

from each taxpayer's account to be applied to each semiannual tax installment prior to the delinquency dates specified in section 445.37. If, prior to the due date of each semiannual installment, the account balance is insufficient to fully satisfy the installment, the treasurer shall transfer and apply the entire account balance, leaving an unpaid balance of the installment. Interest shall attach on the unpaid balance in accordance with section 445.39. Unless funds sufficient to fully satisfy the delinquency are received, the treasurer shall collect the unpaid balance as provided in chapter 446. Any remaining balance in a taxpayer's account in excess of the amount needed to fully satisfy an installment shall remain in the account to be applied toward the next semiannual installment. Any interest income derived from the account shall be deposited in the county's general fund to cover administrative costs. The county treasurer shall send a notice with the tax statement or by separate mail to each taxpayer stating that, upon request to the treasurer, the taxpayer may make partial payments of current year real estate and real property taxes.

Sec. 2. Section 135D.24, Code 1989, is amended by adding the following new subsection:

NEW SUBSECTION. 7. As an alternative to the semiannual or annual payment of taxes, the county treasurer may accept partial payments of current year mobile home taxes. A minimum payment amount shall be established by the county treasurer. The treasurer shall transfer amounts from each taxpayer's account to be applied to each semiannual tax installment prior to the delinquency dates specified in section 445.37. If, prior to the due date of each semiannual installment, the account balance is insufficient to fully satisfy the installment, the treasurer shall transfer and apply the entire account balance, leaving an unpaid balance of the installment. Interest shall attach on the unpaid balance in accordance with section 445.39. Unless funds sufficient to fully satisfy the delinquency are received, the treasurer shall collect the unpaid balance as provided in chapter 446. Any remaining balance in a taxpayer's account in excess of the amount needed to fully satisfy an installment shall remain in the account to be applied toward the next semiannual installment. Any interest income derived from the account shall be deposited in the county's general fund to cover administrative costs. The county treasurer shall send a notice with the tax statement or by separate mail to each taxpayer stating that, upon request to the treasurer, the taxpayer may make partial payments of current year mobile home taxes.

Sec. 3.

This Act is applicable for property taxes and mobile home taxes payable on or after July 1, 1991.

Approved March 27, 1990

CHAPTER 1081

COUNTY RECORDERS' FEES

H.F. 2322

AN ACT relating to the duties of the county recorder by imposing a fee for recording and indexing certain instruments, and by providing for the issuance of certain transcripts.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 331.602, subsection 42, Code 1989, is amended to read as follows:

42. Carry out duties relating to the indexing of name changes, and the recorder may charge a fee for indexing as provided in section ~~674.14~~ 331.604.

Sec. 2. Section 558.12, Code 1989, is amended to read as follows:

558.12 TRANSCRIPT OF INSTRUMENTS.

Any A person interested therein in a parcel of real estate may procure from any a county recorder in this state a transcript of any instrument affecting real estate which is of record in that recorder's office. ~~Such~~ The transcript shall be certified by the recorder, and the clerk of the district court shall certify under the seal of the clerk's office to the signature of such recorder and the recorder's official character.

Sec. 3. Section 602.8102, subsection 77, Code Supplement 1989, is amended by striking the subsection.

Sec. 4. Section 633.481, Code 1989, is amended to read as follows:

633.481 CERTIFICATE TO COUNTY RECORDER FOR TAX PURPOSES WITHOUT ADMINISTRATION.

When an inventory or report is filed under section 450.22, without administration of the estate of the decedent, the clerk shall issue and deliver to the county recorder of the county in which the real estate is situated a certificate pertaining to each parcel of real estate described in the inventory or report. Any fees for certificates or recording fees required by this section or section 633.480 shall be assessed as costs of administration, ~~but the certificates shall be filed whether fees are paid or not.~~ The fee for recording and indexing the instrument shall be as provided in section 331.604. The county recorder shall deliver the certificates to the county auditor as provided in section 558.58.

Sec. 5. Section 655.4, Code 1989, is amended to read as follows:

655.4 ENTRY OF FORECLOSURE.

When a judgment of foreclosure is entered in any court, the clerk shall ~~file record~~ with the recorder an instrument in writing referring to the mortgage and duly acknowledging that the mortgage was foreclosed and giving the date of the decree. ~~The instrument shall be filed without fee for recording and indexing an instrument shall be as provided in section 331.604.~~

Sec. 6. Section 655.5, Code 1989, is amended to read as follows:

655.5 INSTRUMENT OF SATISFACTION.

When the judgment is fully paid and satisfied upon the judgment docket of the court, the clerk shall ~~file record~~ with the recorder an instrument in writing, referring to the mortgage and duly acknowledging a satisfaction of the mortgage. ~~The instrument shall be filed without fee for recording and indexing an instrument shall be as provided in section 331.604.~~

Approved March 27, 1990

CHAPTER 1082

FEEES FOR IOWA MANAGEMENT TRAINING SYSTEM COURSES

H.F. 2339

AN ACT relating to costs associated with the Iowa management training revolving fund.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 19A.12, subsection 2, Code 1989, is amended to read as follows:

2. An Iowa management training revolving fund is created in the state treasury. The moneys credited to the fund shall be used for the purpose of paying actual and necessary expenses incurred by the department in administering the Iowa management training system. All fees, grants, or specific appropriations for this purpose shall be credited to the fund. The fees for the Iowa management training system courses shall be set by the director to cover the cost