

WHEREAS, it is deemed advisable to remove any doubt regarding the legality of the city council proceedings and the ordinance providing the partial exemption from property taxation of the actual value added to the industrial real estate as described in this Act in accordance with chapter 427B; NOW THEREFORE,

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

Section 1. All acts and proceedings relating to Ordinance No. 2002-20 passed by the City Council for the City of Urbandale on December 10, 2002, approving a partial exemption from property taxation of the actual value added to industrial real estate in accordance with chapter 427B for the property legally described as lot 2, Crossroads Business Park, plat 4, according to the official plat in and forming a part of the City of Urbandale, Polk County, Iowa, are legalized, validated, and confirmed.

Sec. 2. The acts and proceedings relating to the ordinance as legalized, validated, and confirmed pursuant to section 1 are deemed to constitute prior approval as provided in section 427B.4 entitling the industrial real estate described in section 1 to the partial exemption from property taxation as otherwise provided in section 427B.3 as set forth in the ordinance.

Sec. 3. This Act is effective upon enactment and is retroactively applicable on and after December 10, 2002. In accordance with the ordinance, the amount of actual value added which is eligible to be exempt from taxation shall be calculated in accordance with the schedule provided in section 427B.3 beginning on and after January 3, 2003. This Act shall not be construed to entitle a person to a refund or adjustment of property taxes paid prior to January 3, 2003.

Approved April 9, 2003

CHAPTER 24

TREASURERS — FUNDS, RECORDS, AND OTHER RESPONSIBILITIES — MISCELLANEOUS PROVISIONS

S.F. 134

AN ACT relating to the various duties of the county treasurer and providing an effective date.

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

Section 1. Section 12B.11, Code 2003, is amended to read as follows:
12B.11 MANNER AND DETAILS OF SETTLEMENT.

At the time of any examination of any such office, or at the time of any settlement with the treasurer in charge of any such public funds, the treasurer shall produce and count in the presence of the officer or officers making such examination or settlement, all moneys or funds then on deposit in the safe or vault in the treasurer's office, and shall produce a statement of all money or funds on deposit with any depository wherein the treasurer is authorized to deposit such funds, ~~which statement shall be certified by one or more officers of such depository,~~ and shall correctly show the balance remaining on deposit in such depository at the close of business on the day preceding the day of such settlement. The treasurer shall also file a statement setting forth the numbers, dates, and amounts of all outstanding checks, or other items of

difference, reconciling the balance as shown by the treasurer's books with those of the depositories. The state treasurer shall also file a statement showing the numbers, dates and amounts of all United States government bonds held as part of said public fund.

Sec. 2. Section 321.1, subsection 60, Code 2003, is amended to read as follows:

60. "Registration year" means the period of twelve consecutive months beginning on the first day of the month following the month of the birth of the owner of the vehicle for vehicles registered by the county treasurer and the calendar year for vehicles registered by the department or motor trucks and truck tractors with a combined gross weight exceeding five tons which are registered by the county treasurer. For leased vehicles registered by the county treasurer, except for motor trucks and truck tractors with a combined gross weight exceeding five tons, "registration year" means the period of twelve consecutive months beginning on the first day of the month following the month in which the lease expires.

Sec. 3. Section 321.39, subsections 2 and 3, Code 2003, are amended to read as follows:

2. For vehicles registered by the county treasurer, at midnight on the last day of the registration year. A person shall not be considered to be driving a motor vehicle with an expired registration for a period of one month following the expiration date of the vehicle registration. The one-month period shall be the same as the period defined in section 321.134, subsection 1.

3. For vehicles on which the first installment of an annual fee has been paid, at midnight on the last day of June or the first business day of July when June 30 falls on Saturday, Sunday, or a holiday; for vehicles on which the second installment of an annual fee has been paid, at midnight on the last day of December or the first business day of January when December 31 falls on Saturday, Sunday, or a holiday.

Sec. 4. Section 331.552, Code 2003, is amended by adding the following new subsection:

NEW SUBSECTION. 34. Destroy tax sale redemption certificates and all associated tax sale records after ten years have elapsed from the end of the fiscal year in which the certificate was redeemed. If a tax sale certificate of purchase is cancelled as required by section 446.37 or 448.1, all associated tax sale records shall be destroyed after ten years have elapsed from the end of the fiscal year in which the tax sale certificate of purchase was cancelled.

Sec. 5. Section 384.62, Code 2003, is amended to read as follows:

384.62 LIMIT.

1. A special assessment against a lot for a public improvement ~~may shall~~ not be in excess of the amount of the assessment, including the conditional deficiency assessment, as shown in the schedule confirmed by the court, or if court confirmation is not utilized, then on the original plat and schedule adopted by the council, and an assessment ~~may shall~~ not exceed twenty-five percent of the value of the lot as shown by the plat and schedule approved by the council or as reduced by the court.

2. Special assessments for the construction or repair of underground connections for private property for gas, water, sewers, or electricity may be assessed to each lot for the actual cost of each connection for that lot, and the twenty-five percent limitation does not apply. Such connections shall not be installed to service railway right of way without written agreement with the railway company owning or leasing the right of way.

3. A special assessment for a public improvement against a tract of land ~~used and~~ assessed as agricultural property shall not become payable upon the filing of a request by the owner for deferment until that land is not ~~used and~~ assessed as agricultural property. ~~At the time of the change in the use of the property, the special assessment shall become payable in the same manner as the special assessment would have become payable had it not been deferred by this section.~~ This section shall not apply to a tract of land of less than one-quarter acre surrounding any dwelling or nonfarm structure on that tract nor shall it apply to a special assessment levied before July 3, 1978. This section shall not apply if the public improvement is a sewer, water, gas or electrical line to which the owner of the land makes a connection.

4. Payment of installments of special assessments for a public improvement against property ~~used and~~ assessed as agricultural property shall be deferred as follows:

1. ~~a.~~ The property owner who seeks deferment of an assessment shall file a written request for deferment with the city clerk at the time of the hearing on the resolution of necessity for the public improvement or within ten days following the date of the hearing and the request shall identify those lots subject to proposed assessments for which the property owner is seeking deferment which are ~~used and~~ assessed as agricultural property. The request may be withdrawn by the property owner at any time before or after the adoption of the resolution of necessity.

2. ~~b.~~ The city shall indicate those lots for which a deferment has been requested on the special assessment schedule.

3. ~~c.~~ After the assessments for the public improvement have been levied and the special assessment schedule has been filed with the county treasurer, the county treasurer shall indicate on the tax rolls those assessments subject to deferment under this section.

4. ~~d.~~ An owner of property subject to an assessment that may be deferred may file a statement at any time up to six months before the assessment installment is due stating that a written request for deferment of such assessments is filed with the city clerk and that the entire lot subject to such assessment has continued to be and is still used and assessed as agricultural property. The collection of that installment and any other unpaid portion of the assessment shall be deferred until the next July 1 and subsequent installments may thereafter be deferred in the same manner for successive years in which a statement is filed. A deferment shall continue for as long as the county assessor continues to classify the property as agricultural land on January 1 of each assessment year. A deferment shall end six months following any January 1 assessment date on which the county assessor no longer classifies the property as agricultural land and the special assessment shall become payable in the same manner as the special assessment would have become payable had it not been deferred by this subsection.

Sec. 6. Section 384.67, Code 2003, is amended to read as follows:

384.67 PAYMENT TO COUNTY TREASURER.

Assessments levied and certified under the provisions of this division, including installments and interest, are payable at the office of the county treasurer of the county where the property assessed is located, except that assessments may be paid in full or in part and without interest within thirty days after the date of certification, at the office of the county treasurer, if the property being assessed is located in an unincorporated area, or the city clerk, if the property being assessed is located in an incorporated area ~~except when the city council specifically provides payment to be made in the office of the county treasurer.~~

Sec. 7. NEW SECTION. 435.26A SURRENDER OF TITLE.

1. A person who owns a manufactured home that is located in a manufactured home community and is installed on a permanent foundation may surrender the manufactured home's certificate of title to the county treasurer for the purpose of assuring eligibility for funds available from mortgage lending programs sponsored by the federal national mortgage association, the federal home loan mortgage corporation, the United States department of agriculture, or any other federal governmental agency or instrumentality that has similar requirements for mortgage lending programs.

2. Upon receipt of a certificate of title from a manufactured home owner, a county treasurer shall notify the department of transportation that the certificate of title has been surrendered, remove the registration of title from the county treasurer's records, and destroy the certificate of title.

3. After the surrender of a manufactured home's certificate of title under this section, the manufactured home shall continue to be taxed under section 435.22 and is not eligible for the homestead tax credit or the military service tax exemption. A foreclosure action on a manufactured home whose title has been surrendered under this section shall be conducted as a real estate foreclosure. A tax lien and its priority shall remain the same on a manufactured home after its certificate of title has been surrendered.

4. The certificate of title of a manufactured home shall not be surrendered under this section if an unreleased security interest is noted on the certificate of title.

5. An owner of a manufactured home who has surrendered a certificate of title under this section and requires another certificate of title for the manufactured home is required to apply for a bonded certificate of title under chapter 321.¹

Sec. 8. Section 445.5, subsection 1, unnumbered paragraph 1, Code 2003, is amended to read as follows:

As soon as practicable after receiving the tax list prescribed in chapter 443, the treasurer shall deliver to the titleholder, by regular mail, or if requested by the titleholder, by electronic transmission, a statement of taxes due and payable which shall include the following information:

Sec. 9. Section 468.165, Code 2003, is repealed.

Sec. 10. EFFECTIVE DATE. Section 7 of this Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 11, 2003

CHAPTER 25

CHILD IN NEED OF ASSISTANCE PROCEEDINGS AND TERMINATIONS OF PARENTAL RIGHTS — APPEALS

S.F. 224

AN ACT relating to appeals filed in child in need of assistance and termination of parental rights proceedings.

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

Section 1. Section 232.133, subsection 2, Code 2003, is amended to read as follows:

2. Except for appeals from ~~an order~~ final orders entered in child in need of assistance proceedings or final orders entered pursuant to section 232.117, appellate procedures shall be governed by the same provisions applicable to appeals from the district court. The supreme court may prescribe rules to expedite the resolution of appeals from final orders entered in child in need of assistance proceedings or final orders entered pursuant to section 232.117.

Sec. 2. Section 602.4102, subsection 4, Code 2003, is amended to read as follows:

4. A party to an appeal decided by the court of appeals may, as a matter of right, file an application with the supreme court for further review.

a. An application for further review in an appeal from a child in need of assistance or termination of parental rights proceeding shall not be granted by the supreme court unless filed within ten days following the filing of the decision of the court of appeals.

b. ~~An~~ In all other cases, an application for further review shall not be granted by the supreme court unless the application was filed within twenty days following the filing of the decision of the court of appeals.

4A. The court of appeals shall extend the time for filing of an application if the court of appeals determines that a failure to timely file an application was due to the failure of the clerk of the court of appeals to notify the prospective applicant of the filing of the decision. If an

¹ See chapter 179, §128, 159; 2003 Iowa Acts, First Extraordinary Session, chapter 2, §26, 43 herein