

**CHAPTER 1221**  
**ADMINISTRATION OF PROPERTY TAX LAWS**  
*H.F. 2478*

**AN ACT** relating to the administration of special assessments and other property tax laws.

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

Section 1. Section 384.84, subsection 1, Code Supplement 1983, is amended to read as follows:

1. The governing body of a city utility, combined utility system, city enterprise, or combined city enterprise may establish, impose, adjust, and provide for the collection of rates to produce gross revenues at least sufficient to pay the expenses of operation and maintenance of the city utility, combined utility system, city enterprise, or combined city enterprise and, when revenue bonds or pledge orders are issued and outstanding pursuant to this division, shall establish, impose, adjust, and provide for the collection of rates to produce gross revenues at least sufficient to pay the expenses of operation and maintenance of the city utility, combined utility system, city enterprise, or combined city enterprise, and to leave a balance of net revenues sufficient at all times to pay the principal of and interest on the revenue bonds and pledge orders as they become due and to maintain a reasonable reserve for the payment of principal and interest, and a sufficient portion of net revenues must be pledged for that purpose. Rates must be established by ordinance of the council or by resolution of the trustees, published in the same manner as an ordinance. All rates or charges for the services of sewer systems, sewage treatment, solid waste collection, solid waste disposal, or any of these, if not paid as provided by ordinance of council, or resolution of trustees, are a lien upon the premises served by any of these services upon certification to the county treasurer that the rates or charges are due. The lien shall not be less than five dollars. The county treasurer may charge two dollars for each lien certified as an administrative expense, which amount shall be added to the amount of the lien to be collected at the time of payment of the assessment from the payor and credited to the county general fund. The lien has equal precedence with ordinary taxes, may be certified to the county ~~auditor~~ treasurer and collected in the same manner as taxes, and is not divested by a judicial sale.

Sec. 2. Section 427.5, Code 1983, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** The failure of a person to file a claim under this section before July 1 of the year for which the person is first claiming the exemption or to have the evidence of satisfactory service, separation, retirement, furlough to reserve, inactive status, or honorable discharge recorded in the office of the county recorder does not disqualify the claim if the person claiming or through whom the exemption is claimed is otherwise qualified. The belated claim shall be filed with the appropriate assessor before the succeeding July 1 and, if approved by the board of supervisors, the county treasurer shall file an amended certificate of military service tax credits with the director of revenue before the director certifies the total credits claimed by each county to the state comptroller as provided in section 426A.4.

Sec. 3. Section 445.8, subsection 2, Code 1983, is amended to read as follows:

2. The treasurer shall cause to be compiled a list of all delinquent personal property taxes for the current assessment year, as shown by the delinquent personal property tax list. Such list shall show the amount of the taxes delinquent when the amount of the tax is more than five dollars and the amount of penalty, interest and costs thereon, the name of the owner, if known, or the person, if any, to whom it is taxed, and shall be published in some newspaper in the county once each week for two consecutive weeks, the last of which shall be not more than two weeks before the first third Monday in June, and by immediately posting a copy of the first publication thereof at the door of the courthouse, if there be one, if not, at the door of the place where the last term of district court was held. The provisions of sections 446.10 and 446.11 shall prevail in connection with the publication of such notice. The treasurer shall obtain a copy of the notice as published, and a certificate of the publication thereof from the printer or publisher, and file it in the office of the auditor.

Sec. 4. Section 445.24, Code 1983, is amended to read as follows:

445.24 EFFECT OF CERTIFICATE STATEMENT AND RECEIPT. Such certificate The statement received under section 445.23, with the treasurer's receipt showing the payment of all the taxes therein specified in the statement, and the auditor's treasurer's certificate of redemption from the tax sales therein mentioned in the statement, shall be is conclusive evidence for all purposes, and against all persons, that the parcel of real estate in said certificate the statement and receipt described was, at the date thereof of the receipt, free and clear of all taxes and assessments, and sales for taxes or assessments, except sales whereon where the time of redemption had already expired and the tax purchaser had received his the deed.

Sec. 5. Section 446.7, unnumbered paragraph 1, Code Supplement 1983, is amended to read as follows:

Annually, on the third Monday in June the treasurer shall offer at his the treasurer's office at public sale all lands, city lots, or other real property on which taxes of any description, regular, special, and those charges certified pursuant to section 384.84, for the preceding fiscal year or years are delinquent, which sale shall be made for the total amount of taxes, interest, and costs due and unpaid thereon, including all prior suspended taxes, provided, however, that no. However, property, against which the county holds a tax sale certificate, shall not be offered or sold. No interest 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 the provisions of section 427.8.

Sec. 6. Section 446.9, Code 1983, is amended to read as follows:

446.9 NOTICE OF SALE—SERVICE. Notice of the time and place of the sale shall be given by the treasurer by publication in a newspaper in the county once each week for two consecutive weeks, the last of which is not more than two weeks before the day of sale. The notice shall contain a description of each separate tract to be sold as taken from the tax list, the amount of delinquent taxes for which it is liable for each year, and the amount of penalty, interest, and costs accrued, and the name of the owner, if known, or the person, if any, to whom it is taxed. A description of each separate tract to be sold shall be construed to permit only one description of each separate tract of real estate to be sold, and all All of the delinquent tax, both regular, and special and those charges certified pursuant to section 384.84, existing against the property for the year in which the tax sale is held shall be listed as a single sum. All property which has previously been advertised and remains unsold and against which there remains delinquent taxes, shall be indicated by an asterisk.

Sec. 7. Section 633.480, Code 1983, is amended to read as follows:

**633.480 CERTIFICATE TO COUNTY AUDITOR AND COUNTY RECORDER FOR TAX PURPOSES WITH ADMINISTRATION.** After discharge as provided in section 633.479, the clerk shall issue a certificate under chapter 558 relative to each parcel of real estate described in the final report of the personal representative which has not been sold by the personal representative, and deliver the certificate to the county auditor and the county recorder of the county in which the real estate is situated. The county recorder shall deliver the certificate to the county auditor as provided in section 558.58.

Sec. 8. Section 633.481, Code 1983, is amended to read as follows:

**633.481 CERTIFICATE TO COUNTY AUDITOR AND COUNTY RECORDER FOR TAX PURPOSES WITHOUT ADMINISTRATION.** ~~Whenever~~ When an inventory or report is filed under section 450.22, without administration of the estate of ~~a~~ the decedent, the clerk shall issue and deliver to the county auditor and the county recorder of the county in which the real estate is situated a ~~like~~ certificate pertaining to each parcel of real estate described in the inventory or report. Any fees for certificates or recording fees required by this section or section 633.480 shall be assessed as costs of administration, but the certificates shall be filed whether fees are paid or not. The county recorder shall deliver the certificates and appropriate fees to the county auditor as provided in section 558.58.

Approved May 8, 1984

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## CHAPTER 1222

### FRUIT-TREE AND FOREST RESERVATIONS

*H.F. 2481*

**AN ACT** relating to the taxation, valuation, and qualification of a fruit-tree or forest reservation for property tax purposes.

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

Section 1. Section 161.3, Code 1983, is amended by striking the section and inserting in lieu thereof the following:

**161.3 FOREST RESERVATION.** A forest reservation shall contain not less than two hundred growing forest trees on each acre. If the area selected is a forest containing the required number of growing forest trees, it shall be accepted as a forest reservation under this chapter provided application is made or on file on or before April 15 of the exemption year. If any buildings are standing on an area selected as a forest reservation under this section or a fruit-tree reservation under section 161.7 one acre of that area shall be excluded from the tax exemption. However, the exclusion of that acre shall not affect the area's meeting the acreage requirement of section 161.2.