

Article 20 — BINDING EFFECT

This compact and substantially identical enabling laws are binding on the states of Illinois and Iowa to the full extent allowed without the consent of Congress. If the consent of Congress is necessary, this compact and substantially identical enabling laws are binding on the states of Iowa and Illinois to the full extent when consent is obtained.

Article 21 — SIGNING

This compact shall be signed in duplicate by the speakers of the houses of representatives of the states of Illinois and Iowa. One signed copy shall be filed with the secretary of state of Iowa and the other with the secretary of state of Illinois.

Approved May 23, 1989

CHAPTER 214
OFFICIAL PUBLICATIONS
H.F. 728

AN ACT relating to official publications by amending rates for county publication of board proceedings, by reducing the specific information required in county care facility inventory publications, by providing notice and penalty for delinquent taxes, by revising the use of zoned editions of a newspaper, by establishing a minimum type size, by reducing publication fees when publication is not timely made, and by eliminating the requirement for publication of notice of textbook purchase.

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

Section 1. Section 253.3, Code 1989, is amended to read as follows:
253.3 ANNUAL PUBLISHED REPORT.

The board of supervisors, prior to September 1 of each year, shall publish in the official papers of the county as part of its proceedings, a financial statement of the receipts of the county care facility, or county farm, itemizing them and stating their source, which report shall also set forth the total expenditures and the value of the property on hand on July 1 of the year for which the report is made and a comparison with the inventory of the previous year. The inventory need not specifically account by item for individual items of personal property valued at less than one hundred dollars.

Sec. 2. Section 349.17, Code 1989, is amended to read as follows:
349.17 OFFICIAL PUBLICATION FEE.

The cost of official publications provided for in section 349.16 shall not exceed ~~three-fourths~~ of the fee provided in section 618.11 for the publication of legal notices. An official publication shall not be printed in type smaller than six point.

Sec. 3. Section 445.36, subsection 2, Code 1989, is amended to read as follows:

2. No demand of taxes shall be necessary, but it shall be the duty of every person subject to taxation to attend at the office of the treasurer, at some time between the first Monday in August and September 1 following, and pay the person's taxes in full, or one-half thereof 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 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.

Sec. 4. Section 445.39, Code 1989, is amended to read as follows:

445.39 INTEREST AS PENALTY.

If the first installment of taxes is not paid by the delinquent date specified in section 445.37, the installment shall become due and draw interest, as a penalty, of one and one-half percent per month until paid, from the delinquent date following the levy; and if the last half is not paid by April 1 following the levy, 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 of the tax list results in a penalty date later than October 1 for the first installment, penalties on delinquent first installments shall accrue as if certification 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.

Sec. 5. Section 446.9, subsections 1 and 2, Code 1989, are amended to read as follows:

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 subject to sale is taxed. The 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 to be sold which is clear, concise, and sufficient to distinguish the real estate 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 is liable each year, the amount of the penalty, interest, and ~~ten dollars representing~~ costs the actual cost of publication in an official newspaper, all to be incorporated as a single sum. The notice shall contain a statement that, after the sale, if the real estate 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 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 to be sold that is clear, concise, and sufficient to distinguish the real estate 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 to be sold is taxed, the amount of delinquent taxes, both regular and special, for which the real estate is liable for each year, the amount of the penalty, interest, and ~~ten dollars representing~~ costs the actual cost of publication in an official newspaper, all to be incorporated as a single sum. The publication shall contain a statement that, after the sale, if the real estate is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

Sec. 6. Section 618.16, Code 1989, is amended to read as follows:

618.16 ZONED EDITIONS OF SAME NEWSPAPER.

Publication requirements for governmental subdivisions of the state shall be deemed satisfied when publication is made in editions or zoned editions which are delivered to an area ~~comprising~~ within the jurisdiction of the subdivision making the publication even though publication is not made in other editions of the same newspaper ~~delivered to other areas of the state.~~

Sec. 7. NEW SECTION. 618.17 MINIMUM TYPE SIZE.

A publication required by law shall be printed in type no smaller than six point.

Sec. 8. NEW SECTION. 618.18 TIMELY PUBLICATION REQUIRED.

When a publication required by law is not published within one month of submission to the newspaper, the maximum compensation established by law shall be reduced by twenty-five percent.

Sec. 9. Section 301.7, Code 1989, is repealed.

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