

**428A.4 Recording refused.**

1. The county recorder shall refuse to record any deed, instrument, or writing, taxable under [section 428A.1](#) for which payment of the tax determined on the full amount of the consideration in the transaction has not been paid. However, if the deed, instrument, or writing, is exempt under [section 428A.2](#), the county recorder shall not refuse to record the document if there is filed with or endorsed on it a statement signed by either the grantor or grantee or an authorized agent, that the instrument or writing is excepted from the tax under [section 428A.2](#). The validity of an instrument as between the parties, and as to any person who would otherwise be bound by the instrument, is not affected by the failure to comply with [this section](#). If an instrument is accepted for recording or filing contrary to [this section](#) the failure to comply does not destroy or impair the record as notice.

2. The county recorder shall refuse to record any deed, instrument, or writing by which any real property in this state shall be granted, assigned, transferred, or otherwise conveyed, except those transfers exempt from tax under [section 428A.2, subsections 2 through 5, 7 through 13, and 16 through 21](#), or under [section 428A.2, subsection 6](#), except in the case of a federal agency or instrumentality, until the declaration of value has been submitted to the county recorder. A declaration of value shall not be required with a deed given in fulfillment of a recorded real estate contract provided the deed has a notation that it is given in fulfillment of a contract.

[C66, 71, 73, 75, 77, 79, 81, §428A.4]

[83 Acts, ch 135, §1; 87 Acts, ch 133, §2; 2009 Acts, ch 27, §16](#)