

445.1 Definition of terms.

For the purpose of this chapter and chapters 446, 447, and 448, section 331.553, subsection 3, and sections 427.8 through 427.12 and 569.8:

1. "*Abate*" means to cancel in their entirety all applicable amounts.
2. "*Compromise*" means to enter into a contractual agreement for the payment of taxes, interest, fees, and costs in amounts different from those specified by law.
3. "*County system*" means a method of data storage and retrieval as approved by the auditor of state including, but not limited to, tax lists, books, records, indexes, registers, or schedules.
4. "*Parcel*" means each separate item shown on the tax list, manufactured or mobile home tax list, schedule of assessment, or schedule of rate or charge.
5. "*Rate or charge*" means an item, including rentals, legally certified to the county treasurer for collection as provided in sections 331.465, 331.489, 358.20, 364.11, 364.12, and 468.589 and section 384.84, subsection 3.
6. "*Taxes*" means an annual ad valorem tax, a special assessment, a drainage tax, a rate or charge, and taxes on homes pursuant to chapter 435 which are collectible by the county treasurer.
7. "*Total amount due*" means the aggregate total of all taxes, penalties, interest, costs, and fees due on a parcel.

[R60, § 751; C73, § 846; C97, § 1390; C24, 27, 31, 35, 39, § **7184**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 445.1]

86 Acts, ch 1139, § 2; 91 Acts, ch 191, §26; 92 Acts, ch 1163, §85; 93 Acts, ch 73, §5; 95 Acts, ch 57, §11; 2001 Acts, ch 153, §15; 2001 Acts, ch 176, §80