

CHAPTER 1043

PROPERTY TAX AND VEHICLE REGISTRATION PROCEDURES

H.F. 2246

AN ACT relating to administrative procedures of county treasurers for property taxation and vehicle registration.

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

Section 1. Section 321.40, unnumbered paragraph 2, Code Supplement 2001, is amended to read as follows:

On or before the fifteenth day of the eleventh month of a vehicle's registration year, the department shall create an electronic file and the county treasurer shall send a statement by mail of fees due to the appropriate owner of record. After the department has generated the electronic file used to produce statements for a registration month, and before the fifteenth day of the month following expiration of a vehicle's registration year, the department shall create a subsequent electronic file and the county treasurer shall send a statement of fees due to the appropriate owner of record for any vehicle subsequently registered for that registration month. The statement shall be mailed or electronically transmitted to the most current address of record, showing information sufficient to identify the vehicle and a listing of the various fees as appropriate. Failure to receive a statement shall have no effect upon the accrual of penalty at the appropriate date.

Sec. 2. Section 321.134, subsection 1, Code 2001, is amended to read as follows:

1. On the first day of the second month following the beginning of each registration year a penalty of five percent of the annual registration fee shall be added to the registration fees not paid by that date and an additional penalty of five percent shall be added the first day of each succeeding month, until the fee is paid. A penalty shall not be less than five dollars. If the owner of a vehicle surrenders the registration plates for a vehicle prior to the plates becoming delinquent, to the county treasurer of the county where the vehicle is registered, or to the department if the vehicle is registered under chapter 326, the owner may register the vehicle any time thereafter upon payment of the registration fee for the registration year without penalty. The penalty on vehicles registered under chapter 326 shall accrue February 1 of each year. To avoid a penalty or an additional penalty in the case of a delinquent registration, if the last calendar day of a month falls on Saturday, Sunday, or a holiday, the payment deadline is extended to include the first business day of the following month. However, an electronic payment must be initiated by midnight on the last day of the month preceding the delinquent date.

Sec. 3. Section 331.553, subsection 3, Code 2001, is amended to read as follows:

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~~ thirty 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. 4. Section 331.559, subsection 20, Code Supplement 2001, is amended to read as follows:

20. Carry out duties relating to the preparation and correction of the tax list as provided in chapter 443. After ten years from the date of receipt, the county treasurer ~~shall~~ may dispose of the tax list delivered to the county treasurer pursuant to chapter 443.

Sec. 5. Section 445.36, subsection 2, Code 2001, is amended to read as follows:

2. A demand of taxes is not necessary, but every person subject to taxation shall attend at the office of the county treasurer and pay the taxes either in full, or one-half of the taxes before September 1 succeeding the levy, and the remaining half before March 1 following. However, if the first installment of taxes 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 total amount due. This section does not apply to special assessments, or rates or charges.

Sec. 6. Section 445.37, unnumbered paragraphs 1, 3, and 4, Code Supplement 2001, are amended to read as follows:

If the semiannual installment of any tax has not been paid before October 1 succeeding the levy, that amount becomes delinquent from October 1 after due, ~~including. However, in those instances when the last day of September is a Saturday or Sunday, that amount becomes delinquent on the second business day of October.~~ If the second installment is not paid before April 1 succeeding its maturity, it becomes delinquent from April 1 after due, ~~including. However, in those instances when the last day of March is a Saturday or Sunday, that amount becomes delinquent on the second business day of April.~~ This paragraph applies to all taxes as defined in section 445.1, subsection 6.

To avoid interest on delinquent taxes, a payment must be received by the treasurer on or before the last business day of the month preceding the delinquent date, or mailed with appropriate postage and applicable fees paid, and a United States postal service postmark affixed to the payment envelope, with the postmark bearing a date preceding the delinquent date. Items returned to the sender by the United States postal service for insufficient postage or applicable fees shall be assessed interest, unless the appropriate postage and fees are paid and the items are postmarked again before the delinquent date. However, if the last calendar day of a month falls on a Saturday, Sunday, or a holiday, that amount becomes delinquent on the second business day of the following month.

To avoid interest on current or delinquent taxes, an electronic payment must be received in the treasurer's account initiated by midnight on the first business last day of the delinquency month preceding the delinquent date.

Sec. 7. Section 446.9, subsections 1 and 2, Code 2001, are amended to read as follows:

1. A notice of the date, time, and place of the annual tax sale shall be served upon the person in whose name the 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 parcel to be sold which is clear, concise, and sufficient to distinguish the parcel to be sold from all other parcels. It shall also contain the amount of delinquent taxes for which the parcel is liable each year, the amount of the interest, fees, and ~~the actual cost of publication of the notice as provided in subsection 2~~ the amount of the service fee as provided in section 446.10, subsection 2, all to be incorporated as a single sum. The notice shall contain a statement that, after the sale, if the 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 date, time, and place of the annual tax sale shall be made once by the treasurer in at least one official newspaper in the county as selected by the board of supervisors and 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 parcel to be sold that is clear, concise, and sufficient to distinguish the 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 parcel to be sold is taxed,

the amount delinquent for which the parcel is liable each year, the amount of the interest, fees, costs, and the cost of publication in the newspaper service fee as provided in section 446.10, subsection 2, all to be incorporated as a single sum. The publication shall contain a statement that, after the sale, if the parcel is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

Sec. 8. Section 446.9, Code 2001, is amended by adding the following new subsection:
NEW SUBSECTION. 5. If, for good cause, a parcel is not included in the publication specified in subsection 2, notice shall be given by publication or by posting a description of the parcel and the date, time, and place of the tax sale in the treasurer's office for two weeks before the regular or any adjourned tax sale and, at the time of the publication or posting, by mailing the notice required in subsection 1.

Sec. 9. Section 446.10, Code 2001, is amended to read as follows:

446.10 PUBLICATION COSTS AND SERVICE FEES.

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

Approved March 29, 2002

CHAPTER 1044

PRIVATE INVESTIGATION, PRIVATE SECURITY, AND LOTTERY LICENSING AND REGULATION

H.F. 2249

AN ACT relating to criminal history checks of applicants for certain licenses, lottery employees, and major vendors contracting with the lottery, marketing materials, and the identification of instant lottery tickets, providing for a fee, and providing for an effective date.

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

Section 1. Section 80A.4, Code 2001, is amended to read as follows:

80A.4 LICENSE REQUIREMENTS.

1. Applications for a license or license renewal shall be submitted to the commissioner in the form the commissioner prescribes. A license or license renewal shall not be issued unless the applicant:
 - a. Is eighteen years of age or older.
 - b. Is not a peace officer.
 - c. Has never been convicted of a felony or aggravated misdemeanor.
 - d. Is not addicted to the use of alcohol or a controlled substance.
 - e. Does not have a history of repeated acts of violence.