

CHAPTER 121

FINANCIAL AND REGULATORY PROCEDURES OF COUNTIES, CITIES, AND DRAINAGE DISTRICTS

H.F. 645

AN ACT relating to the financial and regulatory procedures of counties, cities, and drainage districts, by amending the powers and duties of county treasurers and including an effective date provision.

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

Section 1. Section 321.44A, Code 1997, is amended to read as follows:

321.44A VOLUNTARY CONTRIBUTION — ANATOMICAL GIFT PUBLIC AWARENESS AND TRANSPLANTATION FUND — AMOUNT RETAINED BY COUNTY TREASURER.

For each application for registration or renewal, the county treasurer or the department shall request through use of a written form, and, if the application is made in person, through verbal communication, that an applicant make a voluntary contribution of one dollar or more to the anatomical gift public awareness and transplantation fund established pursuant to section 142C.15. Moneys Ninety-five percent of the moneys collected in the form of contributions shall be remitted to the treasurer of state for deposit in the fund to be used for the purposes specified for the fund. The remaining five percent shall be retained by the county treasurer for deposit in the general fund of the county. The director shall adopt rules to administer this section.

Sec. 2. Section 321.52, subsections 2 and 3, Code 1997, are amended to read as follows:

2. The purchaser or transferee of a motor vehicle for which a certificate of title is issued which is sold for scrap or junk shall surrender the certificate of title, properly endorsed and signed by the previous owner, to the county treasurer of the county of residence of the transferee, and shall apply for a junking certificate from the county treasurer, within fifteen days after assignment of the certificate of title. The county treasurer shall issue to such person without fee a junking certificate. A junking certificate shall authorize the holder to possess, transport or transfer by endorsement the ownership of the junked vehicle. A certificate of title shall not again be issued for the vehicle subsequent to the issuance of a junking certificate except as provided in subsection 3. The county treasurer shall cancel the record of the vehicle and forward the certificate of title to the department. The junking certificate shall be of a form to allow for the assignment of ownership of the vehicle. The junking certificate shall provide a space for the notation of the transferee of the component parts of the vehicle transferred by the owner of the vehicle. The junking certificate shall be printed on the registration receipt form and shall be imprinted with the words "junking certificate", as prescribed by the department. A space for transfer by endorsement shall be on the reverse side of the junking certificate. A separate form for the notation of the transfer of component parts shall be attached to the junking certificate when the certificate is issued.

3. When a vehicle for which a certificate of title is issued is junked or dismantled by the owner, the owner shall detach the registration plates and surrender the plates to the county treasurer, unless the plates are properly assigned to another vehicle. The owner shall also surrender the certificate of title to the county treasurer. Upon surrendering the certificate of title and application for junking certificate, the county treasurer shall issue to the person, without fee, a junking certificate, which shall authorize the holder to possess, transport or transfer ownership of the junked vehicle by endorsement of the junking certificate. The county treasurer shall hold the surrendered certificate of title, registration receipt, application for junking certificate, and, if applicable, the registration plates for a period of fourteen days following the issuance of a junking certificate under this subsection. Within the fourteen-day period the person who was issued the junking certificate and to whom the vehicle was titled or assigned may surrender to the county treasurer the junking certificate,

and upon the person's payment of appropriate fees and taxes and payment of any credit for registration fees received by the person for the vehicle under section 321.46, subsection 3, the county treasurer shall issue to the person a certificate of title for the vehicle. After the expiration of the fourteen-day period, a county treasurer shall not issue a certificate of title for a junked vehicle for which a junking certificate is issued. The county treasurer shall cancel the record of the vehicle and forward the certificate of title to the department.

However, upon application the department upon a showing of good cause may issue a certificate of title after the fourteen-day period for a junked vehicle for which a junking certificate has been issued. For purposes of this subsection, "good cause" means that the junking certificate was obtained by mistake or inadvertence. If a person's application to the department is denied, the person may make application for a certificate of title under the bonding procedure as provided in section 321.24, if the vehicle qualifies as an antique vehicle under section 321.115, subsection 1, or the person may seek judicial review as provided under sections 17A.19 and 17A.20.

Sec. 3. Section 321.105, unnumbered paragraph 2, Code 1997, is amended to read as follows:

The registration fee shall be paid to the county treasurer at the same time the application is made for the registration or reregistration of the motor vehicle or trailer. An owner may, when applying for registration or reregistration of a motor vehicle or trailer, request that the plates be mailed to the owner's post-office address. The owner's request shall be accompanied by a mailing fee as determined annually by the director in consultation with the Iowa county treasurers association.

Sec. 4. Section 331.508, subsection 6, Code 1997, is amended to read as follows:
6. ~~Fee book~~ Record of fees as provided in section 331.902.

Sec. 5. Section 331.553, Code 1997, is amended by adding the following new subsections:

NEW SUBSECTION. 5. Accept electronic transfers or* funds in payment of moneys due to the county, including but not limited to, credits and reimbursements received from the state, tax payments, and tax sale redemptions.

NEW SUBSECTION. 6. Require a payor or an agent of a payor to make payment by electronic transfer of the funds when the payment totals one hundred thousand dollars or more.

Sec. 6. Section 331.606, subsection 1, Code 1997, is amended to read as follows:

1. In addition to other requirements specified by law, the recorder shall note in the ~~fee book~~ county system the date of filing of each instrument, the number and character of the instrument, and the name of each grantor and grantee named in the instrument. In numbering the instruments, the recorder may start with the number one immediately following the date of annual settlement with the board and continue to number them consecutively until the next annual settlement with the board or the recorder may start with number one on the first working day of the calendar year and continue to number the instruments consecutively until the last working day of the calendar year.

Sec. 7. Section 331.607, subsection 3, Code 1997, is amended to read as follows:
3. A ~~fee book~~ record of fees as provided in section 331.902.

Sec. 8. Section 331.655, subsection 3, Code 1997, is amended to read as follows:

3. The sheriff shall keep an accurate record of the fees collected in a ~~fee book~~ the county system, make a quarterly report of the fees collected to the board, and pay the fees belonging to the county into the county treasury as provided in section 331.902.

Sec. 9. Section 331.902, subsections 2 and 3, Code 1997, are amended to read as follows:

2. Each elective officer specified in subsection 1 shall ~~keep a fee book as a part of the~~

* The word "of" probably intended

~~permanent county records of the office. The book shall be ruled in appropriate columns for the date, kind of service, for whom rendered, and the amount of fee or charge collected~~ maintain a permanent record in the county system of each fee and charge collected. The record shall show the date, amount, payor, and type of service, and, when the fee is for recording an instrument, the names of the parties to the instrument. ~~The required information shall be recorded in the fee book when the service is rendered.~~

3. Each elective officer specified in subsection 1 shall make a quarterly report to the board showing, by type, the fees collected during the preceding quarter. The officer shall pay at least quarterly to the county treasury the fees and charges collected, ~~receive duplicate receipts for the payment, and file one of the receipts in the office of the auditor,~~ except for the county auditor's transfer fees, which shall be paid directly to the county treasurer by the county recorder. The officer shall ~~note in the officer's fee book~~ receive a receipt and maintain a record of the date and amount of each payment into the county treasury. This subsection does not apply to the county treasurer if the county treasurer credits the fees daily to the county treasury and reports the receipts on the monthly report to the auditor and the board of supervisors.

Sec. 10. Section 384.59, subsection 1, Code 1997, is amended to read as follows:

1. A description and parcel number of each lot to be assessed.

Sec. 11. Section 384.60, subsection 5, unnumbered paragraph 3, Code 1997, is amended to read as follows:

The county treasurer shall ~~place on the tax list~~ enter on the county system the amounts to be assessed against each lot within the assessment district, as certified.

Sec. 12. Section 384.63, unnumbered paragraphs 2 and 4, Code 1997, are amended to read as follows:

The council shall, by resolution, provide that the deficiencies for the lots specially benefited by a public improvement shall be certified to the county treasurer, who shall record them in ~~a separate book entitled "Special Assessment Deficiencies"~~ the county system as "special assessment deficiencies", and to the appropriate city official charged with the responsibility of issuing building permits, who shall notify the council when a private improvement is subsequently constructed on any lot subject to a deficiency. Certification to the county treasurer shall include a legal description of each lot. The period of amortization for a public improvement for which there are deficiencies shall commence with the adoption of the resolution of necessity and extend for the same period for which installments of assessments for the project are made payable. Deficiencies may be assessed only during the period of amortization, which shall also be certified to the county treasurer and the city official charged with the responsibility of issuing building permits. Certification to the county treasurer shall include a legal description of each lot.

An owner may appeal from the amount of the assessment within thirty days of the date notice is mailed. County officials shall collect a deficiency assessment, commencing in the year following the assessment, in the manner provided for the collection of other special assessments. Upon collection, the county treasurer shall make the appropriate credit entries in the ~~"Special Assessment Deficiencies" book~~ county system, and shall credit the amounts collected as provided for other special assessments on the same public improvement, or to the city, to the extent that the deficiency has been previously paid from other city funds.

Sec. 13. Section 384.70, Code 1997, is amended to read as follows:

384.70 REDEMPTION BY BONDHOLDER.

A holder of a special assessment bond payable in whole or in part out of a special assessment against any lot or parcel of ground, or a city within which the lot or parcel of ground is situated, which lot or parcel of ground has been sold for taxes, either general or special, may have an assignment of any certificate of tax sale of the property for any general taxes or

special taxes thereon, upon tender to the holder or to the county ~~auditor~~ treasurer of the amount to which the holder of the tax sale certificate would be entitled in case of redemption.

Sec. 14. Section 427.9, Code 1997, is amended to read as follows:

427.9 SUSPENSION OF TAXES, ASSESSMENTS, AND RATES OR CHARGES, INCLUDING INTEREST, FEES, AND COSTS.

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 a person receiving such assistance of the tax suspension provision and shall provide the person with evidence to present to the appropriate county board of supervisors which shows the person's eligibility for tax suspension on 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, including interest, fees, and costs, assessed against the 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 parcels, and during the period the person receives assistance as described in this section. The county board of supervisors shall annually send to the department of human services the names and social security numbers of persons receiving a tax suspension pursuant to this section. The department shall verify the continued eligibility for tax suspension of each name on the list and shall return the list to the board of supervisors. 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 taxes suspended.

Sec. 15. Section 435.1, subsection 2, Code 1997, is amended to read as follows:

2. "Manufactured home" is a factory-built structure built under authority of 42 U.S.C. § 5403, is required by federal law to display a seal from the United States department of housing and urban development, and was constructed on or after June 15, 1976. If a manufactured home is placed in a mobile home park, the home must be titled and is subject to the mobile home square foot tax. If a manufactured home is placed outside a mobile home park, the home must be titled and is to be assessed and taxed as real estate.

Sec. 16. Section 435.1, subsection 5, Code 1997, is amended to read as follows:

5. "Modular home" means a factory-built structure ~~built on a permanent chassis~~ which is manufactured to be used as a place of human habitation, is constructed to comply with the Iowa state building code for modular factory-built structures, and must display the seal issued by the state building code commissioner. If a modular home is placed in a mobile home park, the home is subject to the annual tax as required by section 435.22. If a modular home is placed outside a mobile home park, the home shall be considered real property and is to be assessed and taxed as real estate.

Sec. 17. Section 445.37, Code 1997, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. 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.

Sec. 18. Section 446.9, subsection 2, Code 1997, is amended to read as follows:

2. Publication of the time and place of the annual tax sale shall be made once by the treasurer in ~~an~~ 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, 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. 19. Section 446.16, Code 1997, is amended to read as follows:

446.16 BID — PURCHASER.

1. The person who offers to pay the total amount due, which is a lien on any parcel, for the smallest percentage of the parcel is the purchaser, and when the purchaser designates the percentage of any parcel for which the purchaser will pay the total amount due, the percentage thus designated shall give the person an undivided interest upon the issuance of a treasurer's deed, as provided in chapter 448. If two or more persons have placed an equal bid and the bids are the smallest percentage offered, the county treasurer shall use a random selection process to select the bidder to whom a certificate of purchase will be issued.

2. The treasurer may establish and collect a reasonable registration fee from each purchaser at the tax sale. The fee shall not be assessed against a county or municipality as a purchaser. The total of the fees collected shall not exceed the total costs of the tax sale. Registration fees collected shall be deposited in the general fund of the county.

3. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or purchased by an individual, through assignment or direct purchase at the tax sale. The delinquent tax sale lien expires when the tax sale certificate expires.

Sec. 20. Section 446.31, unnumbered paragraph 1, Code 1997, is amended to read as follows:

The certificate of purchase is assignable by endorsement and entry in the county system in the office of county treasurer of the county from which the certificate was issued, and when the assignment is so entered and the assignment transaction fee paid, 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 is presumptive evidence of that fact. For each assignment transaction, the treasurer shall charge the assignee an assignment transaction fee of one hundred dollars, or ten dollars in the case of an assignment by an estate, to be deposited in the county general fund. The assignment transaction fee shall not be added to the amount necessary to redeem.

Sec. 21. Section 446.39, Code 1997, 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 to be sold at tax sale is abandoned and deteriorating in condition, is inhabited but is not safe for human habitation, or is, or is likely to become, a public nuisance, and that the parcel is suitable for use and is to be used in an Iowa homesteading project under section 16.14. Other information may be included. Upon proper filing of the statement, and if the parcel is offered at a tax sale and no bid is received, or if the bid received is less than the total amount due, ~~or if the 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 parcel for use in an

Iowa homesteading project, bidding a sum equal to the total amount due. Each of the tax-levying and tax-certifying bodies having an interest in the taxes for which the parcel is sold shall be charged with its proportionate share of the purchase price.

Sec. 22. Section 447.9, unnumbered paragraph 1, Code 1997, is amended to read as follows:

After 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 parcel, and also upon the person in whose name the 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 parcel sold, the name of the purchaser, and that the right of redemption will expire and a deed for the 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 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.

Sec. 23. Section 447.10, Code 1997, is amended to read as follows:

447.10 SERVICE BY PUBLICATION.

If notice in accordance with section 447.9 cannot be served upon a person entitled to notice in the manner prescribed in that section, then the holder of the certificate of purchase shall cause the required notice to be published once in an official newspaper in the county. If service is made by publication, the affidavit required by section 447.12 shall state the reason why service in accordance with section 447.9 could not be made. Service of notice by publication shall be deemed complete on the day of the publication. Fees for publication, if required under section 447.13, shall not exceed the customary publication fees for official county publications.

Sec. 24. Section 448.1, Code 1997, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The tax sale certificate holder shall return the certificate of purchase and remit the appropriate deed issuance fee to the county treasurer within ninety calendar days after the redemption period expires. The treasurer shall cancel the certificate for any tax sale certificate holder who fails to comply with this paragraph. This paragraph does not apply to certificates held by a county. This paragraph is applicable to all certificates of purchase issued before, on, or after July 1, 1997. Holders of certificates of purchase that are outstanding on July 1, 1997, shall return the certificate of purchase and remit the appropriate deed issuance fee to the county treasurer within ninety calendar days from that date.

Sec. 25. Section 448.3, Code 1997, 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 parcel is situated, shall vest in the purchaser all the right, title, interest, and claim of the state and county to the parcel, and all the right, title, interest, and estate of the former owner in and to the parcel conveyed; However, the deed is subject to all restrictive covenants, resulting from prior conveyances in the chain of title to the former owner, and subject to all

the right and interest of a holder of a certificate of purchase from a tax sale occurring after the tax sale for which the deed was issued, ~~and all the right, title, interest, and claim of the state and county to the parcel.~~ The issuance of the deed shall operate to cancel all suspended taxes.

Sec. 26. Section 468.57, subsection 2, unnumbered paragraph 1, Code 1997, is amended to read as follows:

To pay the assessments in not less than ten nor more than twenty equal installments, with the number of payments and interest rate determined by the board, notwithstanding chapter 74A. The first installment of each assessment, or the total amount if less than one hundred dollars, is due and payable on July 1 next succeeding the date of the levy, unless the assessment is filed with the county treasurer after May 31 in any year. The first installment shall bear interest on the whole unpaid assessment from the date of the levy as set by the board to the first day of December following the due date. The succeeding annual installments, with interest on the whole unpaid amount, to the first day of December following the due date, are respectively due on July 1 annually, and must be paid at the same time and in the same manner as the first semiannual payment of ordinary taxes. All future installments of an assessment may be paid on any date by payment of the then outstanding balance plus interest ~~accrued to the date of payment to the next December 1,~~ or additional annual installments may be paid after the current installment has been paid before December 1 without interest. A payment must be for the full amount of the next installment. If installments remain to be paid, the next annual installment with interest added to December 1 will be due. After December 1, if a drainage assessment is not delinquent, a property owner may pay one-half or all of the next annual installment of principal and interest of a drainage assessment prior to the delinquency date of the installment. When the next installment has been paid in full, successive principal installments may be prepaid. The county treasurer shall accept the payments of the drainage assessment, and shall credit the next annual installment or future installments of the drainage assessment to the extent of the payment or payments, and shall remit the payments to the drainage fund. If a property owner elects to pay one or more principal installments in advance, the pay schedule shall be advanced by the number of principal installments prepaid. Each installment of an assessment with interest on the unpaid balance is delinquent from October 1 after its due date, including those instances when the last day of September is a Saturday or Sunday, and bears the same delinquent interest as ordinary taxes. When collected, the interest must be credited to the same drainage fund as the drainage special assessment.

Sec. 27. Section 468.160, Code 1997, is amended to read as follows:

468.160 PURCHASE OF TAX CERTIFICATE.

When land in a drainage or levee district, or subdistrict, is subject to an unpaid assessment and levy for drainage purposes and has been sold for taxes the board of supervisors of that county, or if control of the district has passed to trustees then such trustees, may purchase the certificate of sale issued by the county treasurer by depositing with the county ~~auditor~~ treasurer the amount of money to which the holder of the certificate would be entitled if redemption was made at that time, and thereupon the rights of the holder of the certificate and the ownership thereof shall vest in the board of supervisors, or the trustees of that district, as the case may be, in trust for said drainage district or subdistrict.

Sec. 28. Section 468.162, Code 1997, is amended to read as follows:

468.162 PAYMENT — ASSIGNMENT OF CERTIFICATE.

When such money is deposited with the county ~~auditor~~ treasurer, the ~~auditor~~ treasurer shall by mail notify the purchaser at ~~said the~~ tax sale, or the latter's assignee if of record, and shall pay to the holder of such certificate the sum of money deposited with the ~~auditor~~ treasurer for that purpose on surrender of the certificate with proper assignment thereon to

the board of supervisors, or to the trustees of ~~said~~ the district, as the case may be, as trustee for ~~said~~ the district.

Sec. 29. Section 468.163, Code 1997, is amended to read as follows:
468.163 FUNDS.

Payment to the county ~~auditor~~ treasurer for such certificate shall be from the fund of said drainage or levee district, or subdistrict, on a warrant issued against that fund which shall have precedence over all other outstanding warrants drawn against that fund in the order of their payment. Should there not be a sufficient amount in the fund of said district, or subdistrict, to pay said warrant then the board of supervisors, or the trustees of the district, as the case may be, are authorized to borrow a sum of money sufficient for that purpose on a warrant for that amount on the fund of the district, or subdistrict, which warrant shall bear interest from date at a rate not exceeding that permitted by chapter 74A and shall have preference in payment over all other unpaid warrants on said fund, and the county treasurer shall so enter the same on the list of warrants in the treasurer's office and call the same for payment as soon as there is sufficient money in said fund.

Sec. 30. Section 468.165, Code 1997, is amended to read as follows:
468.165 DUTY OF TREASURER.

When any lands in a drainage or levee district, or subdistrict, are subject to an unpaid assessment and levy for drainage purposes and are sold ~~for a less sum of money than~~ at tax sale for the amount of delinquent taxes, thereon the county treasurer shall immediately report that fact to the board of supervisors, or to the trustees for the district, as the case may be.

Sec. 31. Section 555B.4, subsection 3, Code 1997, is amended to read as follows:

3. If a tax lien exists on the mobile home or personal property at the time an action for abandonment is initiated, the real property owner shall notify the county treasurer of each county in which a tax lien appears by restricted certified mail sent not less than ten days before the hearing. The notice shall describe the mobile home and shall state the docket, case number, date, and time at which the hearing is scheduled, and the county treasurer's right to assert a claim to the mobile home at the hearing. The notice shall also state that failure to assert a claim to the mobile home is deemed a waiver of all right, title, claim, and interest in the mobile home and is deemed consent to the sale or disposal of the mobile home.

Sec. 32. Section 562B.7, subsection 6, Code 1997, is amended to read as follows:

6. "Mobile home park" shall mean any site, lot, field or tract of land upon which ~~two~~ three or more occupied mobile homes are harbored, ~~either free of charge or for revenue purposes, and shall include any building, structure, tent, vehicle or enclosure used or intended for use as part of the equipment of such mobile home park, manufactured homes, or modular homes or a combination of any of these homes are placed on developed spaces and operated as a for-profit enterprise with water, sewer or septic, and electrical services available.~~

Sec. 33. Section 444.28, Code 1997, is repealed.

Sec. 34. EFFECTIVE DATE. Sections 18, 19, 20, 21, 24, 25, 26, and 31 of this Act, being deemed of immediate importance, take effect upon enactment.

Approved May 6, 1997