

3. The office of multicounty sheriff is created effective on January 1 of the year following the next general election at which the county sheriff is elected as provided by this section and section 39.17.

Approved May 21, 1991

CHAPTER 190

REAPPORTIONMENT OF COUNTY SUPERVISOR DISTRICTS

H.F. 614

AN ACT relating to the reapportionment of county supervisor districts.

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

Section 1. Section 331.209, subsection 1, Code 1991, is amended to read as follows:

1. Before December 15 of the nonelection year following each federal decennial census the board shall divide the county into a number of supervisor districts corresponding to the number of supervisors in the county. However, if the plan is selected pursuant to section 331.207, the board shall divide the county before March 15 of the election year. The supervisor districts shall be drawn, to the extent applicable, in compliance with the redistricting standards provided for ~~legislative and congressional senatorial and representative~~ districts in section 42.4, and if a supervisor redistricting plan is challenged in court, the requirement of justifying any variance in excess of one percent contained in section 42.4, subsection 1, paragraph "c" applies to the board. If the board adopts a supervisor redistricting plan with a variance in excess of one percent, the board shall publish the justification for the variance in one or more official newspapers as provided in chapter 349 within ten days after the action is taken. If more than one incumbent supervisor resides in the same supervisor district after the districts have been redrawn following the federal decennial census, the terms of office of those supervisors shall expire on the first day of January that is not a Sunday or a holiday following the next general election.

Approved May 21, 1991

CHAPTER 191

PROPERTY AND OTHER LOCAL TAXES — COLLECTION AND ADMINISTRATION

H.F. 687

AN ACT relating to the collection and administration of ad valorem property taxes, special assessments, mobile home taxes, and various rates and charges, and providing an effective date.

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

Section 1. Section 96.14, subsection 3, unnumbered paragraph 7, Code 1991, is amended to read as follows:

The division shall, substantially as provided in ~~sections 445.6 and 445.7~~ this chapter and chapter 626, proceed to collect all contributions as soon as practicable after ~~the same~~ they become delinquent, except that no property of the employer ~~shall be~~ is exempt from the payment of ~~said~~ the contributions.

Sec. 2. Section 135D.24, subsections 1 and 7, Code 1991, are amended to read as follows:

1. The annual tax is due and payable to the county treasurer on or after July 1 in each fiscal year and is collectible in the same manner and at the same time as ordinary taxes as provided in sections 445.36, 445.37, and 445.39. ~~Penalties Interest at the rate prescribed by law shall accrue on unpaid taxes but the penalty shall not exceed forty-eight percent.~~ Both installments of taxes may be paid at one time. The September installment represents a tax period beginning July 1 and ending December 31. The March installment represents a tax period beginning January 1 and ending June 30. A mobile home, coming into this state from outside the state, put in use from a dealer's inventory, or put in use at any time after July 1 or January 1, is subject to the taxes prorated for the remaining unexpired months of the tax period, but the purchaser is not required to pay the tax at the time of purchase. ~~A penalty Interest attaches the following April 1 for taxes prorated on or after October 1. A penalty Interest attaches the following October 1 for taxes prorated on or after April 1.~~ If the taxes are not paid, the county treasurer shall send a statement of delinquent taxes as part of the notice of tax sale as provided in section 446.9. The owner of a mobile home who sells the mobile home between July 1 and December 31 and obtains a tax clearance statement is responsible only for the September tax payment and is not required to pay taxes for subsequent tax periods. If the owner of a mobile home sells the mobile home, obtains a tax clearance statement, and obtains a replacement mobile home, the owner shall not pay taxes under this chapter for the newly acquired mobile home for the same tax period that the owner has paid taxes on the mobile home sold. Interest added as a penalty for delinquent taxes shall be calculated to the nearest whole dollar. In calculating interest each fraction of a month shall be counted as an entire month.

7. a. 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 and the amounts collected shall be apportioned by the tenth of the month following transfer. 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.

b. Partial payment of taxes which are delinquent may be made to the county treasurer. A minimum payment amount shall be established by the treasurer. The minimum payment must be equal to or exceed the interest, fees, and costs attributed to the oldest delinquent installment of the tax and shall be apportioned in accordance with section 445.57. If the payment does not include the whole of any installment of the delinquent tax, the unpaid tax shall continue to accrue interest pursuant to section 445.39. Partial payment shall not be permitted if the property has been sold for taxes under chapter 446 and under any circumstances shall not constitute an extension of the time period for a sale under chapter 446.

Sec. 3. Section 135D.24, Code 1991, is amended by adding the following new subsection:
NEW SUBSECTION. 8. Current year taxes may be paid at any time regardless of any outstanding prior year delinquent taxes.

Sec. 4. Section 135D.26, subsection 1, paragraph c, Code 1991, is amended to read as follows:

c. If a security interest is noted on the certificate of title, tendering to the secured party a mortgage on the real estate upon which the mobile home is to be located in the unpaid amount

of the secured debt, and with the same priority as or a higher priority than the secured party's security interest, or obtaining written consent of the secured party to the conversion, in which latter case the lien notation on the certificate of title shall suffice to preserve the lienholder's security in the mobile home separate from any interest in the land.

Sec. 5. Section 135D.26, subsection 2, paragraph b, Code 1991, is amended to read as follows:

b. If compliance with subsection 1, paragraph "c", has been accomplished by the secured party consenting to the conversion without accepting a mortgage, the secured party shall retain the mobile home vehicle title and the assessor shall note the conversion on the assessor's records and enter the property upon the tax rolls. So long as a security interest is noted on the certificate of title, the title to the mobile home will not be merged with title to the land, and the sale or foreclosure of an interest in the land shall not affect title to the mobile home or any security interest in the mobile home.

Sec. 6. Section 321.46, subsection 2, Code 1991, is amended to read as follows:

2. Upon filing the application for a new registration and a new title, the applicant shall pay a title fee of ten dollars and a registration fee prorated for the remaining unexpired months of the registration year. However, no title fee shall be charged to a mobile home dealer applying for a certificate of title for a used mobile home, titled in Iowa, as required under section 321.45, subsection 4. The county treasurer, if satisfied of the genuineness and regularity of the application, and in the case of a mobile home, that taxes are not owing under chapter 135D, and that applicant has complied with all the requirements of this chapter, shall issue a new certificate of title and, except for a mobile home, a registration card to the purchaser or transferee, shall cancel the prior registration for the vehicle, and shall forward the necessary copies to the department on the date of issuance, as prescribed in section 321.24. Mobile homes titled under chapter 448 that have been subject under section 446.18 to a scavenger public bidder sale in a county, shall be titled in the county's name, with no fee and the county treasurer shall issue the title.

Sec. 7. Section 331.401, subsection 1, paragraph 1, Code 1991, is amended to read as follows:

1. Carry out duties in regard to the collection of taxes as provided in sections 445.16, ~~445.19~~, 445.60, and 445.62.

Sec. 8. Section 331.427, subsection 1, unnumbered paragraph 1, Code 1991, is amended to read as follows:

Except as otherwise provided by state law, county revenues from taxes and other sources for general county services shall be credited to the general fund of the county, including revenues received under sections 84.21, 98.35, 98A.6, 101A.3, 101A.7, 110.12, 123.36, 123.143, 176A.8, 246.908, 321.105, 321.152, 321G.7, 331.554, subsection 6, 341A.20, 364.3, 368.21, 422.65, 422A.2, 428A.8, 430A.3, 433.15, 434.19, ~~445.52~~, 445.57, 533.24, 556B.1, 567.10, 583.6, 906.17, and 911.3, and chapter 405A, and the following:

Sec. 9. Section 331.512, subsections 14 and 15, Code 1991, are amended by striking the subsections.

Sec. 10. Section 331.552, subsection 23, Code 1991, is amended to read as follows:

23. Collect a fee of ~~three ten~~ dollars for issuing a tax sale certificate ~~for land sold for non-payment of taxes~~ or a certificate of redemption of land sold ~~for taxes from tax sale~~.

Sec. 11. Section 331.553, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 3. Require that payment be made by guaranteed funds for tax sale redemptions, issuance of plat clearances, issuance of tax clearances for mobile homes, payments of taxes or assessments made within the ten days prior to the annual tax sale or any adjournment of the tax sale, and any other payment which is to be collected by the county treasurer. For the purposes of this subsection, "guaranteed funds" means cash, cashier's check, money order, travelers' check, or certified check.

Sec. 12. Section 331.559, subsections 22, 23, and 24, Code 1991, are amended to read as follows:

22. Carry out duties relating to the sale of property parcels for delinquent taxes as provided in chapter 446.

23. Carry out duties relating to the redemption of property parcels sold for delinquent taxes as provided in chapter 447.

24. Carry out duties relating to the issuance of a tax deed or certificate of title for property parcels, as defined in section 445.1, sold for delinquent taxes as provided in chapter 448.

Sec. 13. Section 331.604, Code 1991, is amended to read as follows:

331.604 GENERAL RECORDING AND FILING FEE.

Except as otherwise provided by state law or section 331.605, the recorder shall collect a fee of five dollars for each page or fraction of a page of an instrument which is filed or recorded in the recorder's office. If a page or fraction of a page contains more than one transaction, the recorder shall collect the fee for each transaction.

Sec. 14. Section 331.653, subsections 36 and 37, Code 1991, are amended by striking the subsections.

Sec. 15. Section 409A.4, subsection 1, paragraph a, Code 1991, is amended to read as follows:
a. A parcel letter or number designation approved by the auditor.

Sec. 16. Section 409A.5, subsection 1, paragraph a, Code 1991, is amended to read as follows:
a. The parcel letter or number designation.

Sec. 17. Section 420.246, Code 1991, is amended to read as follows:

420.246 TAX AND DEED STATUTES APPLICABLE.

Sections ~~445.47 to 445.51, 446.3 to 446.6, 446.16, 446.32, and 448.10 to 448.13~~ 448.12 are applicable to cities acting under special charters, except that, where the word "treasurer" is used, there shall be substituted the words "city collector or treasurer or deputy treasurer or deputy or officer authorized to collect city taxes"; and where the word "auditor" is used, there shall be substituted the words "city clerk or recorder".

Sec. 18. Section 422.26, unnumbered paragraph 8, Code 1991, is amended to read as follows:

The department shall, substantially as provided in ~~sections 445.6 and 445.7~~ this chapter and chapter 626, proceed to collect all taxes and penalties as soon as practicable after ~~the same~~ they become delinquent, except that no property of the taxpayer ~~shall be~~ is exempt from the payment of ~~said the tax~~. ~~In the event~~ If service has not been made on a distress warrant by the officer to whom addressed within five days from the date the distress warrant was received by the officer, the authorized revenue agents of the department ~~are hereby empowered to~~ may serve and make return of ~~such the~~ warrant to the clerk of the district court of the county named in the distress warrant, and all subsequent procedure shall be in compliance with chapter 626.

Sec. 19. Section 425.17, subsection 10, Code 1991, is amended by striking the subsection and inserting in lieu thereof the following:

10. "Special assessment" means an unpaid special assessment certified pursuant to chapter 384, division IV. The claimant may include as a portion of the taxes due during the fiscal year next following the base year an amount equal to the unpaid special assessment installment due, plus interest, during the fiscal year next following the base year.

Sec. 20. Section 427.8, Code 1991, is amended to read as follows:

427.8 PETITION FOR SUSPENSION OR CANCELLATION ABATEMENT OF TAXES, ASSESSMENTS, AND RATES OR CHARGES.

If a person, ~~by reason of age or infirmity~~, is unable to contribute to the public revenue, the person may file a petition, duly sworn to, with the board of supervisors, stating that fact and giving a statement of real property parcels, as defined in section 445.1, owned or possessed by the petitioner, and other information as the board may require. The board of supervisors

may order the county treasurer to suspend the collection of the taxes, special assessments under sections 384.37 through 384.79, and rates or assessments imposed under section 384.84 or chapter 317 or 364, and rates or charges which are assessed against the petitioner or the petitioner's estate, or both, for the current year and those unpaid for prior years, or the board may ~~cancel and remit~~ abate the taxes, special assessments, and other assessments or rates or charges. However, the petition must first be approved by the council of the city in which the property of the petitioner is located, or by the township trustees of the township in which the property is located. The petition, when approved, shall be filed by March 1 of the current tax year with the treasurer.

Sec. 21. Section 427.9, Code 1991, is amended to read as follows:

427.9 SUSPENSION OF TAXES, ASSESSMENTS, AND RATES OR CHARGES.

~~Whenever~~ If a person is a recipient of federal supplementary security income or state supplementary assistance, as defined in section 249.1, or is a resident of a health care facility, as defined by section 135C.1, which is receiving payment from the department of human services for the person's care, the person shall be deemed to be unable to contribute to the public revenue. The director of human services shall notify the board of supervisors, of the county in which the assisted person owns ~~property~~ parcels, as defined in section 445.1, of the fact, giving a statement of ~~property~~, parcels owned, possessed, or upon which the person is paying taxes as a purchaser under contract. The board of supervisors so notified, without the filing of a petition and statement as specified in section 427.8, shall order the county treasurer to suspend the collection of all the taxes, special assessments, and rates or charges assessed against the ~~property~~ parcels and remaining unpaid by the person or contractually payable by the person, for such time as the person remains the owner or contractually prospective owner of the ~~property~~ parcels, and during the period the person receives assistance as described in this section. The director of human services shall advise the person that the person may apply for an additional property tax credit pursuant to sections 425.16 to 425.39 which shall be credited against the amount of the ~~property~~ taxes suspended.

Sec. 22. Section 427.10, Code 1991, is amended to read as follows:

427.10 BOARD MAY CANCEL OR REMIT ABATEMENT.

The board of supervisors may, if in their judgment it is for the best interests of the public and the petitioner referred to in section 427.8, or the public and the person referred to in section 427.9, ~~cancel and remit~~ abate the taxes assessed against the petitioner or the person or the petitioner's or person's estate or both, even though the taxes, special assessments, and rates or charges which have previously been suspended as provided in sections 427.8 or 427.9.

Sec. 23. Section 427.11, Code 1991, is amended to read as follows:

427.11 GRANTEE OR DEVISEE TO PAY TAX.

~~In the event that~~ If the petitioner shall sell or person described in section 427.9 sells any real estate parcel upon which the ~~tax has~~ taxes, special assessments, and rates or charges have been suspended in the manner above provided, or in case if any property parcel, or any part thereof of the parcel, upon which ~~said tax has~~ the taxes, special assessments, and rates or charges have been suspended, shall ~~pass~~ passes by devise, bequest, or inheritance to any person other than the surviving spouse or minor child of ~~such~~ infirm the petitioner or other person, the taxes, special assessments, and rates or charges without any accrued penalty interest, that have been thus suspended shall all become due and payable, with six percent interest per annum from the date of such suspension, except that no interest on taxes shall be charged against the property or estate of a person receiving or having received monthly or quarterly payments of old-age assistance, and shall be enforceable against the property or part thereof which does not pass to such spouse or minor child. The petitioner, or any other person, shall have the right to may pay the suspended taxes amounts at any time.

Sec. 24. Section 427.12, Code 1991, is amended to read as follows:

427.12 SUSPENDED TAX LIST RECORD.

The county treasurer shall maintain a book which shall be known as the "suspended tax list" and in which the treasurer shall enter the following data relative to all taxes within the county system, as defined in section 445.1, the official record of suspended taxes, special assessments, and rates or charges, the collection of which has been suspended by order of the board of supervisors. The record shall include, but is not limited to, the following information:

1. A governmental or platted description of the land parcel on which the tax, special assessment, rate, or charge has been levied or on which it is a lien.
2. The name of the owner of the land parcel.
3. The amount, and current year of the tax, special assessment, rate or charge.
4. The date of the order suspending collection of the tax the suspension was ordered.

The book county system, as defined in section 445.1, shall be so prepared, ruled, and headed such that all entries of taxes and polls, special assessments, rates, or charges against the land in a section or in a city plat, addition, or auditor's plat parcel shall be separate from the entry of taxes, special assessments, rates, or charges against the land in any other section, or city plat, addition, or auditor's plat all other parcels.

If a suspended tax on the book special assessment, or rate or charge in the county system is paid, or subsequently legally canceled and remitted abated, the treasurer shall enter in the book and over the treasurer's official signature county system a notification of satisfaction payment or abatement.

The suspended tax list is the only official record of suspended taxes in the county. When a suspension ordered by the board of supervisors for any reason provided by law, has been entered in the suspended tax list county system, the entry, on and after its date, is a lien and shall serve as notice of a lien in accordance with section 445.10 and is not required to be entered in or carried forward to any other book or tax list.

Sec. 25. Section 428A.2, Code 1991, is amended by adding the following new subsection: NEW SUBSECTION. 21. Deeds in which the consideration is five hundred dollars or less.

Sec. 26. Section 445.1, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

445.1 DEFINITION OF TERMS.

For the purpose of chapters 445, 446, 447, and 448, section 331.553, subsection 3, and sections 427.8 through 427.12 and 569.8:

1. "Abate" means to cancel in their entirety all applicable amounts.
2. "Compromise" means to enter into a contractual agreement for the payment of taxes, interests, fees, and costs in amounts different from those specified by law.
3. "County system" means a method of data storage and retrieval as approved by the auditor of state including, but not limited to, tax lists, books, records, indexes, registers, or schedules.
4. "Parcel" means each separate item shown on the tax list, mobile home tax list, schedule of assessment, or schedule of rate or charge.
5. "Rate or charge" means an item legally certified to the county treasurer for collection as provided in sections 331.489, 364.11, and 364.12 and section 384.84, subsection 1.
6. "Taxes" means an annual ad valorem tax, a special assessment, a rate or charge, and taxes on mobile homes pursuant to chapter 135D which are collectible by the county treasurer.
7. "Total amount due" means the aggregate total of all taxes, penalties, interests, costs, and fees due on a parcel.

Sec. 27. NEW SECTION. 445.2 DUTY OF COUNTY TREASURER.

The county treasurer, after making the entry provided in section 445.10, shall proceed to collect the ad valorem taxes, and the list referred to in chapter 443 is the treasurer's authority and justification against any illegality in the proceedings prior to receiving the list. The treasurer shall also collect, as far as practicable, the taxes remaining unpaid on the county system. If the taxes are not paid, the treasurer shall send a statement of delinquent taxes as part of the notice of tax sale as provided in section 446.9.

Sec. 28. Section 445.3, Code 1991, is amended to read as follows:

445.3 ACTIONS AUTHORIZED.

In addition to all other remedies and proceedings now provided by law for the collection of taxes on personal property, the county treasurer is hereby authorized to may bring or cause an ordinary suit at law to be commenced and prosecuted in the treasurer's name for the use and benefit of the county for the collection of taxes from any person, ~~persons, firm, or corporation~~ as shown by the ~~tax list~~ county system in the treasurer's office, and the ~~same~~ suit shall be in all respects commenced, tried, and prosecuted to final judgment the same as provided by the Code for ordinary actions.

The commencement of actions for ad valorem taxes authorized under this section shall not begin until the issuance of a tax sale certificate under the requirements of section 446.19. The commencement of actions for all other taxes authorized under this section shall not begin until ten days after the publication of tax sale under the requirements of section 446.9, subsection 2.

Sec. 29. Section 445.4, Code 1991, is amended to read as follows:

445.4 STATUTES APPLICABLE — ATTACHMENT — DAMAGES.

All the ~~provisions of chapters Chapter 639 and 642~~ are hereby made is applicable to any proceedings instituted by a county treasurer under section 445.3, and a writ of attachment shall be issued upon the county treasurer complying with the provisions of ~~said chapters chapter 639~~, for taxes, whether due or not due, except that ~~no~~ a bond shall ~~not~~ be required from the treasurer or county in such cases, but the county shall be liable for damages, only, as provided by section 639.14. The county attorney, upon request of the treasurer, shall assist in prosecution of actions authorized in this section.

Sec. 30. Section 445.5, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

445.5 RECEIPT.

The county treasurer shall deliver to the taxpayer a receipt stating the year of tax, date of payment, a description of the parcel, and the amount of taxes, interest, fees, and costs paid except when payment of taxes is made by check, then a receipt shall be issued only upon request. The receipt shall be in full of the first half, second half, or full year amounts unless a payment is made under section 445.36A or 135D.24, subsection 7.

Sec. 31. Section 445.10, Code 1991, is amended to read as follows:

445.10 FORMER DELINQUENT REAL ESTATE TAXES.

The county treasurer shall each year, upon after receiving the tax list referred to in chapter 443, enter upon the same in separate columns opposite into the county system a notation of delinquency for each parcel of real estate on which the tax remains unpaid for any previous year, the amount of such unpaid tax, and unless such. Unless the delinquent real estate tax is so brought forward and entered it shall cease to be a lien upon the real estate upon which the same was levied, and upon any other real estate of the owner that parcel. But to To preserve such the tax lien it shall is only be necessary to enter such tax, as aforesaid, opposite the notation for any tract parcel upon which it was is a lien. Any sale for the whole or any part of such delinquent tax not so entered shall be invalid. Nothing contained in this section shall be held to require that in order to preserve the lien of such tax and make such tax sale valid, delinquent taxes must be brought forward upon the current tax list if said tax list is received by the county treasurer less than six months preceding the date of conducting the said tax sale as provided in section 446.25 or section 446.28 if the tax list received each year by the treasurer. If the county system is such that all delinquent real estate and delinquent personal taxes of any preceding year are shown automatically brought forward against each parcel of the real estate on which the tax remains unpaid for any year and the amount of such unpaid tax is shown, the treasurer shall is not be required to make any further entry. Any sale for a delinquent tax not noted on the county system is invalid. However, this section does not require that in order to preserve the lien of tax and make the tax sale valid, delinquent taxes must be brought forward upon the county system if the tax list is received by the treasurer less than six months preceding the date of conducting the tax sale as provided in section 446.25 or 446.28.

Sec. 32. Section 445.11, Code 1991, is amended to read as follows:

445.11 SPECIAL ASSESSMENT BOOK LEVY SUBMITTED.

When the levy of a special assessment is submitted to the county treasurer, in a format acceptable by the treasurer, the county treasurer shall prepare in a book to be known as a special assessment book, the list of the persons owning real estate affected by the assessment, in alphabetical or numerical order, which book shall contain enter in the county system a description of the real estate each parcel affected, the date of the assessment, the total amount assessed, the installments to be paid, and the amounts of the respective installments if the assessment is payable in installments.

Sec. 33. Section 445.12, Code 1991, is amended to read as follows:

445.12 ADDITIONAL DATA FOR SPECIAL ASSESSMENTS.

~~Said special assessment tax list shall also~~ The county system may contain space for showing penalties interest, if any, that may be incurred, a column showing payments and their amounts thereof, a column showing the number of the receipt to be issued by the county treasurer, and a column that may be used to show the date of payment of said the assessment, or any installment thereof of it.

Sec. 34. Section 445.14, Code 1991, is amended to read as follows:

445.14 ENTRIES ON GENERAL TAX LIST THE COUNTY SYSTEM.

The county treasurer shall each year, ~~upon~~ after receiving the tax list referred to in section 445.10, indicate upon the tax list, in a separate column opposite each parcel of real estate upon which the special assessment remains unpaid for any previous year on the county system that a special assessment is due unpaid. This indication is not required if the county system automatically brings forward a notation of the unpaid special assessment.

Sec. 35. Section 445.16, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

445.16 ABATEMENT OR COMPROMISE OF TAX.

When a parcel is offered and not sold at regular tax sale, or if the county holds the tax sale certificate of purchase and the county is unable to assign the certificate as provided in section 446.31, the county, through the board of supervisors, may compromise by written agreement, or abate by resolution, the tax, interest, fees, or costs. In the event of a compromise, the board of supervisors may enter into a written agreement with the owner of the legal title or with any lienholder for the payment of a stipulated sum in full satisfaction of all amounts included in that agreement.

A copy of the agreement or resolution shall be filed with the county treasurer.

Sec. 36. Section 445.18, Code 1991, is amended to read as follows:

445.18 EFFECT OF COMPROMISE PAYMENT OR ABATEMENT.

When payment is made, as provided by the compromise agreement or when there is an abatement, all taxes included in the compromise agreement or abatement shall be deemed to be fully satisfied and canceled and the county treasurer shall cause the appropriate books to show the satisfaction on the county system.

Sec. 37. Section 445.22, Code 1991, is amended to read as follows:

445.22 SUBSEQUENT COLLECTION.

~~Any delinquent taxes tax~~ subsequently collected shall be apportioned according to the tax apportionment for the current year at the time of collection. However, this section does not apply to the payment of special assessments, or rates or charges.

Sec. 38. Section 445.23, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

445.23 STATEMENT OF TAXES DUE.

Upon request, the county treasurer shall state in writing the full amount of taxes against a parcel, all sales for unpaid taxes, and the amount needed to redeem the parcel, if redeemable. If the person requesting the statement is not the titleholder of record or contract holder

of record of the parcel, that person shall pay a fee at the rate of two dollars per parcel for each year that there are unpaid taxes to be deposited in the county general fund.

Sec. 39. Section 445.24, Code 1991, is amended to read as follows:

445.24 EFFECT OF STATEMENT AND RECEIPT.

The statement received under section 445.23, with the county treasurer's receipt showing the payment of all the taxes specified in the statement, and the treasurer's certificate of redemption from the tax sales mentioned in the statement, is conclusive evidence for all purposes, and against all persons, that the parcel of real estate in the statement and receipt described was, at the date of the receipt, free and clear of all taxes and assessments, and sales for taxes or assessments, except sales where the time of redemption had already expired and the tax purchaser had received the deed.

Sec. 40. Section 445.28, Code 1991, is amended to read as follows:

445.28 TAX LIEN OF TAXES ON REAL ESTATE.

Taxes upon real estate shall be a parcel are a lien on the real estate parcel against all persons except the state. However, taxes upon real estate shall be the parcel are a lien on the real estate parcel against the state and any a political subdivision of the state which is liable for payment of property taxes as a purchaser under the provisions of section 427.18.

Sec. 41. Section 445.30, Code 1991, is amended to read as follows:

445.30 LIEN BETWEEN VENDOR AND PURCHASER.

As against a purchaser, such tax liens shall attach to real estate a parcel on and after June 30 in each year.

Sec. 42. Section 445.32, Code 1991, is amended to read as follows:

445.32 LIENS ON BUILDINGS.

If a building is erected by a person other than the owner of the land on which the building is located, as provided for in section 428.4, the taxes on the building shall be are and remain a lien on the building from the date of levy until paid. If the property taxes on the building become delinquent for a tax year, as provided in section 445.37, the county treasurer shall collect the tax in the same manner as delinquent personal property taxes are collected under section 445.8 as provided in sections 445.3 and 445.4. This section does not apply to special assessments, or rates or charges.

Sec. 43. Section 445.36, Code 1991, is amended to read as follows:

445.36 PAYMENT — INSTALLMENTS.

1. For fiscal years after July 1, 1975, the property The taxes which become delinquent during the fiscal year shall be are for the previous fiscal year.

2. No A demand of taxes shall be is not necessary, but it shall be the duty of every person subject to taxation to shall attend at the office of the county treasurer, at some time between the first Monday in August and September 1 following, and pay the person's taxes either in full, or one-half thereof of the taxes before September 1 succeeding the levy, and the remaining half before March 1 following. However, if the first installment of a person's taxes are is delinquent and not paid as of February 15, the treasurer shall mail a notice to the taxpayer of the delinquency and the due date for the second installment. Failure to receive a mailed notice is not a defense to the payment of the tax and any interest and penalty due. This section does not apply to special assessments, or rates or charges.

Sec. 44. Section 445.36A, Code 1991, is amended to read as follows:

445.36A MONTHLY OR QUARTERLY PARTIAL PAYMENTS.

1. As an alternative to the semiannual or annual payment of taxes, the county treasurer may accept partial payments of current year real estate and real property 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 and the amounts collected shall be apportioned by the tenth of the month following transfer. 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.

2. Partial payment of taxes which are delinquent may be made to the county treasurer. A minimum payment amount shall be established by the treasurer. The minimum payment must be equal to or exceed the interest, fees, and costs attributed to the oldest delinquent installment of the tax and shall be apportioned in accordance with section 445.57. If the payment does not include the whole of any installment of the delinquent tax, the unpaid tax shall continue to accrue interest pursuant to section 445.39. Partial payment shall not be permitted if the property has been sold for taxes under chapter 446 and under any circumstances shall not constitute an extension of the time period for a sale under chapter 446.

Current year taxes may be paid at any time regardless of any outstanding prior year delinquent tax.

This section does not apply to the payment of mobile home taxes, special assessments, or rates or charges.

Sec. 45. Section 445.37, Code 1991, is amended to read as follows:

445.37 WHEN DELINQUENT.

In all cases where If the half semiannual installment of any taxes tax has not been paid before October 1 succeeding the levy, the that amount thereof shall become becomes delinquent from October 1 after due; and in case unless 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 shall become becomes delinquent from April 1 after due unless 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 to special assessments or rates or charges.

However, if there is a delay of the certification delivery of the tax list referred to in chapter 443 to the county treasurer, the amount of ad valorem taxes and mobile home taxes due shall become delinquent thirty days after such the date of certification delivery or October 1 on the delinquent date of the first installment, whichever date occurs later. However, such The delay shall not affect the due and delinquent dates for special assessments specified by section 384.65 and rates or charges. The delinquent date for special assessments, and rates or charges is the same as the first installment delinquent date for ad valorem taxes.

Sec. 46. Section 445.38, Code 1991, is amended to read as follows:

445.38 APPORTIONMENT.

In all cases where If ad valorem or mobile home taxes are paid by installment, each of such those payments shall be apportioned among the several funds for which taxes have been assessed in their proper proportions.

Sec. 47. Section 445.39, Code 1991, is amended to read as follows:

445.39 INTEREST AS PENALTY ON DELINQUENT TAXES.

If the first installment of taxes is not paid by the delinquent date specified in section 445.37, the installment shall become becomes due and draw draws interest, as a penalty, of one and one-half percent per month until paid, from the delinquent date following the levy; and if. If

the last half is not paid by April 1 following the levy the delinquent date specified for it in section 445.37, the same interest shall be charged from the date the last half became delinquent. However, after April 1 in a fiscal year when late ~~certification~~ delivery of the tax list referred to in chapter 443 results in a ~~penalty~~ delinquency date later than October 1 for the first installment, ~~penalties~~ interest on delinquent first installments shall accrue as if ~~certification~~ were delivery were made on the previous June 30. The interest ~~penalty~~ imposed under this section shall be computed to the nearest whole dollar and the amount of interest shall not be less than one dollar. In calculating interest each fraction of a month shall be counted as an entire month. The interest percentage on delinquent special assessments and rates or charges is the same as that for the first installment of delinquent ad valorem taxes.

Sec. 48. Section 445.41, Code 1991, is amended to read as follows:

445.41 WHEN INTEREST PENALTY OMITTED.

No interest as a penalty Interest shall not be added to taxes levied by any a court to pay a judgment on county, city, or school district indebtedness, other than the interest which ~~such~~ that judgment may draw, nor upon taxes levied in aid of the construction of ~~any~~ a railroad.

Sec. 49. Section 445.53, Code 1991, is amended to read as follows:

445.53 TAXES CERTIFIED TO ANOTHER COUNTY.

In all cases of delinquent taxes in ~~any~~ county, ~~where if~~ the person upon whose property the same taxes were levied shall have ~~has~~ disposed of or removed the said property and the treasurer of the county where the taxes were levied can find no property within said that county out of against which said those taxes can be made collected, the treasurer of the county where ~~said those~~ those taxes are delinquent shall make out a certified abstract ~~thereof of the taxes~~ and forward the same it to the treasurer of the county in which the ~~delinquent person~~ person resides or has property, ~~when if~~ the treasurer transmitting the said abstract has reason to believe that said the delinquent taxes can be collected thereby by that county.

Sec. 50. Section 445.54, Code 1991, is amended to read as follows:

445.54 COLLECTION IN SUCH CASE.

The county treasurer forwarding and the one receiving said abstract shall each keep a record thereof of it, and, upon receipt and filing in the office of the treasurer to whom sent, it shall have the effect of a levy of taxes in that county, and the collection of the same shall be proceeded with proceed in the same manner as in the collection of other taxes.

Sec. 51. Section 445.55, Code 1991, is amended to read as follows:

445.55 PENALTIES FEES COLLECTIBLE.

The ~~officer~~ county treasurer collecting taxes so certified into another county shall, in addition to the ~~penalties interest, fees, and costs~~ penalties interest, fees, and costs on delinquent taxes, assess and ~~collect the further penalty a collection fee~~ collect the further penalty a collection fee of twenty percent on the whole amount of ~~such the~~ such the taxes, inclusive of the ~~penalties thereon~~ penalties interest, fees, and costs on the taxes.

Sec. 52. Section 445.56, Code 1991, is amended to read as follows:

445.56 RETURN.

The county treasurer receiving the abstract shall, upon collection, forward the amount to the treasurer of the county where the taxes were levied, less the collection fee provided in section 445.55.

The officer treasurer receiving said the abstract shall, when in the officer's treasurer's opinion the taxes are uncollectible, return the same abstract with the endorsement thereon "uncollectible", and, if collected, the officer shall remit the amount to the treasurer of the county where said taxes were levied, less the penalty provided by section 445.55 on it. In such case, when it is administratively impractical to collect the tax, the board of supervisors shall compromise or abate the tax, interest, and costs.

Sec. 53. Section 445.57, Code 1991, is amended to read as follows:
445.57 MONTHLY APPORTIONMENT.

On or before the tenth day of each month, the county treasurer shall apportion all taxes collected during the preceding month, except partial payment amounts collected pursuant to section 445.36A, subsection 1 and section 135D.24, subsection 7, paragraph "a", among the several funds to which they belong according to the amount levied for each fund, and shall apportion the interest and penalties thereon, fees, and costs on the taxes to the general fund, and shall enter the same those amounts upon the treasurer's cash account, and report the amount of each tax and the interest and penalties collected on the same amounts to the county auditor, who shall charge the treasurer in each fund with the same.

Sec. 54. Section 445.60, Code 1991, is amended to read as follows:
445.60 REFUNDING ERRONEOUS TAX.

The board of supervisors shall direct the county treasurer to refund to the taxpayer any tax or portion of ~~any~~ a tax found to have been erroneously or illegally paid, with all interest, fees, and costs actually paid. A refund shall not be ordered or made unless a claim for refund is presented to the board within one year of the date the tax was due, or if appealed to the board of review, the state board of tax review, or district court, within one year of the final decision.

Sec. 55. Section 445.61, Code 1991, is amended to read as follows:
445.61 SALE FOR ERRONEOUS TAX.

~~In case any real estate~~ If a parcel subject to taxation ~~shall be~~ is sold for the payment of such erroneous tax, interest, fees, or costs, the error or irregularity in the tax may be corrected at any time provided in this chapter, but ~~such~~ this correction ~~shall~~ does not affect the validity of the sale or the right or title conveyed by a county treasurer's deed, if the property parcel was subject to taxation for any of the purposes for which any portion of the taxes for which the land parcel was sold was levied, and the taxes were not paid before the sale, or the property parcel redeemed from sale.

Sec. 56. Section 445.62, Code 1991, is amended to read as follows:
445.62 ~~REMISSION ABATEMENT OR REFUND~~ REMISSION ABATEMENT OR REFUND IN CASE OF LOSS.

The board of supervisors ~~shall have power to remit~~ has the authority to abate or refund in whole or in part the taxes of any person whose buildings, crops, stock, or other property has been destroyed by fire, tornado, or other unavoidable casualty, if ~~said~~ that property has not been sold for taxes, or if ~~said~~ the taxes have not been delinquent for thirty days at the time of the destruction. The loss for which ~~such remission abatement or refund~~ is allowed shall be ~~such~~ only as that amount which is not covered by insurance. The loss of capital stock in a bank operated within the state and the making and paying of a stock assessment for the year such that stock was assessed for taxation shall be is a destruction within the meaning of this section.

Sec. 57. Section 445.63, Code 1991, is amended to read as follows:
445.63 ABATEMENT OF TAXES.

When ~~delinquent mobile home taxes, regular property taxes, or special assessments~~ are owing against ~~property a parcel~~ a parcel owned or claimed by the state or a political subdivision of this state and the taxes ~~or special assessments are were~~ are owing before the ~~property is parcel was~~ parcel was acquired by the state or a political subdivision of this state, the county treasurer shall give notice to the appropriate governing body which shall pay the amount of the ~~delinquent mobile home taxes, regular property taxes, or special assessments~~ due. If the governing body fails to immediately pay the taxes ~~or special assessments~~ due, the board of supervisors may shall abate all of the ~~delinquent mobile home taxes, regular property taxes, or special assessments.~~

Sec. 58. Section 446.1, Code 1991, is amended to read as follows:
446.1 SALE SHOWN.

The county treasurer shall designate on the tax list county system each piece or parcel of real estate sold for taxes, and not redeemed, by writing opposite the parcel of real estate noting on the county system the year in which it was sold in a column headed "sold in".

Sec. 59. Section 446.2, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

446.2 NOTICE OF PREVIOUS SALE.

For each parcel sold, the county treasurer shall notify the titleholder of record that the parcel was sold at tax sale. The notice of sale may be included on or with the tax statement or by separate mail.

Sec. 60. Section 446.7, Code 1991, is amended to read as follows:

446.7 ANNUAL TAX SALE.

Annually, on the third Monday in June the county treasurer shall offer at the treasurer's office at public sale all lands, city lots, or other real property parcels on which taxes, regular, special, and those charges certified pursuant to section 384.84, for the preceding fiscal year or years are delinquent, which. The sale shall be made for the total amount of taxes, interest, fees, and costs due and unpaid, including all prior suspended taxes. However, property against which the county holds a tax sale certificate, shall not be offered or sold. Interest or penalty on suspended taxes shall not be included in the sale price, except that six percent interest per annum from the date of suspension shall be included as to taxes suspended under section 427.8.

Property Parcels against which the county holds a tax sale certificate, parcels of municipal and political subdivisions of the state of Iowa, and property parcels held by a city or county agency or the Iowa finance authority for use in an Iowa homesteading project, or parcels of the state or its agencies, shall not be offered or sold at tax sale and a tax sale of that property those parcels is void from its inception. When delinquent taxes are owing against property parcels owned or claimed by a municipal or political subdivision of the state of Iowa, or property parcels held by a city or county agency or the Iowa finance authority for use in an Iowa homesteading project, or parcels of the state or its agencies, the treasurer shall give notice to the appropriate governing body of the agency, subdivision or authority which shall then pay the total amount of the due and delinquent taxes. If the governing body fails to pay the taxes total amount due, the board of supervisors shall abate the taxes as provided in chapters 427 and 445 and section 569.8 total amount due.

Sec. 61. Section 446.9, Code 1991, is amended to read as follows:

446.9 NOTICE OF SALE — SERVICE — PUBLICATION — COSTS.

1. A notice of the time and place of the annual tax sale shall be served upon the person in whose name the real estate parcel subject to sale is taxed. The county treasurer shall serve the notice by sending it by regular first class mail to the person's last known address not later than May 1 of each fiscal year. The notice shall contain a description of the real estate parcel to be sold which is clear, concise, and sufficient to distinguish the real estate parcel to be sold from all other parcels. It shall also contain the amount of delinquent taxes, both regular and special, for which the real estate parcel is liable each year, the amount of the penalty, interest, fees, and the actual cost of publication in an official newspaper of the notice as provided in subsection 2, all to be incorporated as a single sum. The notice shall contain a statement that, after the sale, if the real estate parcel is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

2. Publication of the time and place of the annual tax sale shall be made once by the treasurer in an official newspaper in the county designated by the treasurer at least one week, but not more than three weeks, before the day of sale. The publication shall contain a description of the real estate parcel to be sold that is clear, concise, and sufficient to distinguish the real estate parcel to be sold from all other parcels. All items offered for sale pursuant to section 446.18 may be indicated by an "s" or by an asterisk. The publication shall also contain the name of the person in whose name the real estate parcel to be sold is taxed, the amount of delinquent taxes, both regular and special, for which the real estate parcel is liable for each year, the amount of the penalty, interest, fees, costs, and the actual cost of publication in an official the newspaper, all to be incorporated as a single sum. The publication shall contain

a statement that, after the sale, if the real estate parcel is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

3. In addition to the notice required by subsection 1 and the publication required by subsection 2, the treasurer shall send, at least one week, but not more than three weeks, before the day of sale, a notice of sale in the form prescribed by subsection 1, by regular first class mail, to any mortgagee having a lien upon the real estate parcel, a vendor of the real estate parcel under a recorded contract of sale, a lessor of the parcel who has a recorded lease or memorandum of a recorded lease, and to any other person who has an interest of record in the real estate parcel, if the mortgagee, vendor, lessor, or other person having an interest of record has done both of the following:

a. Has ~~requested~~, Requested on a form prescribed by the treasurer; that notice of sale be sent to the person.

b. Has ~~filed~~ Filed the request form with the treasurer at least one month prior to the date of sale, together with a fee of twenty-five dollars per parcel.

The request for notice is valid for a period of five years from the date of filing with the treasurer. The request for notice may be renewed for additional periods of five years by the procedure specified in this subsection.

4. Notice required by subsections 1 and 3 shall be deemed ~~made and~~ completed when the notice is enclosed in a sealed envelope with the proper postage on the envelope, is addressed to the person entitled to receive it at the person's last known mailing address, and is deposited in a mail receptacle provided by the United States postal service.

Sec. 62. Section 446.10, Code 1991, is amended to read as follows:

446.10 PUBLICATION COSTS.

The compensation for publication shall not exceed four dollars for each separately described parcel, and shall be paid by the county. The amount paid shall be collected as a part of the costs of sale and ~~paid deposited~~ into the county ~~treasury~~ general fund. If the taxes are paid before the date of sale, the amount paid for publication shall be included as a part of the costs of collecting the taxes.

Sec. 63. Section 446.11, Code 1991, is amended to read as follows:

446.11 SUBSTITUTED SERVICE.

If the county treasurer cannot procure the publication of the notice for the sum ~~herein fixed~~, then specified in section 446.10, the notice may be given by posting the same ~~it~~ in ~~four of the most public places in the county, to be selected by the treasurer, for four weeks, and filing a copy thereof with the auditor before the day of sale, with the treasurer's verified statement thereon that it had been posted as and for the time herein required, and that the treasurer could not obtain a publication thereof at the legal rate~~ the treasurer's office for two weeks.

Sec. 64. Section 446.12, Code 1991, is amended to read as follows:

446.12 CERTIFICATE OF PUBLICATION.

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

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

.....
Signature of publisher (or printer)

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

The above certificate of publication was subscribed and sworn to before me by the above named, who is personally known to me to be the identical person described in the certificate, on the . . . day of,

.....
Auditor Notary
..... County, Iowa.

Sec. 65. Section 446.13, Code 1991, is amended to read as follows:
446.13 METHOD OF DESCRIBING LANDS PARCELS, ETC.

In all entries required to be made by the county auditor, county treasurer, or other officer, letters and figures may be used to denote townships, ranges, sections, parts of sections, lots, blocks, ~~date~~ dates, and the amount of taxes, interest, fees, and costs.

Sec. 66. Section 446.14, Code 1991, is amended to read as follows:
446.14 IRREGULARITIES IN ADVERTISEMENT.

~~No~~ An irregularity or informality in the advertisement ~~shall~~ does not affect the legality of the sale or the title to ~~any real estate a~~ parcel conveyed by the county treasurer's deed under this chapter and chapters 447 and 448, and in all cases its provisions shall be sufficient notice to the owners of the sale ~~thereof of the~~ parcel.

Sec. 67. Section 446.15, Code 1991, is amended to read as follows:
446.15 OFFER FOR SALE.

The county treasurer shall, on the day of the sale, at ~~ten o'clock in the forenoon, at the treasurer's office,~~ offer for sale, separately, for the total amount due each tract or parcel of real estate advertised for sale on which the taxes and costs shall not have been paid.

Sec. 68. Section 446.16, Code 1991, is amended to read as follows:
446.16 BID — PURCHASER.

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

Sec. 69. Section 446.17, Code 1991, is amended to read as follows:
446.17 SALE CONTINUED.

The county treasurer shall continue the sale from day to day as long as there are bidders, or until the taxes are all paid all delinquent parcels have been offered for sale.

Sec. 70. Section 446.18, Code 1991, is amended to read as follows:
446.18 "SCAVENGER PUBLIC BIDDER SALE" — NOTICE.

Each county treasurer shall, on the day of the regular tax sale each year or any continuance or adjournment thereof of the tax sale, offer and sell at public sale, ~~to the highest bidder,~~ all real estate parcels which remains remain liable to sale for delinquent taxes, and shall which have previously been advertised, and offered for ~~two years one year or more,~~ and remained remain unsold for want of bidders, general notice. Notice of ~~such~~ the sale being shall be given at the same time and in the same manner as that given of the regular sale.

Sec. 71. Section 446.19, Code 1991, is amended to read as follows:
446.19 COUNTY AS PURCHASER.

When ~~property a~~ parcel is offered at a tax sale under the provisions of section 446.18, and no bid is received, or if the bid received is less than the total amount of the delinquent general and special taxes, interest, penalties and costs due, the county in which the real estate parcel

is located, through its board of supervisors, shall bid for the real estate parcel a sum equal to the total amount of all delinquent general taxes, special assessments, interest, penalties and costs charged against real estate due. ~~No money~~ Money shall not be paid by the county or other tax-levying and tax-certifying body for the purchase, but each of the tax-levying and tax-certifying bodies having any interest in the general and special taxes for which the real estate is sold shall be charged with the full total amount of all the delinquent general and special taxes due the levying and tax-certifying bodies, body as its just share of the purchase price.

PARAGRAPH DIVIDED. This section does not prohibit a governmental agency or political subdivision from bidding at the sale for ~~property a parcel~~ to protect its interests. When a bid is received by a city in which the parcel is located, money shall not be paid by the city, 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 levying and tax-certifying bodies as its just share of the purchase price.

Sec. 72. NEW SECTION. 446.20 REMEDIES.

1. Without limiting the county's rights under section 445.3, once a certificate is issued to a county, a county may collect the total amount due by the alternative remedy provided in section 445.3 by converting the total amount due to a personal judgment. The prosecution in equity of such action may be commenced anytime after the date of issuance of the certificate under section 446.19. Entrance of the judgment shall be shown on the county system. Collection of the judgment may then be initiated as provided in section 445.4. The county attorney shall, upon request of the treasurer, assist in prosecution of action authorized under this section and sections 445.3 and 445.4.

2. If the board or council determines that any property located on a parcel purchased by the county or city pursuant to section 446.19 requires removal, dismantling, or demolition, the board or council shall, at the same time and in the same manner that the notice of expiration of right of redemption is served, cause to be served on the person in possession of the parcel and also upon the person in whose name the parcel is taxed a separate notice stating that if the parcel is not redeemed within the time period specified in the notice of expiration of right of redemption, the property described in the notice shall be removed, dismantled, or demolished. The notice shall further state that the costs of removal, dismantling, or demolition shall be assessed against the person in whose name the parcel is taxed and a lien for the costs shall be placed against any other parcel taxed in that person's name within the county.

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, if the mortgagee, vendor, lessor, or other person has filed a request for notice, as prescribed in section 446.9, subsection 3, and on the state of Iowa in case of an old-age assistance lien by service upon the department of human services. The notice shall also be served on any city where the parcel is situated.

Sec. 73. Section 446.21, Code 1991, is amended to read as follows:

446.21 APPLICABLE STATUTE ASSIGNMENT OF CERTIFICATE TO BONDHOLDER.

In tax sales made under section 446.19, a holder of a special assessment certificate against a ~~lot or parcel of ground, or, a holder of a bond payable in whole or in part out of a special assessment against a lot or parcel of ground, or a city within which the lot or a parcel of ground~~ is situated, which ~~lot or parcel of ground~~ has been sold for taxes, either general or special, is entitled to an assignment of any certificate of tax sale of the ~~property for general taxes or special taxes parcel~~, upon tender to the holder or to the county treasurer of the amount to which the holder of the tax sale certificate would be entitled in case of redemption.

Sec. 74. Section 446.23, Code 1991, is amended to read as follows:

446.23 RESALE.

The person purchasing a tax sale certificate against any parcel ~~or part thereof~~ shall ~~forth-~~with immediately pay to the county treasurer the total amount bid, and on bid. Upon failure

to do so the same shall at once be parcel is again offered as if no such sale had been made. Such These payments may be made in the funds receivable in payment of taxes.

Sec. 75. Section 446.24, Code 1991, is amended to read as follows:

446.24 RECORD OF SALES.

The county treasurer or a designee shall attend all tax sales of real estate for taxes, and keep a record in the county system of the sales in a book to be kept for that purpose, describing each tract of real estate parcel on which the taxes and costs were total amount due was paid by the purchaser, as they are described in the copy of the notice on file in the treasurer's office, stating in separate columns the amount, as obtained from the tax list, of each. The county system shall include a statement of the amount, kind of tax, interest, fees, and costs for each tract, how much and what part of each parcel was sold parcel, to whom sold, and the date of sale.

Sec. 76. Section 446.25, Code 1991, is amended to read as follows:

446.25 SALE ADJOURNED.

When all the real estate parcels advertised for sale has have been offered, and a part remains parcels remain unsold for want of bidders, the county treasurer shall adjourn the sale to some day not exceeding two months from adjournment, due notice of which day shall be given at the time thereof of adjournment, and by keeping such the notice posted in a conspicuous place in the treasurer's office, and no further. Further notice shall be is not necessary. On the day fixed by the adjournment, the same proceedings shall be had occur as in the first instance. Further adjournment adjournments shall be made from time to time, not exceeding intervals of two months, and the sales thus continued continue until the next regular annual sale, or until all the taxes are paid parcels are sold.

Sec. 77. Section 446.26, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

446.26 RESPONSIBILITY OF TREASURER TO ATTEND TAX SALE.

A county treasurer failing to attend a tax sale in person, by a deputy treasurer, or by another designated employee is guilty of a simple misdemeanor.

Sec. 78. Section 446.27, Code 1991, is amended to read as follows:

446.27 FRAUD OF OFFICER LIABILITY OF TREASURER.

1. If the county treasurer, deputy treasurer, or other designated employee sells or assists in selling any parcel, knowing it is not subject to taxation or that the amount for which it is sold has been paid, or knowingly and willfully sells or assists in selling a parcel to defraud the owner, or knowingly and willfully executes a deed for such a parcel sold, the treasurer, deputy treasurer, or designated employee is guilty of a serious misdemeanor and liable to pay the injured party all damages sustained as a result of the illegal sale.

2. If any the treasurer is directly or indirectly concerned in the purchase of real estate a parcel sold for the nonpayment of taxes at tax sale, the treasurer and the treasurer's sureties are liable on the treasurer's official bond for all damages sustained by the owner of the property parcel. In addition, the treasurer, deputy treasurer, or designated person, as the case may be, is guilty of a fraudulent practice.

3. Sales made in violation of this section are void. In addition, the treasurer is guilty of a fraudulent practice.

Sec. 79. Section 446.28, Code 1991, is amended to read as follows:

446.28 SUBSEQUENT SALE.

If, from neglect of officers to make returns, or other for good cause, real estate a parcel cannot be advertised and offered for sale on the third Monday of June, the county treasurer shall make the sale on the first third Monday of the next succeeding month in which the required notice can be given.

Sec. 80. Section 446.29, Code 1991, is amended to read as follows:

446.29 CERTIFICATE OF PURCHASE.

The county treasurer shall prepare, sign, and deliver to the purchaser of any real estate parcel or part of a parcel sold for the nonpayment of taxes a certificate of purchase, describing it the parcel or part of the parcel as shown in the record of sales, giving the part of each tract or lot county system identifying the parcel or part of the parcel sold, the total amount of each kind of tax, interest, and costs due for each tract or lot parcel as described in the record, and that payment has been made. Not more than one parcel or description shall be entered upon each certificate of purchase. The certificate fee is the amount specified in section 331.552, subsection 23. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or if paid purchased by an individual, by through assignment or purchased direct purchase at the tax sale. The delinquent tax lien expires when the tax sale certificate expires.

Sec. 81. Section 446.30, Code 1991, is amended to read as follows:

446.30 LOSS OF CERTIFICATE.

In case of loss of said If a certificate of purchase is lost or destroyed, the owner thereof, as appears on of record, may, by filing an affidavit of such the loss or destruction with the county treasurer, receive a duplicate thereof of the certificate, which shall take the place of the original certificate and have the same force and effect in law and be subject to the same rules laws. The cost of a duplicate certificate of purchase is the same as the cost of the original certificate as provided in section 331.552, subsection 23.

Sec. 82. Section 446.31, Code 1991, is amended to read as follows:

446.31 ASSIGNMENT — PRESUMPTION FROM DEED RECITALS.

The certificate of purchase ~~shall be~~ is assignable by endorsement and entry in the register of tax sales county system in the office of county treasurer of the county from which ~~said the~~ certificate was issued, and when ~~such the~~ assignment is so entered, 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 ~~shall be~~ is presumptive evidence thereof of that fact. When the county acquires a certificate of purchase ~~and has the same in its possession for one year, or more,~~ the board of supervisors may compromise and assign the said certificate of purchase, with the written approval of all tax-levying and tax-certifying bodies having any interest in said general taxes. All money received from assignment of said certificates of purchase shall be apportioned to the tax-levying and certifying bodies in proportion to their interests in the taxes for which ~~said real estate the~~ parcel was sold. 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 assignment.

Sec. 83. Section 446.32, Code 1991, is amended to read as follows:

446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

The county treasurer shall also prepare, sign, and deliver to the purchaser of any real estate a parcel sold for taxes at tax sale a receipt for taxes, interest, and costs the total amount paid by the purchaser after the date of purchase for a subsequent year. Taxes for a subsequent year may be paid by the purchaser any time after ~~certification~~ June 30 or upon delivery of the new tax list referred to in chapter 443.

Sec. 84. Section 446.35, Code 1991, is amended to read as follows:

446.35 ASSESSMENT TO WRONG PERSON.

No A sale of real estate for taxes shall be a parcel through tax sale is not invalid on account of its having been if taxed in any other name than that of the rightful owner, if it is in other respects sufficiently described.

Sec. 85. Section 446.36, Code 1991, is amended to read as follows:

446.36 CERTIFIED COPIES OF RECORDS AS EVIDENCE.

The books and records belonging to information in the county system of the office of the county treasurer, or copies of them a copy properly certified, are is sufficient evidence to prove

the sale of real estate for taxes a parcel at tax sale, the redemption of the real estate parcel, or the payment of taxes on it.

Sec. 86. Section 446.37, Code 1991, is amended to read as follows:

446.37 FAILURE TO OBTAIN DEED — CANCELLATION OF SALE.

After ~~five~~ three years have elapsed from the time of any tax sale, and action has not been completed during the time which qualifies the holder of a certificate to obtain a deed, the county treasurer shall cancel the sale from the ~~tax sale index and tax sale register county system~~. However, this section does not apply to certificates of purchase at tax sale which are held by a county.

Sec. 87. Section 446.38, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

446.38 SUSPENDED TAXES OF OLD-AGE ASSISTANCE RECIPIENTS.

In cases where taxes were suspended one year or more upon the parcel of a deceased old-age assistance recipient and no estate was opened within ninety days after the death of the recipient and the surviving spouse of the recipient is not occupying the parcel, the county may apply to the probate court to have the parcel conveyed to it for satisfaction of the suspended taxes. The probate court shall prescribe the manner and notices to be given. The probate court shall order the parcel conveyed to the county for satisfaction of the suspended taxes if an estate is not opened within a time specified by the court. The probate court shall make and enter all appropriate orders to effect this conveyance to the county if an estate is not opened within the time specified. The parcel, at the election of the county treasurer, may be offered at tax sale after its conveyance to the county.

Sec. 88. Section 446.39, Code 1991, is amended to read as follows:

446.39 IOWA FINANCE AUTHORITY STATEMENT.

A city or county, a city or county agency as authorized by the Iowa finance authority, or the Iowa finance authority may file with the county treasurer a verified statement that a parcel of property to be sold at tax sale is abandoned and deteriorating in condition, or is inhabited but is not safe for human habitation, or is, or is likely to become, a public nuisance, and that the property parcel is suitable for use and is to be used in an Iowa homesteading project under section 220.14. Other information may be included. Upon proper filing of the statement, and if the property parcel is offered at any a tax sale and no bid is received, or if the bid received is less than the total amount of the delinquent general taxes, interest, penalties and costs due, or if the property parcel is to be transferred to the county under section 446.38, the city, county, city or county agency, or Iowa finance authority may bid for the property parcel for use in an Iowa homesteading project, bidding a sum equal to the total amount of all delinquent general taxes, interest, penalties and costs charged against the property due. Each of the tax-levying and tax-certifying bodies having an interest in the taxes for which the property parcel is sold shall be charged with the full amount of all delinquent taxes due to it, as its proportionate share of the purchase price.

Sec. 89. Section 447.1, Code 1991, is amended to read as follows:

447.1 REDEMPTION — TERMS.

Real estate A parcel sold under this chapter and chapter 446 may be redeemed at any time before the right of redemption is ~~cut off~~ expires, by the payment to the county treasurer, to be held by the treasurer subject to the order of the purchaser, of the amount for which the real estate parcel was sold and four percent of the amount added as a penalty, with three-quarters percent interest of two percent per month on the sale price plus the penalty, counting each fraction of a month as an entire month, from the date month of sale, and the total amount of all taxes, interest, and costs paid by the purchaser or the purchaser's assignee for any subsequent year, with a similar penalty interest at the same rate added as before on the amount of the payment for each subsequent year, and three-quarters percent per month on the whole amount from the date month of payment, counting each fraction of a month as

an entire month. The amount of interest must be at least one dollar and shall be rounded to the nearest whole dollar. Interest shall accrue on subsequent amounts from the month of payment by the certificate holder.

When the county is the certificate holder of the parcel redeemed, the redemption amount shall be apportioned among the several funds for which the taxes were levied. All interest, costs, and fees shall be apportioned to the general fund of the county.

Sec. 90. Section 447.3, Code 1991, is amended to read as follows:

447.3 AGRICULTURAL COLLEGE LANDS.

In redeeming from a sale of a leasehold interest in agricultural college land, the amount to be paid shall include any amount paid by the holder of the certificate as interest or principal due by the terms of the lease or otherwise to prevent a forfeiture, and for which proper voucher has been filed with the county treasurer, with interest at eight percent per annum from date of payment, which amount shall be paid by the treasurer to the holder of the certificate, and the certificate of redemption shall show the amount paid by the party redeeming.

Sec. 91. Section 447.4, Code 1991, is amended to read as follows:

447.4 REDEMPTION FROM SALE FOR PART OF TAX.

In case a redemption is made of real estate sold a parcel compromised and assigned for a sum less than the taxes, penalty, interest, and costs total amount due, the purchaser is entitled to receive only the amount paid and a ratable part of the penalty, interest, and costs. In determining the interest and penalties to be paid upon redemption from sale, the sum due on a parcel sold shall be taken to be the full total amount of taxes, interest, and costs due on the parcel at the time of sale, and the amount paid for a parcel at sale shall be apportioned ratably among the several funds to which it belongs in accordance with section 447.1. Real estate Parcels so sold is are redeemable in the same manner and with the same penalties interest as that those sold for the taxes of the preceding year.

Sec. 92. Section 447.5, Code 1991, is amended to read as follows:

447.5 CERTIFICATE OF REDEMPTION – ISSUED BY TREASURER.

The county treasurer shall, upon application of any a party to redeem real estate a parcel sold for taxes at a tax sale, and being satisfied that the party has a right to redeem the real estate parcel upon the payment of the proper amount, shall issue to the party a certificate of redemption, setting forth the facts of the sale substantially as contained in the certificate, the date of the redemption, the amount paid, and by whom redeemed, and shall make the proper entries in the book of sales county system in the treasurer's office. The amount of the fee shall be as provided in section 331.552, subsection 23, for either the original certificate or duplicate certificate.

Sec. 93. Section 447.6, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

447.6 ERASURES PROHIBITED.

The entries by the county treasurer on the county system shall be of a permanent nature and if errors are subsequently discovered the correcting entries shall be adequately documented to support the correction.

Sec. 94. Section 447.7, Code 1991, is amended to read as follows:

447.7 MINORS AND PERSONS OF UNSOUND MIND.

If real property a parcel of a minor, or person of unsound mind is sold for taxes at tax sale, it may be redeemed at any time within one year after the disability is removed, in the manner specified in section 447.8, or redemption may be made by the guardian or legal representative under sections 447.1 to and 447.3 at any time before the delivery of the treasurer's deed.

Sec. 95. Section 447.8, Code 1991, is amended to read as follows:

447.8 REDEMPTION AFTER DELIVERY OF DEED.

Any person entitled to redeem lands sold for taxes after After the delivery of the treasurer's deed, a person entitled to redeem a parcel sold at tax sale shall do so by an equitable

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

Sec. 96. Section 447.9, Code 1991, is amended to read as follows:

447.9 NOTICE OF EXPIRATION OF RIGHT OF REDEMPTION.

After ~~two years~~ one year and nine months from the date of sale, or after nine months from the date of a sale made under section 446.18, 446.38 or 446.39, the holder of the certificate of purchase may cause to be served upon the person in possession of the real estate parcel, and also upon the person in whose name the real estate parcel is taxed, in the manner provided for the service of original notices in R.C.P.56.1, if the person resides in Iowa, or otherwise as provided in section 446.9, subsection 1, a notice signed by the certificate holder or the certificate holder's agent or attorney, stating the date of sale, the description of the property parcel sold, the name of the purchaser, and that the right of redemption will expire and a deed for the land parcel be made unless redemption is made within ninety days from the completed service of the notice. The ninety-day redemption period begins as provided in section 447.12. When the notice is given by a county as a holder of a certificate of purchase the notice shall be signed by the county treasurer or the county attorney, and when given by a city, it shall be signed by the city officer designated by resolution of the council. When the notice is given by the Iowa finance authority or a city or county agency holding the property parcel as part of an Iowa homesteading project, it shall be signed on behalf of the agency or authority by one of its officers, as authorized in rules of the agency or authority.

Service of the notice shall also be made by mail on any mortgagee having a lien upon the real estate parcel, a vendor of the real estate 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 real estate parcel is situated. Only those persons who are required to be sent the notice of expiration as provided in this section are eligible to redeem a parcel from tax sale.

Sec. 97. Section 447.11, Code 1991, is amended to read as follows:

447.11 AGENT OF NONRESIDENT.

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

Sec. 98. Section 447.12, Code 1991, is amended to read as follows:

447.12 WHEN SERVICE DEEMED COMPLETE — PRESUMPTION.

Service is complete only after an affidavit has been filed with the county treasurer, showing the making of the service, the manner of service, the time when and place where made, and under whose direction the service was made, and costs incurred as provided in section 447.13. Costs not filed with the treasurer before a redemption is complete shall not be collected by the treasurer. The affidavit shall be made by the holder of the certificate or by the holder's agent or attorney, and in either of the latter cases stating that the affiant is the agent or attorney of the holder of the certificate. The affidavit shall be filed by the treasurer and entered upon the sale book opposite the entry of the sale, in the county system and the record or affidavit is presumptive evidence of the completed service of the notice. The right of redemption shall not expire until ninety days after service is complete. When the property parcel

is held by a city or county, a city or county agency, or the Iowa finance authority, for use in an Iowa homesteading project, whether or not the property parcel is the subject of a conditional conveyance granted under the project, the affidavit shall be made by the treasurer of the county or the county attorney, a city officer designated by resolution of the council, or on behalf of the agency or authority, by one of its officers as authorized in rules of the agency or authority.

Sec. 99. Section 447.13, Code 1991, is amended to read as follows:

447.13 COST — FEE — REPORT.

The cost of a record search and the cost of serving the notice, including the cost of mailing certified mail notices and the cost of publication under section 447.10 if publication is required, shall be added to the amount necessary to redeem. The fee for personal service of the notice shall be the same as for service of an original notice, including copy fee and mileage. The county treasurer shall file the proof of service and statement of costs and enter it on the sale book record these costs against the proper tract of real estate parcel. The certificate holder of the certificate of sale or the holder's agent shall report in writing to the county treasurer the amount of authorized costs incurred, and the treasurer shall enter it in the sale book file the statement. A redemption is not complete until the costs are paid. Costs not filed with the treasurer before redemption shall not be collected by the treasurer and may be recovered through a court action against the parcel owner by the certificate holder. If the property parcel is held by a city or county, a city or county agency, or the Iowa finance authority, for use in an Iowa homesteading project, whether or not the property parcel is the subject of a conditional conveyance granted under the project, the costs incurred for repairs and rehabilitation work required and undertaken in order to make the property parcel meet applicable building or housing code standards shall be added to the amount necessary to redeem, and a redemption is not complete until the costs are paid.

Sec. 100. Section 448.1, Code 1991, is amended to read as follows:

448.1 DEED EXECUTED.

Immediately after the expiration of ninety days from the date of completed service of the notice provided in section 447.12 the county treasurer ~~then in office~~ shall make out a deed for each ~~lot or parcel of land~~ sold and unredeemed, and deliver it to the purchaser upon the return of the certificate of purchase. The treasurer shall receive ~~three~~ twenty-five dollars for each deed made by the treasurer, and the treasurer may include any number of parcels of land purchased by one person in one deed, if desired authorized by the purchaser treasurer.

Sec. 101. Section 448.2, Code 1991, is amended to read as follows:

448.2 FORM.

Deeds executed by the county treasurer shall be substantially in the following form:

KNOW ALL PERSONS BY THESE PRESENTS, that the following described real property parcel: (Here follows the description), situated in the county of and state of Iowa, was subject to ~~taxation~~ taxes for the year (or years) A.D., and the taxes assessed thereon on the parcel for the year (or years) stated remained due and unpaid at the date of the sale; and the treasurer of the county, on the day of, A.D., by virtue of the authority vested by law in the treasurer, at (an adjournment of) the sale begun and publicly held on the third Monday of June, A.D., exposed to public sale at the office of the county treasurer in the county named, in substantial conformity with all the requirements of the statute, the real property parcel described, for the payment of the taxes, interest and costs total amount then due and remaining unpaid on the property parcel, and at that time and place A B, of the county of and state of, offered to pay the sum of dollars and cents, being the whole total amount of taxes, interest and costs then due and remaining unpaid on the property parcel, for (here follows the description of the property parcel sold) which was the least quantity bid for, and payment of that sum was made by that person to the treasurer, the property parcel was stricken off to that person at that price; and A B did, on the day of, A.D., assign the

certificate of the sale of the property parcel and all right, title, and interest to the property parcel to E F of the county of and state of; and by the affidavit of, filed in the treasurer's office on the day of, A.D., it appears that notice has been given more than ninety days before the execution of this deed to and of the expiration of the time of redemption allowed by law; and three two years have elapsed since the date of the sale, and the property parcel has not been redeemed:

Now, I, C D, treasurer of said the county, for the consideration of said the stated sum paid to the treasurer paid as aforesaid and by virtue of law, have granted, bargained, and sold, and by these presents do grant, bargain, and sell to the said A B (or E F), and that person's heirs and assigns, the real property hereinbefore parcel described, to have and to hold unto that person (or E F), and that person's heirs and assigns, forever; subject, however, to all the rights of redemption provided by law. In witness whereof, I, C D, treasurer as aforesaid of county, by virtue of the authority aforesaid vested in me, have hereunto subscribed my name on this day of, A.D.

.....
Treasurer

State of Iowa,)
 County.) ss.

I hereby certify that before me,, in and for said county, personally appeared the above named C D, treasurer of said the county, personally known to me to be the treasurer of said the county at the date of the execution of the above conveyance, and to be the identical person whose name is affixed to and who executed the above conveyance as treasurer of said the county, and acknowledged the execution of the same conveyance to be the treasurer's voluntary act and deed as treasurer of said the county, for the purposes therein expressed in the conveyance.

Given under my hand (and seal) this day of, A.D.

Sec. 102. Section 448.3, Code 1991, 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 property parcel is situated, shall vest in the purchaser all the right, title, interest, and estate of the former owner in and to the land parcel conveyed, subject to all restrictive covenants, resulting from prior conveyances in the chain of title to the former owner, and all the right, title, interest, and claim of the state and county thereto to the parcel. The issuance of the deed shall operate to cancel all suspended taxes.

Sec. 103. Section 448.4, Code 1991, is amended to read as follows:

448.4 PRESUMPTIVE EVIDENCE.

The deed shall be presumptive evidence in all the courts of this state in all controversies and actions in relation to the rights of the purchaser, and the purchaser's heirs or assigns, to the land thereby parcel conveyed, of the following facts:

1. That the real property parcel conveyed was subject to taxation taxes for the year or years stated in the deed.
2. That the taxes were not paid at any time before the sale.
3. That the real property parcel conveyed had not been redeemed from the sale at the date of the deed.
4. That the property parcel had been listed and assessed.
5. That the taxes were levied or set according to law.
6. That the property parcel was duly advertised for sale.
7. That the property parcel was sold for taxes as stated in the deed.

Sec. 104. Section 448.5, subsection 3, Code 1991, is amended to read as follows:

3. That all the prerequisites of the law were complied with by all the officers who had, or whose duty it was to have had, any part or action in any transaction relating to or affecting the title conveyed or purporting to be conveyed by the deed, from the listing and valuation of the property parcel up to the execution of the deed, both inclusive, and that all things ~~whatsoever~~ required by law to make a good and valid sale and to vest the title in the purchaser were done, except in regard to the points named in section 448.4 wherein for which the deed shall be presumptive evidence only.

Sec. 105. Section 448.6, Code 1991, is amended to read as follows:

448.6 FACTS NECESSARY TO DEFEAT DEED.

In all actions involving the title to real estate a parcel claimed and held under a deed executed substantially as aforsaid required in this chapter by the county treasurer, the person claiming title adverse to the title conveyed ~~thereby~~ shall be required to prove, in order to defeat the title, either any of the following:

1. That the real property parcel was not subject to taxation taxes for the year or years named in the deed;
2. That the taxes had been paid before the sale;
3. That the property parcel had been redeemed from the sale and that such the redemption was ~~had or~~ made for the use and benefit of persons having the right of redemption; ~~or~~.
4. That there had been an entire omission to list or assess the property parcel, or to levy the taxes, or to give notice of the sale, or to sell the property parcel.

Sec. 106. Section 448.7, Code 1991, is amended to read as follows:

448.7 ADDITIONAL FACTS NECESSARY.

~~No~~ A person shall not be permitted to question the title acquired by a county treasurer's deed without first showing that the person, or the person under whom that person claims title, had title to the property parcel at the time of the sale, or that the title was obtained from the United States or this state after the sale, and that all taxes amounts due upon the property parcel have been paid by such that person, or the person under whom that person claims title.

Sec. 107. Section 448.8, Code 1991, is amended to read as follows:

448.8 SALE MADE BY MISTAKE.

~~In any case where a person had paid the person's taxes~~ If an amount due was paid, and through mistake in the entry made in the treasurer's books, or in the receipt, the land upon which the taxes were paid county system, the parcel was afterward sold, the treasurer's deed shall does not convey the title.

Sec. 108. Section 448.9, Code 1991, is amended to read as follows:

448.9 FRAUDULENT SALE.

~~In all cases where~~ If the owner of the lands a parcel sold for taxes shall resist resists the validity of the tax title, the owner may prove fraud committed by the officer selling the same parcel, or in the purchaser, to defeat the same title, and, if fraud is established, the sale and title shall be void.

Sec. 109. Section 448.10, Code 1991, is amended to read as follows:

448.10 WRONGFUL SALES — PURCHASER INDEMNIFIED.

~~When~~ If, by mistake or wrongful act of the county treasurer, land a parcel has been sold on which no tax was due at the time, or when land a parcel is sold in consequence of error in describing it ~~in the tax receipt within the county system~~, the county shall hold the purchaser harmless by paying the purchaser the amount of principal, interest, and costs due to which the purchaser would have been entitled had the land parcel been rightfully sold, and the treasurer and the treasurer's surety shall be liable to the county ~~therefor~~ to the amount of the treasurer's official bond; or the purchaser, or the purchaser's assignee, may recover the same amount directly of from the treasurer and the treasurer's surety.

Sec. 110. Section 448.11, Code 1991, is amended to read as follows:

448.11 CORRECTING WRONGFUL SALE.

When it shall be is made to appear known to the county treasurer, before the execution of a deed for real estate a parcel sold for taxes, or if the deed be is returned by the purchaser, that any tract or lot a parcel was sold which was not subject to taxation, or upon which the taxes had been paid, the treasurer shall make an entry opposite such tract or lot on the sale book in the county system that the same parcel was erroneously sold, and such the entry shall be evidence of the fact therein stated, and the purchase money shall be refunded to the purchaser.

Sec. 111. Section 448.12, Code 1991, is amended to read as follows:

448.12 LIMITATION OF ACTIONS.

An action for the recovery of real estate a parcel sold for the nonpayment of taxes shall not be brought after five three years from the execution and recording of the county treasurer's deed, unless the owner is, at the time of the sale, a minor, a mentally ill person, or an inmate in an adult correctional institution, in which case such the action must be brought within five three years after such the disability is removed.

Sec. 112. Section 448.14, Code 1991, is amended to read as follows:

448.14 OFFICERS DE FACTO.

In all actions and controversies involving the question of title to real property a parcel held under a county treasurer's deed, all acts of assessors, treasurers, auditors, supervisors, and other officers de facto shall be of the same validity as acts of officers de jure.

Sec. 113. Section 448.15, Code 1991, is amended to read as follows:

448.15 AFFIDAVIT BY TAX-TITLE HOLDER.

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

..... ; that said 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 such real estate the parcel and claims title to the same parcel by virtue of such the tax deed, or such purported tax title.

Any person claiming any right, title, or interest in or to such real estate the parcel adverse to the title or purported title by virtue of such the tax deed referred to herein shall file a claim of the same with the recorder of the county wherein such real estate where the parcel is located, within one hundred twenty days after the filing of this affidavit, such the claim to set forth the nature thereof of the interest, also the time and manner in which such the interest claimed was acquired.

Subscribed and sworn to before me this day of, 19
.....
Notary Public in and for
..... County, Iowa.

Sec. 114. Section 448.16, Code 1991, is amended to read as follows:

448.16 CLAIMS ADVERSE TO TAX TITLE BARRED.

When ~~such the~~ affidavit ~~described in section 448.15~~ is filed it shall be notice to all persons, and any person claiming any right, title, or interest in or to ~~such real estate the parcel described~~ adverse to the title or purported title by virtue of ~~such the~~ tax deed ~~hereinabove~~ referred to, shall file a claim of the same with the county recorder of the county in which ~~such real estate the parcel~~ is located within one hundred twenty days after the filing of ~~such the~~ affidavit, which claim shall set forth the nature ~~thereof of the interest~~, the time when and the manner in which ~~such the~~ interest was acquired.

At the expiration of ~~said the~~ period of one hundred twenty days, if no such claim has been filed, all persons shall thereafter be forever barred and estopped from having or claiming any right, title, or interest in ~~such real estate the parcel~~ adverse to the tax title or purported tax title, and no action shall thereafter be brought to recover ~~such real estate the parcel~~, and the then tax-title owner or owner of the purported tax title shall also have acquired title to ~~such real estate the parcel~~ by adverse possession.

Sec. 115. Section 448.17, Code 1991, is amended to read as follows:

448.17 INDEXING AND RECORDING OF AFFIDAVITS AND CLAIMS.

All affidavits and claims as provided for in sections 448.15 and 448.16, filed with the county recorder, shall be indexed in the claimant's book under the description of the ~~real estate parcel~~ involved, and shall be recorded as other instruments affecting ~~real estate parcels~~.

Sec. 116. Section 449.1, Code 1991, is amended to read as follows:

449.1 APPLICATION.

When a ~~tract of real estate parcel~~ has been assessed and taxed as one item of ~~property unit~~, and thereafter and before the tax is paid, the title to different portions of ~~said real estate the parcel~~ becomes vested in different parties in severalty, and the ~~said~~ owners are unable to agree as to what portion of the total tax each portion of the ~~real estate parcel~~ should bear, any of ~~said the~~ parties may file with the board of supervisors a written application for the apportionment of ~~said the~~ tax.

Sec. 117. Section 449.3, Code 1991, is amended to read as follows:

449.3 ORDER – RECORD.

~~On~~ At the hearing, the board shall apportion ~~said the~~ tax to the different portions of the ~~real estate parcel~~ owned in severalty, in accordance with the values ~~thereof of the portions~~. All orders and determinations of the board shall be entered ~~of record~~ in its minutes. An order of apportionment shall ~~definitely~~ clearly identify each portion of ~~said real estate so the parcel~~ owned in severalty.

Sec. 118. Section 449.4, Code 1991, is amended to read as follows:

449.4 CORRECTION OF BOOKS OR RECORDS.

The county auditor shall, upon the making of an order of apportionment, at ~~once~~ correct the tax books or records in the auditor's possession, in accordance with ~~said the~~ order, and if ~~said the~~ books or other records have been delivered to the county treasurer, the ~~said~~ auditor shall at once certify ~~said the~~ order of apportionment to the ~~said~~ treasurer who shall ~~make said correction correct the county system~~.

Sec. 119. Section 450.81, Code 1991, is amended to read as follows:

450.81 DUTY OF RECORDER.

Each county recorder shall, upon the filing in the recorder's office of ~~any a~~ deed, bill of sale, or other transfer of any description ~~whatsoever~~ which shows upon its face that it was made or intended to take effect in possession or enjoyment at or after the death of the maker of ~~such the~~ instrument, forward to the department of revenue and finance a ~~certified copy thereof of the instrument~~.

Sec. 120. Section 455A.19, subsection 1, paragraph b, subparagraph (5), Code 1991, is amended to read as follows:

(5) Funds allocated pursuant to subparagraphs (2) and (3) shall only be allocated to counties dedicating property tax revenue at least equal to twenty-two cents per thousand dollars of the assessed value of taxable property in the county to county conservation purposes. State funds received under this paragraph shall not reduce or replace county tax revenues appropriated for county conservation purposes. The county auditor and treasurer shall submit documentation annually of the dedication of property tax revenue for county conservation purposes. The annual audit of the financial transactions and condition of a county shall certify compliance with requirements of this subparagraph. Funds not allocated to counties not qualifying for the allocations under subparagraph (2) as a result of this subparagraph shall be held in reserve for each county for two years. Counties qualifying within two years may receive the funds held in reserve. Funds not spent by a county within two years shall revert to the general pool of county funds for reallocation to other counties where needed.

Sec. 121. Section 468.27, Code 1991, is amended by adding the following new unnumbered paragraph after unnumbered paragraph 2:

NEW UNNUMBERED PARAGRAPH. Upon the establishment of the drainage district, the petitioners shall file with the county auditor the survey and report or the permanent survey, plat, and profile, if one was made, and this filing shall be constructive notice of a permanent right-of-way easement.

Sec. 122. Section 569.8, Code 1991, is amended to read as follows:

569.8 TITLE UNDER TAX DEED — SALE — APPORTIONMENT OF PROCEEDS.

1. Disposition by a county of property a parcel acquired by tax deed shall comply with the requirements of section 331.361, subsection 2.

2. When title to property a parcel acquired by tax deed is transferred, the auditor shall immediately record the deed and the assessor shall enter the property parcel to be assessed following the assessment date.

3. Property A parcel the county holds by tax deed shall not be assessed or taxed until transferred.

4. The transfer of property a parcel acquired by tax deed gives the purchaser free title as to past general previously levied or set taxes, and special taxes which are past due on any special assessment already certified to the county.

5. After deducting any expense the county incurred in the sale, the The proceeds of the sale including penalty, interest and costs shall be divided and prorated to the several taxing districts for general taxes and special assessments owed to the taxing districts in the proportion that the amounts of general taxes and special assessments owed to each taxing district are of the total amount of general taxes and special assessments owed to all taxing districts credited to the county general fund.

Sec. 123. Sections 445.6 through 445.9, 445.17, 445.19, 445.20, 445.29, 445.31, 445.40, 445.42 through 445.52, 445.58, 445.59, 446.3 through 446.6, 447.2, and 448.13, Code 1991, are repealed.

Sec. 124. This Act takes effect April 1, 1992.

Approved May 21, 1991

CHAPTER 192**COLLECTION OF DELINQUENT CRIMINAL FINES AND COURT COSTS***H.F. 697*

AN ACT relating to the collection of delinquent criminal fines and court costs by counties.

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

Section 1. NEW SECTION. 909.9 COLLECTION OF DELINQUENT FINES AND COURT COSTS.

A fine or court costs remaining unpaid after six months from the date the fine or court costs were imposed may be collected in accordance with section 331.756 by the county attorney. Of the amount collected, after payment of court costs, sixty-five percent shall be remitted to the treasurer of state for deposit and disposition as otherwise provided by law. The remaining thirty-five percent shall be retained by the county and deposited in the general fund of the county, notwithstanding the disposition provisions of sections 602.8106 and 911.3.

Approved May 21, 1991

CHAPTER 193**TEACHING OF AMERICAN SIGN LANGUAGE***S.F. 23*

AN ACT relating to the teaching of American sign language in accredited schools.

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

Section 1. Section 256.11, subsection 5, paragraph f, Code 1991, is amended to read as follows:

f. Four sequential units of one foreign language other than American sign language. Provision of instruction in American sign language shall be in addition to and not in lieu of, provision of instruction in other foreign languages. The department may waive the third and fourth years of the foreign language requirement on an annual basis upon the request of the board of directors of a school district or the authorities in charge of a nonpublic school if the board or authorities are able to prove that a licensed teacher was employed and assigned a schedule that would have allowed students to enroll in a foreign language class, the foreign language class was properly scheduled, students were aware that a foreign language class was scheduled, and no students enrolled in the class.

Sec. 2. Section 280.4, unnumbered paragraph 1, Code 1991, is amended to read as follows:

The medium of instruction in all secular subjects taught in both public and nonpublic schools shall be the English language, except when the use of a foreign language is deemed appropriate in the teaching of any subject or when the student is non-English-speaking. When the student is non-English-speaking, both public and nonpublic schools shall provide special instruction, which shall include but need not be limited to either instruction in the English language or a transitional bilingual program, until the student demonstrates a functional ability to speak, write, read and understand the English language. As used in this section, "non-English-speaking student" means a student whose native language is not English and whose inability or limited ability to speak, write or read English significantly impedes educational progress. As used in this section, "foreign language" means spoken and written languages other than the English language, and includes American sign language.