

## CHAPTER 445

## TAX COLLECTION

Referred to in [§306.22](#), [§331.559](#), [§419.11](#), [§455G.9](#), [§461A.25](#), [§558.41](#)

445.1	Definition of terms.	445.29	Repealed by 91 Acts, ch 191, §123, 124.
445.2	Duty of county treasurer.	445.30	Lien between vendor and purchaser.
445.3	Actions authorized.	445.31	Repealed by 91 Acts, ch 191, §123, 124.
445.4	Statutes applicable — attachment — damages.	445.32	Liens on buildings or improvements.
445.5	Statement and receipt.	445.33	through 445.35 Repealed by 79 Acts, ch 68, §19.
445.6	Application to waive tax statement requirements.	445.36	Payment — installments.
445.7	through 445.9 Repealed by 91 Acts, ch 191, §123, 124.	445.36A	Partial payments.
445.10	Former delinquent taxes.	445.37	When delinquent.
445.11	Special assessment levy submitted.	445.38	Apportionment.
445.12	Additional data for special assessments.	445.39	Interest on delinquent taxes.
445.13	Repealed by 81 Acts, ch 117, §1244.	445.40	Repealed by 91 Acts, ch 191, §123, 124.
445.14	Entries on the county system.	445.41	When interest omitted.
445.15	Limitations.	445.42	through 445.52 Repealed by 91 Acts, ch 191, §123, 124.
445.16	Abatement or compromise of tax.	445.53	Taxes certified to another county.
445.17	Repealed by 91 Acts, ch 191, §123, 124.	445.54	Collection in such case.
445.18	Effect of compromise payment or abatement.	445.55	Fees collectible.
445.19	and 445.20 Repealed by 91 Acts, ch 191, §123, 124.	445.56	Return.
445.21	Repealed by 79 Acts, ch 68, §19.	445.57	Monthly apportionment.
445.22	Subsequent collection.	445.58	and 445.59 Repealed by 91 Acts, ch 191, §123, 124.
445.23	Statement of taxes due.	445.60	Refunding erroneous tax.
445.24	Effect of statement and receipt.	445.61	Sale for erroneous tax.
445.25	through 445.27 Repealed by 79 Acts, ch 68, §19.	445.62	Abatement or refund in case of loss.
445.28	Tax lien.	445.63	Abatement of taxes.

**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 169C.6, 331.465, 331.489, 358.20, 359A.6, 364.11, 364.12, and 468.589](#) and [section 384.84, subsection 4](#).
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; 2010 Acts, ch 1118, §9

Referred to in §6B.1, §11.1, §12B.1, §24.2, §35B.1, §43.2, §50.1, §62.1, §64.1, §65.1, §66.1, §69.1, §96.1A, §99.1, §144.1, §161A.3, §169C.1, §177A.2, §230.34, §257B.1, §306.2, §309.1, §311.1, §317.1, §321A.1, §331.552, §331.559, §347B.1, §353.1, §354.2, §357.1, §357C.1, §357D.1, §357E.1, §357F.1, §357G.1, §357I.1, §358.1, §358C.1, §359.1, §359A.1, §364.22, §380.1, §384.120, §386.1, §420.43, §422.3, §424.2, §425.11, §426A.1, §426C.1, §427.8, §427.12, §428.20, §433.12, §434.1, §435.1, §437.1, §437A.3, §438.2, §440.1, §441.53, §443.23A, §444.8A, §445.37, §446.7, §447.9, §448.17A, §449.1, §460.101, §468.3, §556F.1, §557C.2, §558.1B, §558.5, §561.26, §595.1, §614.13A, §657.2A, §657A.12, §658.1, §717B.1

**445.2 Duty of county treasurer.**

The county treasurer, after making the entry provided in [section 445.10](#), shall proceed to collect the ad valorem taxes, and the list referred to in [chapter 443](#) is the treasurer’s authority and justification against any illegality in the proceedings prior to receiving the list. The treasurer shall also collect, as far as practicable, the taxes remaining unpaid on the county system. If the taxes are not paid, the treasurer shall send a statement of delinquent taxes as part of the notice of tax sale as provided in [section 446.9](#).

91 Acts, ch 191, §27

**445.3 Actions authorized.**

In addition to all other remedies and proceedings now provided by law for the collection of taxes, the county treasurer may bring or cause an ordinary suit at law to be commenced and prosecuted in the treasurer’s name for the use and benefit of the county for the collection of taxes from any person, as shown by the county system in the treasurer’s office, and the suit shall be in all respects commenced, tried, and prosecuted to final judgment the same as provided for ordinary actions.

The commencement of actions for ad valorem taxes authorized under [this section](#) shall not begin until the issuance of a tax sale certificate under the requirements of [section 446.19](#). The commencement of actions for all other taxes authorized under [this section](#) shall not begin until ten days after the publication of tax sale under the requirements of [section 446.9, subsection 2](#). This paragraph does not apply to the collection of ad valorem taxes under [section 445.32](#), and grain handling taxes under [section 428.35](#).

Notwithstanding the provisions in [section 535.3](#), interest on the judgment shall be at the rate provided in [section 447.1](#) and shall commence from the month of the commencement of the action. This interest shall be in lieu of the interest assessed under [section 445.39](#) from and after the month of the commencement of the action.

An appeal may be taken to the Iowa supreme court as in other civil cases regardless of the amount involved.

Notwithstanding any other provisions in [this section](#), if the treasurer is unable or has reason to believe that the treasurer will be unable to offer land at the annual tax sale to collect the total amount due, the treasurer may immediately collect the total amount due by the commencement of an action under [this section](#).

Notwithstanding any other provision of law, if a statute authorizes the collection of a delinquent tax, assessment, rate, or charge by tax sale, the tax, assessment, rate, or charge, including interest, fees, and costs, may also be collected under [this section](#) and [section 445.4](#).

[This section](#) is remedial and shall apply to all delinquent taxes included in a tax sale certificate of purchase issued to a county. Upon assignment of a county-held tax sale certificate, [this section](#) shall not apply to the assignee.

[S13, §1452-a; C24, 27, 31, 35, 39, §7186; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.3]

91 Acts, ch 191, §28; 92 Acts, ch 1016, §18, 19; 95 Acts, ch 57, §12; 2007 Acts, ch 185, §5

Referred to in §435.24, §437A.11, §437B.7, §445.4, §445.32, §445.36A, §446.20, §614.1, §631.1  
 Limitations of actions, see §614.1

#### 445.4 Statutes applicable — attachment — damages.

Chapter 639 is applicable to proceedings instituted by a county treasurer under section 445.3, and a writ of attachment shall be issued upon the treasurer complying with the provisions of chapter 639, for taxes, whether due or not due, except that a bond shall not be required from the treasurer or county in such cases, but the county shall be liable for damages only, as provided by section 639.14. The county attorney, upon request of the treasurer, shall assist in prosecution of actions authorized in this section.

This section is remedial and shall apply to all delinquent taxes included in a tax sale certificate of purchase issued to a county. Upon assignment of a county-held tax sale certificate, this section shall not apply to the assignee.

[S13, §1452-b; C24, 27, 31, 35, 39, §7187; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.4]

91 Acts, ch 191, §29; 95 Acts, ch 57, §13

Referred to in §435.24, §445.3, §445.32, §445.36A, §446.20, §631.1

#### 445.5 Statement and receipt.

1. 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:

- a. The year of tax.
- b. A description of the parcel.
- c. The assessed value of the parcel, itemized by the value for land, dwellings, and buildings, for the current year and the previous year as valued by the assessor after application of any equalization orders.
- d. The taxable value of the parcel, itemized by the value for land, dwellings, and buildings, for the current year and the previous year after application of any equalization orders, assessment limitations, and itemized valuation exemptions.
- e. The complete name of all taxing authorities receiving a tax distribution, the amount of the distribution, and the percentage distribution for each named authority, listed from the highest to the lowest distribution percentage.
- f. The consolidated levy rate for one thousand dollars of taxable valuation multiplied by the taxable valuation to produce the gross taxes levied before application of credits against levied taxes for the previous and current fiscal years.
- g. The itemized credits against levied taxes deducted from the gross taxes levied in order to produce the net taxes owed for the previous and current fiscal years.
- h. The total amount of taxes levied by each taxing authority in the previous fiscal year and the current fiscal year and the difference between the two amounts, expressed as a percentage increase or decrease.

2. a. The county treasurer shall each year, upon request, deliver to the following persons or entities, or their duly authorized agents, a copy of the tax statement or tax statement information:

- (1) Contract purchaser.
- (2) Lessee.
- (3) Mortgagee.
- (4) Financial institution organized or chartered or holding an authorization certificate pursuant to chapter 524 or 533.
- (5) Federally chartered financial institution.

b. The treasurer may negotiate and charge a reasonable fee not to exceed the cost of producing the information for a requester described in paragraph "a", subparagraphs (3) through (5), for a tax statement or tax statement information provided by the treasurer.

3. A person other than those listed in subsection 2, who requests a tax statement or tax statement information, shall pay a fee to the treasurer at a rate not to exceed two dollars per parcel.

4. The titleholder may make written request to the treasurer to have the tax statement

delivered to a person or entity in lieu of to the titleholder. A fee shall not be charged by the treasurer for delivering the tax statement to such person or entity in lieu of to the titleholder.

5. Failure to receive a tax statement is not a defense to the payment of the total amount due.

6. The county treasurer shall deliver to the taxpayer a receipt stating the year of tax, date of payment, a description of the parcel, and the amount of taxes, interest, fees, and costs paid when payment is made by cash tender. A receipt for other payment tender types shall only be delivered upon request. The receipt shall be in full for the first half, second half, or full year amounts unless a payment is made under [section 445.36A](#) or [435.24, subsection 6](#).

[R60, §760; C73, §867; C97, §1405; C24, 27, 31, 35, 39, §7188; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.5]

[83 Acts, ch 156, §1, 2](#); [91 Acts, ch 191, §30](#); [97 Acts, ch 206, §22, 24](#); [98 Acts, ch 1186, §2, 3, 5](#); [99 Acts, ch 167, §2](#); [2003 Acts, ch 24, §8](#); [2005 Acts, ch 34, §12, 13, 26](#); [2006 Acts, ch 1010, §114](#); [2006 Acts, ch 1070, §20](#); [2011 Acts, ch 25, §98](#); [2011 Acts, ch 109, §2](#); [2012 Acts, ch 1017, §85](#); [2012 Acts, ch 1021, §78](#); [2012 Acts, ch 1133, §61, 70](#)

Referred to in [§445.6](#)

#### **445.6 Application to waive tax statement requirements.**

For the fiscal years beginning July 1, 1998, and July 1, 1999, a county may apply to the director of the department of management for a deferral in implementing the property tax statement format requirements of [section 445.5, subsection 1](#), paragraphs “a” through “h”. For the fiscal year beginning July 1, 1998, the application for deferral must be received by the department within thirty days of May 14, 1998. For the fiscal year beginning July 1, 1999, the application for deferral must be received by the department on or before January 1, 1999.

An application for deferral must outline in detail the reason why the county is requesting the deferral and why the county is unable to substantially comply with the tax statement format requirements of [section 445.5, subsection 1](#). When reviewing a county’s application, the director shall, among other factors, consider whether or not the county contracts with, or otherwise uses the services of, accounting vendors or computer software vendors who have software that will facilitate the timely implementation of the tax statement format requirements of [section 445.5, subsection 1](#). A presumption arises that these counties are capable of complying with the property tax statement format requirements of [section 445.5, subsection 1](#). The director shall notify the county treasurer of the director’s decision within thirty days of receipt of a deferral application from the county. If the director grants a deferral to a county, application of the property tax statement format requirements of [section 445.5, subsection 1](#), is waived for that county.

A county granted a deferral pursuant to [this section](#) shall, for the fiscal year for which the deferral is granted, provide with the tax statement an enclosure detailing comparative property tax data for each taxing authority in the county. The comparative data shall include the total amount of taxes levied by each taxing authority in the previous fiscal year and the current fiscal year, the dollar amount difference between the two amounts, and that same difference expressed as a percentage increase or decrease. The comparative data enclosure shall also contain a statement that the county received from the state a deferral from the timely implementation of the tax statement format requirements.

For the purposes of [this section](#) and [section 445.5](#), “taxing authority” means a public body which has the authority to certify a tax to be levied.

[98 Acts, ch 1186, §4, 5](#)

**445.7 through 445.9** Repealed by [91 Acts, ch 191, §123, 124](#).

#### **445.10 Former delinquent taxes.**

The county treasurer shall each year, after receiving the tax list referred to in [chapter 443](#), enter into the county system a notation of delinquency for each parcel on which the tax remains unpaid for any previous year. Unless the delinquent tax is so entered it shall cease to be a lien upon that parcel. To preserve the tax lien it is only necessary to enter the notation for any parcel upon which it is a lien. If the county system is such that all delinquent taxes of

any preceding year are automatically brought forward against each parcel on which the tax remains unpaid for any year, the treasurer is not required to make any further entry. Any sale for a delinquent tax not noted on the county system is invalid. However, [this section](#) does not require that in order to preserve the lien of tax and make the tax sale valid, delinquent taxes must be brought forward upon the county system if the tax list is received by the treasurer less than six months preceding the date of conducting the tax sale as provided in [section 446.25](#) or [446.28](#).

[R60, §750; C73, §845; C97, §1389; S13, §1389-d; C24, 27, 31, 35, 39, §7193; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.10]

[91 Acts, ch 191, §31](#)

Referred to in [§427.12](#), [§445.2](#), [§445.14](#), [§445.15](#)

Limitation on section, [§445.15](#)

#### **445.11 Special assessment levy submitted.**

When the levy of a special assessment is submitted to the county treasurer, in a format acceptable by the treasurer, the treasurer shall enter in the county system a description of each parcel affected, the date of the assessment, the total amount assessed, the installments to be paid, and the amounts of the respective installments if the assessment is payable in installments.

[C31, 35, §7193-d1; C39, §7193.01; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §445.11; [81 Acts, ch 117, §1221](#)]

[91 Acts, ch 191, §32](#)

Referred to in [§331.552](#)

#### **445.12 Additional data for special assessments.**

The county system may contain space for showing interest, if any, that may be incurred, a column showing payments and their amounts, a column showing the number of the receipt to be issued by the county treasurer, and a column that may be used to show the date of payment of the assessment, or any installment of it.

[C31, 35, §7193-d2; C39, §7193.02; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.12]

[91 Acts, ch 191, §33](#)

#### **445.13 Repealed by 81 Acts, ch 117, §1244.**

#### **445.14 Entries on the county system.**

The county treasurer shall each year, after receiving the tax list referred to in [section 445.10](#), indicate on the county system that a special assessment is unpaid. This indication is not required if the county system automatically brings forward a notation of the unpaid special assessment.

[C31, 35, §7193-d4; C39, §7193.04; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.14]

[91 Acts, ch 191, §34](#)

#### **445.15 Limitations.**

Nothing contained in [sections 443.2](#) and [445.10](#) shall apply to special assessment levies.

[C31, 35, §7193-d5; C39, §7193.05; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.15]

#### **445.16 Abatement or compromise of tax.**

If the county holds the tax sale certificate of purchase, the county, through the board of supervisors, may compromise by written agreement, or abate by resolution, the tax, interest, fees, or costs. In the event of a compromise, the board of supervisors may enter into a written agreement with the owner of the legal title or with any lienholder for the payment of a stipulated sum in full satisfaction of all amounts included in that agreement. In addition, if a parcel is offered at regular tax sale and is not sold, the county, prior to public bidder sale to the county under [section 446.19](#), may compromise by written agreement, or abate by resolution, the tax, interest, fees, or costs, as provided in [this section](#).

A copy of the agreement or resolution shall be filed with the county treasurer.

If the treasurer determines that it is impractical to pursue collection of the total amount

due through the tax sale and the personal judgment remedies, the treasurer shall make a written recommendation to the board of supervisors to abate the amount due. The board of supervisors shall abate, by resolution, the amount due and direct the treasurer to strike the amount due from the county system.

[C27, 31, 35, §7193-a1; C39, §7193.06; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.16] [91 Acts, ch 191, §35](#); [92 Acts, ch 1016, §20](#); [93 Acts, ch 73, §6](#); [95 Acts, ch 57, §14](#)  
Referred to in [§331.401](#)

**445.17** Repealed by 91 Acts, ch 191, §123, 124.

**445.18 Effect of compromise payment or abatement.**

When payment is made, as provided by the compromise agreement or when there is an abatement, all taxes included in the compromise agreement or abatement shall be deemed to be fully satisfied and canceled and the county treasurer shall show the satisfaction on the county system.

[C27, 31, 35, §7193-a3; C39, §7193.08; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §445.18; [81 Acts, ch 117, §1223](#)]  
[91 Acts, ch 191, §36](#)

**445.19 and 445.20** Repealed by 91 Acts, ch 191, §123, 124.

**445.21** Repealed by 79 Acts, ch 68, §19.

**445.22 Subsequent collection.**

Any tax subsequently collected shall be apportioned according to the tax apportionment at the time of collection. However, [this section](#) does not apply to the payment of special assessments, or rates or charges.

[SS15, §1391; C24, 27, 31, 35, 39, §7196; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.22]  
[91 Acts, ch 191, §37](#)

**445.23 Statement of taxes due.**

Upon request, the county treasurer shall state in writing the full amount of taxes against a parcel, all sales for unpaid taxes, and the amount needed to redeem the parcel, if redeemable. If the person requesting the statement is not the titleholder of record or contract holder of record of the parcel, that person shall pay a fee at the rate of two dollars per parcel for each year for which information is requested, and the money shall be deposited in the county general fund.

[C73, §848; C97, §1393; C24, 27, 31, 35, 39, §7197; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.23]  
[91 Acts, ch 191, §38](#); [92 Acts, ch 1016, §21](#)  
Referred to in [§445.24](#)

**445.24 Effect of statement and receipt.**

The statement received under [section 445.23](#), with the county treasurer's receipt showing the payment of all the taxes specified in the statement, and the treasurer's certificate of redemption from the tax sales mentioned in the statement, is conclusive evidence for all purposes, and against all persons, that the parcel was, at the date of the receipt, free and clear of all taxes, and sales for taxes, except sales where the time of redemption had already expired and the tax purchaser had received the deed.

[C73, §849; C97, §1394; C24, 27, 31, 35, 39, §7198; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.24]  
[84 Acts, ch 1221, §4](#); [91 Acts, ch 191, §39](#)

**445.25 through 445.27** Repealed by 79 Acts, ch 68, §19.

**445.28 Tax lien.**

Taxes upon a parcel are a lien on the parcel against all persons except the state. However, taxes upon the parcel are a lien on the parcel against the state and a political subdivision of the state which is liable for payment of taxes as a purchaser under [section 427.18](#).

[C51, §495; R60, §759; C73, §853, 865; C97, §1400; S13, §1400; C24, 27, 31, 35, 39, §7202; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.28]

[91 Acts, ch 191, §40](#)

**445.29** Repealed by 91 Acts, ch 191, §123, 124.

**445.30 Lien between vendor and purchaser.**

As against a purchaser, tax liens attach to a parcel on and after June 30 in each year.

[C97, §1400; S13, §1400; C24, 27, 31, 35, 39, §7204; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.30]

[91 Acts, ch 191, §41](#)

**445.31** Repealed by 91 Acts, ch 191, §123, 124.

**445.32 Liens on buildings or improvements.**

If a building or improvement is erected or made by a person other than the owner of the land on which the building or improvement is located, as provided for in [section 428.4](#), the taxes on the building or improvement are and remain a lien on the building or improvement from the date of levy until paid. If the taxes on the building or improvement become delinquent, as provided in [section 445.37](#), the county treasurer shall collect the tax as provided in [sections 445.3](#) and [445.4](#). [This section](#) does not apply to special assessments, or rates or charges.

[S13, §1400; C24, 27, 31, 35, 39, §7206; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.32]

[91 Acts, ch 191, §42; 97 Acts, ch 158, §41](#)

Referred to in [§445.3](#)

**445.33 through 445.35** Repealed by 79 Acts, ch 68, §19.

**445.36 Payment — installments.**

1. The taxes which become delinquent during the fiscal year are for the previous fiscal year.

2. A demand of taxes is not necessary, but every person subject to taxation shall attend at the office of the county treasurer and pay the taxes either in full, or one-half of the taxes before September 1 succeeding the levy, and the remaining half before March 1 following. [This subsection](#) does not apply to special assessments, or rates or charges.

3. If an installment of taxes, or an annual payment in the case of special assessments, or payment in full in the case of rates or charges, is delinquent and not paid as of November 1 of the fiscal year in which the amounts are due, the treasurer shall notify the taxpayer of the delinquency and the due date for the second installment. Failure to receive notice is not a defense to the payment of the total amount due.

[C51, §492; R60, §756; C73, §857; C97, §1403; C24, 27, 31, 35, 39, §7210; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.36]

[89 Acts, ch 214, §3; 91 Acts, ch 191, §43; 98 Acts, ch 1107, §26; 2002 Acts, ch 1043, §5; 2006 Acts, ch 1070, §21; 2011 Acts, ch 109, §3](#)

Referred to in [§435.24](#)

**445.36A Partial payments.**

1. As an alternative to the semiannual or annual payment of taxes, the county treasurer may accept partial payments of taxes. The treasurer shall transfer amounts from each taxpayer's account to be applied to each semiannual tax installment prior to the delinquency dates specified in [section 445.37](#) and the amounts collected shall be apportioned by the tenth of the month following transfer. If, prior to the due date of each semiannual installment, the account balance is insufficient to fully satisfy the installment, the treasurer shall transfer and apply the entire account balance, leaving an unpaid balance of the installment. Interest shall

attach on the unpaid balance in accordance with [section 445.39](#). Unless funds sufficient to fully satisfy the delinquency are received, the treasurer shall collect the unpaid balance as provided in [sections 445.3](#) and [445.4](#) and [chapter 446](#). Any remaining balance in a taxpayer's account in excess of the amount needed to fully satisfy an installment shall remain in the account to be applied toward the next semiannual installment. Any interest income derived from the account shall be deposited in the county's general fund to cover administrative costs. The treasurer shall send a notice with the tax statement or by separate mail to each taxpayer stating that, upon request to the treasurer, the taxpayer may make partial payments of taxes.

2. Partial payment of taxes which are delinquent may be made to the county treasurer. For the installment being paid, payment shall first be applied to any interest, fees, and costs accrued and the remainder applied to the taxes due. A partial payment must equal or exceed the amount of interest, fees, and costs of the installment being paid. A partial payment made under [this subsection](#) shall be apportioned in accordance with [section 445.57](#), however, such partial payment may, at the discretion of the county treasurer, be apportioned either on or before the tenth day of the month following the receipt of the partial payment or on or before the tenth day of the month following the due date of the next semiannual tax installment. If the payment does not include the whole of any installment of the delinquent tax, the unpaid tax shall continue to accrue interest pursuant to [section 445.39](#). Partial payment shall not be permitted in lieu of redemption if the property has been sold for taxes under [chapter 446](#) and under any circumstances shall not constitute an extension of the time period for a sale under [chapter 446](#).

3. Current year taxes may be paid at any time regardless of any outstanding prior year delinquent tax.

4. [This section](#) does not apply to the payment of manufactured or mobile home taxes, special assessments, or rates or charges.

90 Acts, ch 1080, §1; 91 Acts, ch 191, §44; 92 Acts, ch 1016, §22; 2001 Acts, ch 153, §15; 2001 Acts, ch 176, §80; 2005 Acts, ch 34, §14, 26; 2009 Acts, ch 41, §256; 2012 Acts, ch 1138, §104

Referred to in [§445.5](#), [§445.57](#)

#### **445.37 When delinquent.**

1. *a.* If the semiannual installment of any tax has not been paid before October 1 succeeding the levy, that amount becomes delinquent from October 1 after due. However, in those instances when the last day of September is a Saturday or Sunday, that amount becomes delinquent on the second business day of October. If the second installment is not paid before April 1 succeeding its maturity, it becomes delinquent from April 1 after due. However, in those instances when the last day of March is a Saturday or Sunday, that amount becomes delinquent on the second business day of April. This paragraph applies to all taxes as defined in [section 445.1, subsection 6](#).

*b.* Notwithstanding paragraph "a", if there is a delay in the delivery of the tax list referred to in [chapter 443](#) to the county treasurer, the amount of ad valorem taxes and manufactured or mobile home taxes due shall become delinquent thirty days after the date of delivery or on the delinquent date of the first installment, whichever date occurs later. The delay shall not affect the due dates for special assessments and rates or charges. The delinquent date for special assessments and rates or charges is the same as the first installment delinquent date for ad valorem taxes, including any extension, in absence of a statute to the contrary.

2. *a.* 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. However, if the last calendar day of a month falls on a Saturday, Sunday, or a holiday, that amount becomes delinquent on the second business day of the following month.

*b.* To avoid interest on current or delinquent taxes, for payments made through a county treasurer's authorized internet site only, if the last day of the month falls on a Saturday,



Sunday, or a holiday, the electronic payment must be initiated by midnight on the first business day of the next month. All other electronic payments must be initiated by midnight on the last day of the month preceding the delinquent date.

[C97, §1403; C24, 27, 31, 35, 39, §7211; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.37] 91 Acts, ch 191, §45; 92 Acts, ch 1016, §23; 95 Acts, ch 57, §15; 97 Acts, ch 121, §17; 2001 Acts, ch 45, §7; 2001 Acts, ch 153, §15; 2001 Acts, ch 176, §80; 2002 Acts, ch 1043, §6; 2004 Acts, ch 1092, §7; 2013 Acts, ch 90, §257; 2014 Acts, ch 1026, §94; 2015 Acts, ch 30, §123

Referred to in §435.24, §445.32, §445.36A, §445.39, §446.32  
Subsection 1, paragraph b amended

#### **445.38 Apportionment.**

If ad valorem or manufactured or mobile home taxes are paid by installment, each of those payments shall be apportioned among the several funds for which taxes have been assessed in their proper proportions.

[C97, §1403; C24, 27, 31, 35, 39, §7212; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.38] 91 Acts, ch 191, §46; 2001 Acts, ch 153, §15; 2001 Acts, ch 176, §80

#### **445.39 Interest on delinquent taxes.**

If the first installment of taxes is not paid by the delinquent date specified in [section 445.37](#), the installment becomes due and draws interest of one and one-half percent per month until paid, from the delinquent date following the levy. If the last half is not paid by the delinquent date specified for it in [section 445.37](#), the same interest shall be charged from the date the last half became delinquent. However, after April 1 in a fiscal year when late delivery of the tax list referred to in [chapter 443](#) results in a delinquency date later than October 1 for the first installment, interest on delinquent first installments shall accrue as if delivery were made on the previous June 30. The interest imposed under [this section](#) shall be computed to the nearest whole dollar and the amount of interest shall not be less than one dollar. In calculating interest each fraction of a month shall be counted as an entire month. The interest percentage on delinquent special assessments and rates or charges is the same as that for the first installment of delinquent ad valorem taxes.

[C51, §495, 497; R60, §759, 760; C73, §865; C97, §1413; C24, 27, 31, 35, 39, §7214; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.39]

85 Acts, ch 112, §1; 89 Acts, ch 214, §4; 91 Acts, ch 191, §47

Referred to in §435.24, §445.3, §445.36A

**445.40** Repealed by 91 Acts, ch 191, §123, 124.

#### **445.41 When interest omitted.**

Interest shall not be added to taxes levied by a court to pay a judgment on county, city, or school district indebtedness, other than the interest which that judgment may draw, nor upon taxes levied in aid of the construction of a railroad.

[C73, §866; C97, §1413; C24, 27, 31, 35, 39, §7216; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.41]

91 Acts, ch 191, §48

**445.42 through 445.52** Repealed by 91 Acts, ch 191, §123, 124.

#### **445.53 Taxes certified to another county.**

In all cases of delinquent taxes, if the person upon whose property the taxes were levied has disposed of or removed the property and the treasurer of the county where the taxes were levied can find no property within that county against which those taxes can be collected, the treasurer of the county where those taxes are delinquent shall make out a certified abstract of the taxes and forward it to the treasurer of the county in which the person resides or has

property, if the treasurer transmitting the abstract has reason to believe that the delinquent taxes can be collected by that county.

[C73, §861; C97, §1409; SS15, §1409; C24, 27, 31, 35, 39, §7228; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.53]

[91 Acts, ch 191, §49](#)

#### **445.54 Collection in such case.**

The county treasurer forwarding and the one receiving said abstract shall each keep a record of it, and, upon receipt and filing in the office of the treasurer to whom sent, it shall have the effect of a levy of taxes in that county, and the collection shall proceed in the same manner as in the collection of other taxes.

[C73, §862; C97, §1410; C24, 27, 31, 35, 39, §7229; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.54]

[91 Acts, ch 191, §50](#)

#### **445.55 Fees collectible.**

The county treasurer collecting taxes so certified into another county shall, in addition to the interest, fees, and costs on delinquent taxes, assess a collection fee of twenty percent on the whole amount of the taxes, inclusive of the interest, fees, and costs on the taxes.

[C73, §863; C97, §1411; C24, 27, 31, 35, 39, §7230; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.55]

[91 Acts, ch 191, §51](#)

Referred to in [§445.56](#)

#### **445.56 Return.**

The county treasurer receiving the abstract shall, upon collection, forward the amount to the treasurer of the county where the taxes were levied, less the collection fee provided in [section 445.55](#).

The treasurer receiving the abstract shall, when in the treasurer's opinion the taxes are uncollectible, return the abstract with the endorsement "uncollectible" on it. In such case, when it is administratively impractical to collect the tax, the board of supervisors shall compromise or abate the tax, interest, and costs.

[C73, §864; C97, §1412; C24, 27, 31, 35, 39, §7231; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.56]

[91 Acts, ch 191, §52](#)

#### **445.57 Monthly apportionment.**

1. On or before the tenth day of each month, the county treasurer shall apportion all taxes collected during the preceding month, except partial payment amounts collected pursuant to [section 445.36A, subsection 1](#), partial payments collected and not yet designated by the county treasurer for apportionment pursuant to [section 445.36A, subsection 2](#), partial payments collected pursuant to [section 435.24, subsection 6](#), paragraph "a", and partial payments collected and not yet designated by the county treasurer for apportionment pursuant to [section 435.24, subsection 6](#), paragraph "b", among the several funds to which they belong according to the amount levied for each fund, and shall apportion the interest, fees, and costs on the taxes to the general fund, and shall enter those amounts upon the treasurer's cash account, and report the amounts to the county auditor.

2. The county treasurer shall apportion all interest and penalties on the replacement taxes and special utility property tax levies collected by the county treasurer to the general fund. Replacement taxes collected by the county treasurer shall be apportioned as set forth in [this section](#).

3. Fees and charges including service delivery fees, credit card fees, and electronic funds transfer charges payable to a third party, not to the county, that are imposed for completing

an electronic financial transaction with the county are not considered taxes collected for the purposes of [this section](#).

[C73, §868; C97, §1415; S13, §1415; C24, 27, 31, 35, 39, §7232; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.57]

[91 Acts, ch 191, §53](#); [2000 Acts, ch 1114, §15, 18](#); [2003 Acts, ch 18, §5](#); [2012 Acts, ch 1138, §105](#)

Referred to in [§331.427](#), [§435.24](#), [§445.36A](#)

**445.58 and 445.59** Repealed by 91 Acts, ch 191, §123, 124.

#### **445.60 Refunding erroneous tax.**

The board of supervisors shall direct the county treasurer to refund to the taxpayer any tax or portion of a tax found to have been erroneously or illegally paid, with all interest, fees, and costs actually paid. A refund shall not be ordered or made unless a claim for refund is presented to the board within two years of the date the tax was due, or if appealed to the board of review, the property assessment appeal board, the state board of tax review,\* or district court, within two years of the final decision.

[R60, §762; C73, §870; C97, §1417; C24, 27, 31, 35, 39, §7235; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.60]

[88 Acts, ch 1140, §1](#); [91 Acts, ch 191, §54](#); [99 Acts, ch 174, §6, 7](#); [2005 Acts, ch 150, §133](#)

Referred to in [§331.401](#)

For future repeal, effective July 1, 2021, of 2005 amendments to this section and subsequent amendments relating to the property assessment appeal board, see 2005 Acts, ch 150, §134; 2013 Acts, ch 123, §62, 64, 68; 2015 Acts, ch 109, §1

\*State board of tax review disposed of all cases pending before the board and dissolved effective October 5, 2015

#### **445.61 Sale for erroneous tax.**

If a parcel subject to taxation is sold for the payment of such erroneous tax, interest, fees, or costs, the error or irregularity in the tax may be corrected at any time provided in [this chapter](#), but this correction does not affect the validity of the sale or the right or title conveyed by a county treasurer's deed, if the parcel was subject to taxation for any of the purposes for which any portion of the taxes for which the parcel was sold was levied, and the taxes were not paid before the sale, or the parcel redeemed from sale.

[R60, §762; C73, §870; C97, §1417; C24, 27, 31, 35, 39, §7236; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.61]

[91 Acts, ch 191, §55](#)

#### **445.62 Abatement or refund in case of loss.**

The board of supervisors has the authority to abate or refund in whole or in part the taxes of any person whose buildings, crops, stock, or other property has been destroyed by fire, tornado, or other unavoidable casualty, if that property has not been sold for taxes, or if the taxes have not been delinquent for thirty days at the time of the destruction. The loss for which abatement or refund is allowed shall be only that amount which is not covered by insurance. The loss of capital stock in a bank operated within the state and the making and paying of a stock assessment for the year that stock was assessed for taxation is a destruction within the meaning of [this section](#).

[R60, §818; C73, §800; C97, §1307; C24, 27, 31, 35, 39, §7237; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.62]

[91 Acts, ch 191, §56](#)

Referred to in [§331.401](#)

#### **445.63 Abatement of taxes.**

When taxes are owing against a parcel owned or claimed by the state or a political subdivision of this state and the taxes were owing before the parcel was acquired by the state or a political subdivision of this state, the county treasurer shall give notice to the appropriate governing body which shall pay the amount of the taxes due. If the governing body fails to immediately pay the taxes due, the board of supervisors shall abate all of the taxes.

[87 Acts, ch 126, §1](#); [91 Acts, ch 191, §57](#)