shall accrue as if delivery were made on
21 the previous June 30. The interest imposed under this
22 section shall be computed to the nearest whole dollar
23 and the amount of interest shall not be less than one
24 dollar. In calculating interest each fraction of a
25 month shall be counted as an entire month. The
26 interest percentage on delinquent special assessments
27 and rates or charges is the same as that for the first
28 installment of delinquent ad valorem taxes."

29 2. Title page, line 1, by inserting after the
30 word "treasurer" the following: "and the imposition
31 of an interest penalty,".

By GRUNDBERG of Polk

H-3762 FILED APRIL 5, 1995

Withdrawn
4-11-95
(p. 1437)

Szymoniak
Connolly
Hedge

SSB-275

Ways & Means
Succeeded By

SF/HE 458
SENATE FILE

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON PALMER)

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

A BILL FOR

1 An Act relating to the duties of the county treasurer and
2 providing effective and applicability dates.

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

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1 Section 1. Section 321.40, unnumbered paragraph 2, Code
2 1995, is amended to read as follows:

3 On or before the fifteenth day of the month of expiration
4 of a vehicle's registration the county treasurer shall send a
5 statement by mail of fees due to the appropriate owner of
6 record. The statement shall be mailed to the most current
7 address of record, showing information sufficient to identify
8 the vehicle and a listing of the various fees as appropriate.
9 Failure to receive a statement shall have no effect upon the
10 accrual of penalty at the appropriate date. This paragraph
11 ~~applies to counties with a population of one hundred thousand~~
12 ~~or more. This paragraph applies to any county with a~~
13 ~~population of less than one hundred thousand at the discretion~~
14 ~~of the county treasurer.~~

15 Sec. 2. Section 321.45, subsection 4, Code 1995, is
16 amended to read as follows:

17 4. ~~Within seven days of the sale and delivery of a mobile~~
18 ~~home, the dealer making the sale shall certify to the county~~
19 ~~treasurer of the county where the unit is delivered, the name~~
20 ~~and address of the purchaser, the point of delivery to the~~
21 ~~purchaser, and the make, year of manufacture, taxable size,~~
22 ~~and identification number of the unit.~~ A mobile home dealer,
23 as defined in section 322B.2, shall within fifteen days of
24 acquiring a used mobile or manufactured home, titled in Iowa,
25 apply for and obtain from the county treasurer of the dealer's
26 county of residence a new certificate of title for the mobile
27 or manufactured home.

28 Sec. 3. Section 331.506, subsection 1, Code 1995, is
29 amended to read as follows:

30 1. Except as provided in subsections 2 and 3, the auditor
31 shall sign or issue a county warrant only after approval of
32 the board by recorded vote. Each warrant shall be numbered
33 and the date, amount, number, and the name of the person to
34 whom issued, and the purpose for which the warrant is issued,
35 shall be ~~recorded and filed in the auditor's office~~ entered in

1 the county system. Each warrant shall be made payable to the
2 person performing the service or furnishing the supplies for
3 which the warrant makes payment ~~and-the-purpose-for-which-the~~
4 ~~warrant-is-issued-shall-be-stated-on-it.~~

5 Sec. 4. Section 331.552, subsection 4, Code 1995, is
6 amended to read as follows:

7 4. Keep the official county seal provided by the county.
8 The official seal shall be an impression seal on the face of
9 which shall appear the name of the county, the word "county"
10 which may be abbreviated, the word "treasurer" which may be
11 abbreviated, and the word "Iowa". The impression of the seal
12 shall be placed on each motor vehicle registration certificate
13 of title signed by the treasurer.

14 Sec. 5. Section 331.552, Code 1995, is amended by adding
15 the following new subsection:

16 NEW SUBSECTION. 33. Issue motor vehicle licenses, non-
17 operator's identification cards, handicapped identification
18 devices, and other duties as appropriate, when authorized by
19 law.

20 Sec. 6. Section 331.553, Code 1995, is amended by adding
21 the following new subsection:

22 NEW SUBSECTION. 4. Charge five dollars, as an
23 administrative expense, for every rate, charge, rental, or
24 special assessment certified as a lien to the treasurer for
25 collection. This amount shall be added to the amount of the
26 lien, collected at the time of payment from the payor, and
27 credited to the county general fund.

28 Sec. 7. Section 331.554, subsections 1, 3, and 4, Code
29 1995, are amended to read as follows:

30 1. Upon receipt of a warrant, scrip, or other evidence of
31 the county's indebtedness, the treasurer shall endorse on it
32 the date of ~~its receipt, from whom it is received, and the~~
33 ~~amount which the treasurer paid on it~~ payment.

34 3. The treasurer shall ~~keep a record of all warrants~~
35 ~~issued by the auditor and presented for payment in a warrant~~

1 book enter into the county system the warrant number, date
2 paid, and interest paid, if any. ~~The treasurer shall record~~
3 ~~for each warrant its number, date, principal, name of the~~
4 ~~drawee, when paid, to whom paid, and the amount of interest~~
5 ~~paid.~~

6 4. The treasurer shall return the paid warrants to the
7 auditor. ~~The treasurer shall compare the warrants with the~~
8 ~~warrant book and the word "canceled" shall be written over the~~
9 ~~minute of the proper numbers in the warrant book.~~ The
10 original warrant shall be preserved for at least two years.
11 The treasurer shall make monthly reports to show for each
12 warrant the number, date, drawee's name, when paid, to whom
13 paid, original amount, and interest.

14 Sec. 8. Section 331.554, subsection 2, Code 1995, is
15 amended by striking the subsection.

16 Sec. 9. Section 384.65, subsection 6, Code 1995, is
17 amended to read as follows:

18 6. Any After December 1, if a special assessment is not
19 delinquent, a property owner may elect to pay one-half or all
20 of any the next annual installment of principal and interest
21 of a special assessment in advance, with the second semiannual
22 payment of ordinary taxes collected in the year preceding the
23 due date of such installment prior to the delinquency date of
24 the installment. When the next installment has been paid in
25 full, successive principal installments may be prepaid. The
26 county treasurer shall accept such the partial payment of the
27 special assessment, and shall credit the next annual
28 installment or future installments of such the special
29 assessment to the extent of such the payment or payments, and
30 shall remit the payments to the city. If a property owner
31 elects to pay one or more principal installments in advance,
32 the pay schedule shall be advanced by the number of principal
33 installments prepaid.

34 Sec. 10. Section 384.84, subsection 4, Code 1995, is
35 amended to read as follows:

1 4. A lien shall not be imposed pursuant to this section
2 for a delinquent charge of less than five dollars. The
3 governing body of the city utility or enterprise may charge up
4 to five dollars, and the county treasurer may charge up to two
5 five dollars, as an administrative expense of certifying and
6 filing this lien, which amounts shall be added to the amount
7 of the lien to be collected at the time of payment of the
8 assessment from the payor. Administrative expenses collected
9 by the county treasurer on behalf of the city utility or
10 enterprise shall be paid to the governing body of the city
11 utility or enterprise, and those collected by the county
12 treasurer on behalf of the county shall be credited to the
13 county general fund. The lien has equal precedence with
14 ordinary taxes, may be certified to the county treasurer and
15 collected in the same manner as taxes, and is not divested by
16 a judicial sale.

17 Sec. 11. Section 435.1, subsection 4, unnumbered paragraph
18 1, Code 1995, is amended by striking the unnumbered paragraph
19 and inserting in lieu thereof the following:

20 "Mobile home park" means a site, lot, field, or tract of
21 land upon which three or more mobile homes, manufactured
22 homes, or modular homes, or a combination of any of these
23 homes are placed on developed spaces and operated as a single
24 for-profit enterprise with water, sewer, septic, and
25 electrical services available.

26 Sec. 12. Section 445.1, subsection 6, Code 1995, is
27 amended to read as follows:

28 6. "Taxes" means an annual ad valorem tax, a special
29 assessment, a drainage tax, a rate or charge, and taxes on
30 mobile homes pursuant to chapter 435 which are collectible by
31 the county treasurer.

32 Sec. 13. Section 445.3, Code 1995, is amended by adding
33 the following new unnumbered paragraph:

34 NEW UNNUMBERED PARAGRAPH. This section is remedial and
35 shall apply to all delinquent taxes included in a tax sale

1 certificate of purchase issued to a county. Upon assignment
2 of a county-held tax sale certificate, this section shall not
3 apply to the assignee.

4 Sec. 14. Section 445.4, Code 1995, is amended by adding
5 the following new unnumbered paragraph:

6 NEW UNNUMBERED PARAGRAPH. This section is remedial and
7 shall apply to all delinquent taxes included in a tax sale
8 certificate of purchase issued to a county. Upon assignment
9 of a county-held tax sale certificate, this section shall not
10 apply to the assignee.

11 Sec. 15. Section 445.16, Code 1995, is amended by adding
12 the following new unnumbered paragraph:

13 NEW UNNUMBERED PARAGRAPH. If the treasurer determines that
14 it is impractical to pursue collection of the total amount due
15 through the tax sale and the personal judgment remedies, the
16 treasurer shall make a written recommendation to the board of
17 supervisors to abate the amount due. The board of supervisors
18 shall abate, by resolution, the amount due and direct the
19 treasurer to strike the amount due from the county system.

20 Sec. 16. Section 445.37, unnumbered paragraph 1, Code
21 1995, is amended to read as follows:

22 If the semiannual installment of any tax has not been paid
23 before October 1 succeeding the levy, that amount becomes
24 delinquent from October 1 after due unless, including those
25 instances when the last day of September is a Saturday or
26 Sunday in-which-case-the-amount-of-those-taxes-becomes
27 delinquent-from-the-following-Tuesday. If the second
28 installment is not paid before April 1 succeeding its
29 maturity, it becomes delinquent from April 1 after due unless,
30 including those instances when the last day of March is a
31 Saturday or Sunday in-which-case-the-amount-of-that
32 installment-becomes-delinquent-from-the-following-Tuesday.
33 This paragraph does-not-apply applies to special-assessments
34 or-rates-or-charges all taxes as defined in section 445.1,
35 subsection 6.

1 Sec. 17. Section 446.15, Code 1995, is amended to read as
2 follows:

3 446.15 OFFER FOR SALE.

4 The county treasurer shall offer for sale, on the day of
5 the sale ~~offer-for-sale~~, each parcel separately, for the total
6 amount due against each parcel advertised for sale.

7 Sec. 18. Section 446.16, Code 1995, is amended to read as
8 follows:

9 446.16 BID -- PURCHASER.

10 The person who offers to pay the total amount due, which is
11 a lien on any parcel, for the smallest percentage of the
12 parcel is the purchaser, and when the purchaser designates the
13 percentage of any parcel for which the purchaser will pay the
14 total amount due, the percentage thus designated shall give
15 the person an undivided interest upon the issuance of a
16 treasurer's deed, as provided in chapter 448. If two or more
17 persons have placed an equal bid and the bids are the smallest
18 percentage offered, the county treasurer shall use a random
19 selection process to select the bidder to whom a certificate
20 of purchase will be issued.

21 PARAGRAPH DIVIDED. The delinquent tax lien transfers with
22 the tax sale certificate, whether held by the county or
23 purchased by an individual, through assignment or direct
24 purchase at the tax sale. The delinquent tax lien expires
25 when the tax sale certificate expires.

26 Sec. 19. Section 446.19, unnumbered paragraph 1, Code
27 1995, is amended to read as follows:

28 When a parcel is offered at a tax sale under section
29 446.18, and no bid is received, or if the bid received is less
30 than the total amount due, the county in which the parcel is
31 located, through its ~~board-of-supervisors~~ county treasurer,
32 shall bid for the parcel a sum equal to the total amount due.
33 Money shall not be paid by the county or other tax-levying or
34 tax-certifying body for the purchase, but each of the tax-
35 levying and tax-certifying bodies having any interest in the

1 taxes shall be charged with the total amount due the tax-
2 levying or tax-certifying body as its just share of the
3 purchase price.

4 Sec. 20. Section 446.20, Code 1995, is amended by adding
5 the following new subsection:

6 NEW SUBSECTION. 3. This section is remedial and shall
7 apply to all delinquent taxes included in a tax sale
8 certificate of purchase issued to a county. Upon assignment
9 of a county-held tax sale certificate, this section shall not
10 apply to the assignee.

11 Sec. 21. Section 446.31, unnumbered paragraph 1, Code
12 1995, is amended to read as follows:

13 The certificate of purchase is assignable by endorsement
14 and entry in the county system in the office of county
15 treasurer of the county from which the certificate was issued,
16 and when the assignment is so entered and the assignment
17 transaction fee paid, it shall vest in the assignee or legal
18 representatives of the assignee all the right and title of the
19 assignor. The statement in the treasurer's deed of the fact
20 of the assignment is presumptive evidence of that fact. For
21 each assignment transaction, the treasurer shall charge the
22 assignee an assignment transaction fee of ten dollars to be
23 deposited in the county general fund. The assignment
24 transaction fee shall not be added to the amount necessary to
25 redeem.

26 PARAGRAPH DIVIDED. When the county acquires a certificate
27 of purchase, the board of supervisors may assign the
28 certificate for the total amount due as of the date of
29 assignment or compromise the total amount due and assign the
30 certificate. A An assignment or a compromise and assignment
31 shall be by written agreement. A copy of the agreement shall
32 be filed with the treasurer. For each assignment transaction,
33 the treasurer shall collect from the assignee an assignment
34 transaction fee of ten dollars to be deposited in the county
35 general fund, the assignment transaction fee shall not be

1 added to the amount necessary to redeem. All money received
2 from the assignment of county-held certificates of purchase
3 shall be apportioned to the tax-levying and certifying bodies
4 in proportion to their interests in the taxes for which the
5 parcel was sold with all interest, fees, and costs deposited
6 in the county general fund. After assignment of a certificate
7 of purchase which is held by the county, section 446.37
8 applies. In that instance, the three-year requirement shall
9 be calculated from the date of the assignment is recorded by
10 the treasurer in the county system. When the assignment is
11 entered and the assignment transaction fee is paid, all of the
12 rights and title of the assignor shall vest in the assignee or
13 the legal representative of the assignee. The statement in
14 the treasurer's deed of fact of the assignment is presumptive
15 evidence of the fact.

16 Sec. 22. Section 447.9, unnumbered paragraph 2, Code 1995,
17 is amended to read as follows:

18 Service of the notice shall ~~also~~ be made by mail on any
19 mortgagee having a lien upon the parcel, a vendor of the
20 parcel under a recorded contract of sale, a lessor who has a
21 recorded lease or memorandum of a recorded lease, and any
22 other person who has an interest of record, at the person's
23 last known address, and on the state of Iowa in case of an
24 old-age assistance lien by service upon the state department
25 of human services. The notice shall ~~also~~ be served on any
26 city where the parcel is situated. Notice shall not be served
27 after the filing of the affidavit required by section 447.12.
28 Only those persons who are required to be ~~sent~~ served the
29 notice of expiration as provided in this section or who have
30 acquired an interest in or possession of the parcel subsequent
31 to the filing of the notice of expiration of the right of
32 redemption are eligible to redeem a parcel from tax sale.

33 Sec. 23. Section 448.3, Code 1995, is amended to read as
34 follows:

35 448.3 EXECUTION AND EFFECT OF DEED.

1 The deed shall be signed by the county treasurer as such,
2 and acknowledged by the treasurer before some officer
3 authorized to take acknowledgments, and when substantially
4 thus executed and recorded in the proper record in the office
5 of the recorder of the county in which the parcel is situated,
6 shall vest in the purchaser all the right, title, interest,
7 and estate of the former owner in and to the parcel conveyed,
8 subject to all restrictive covenants, resulting from prior
9 conveyances in the chain of title to the former owner, all the
10 right and interest of a holder of a certificate of purchase
11 from a tax sale occurring after the tax sale for which the
12 deed was issued, and all the right, title, interest, and claim
13 of the state and county to the parcel. The issuance of the
14 deed shall operate to cancel all suspended taxes.

15 Sec. 24. Section 448.15, unnumbered paragraph 2, Code
16 1995, is amended to read as follows:

17 State of Iowa,)
18 County.) ss.

19 I,, being first duly sworn, on oath depose
20 and say that on (date) the county treasurer issued a
21 tax deed to (grantee) for the following described
22 parcel:; that the tax deed was filed for record in
23 the office of the county recorder of county, Iowa, on
24 (date), and appears in the records of the office in
25 county as recorded in Book ... Page ... of the
26 Records; and that ~~is now in possession of the parcel~~
27 ~~and claims title to an individual percent interest in~~
28 the parcel by virtue of the tax deed, or purported tax title.

29 Sec. 25. Section 468.57, subsection 2, unnumbered
30 paragraph 1, Code 1995, is amended to read as follows:

31 To pay the assessments in not less than ten nor more than
32 twenty equal installments, with the number of payments and
33 interest rate determined by the board; notwithstanding chapter
34 74A. The first installment of each assessment, or the total
35 amount if less than one hundred dollars, is due and payable on

1 July 1 next succeeding the date of the levy, unless the
2 assessment is filed with the county treasurer after May 31 in
3 any year. The first installment shall bear interest on the
4 whole unpaid assessment from the date of the levy as set by
5 the board to the first day of December following the due date.
6 The succeeding annual installments, with interest on the whole
7 unpaid amount, to the first day of December following the due
8 date, are respectively due on July 1 annually, and must be
9 paid at the same time and in the same manner as the first
10 semiannual payment of ordinary taxes. All future installments
11 of an assessment may be paid on any date by payment of the
12 then outstanding balance plus interest accrued to the date of
13 payment. Each installment of an assessment with interest on
14 the unpaid balance is delinquent from October 1 after its due
15 date, unless including those instances when the last day of
16 September is a Saturday or Sunday, in-which-case-the
17 installment-becomes-delinquent-from-the-following-Tuesday, and
18 bears the same delinquent interest as ordinary taxes. When
19 collected, the interest must be credited to the same drainage
20 fund as the drainage special assessment.

21 Sec. 26. EFFECTIVE DATES.

22 1. This section and sections 18, 19, 21, and 22 of this
23 Act, being deemed of immediate importance, take effect upon
24 enactment.

25 2. The remaining sections of this Act take effect July 1,
26 1995.

27 Sec. 27. APPLICABILITY DATE. Section 12 of this Act
28 applies to the tax year beginning July 1, 1995, for which
29 taxes are payable during the fiscal year beginning July 1,
30 1996, and ending June 30, 1997.

31 EXPLANATION

32 This bill changes some duties, eliminates some duties, and
33 adds some powers and duties of county treasurers.

34 Section 1 requires all county treasurers to mail a
35 statement of fees due for the renewal of vehicle

1 registrations. Currently, the treasurers of counties of over
2 100,000 population are required to make the mailing while the
3 remainder have the option of doing the mailing. (state
4 mandate)

5 Section 2 removes a requirement that mobile home dealers
6 provide certain information to the county treasurer within
7 seven days of the sale of a mobile home. This information is
8 available when the title is transferred. However, mobile home
9 dealers and manufactured home dealers must apply for a new
10 title within 15 days after acquiring a used mobile or
11 manufactured home.

12 Section 3 provides that each county warrant shall include
13 the purpose for which it is issued along with other
14 information which is entered into the county system.

15 Section 4 provides that the official county seal shall be
16 placed on a motor vehicle certificate of title rather than on
17 the certificate of registration.

18 Section 5 adds a duty for county treasurers to issue motor
19 vehicle licenses, nonoperator's identification cards, and
20 handicapped identification devices when authorized by law.

21 Section 6 authorizes the county treasurer to charge a \$5
22 administration fee for each rate, rental, charge, or special
23 assessment certified for collection by the county treasurer.

24 Sections 7 and 8 relate to county warrants by striking
25 reference to outdated procedures regarding the warrants and
26 the recording of their numbers, amounts, interest, and other
27 information. The information is currently kept in the county
28 system.

29 Section 9 provides procedures for the prepayment of special
30 assessments by a taxpayer.

31 Section 10 increases the fee from \$2 to \$5 which the county
32 treasurer may charge for administrative expenses.

33 Section 11 amends the definition of mobile home park.

34 Section 12 adds drainage taxes to the definition of taxes
35 in chapter 445.

1 Sections 13 through 15 relate to the collection of property
2 taxes through legal action or personal judgment process.
3 These sections will allow collection of taxes by personal
4 judgment which were delinquent prior to April 1, 1992, when
5 the procedure was originally authorized.

6 Section 16 relates to the delinquency dates for the
7 collection of semiannual real estate taxes.

8 Section 17 relates to the tax sale of each separate parcel
9 of property by the county treasurer for delinquent taxes.

10 Section 18 provides a random selection process to determine
11 the successful bidder if two or more bids are equal.

12 Section 19 authorizes the county treasurer to make bids on
13 parcels of land which have delinquent taxes and no other bids.

14 Section 20 relates to the collection of delinquent taxes by
15 sale of the property and issuance of a tax sale certificate of
16 purchase to the county.

17 Section 21 provides for an assignment transaction fee of
18 \$10 payable when a tax sale certificate of purchase is
19 assigned. The section also outlines assignment procedures and
20 compromise and assignment procedures.

21 Section 22 provides that after the 90 days' notice of the
22 right of redemption has been filed with the treasurer, a party
23 that has subsequently acquired a record of interest in a
24 parcel would be allowed to redeem from the tax sale even
25 though the party was not provided with the notice.

26 Section 23 provides that the right and interest of a holder
27 of a certificate of purchase from a tax sale occurring after
28 the tax sale for which the deed was issued is recognized.

29 Section 24 provides that a titleholder, who has an interest
30 in, but not necessarily possession of, a parcel of land by
31 virtue of a tax deed, may file an affidavit requesting claims
32 against the same parcel be filed with the county recorder
33 within 120 days of the filing of the affidavit. Currently,
34 only a titleholder by virtue of a tax deed who is in
35 possession of the parcel may file the 120-day affidavit.

1 Section 25 relates to the delinquency date for the annual
2 payment of special assessments for drainage projects.

3 Section 26 provides that the sections relating to the
4 annual tax sale held in June shall become effective upon
5 enactment.

6 This bill may create a state mandate as provided in chapter
7 25B.

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SENATE FILE 458

AN ACT

RELATING TO THE DUTIES OF THE COUNTY TREASURER AND PROVIDING
EFFECTIVE AND APPLICABILITY DATES.

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

Section 1. Section 321.40, unnumbered paragraph 2, Code 1995, is amended to read as follows:

On or before the fifteenth day of the month of expiration of a vehicle's registration the county treasurer shall send a statement by mail of fees due to the appropriate owner of record. The statement shall be mailed to the most current address of record, showing information sufficient to identify the vehicle and a listing of the various fees as appropriate. Failure to receive a statement shall have no effect upon the accrual of penalty at the appropriate date. ~~This paragraph applies to counties with a population of one hundred thousand or more. This paragraph applies to any county with a population of less than one hundred thousand at the discretion of the county treasurer.~~

Sec. 2. Section 321.45, subsection 4, Code 1995, is amended to read as follows:

~~4. Within seven days of the sale and delivery of a mobile home, the dealer making the sale shall certify to the county treasurer of the county where the unit is delivered, the name and address of the purchaser, the point of delivery to the purchaser, and the make, year of manufacture, taxable size, and identification number of the unit.~~ A mobile home dealer, as defined in section 322B.2, shall within fifteen days of acquiring a used mobile or manufactured home, titled in Iowa, apply for and obtain from the county treasurer of the dealer's county of residence a new certificate of title for the mobile or manufactured home.

Sec. 3. Section 331.506, subsection 1, Code 1995, is amended to read as follows:

1. Except as provided in subsections 2 and 3, the auditor shall sign or issue a county warrant only after approval of the board by recorded vote. Each warrant shall be numbered and the date, amount, number, ~~and the name of the person to whom issued,~~ and the purpose for which the warrant is issued, shall be ~~recorded and filed in the auditor's office~~ entered in the county system. Each warrant shall be made payable to the person performing the service or furnishing the supplies for which the warrant makes payment ~~and the purpose for which the warrant is issued shall be stated on it.~~

Sec. 4. Section 331.552, subsection 4, Code 1995, is amended to read as follows:

4. Keep the official county seal provided by the county. The official seal shall be an impression seal on the face of which shall appear the name of the county, the word "county" which may be abbreviated, the word "treasurer" which may be abbreviated, and the word "Iowa". The impression of the seal shall be placed on each motor vehicle registration certificate of title signed by the treasurer.

Sec. 5. Section 331.553, Code 1995, is amended by adding the following new subsection:

NEW SUBSECTION. 4. Charge five dollars, as an administrative expense, for every rate, charge, rental, or special assessment certified as a lien to the treasurer for collection. This amount shall be added to the amount of the lien, collected at the time of payment from the payor, and credited to the county general fund.

Sec. 6. Section 331.554, subsections 1, 3, and 4, Code 1995, are amended to read as follows:

1. Upon receipt of a warrant, scrip, or other evidence of the county's indebtedness, the treasurer shall endorse on it the date of ~~its receipt, from whom it is received, and the amount which the treasurer paid on it~~ payment.

3. The treasurer shall ~~keep a record of all warrants issued by the auditor and presented for payment in a warrant book~~ enter into the county system the warrant number, date paid, and interest paid, if any. ~~The treasurer shall record for each warrant its number, date, principal, name of the drawee, when paid, to whom paid, and the amount of interest paid.~~

4. The treasurer shall return the paid warrants to the auditor. ~~The treasurer shall compare the warrants with the warrant book and the word "canceled" shall be written over the minute of the proper numbers in the warrant book.~~ The original warrant shall be preserved for at least two years. The treasurer shall make monthly reports to show for each warrant the number, date, drawee's name, when paid, to whom paid, original amount, and interest.

Sec. 7. Section 331.554, subsection 2, Code 1995, is amended by striking the subsection.

Sec. 8. Section 384.65, subsection 6, Code 1995, is amended to read as follows:

6. Any After December 1, if a special assessment is not delinquent, a property owner may elect to pay one-half or all of any the next annual installment of principal and interest of a special assessment in advance, with the second semiannual payment of ordinary taxes collected in the year preceding the due date of such installment prior to the delinquency date of the installment. When the next installment has been paid in full, successive principal installments may be prepaid. The county treasurer shall accept ~~such partial payment~~ the payments of the special assessment, and shall credit the next annual installment or future installments of such the special assessment to the extent of such the payment or payments, and shall remit the payments to the city. If a property owner elects to pay one or more principal installments in advance, the pay schedule shall be advanced by the number of principal installments prepaid.

Sec. 9. Section 384.84, subsection 4, Code 1995, is amended to read as follows:

4. A lien shall not be imposed pursuant to this section for a delinquent charge of less than five dollars. The governing body of the city utility or enterprise may charge up to five dollars, and the county treasurer may charge up to two five dollars, as an administrative expense of certifying and filing this lien, which amounts shall be added to the amount of the lien to be collected at the time of payment of the assessment from the payor. Administrative expenses collected by the county treasurer on behalf of the city utility or enterprise shall be paid to the governing body of the city utility or enterprise, and those collected by the county treasurer on behalf of the county shall be credited to the county general fund. The lien has equal precedence with ordinary taxes, may be certified to the county treasurer and collected in the same manner as taxes, and is not divested by a judicial sale.

Sec. 10. Section 435.1, subsection 4, unnumbered paragraph 1, Code 1995, is amended by striking the unnumbered paragraph and inserting in lieu thereof the following:

"Mobile home park" means a site, lot, field, or tract of land upon which three or more mobile homes, manufactured homes, or modular homes, or a combination of any of these homes are placed on developed spaces and operated as a for-profit enterprise with water, sewer or septic, and electrical services available.

Sec. 11. Section 445.1, subsection 6, Code 1995, is amended to read as follows:

6. "Taxes" means an annual ad valorem tax, a special assessment, a drainage tax, a rate or charge, and taxes on mobile homes pursuant to chapter 435 which are collectible by the county treasurer.

Sec. 12. Section 445.3, Code 1995, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. This section is remedial and shall apply to all delinquent taxes included in a tax sale certificate of purchase issued to a county. Upon assignment of a county-held tax sale certificate, this section shall not apply to the assignee.

Sec. 13. Section 445.4, Code 1995, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. This section is remedial and shall apply to all delinquent taxes included in a tax sale certificate of purchase issued to a county. Upon assignment of a county-held tax sale certificate, this section shall not apply to the assignee.

Sec. 14. Section 445.16, Code 1995, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. If the treasurer determines that it is impractical to pursue collection of the total amount due through the tax sale and the personal judgment remedies, the treasurer shall make a written recommendation to the board of supervisors to abate the amount due. The board of supervisors shall abate, by resolution, the amount due and direct the treasurer to strike the amount due from the county system.

Sec. 15. Section 445.37, unnumbered paragraph 1, Code 1995, is amended to read as follows:

If the semiannual installment of any tax has not been paid before October 1 succeeding the levy, that amount becomes delinquent from October 1 after due unless, including those instances when the last day of September is a Saturday or Sunday ~~in which case the amount of those taxes becomes delinquent from the following Tuesday.~~ If the second installment is not paid before April 1 succeeding its maturity, it becomes delinquent from April 1 after due unless, including those instances when the last day of March is a Saturday or Sunday ~~in which case the amount of that installment becomes delinquent from the following Tuesday.~~ This paragraph does not apply applies to special assessments

or-rates-or-charges all taxes as defined in section 445.1, subsection 6.

Sec. 16. Section 446.15, Code 1995, is amended to read as follows:

446.15 OFFER FOR SALE.

The county treasurer shall offer for sale, on the day of the sale ~~offer-for-sale~~, each parcel separately, for the total amount due against each parcel advertised for sale.

Sec. 17. Section 446.16, Code 1995, is amended to read as follows:

446.16 BID -- PURCHASER.

The person who offers to pay the total amount due, which is a lien on any parcel, for the smallest percentage of the parcel is the purchaser, and when the purchaser designates the percentage of any parcel for which the purchaser will pay the total amount due, the percentage thus designated shall give the person an undivided interest upon the issuance of a treasurer's deed, as provided in chapter 448. If two or more persons have placed an equal bid and the bids are the smallest percentage offered, the county treasurer shall use a random selection process to select the bidder to whom a certificate of purchase will be issued.

PARAGRAPH DIVIDED. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or purchased by an individual, through assignment or direct purchase at the tax sale. The delinquent tax sale lien expires when the tax sale certificate expires.

Sec. 18. Section 446.19, unnumbered paragraph 1, Code 1995, is amended to read as follows:

When a parcel is offered at a tax sale under section 446.18, and no bid is received, or if the bid received is less than the total amount due, the county in which the parcel is located, through its ~~board-of-supervisors~~ county treasurer, shall bid for the parcel a sum equal to the total amount due. Money shall not be paid by the county or other tax-levying or

tax-certifying body for the purchase, but each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the tax-levying or tax-certifying body as its just share of the purchase price.

Sec. 19. Section 446.20, Code 1995, is amended by adding the following new subsection:

NEW SUBSECTION. 3. This section is remedial and shall apply to all delinquent taxes included in a tax sale certificate of purchase issued to a county. Upon assignment of a county-held tax sale certificate, this section shall not apply to the assignee.

Sec. 20. Section 446.31, unnumbered paragraph 1, Code 1995, is amended to read as follows:

The certificate of purchase is assignable by endorsement and entry in the county system in the office of county treasurer of the county from which the certificate was issued, and when the assignment is so entered and the assignment transaction fee paid, it shall vest in the assignee or legal representatives of the assignee all the right and title of the assignor. The statement in the treasurer's deed of the fact of the assignment is presumptive evidence of that fact. For each assignment transaction, the treasurer shall charge the assignee an assignment transaction fee of ten dollars to be deposited in the county general fund. The assignment transaction fee shall not be added to the amount necessary to redeem.

PARAGRAPH DIVIDED. When the county acquires a certificate of purchase, the board-of-supervisors county may assign the certificate for the total amount due as of the date of assignment or compromise the total amount due and assign the certificate. A An assignment or a compromise and assignment shall be by written agreement. A copy of the agreement shall be filed with the treasurer. For each assignment transaction, the treasurer shall collect from the assignee an assignment

transaction fee of ten dollars to be deposited in the county general fund. The assignment transaction fee shall not be added to the amount necessary to redeem. All money received from the assignment of county-held certificates of purchase shall be apportioned to the tax-levying and certifying bodies in proportion to their interests in the taxes for which the parcel was sold with all interest, fees, and costs deposited in the county general fund. After assignment of a certificate of purchase which is held by the county, section 446.37 applies. In that instance, the three-year requirement shall be calculated from the date of the assignment is recorded by the treasurer in the county system. When the assignment is entered and the assignment transaction fee is paid, all of the rights and title of the assignor shall vest in the assignee or the legal representative of the assignee. The statement in the treasurer's deed of the fact of the assignment is presumptive evidence of that fact.

Sec. 21. Section 447.9, unnumbered paragraph 2, Code 1995, is amended to read as follows:

Service of the notice shall also be made by mail on any mortgagee having a lien upon the parcel, a vendor of the parcel 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, 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 parcel is situated. Notice shall not be served after the filing of the affidavit required by section 447.12. Only those persons who are required to be sent served the notice of expiration as provided in this section or who have acquired an interest in or possession of the parcel subsequent to the filing of the notice of expiration of the right of redemption are eligible to redeem a parcel from tax sale.

Sec. 22. Section 448.3, Code 1995, is amended to read as follows:

448.3 EXECUTION AND EFFECT OF DEED.

The deed shall be signed by the county treasurer as such, and acknowledged by the treasurer before some officer authorized to take acknowledgments, and when substantially thus executed and recorded in the proper record in the office of the recorder of the county in which the parcel is situated, shall vest in the purchaser all the right, title, interest, and estate of the former owner in and to the parcel conveyed, subject to all restrictive covenants, resulting from prior conveyances in the chain of title to the former owner, all the right and interest of a holder of a certificate of purchase from a tax sale occurring after the tax sale for which the deed was issued, and all the right, title, interest, and claim of the state and county to the parcel. The issuance of the deed shall operate to cancel all suspended taxes.

Sec. 23. Section 448.15, unnumbered paragraph 2, Code 1995, is amended to read as follows:
State of Iowa,)
..... County.) ss.

I,, being first duly sworn, on oath depose and say that on (date) the county treasurer issued a tax deed to (grantee) for the following described parcel:; that the tax deed was filed for record in the office of the county recorder of county, Iowa, on (date), and appears in the records of the office in county as recorded in Book ... Page ... of the Records; and that ~~is now in possession of the parcel~~ and claims title to an undivided percent interest in the parcel by virtue of the tax deed, or purported tax title.

Sec. 24. Section 468.57, subsection 2, unnumbered paragraph 1, Code 1995, is amended to read as follows:

To pay the assessments in not less than ten nor more than twenty equal installments, with the number of payments and

interest rate determined by the board, notwithstanding chapter 74A. The first installment of each assessment, or the total amount if less than one hundred dollars, is due and payable on July 1 next succeeding the date of the levy, unless the assessment is filed with the county treasurer after May 31 in any year. The first installment shall bear interest on the whole unpaid assessment from the date of the levy as set by the board to the first day of December following the due date. The succeeding annual installments, with interest on the whole unpaid amount, to the first day of December following the due date, are respectively due on July 1 annually, and must be paid at the same time and in the same manner as the first semiannual payment of ordinary taxes. All future installments of an assessment may be paid on any date by payment of the then outstanding balance plus interest accrued to the date of payment. Each installment of an assessment with interest on the unpaid balance is delinquent from October 1 after its due date, unless including those instances when the last day of September is a Saturday or Sunday, in which case the installment becomes delinquent from the following Tuesday, and bears the same delinquent interest as ordinary taxes. When collected, the interest must be credited to the same drainage fund as the drainage special assessment.

Sec. 25. EFFECTIVE DATES.

1. This section and sections 17, 18, 20, and 21 of this Act, being deemed of immediate importance, take effect upon enactment.
2. The remaining sections of this Act take effect July 1, 1995.

Sec. 26. APPLICABILITY DATE. Section 10 of this Act applies to the tax year beginning July 1, 1995, for which taxes are payable during the fiscal year beginning July 1, 1996, and ending June 30, 1997.

Sec. 27. POLITICAL SUBDIVISIONS RESPONSIBLE FOR ADDED COSTS. Except as otherwise provided in this Act, the state

shall not pay any additional costs incurred by a political subdivision as a result of this Act.

LEONARD L. BOSWELL
President of the Senate

RON J. CORBETT
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 458, Seventy-sixth General Assembly.

JOHN F. DWYER
Secretary of the Senate

Approved April 24, 1995

TERRY E. BRANSTAD
Governor