

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. “*Legal representative*” means a parent, guardian, or conservator of a person with a legal disability, a person appointed by a court to act on behalf of a person with a legal disability, or a person acting on behalf of a person with a legal disability pursuant to a power of attorney.
5. “*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.
6. “*Person with a legal disability*” means a minor or a person of unsound mind.
7. “*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](#).
8. “*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.
9. “*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](#); [2018 Acts, ch 1039, §1](#)

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, 230.1, 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, 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

NEW subsection 4 and former subsection 4 renumbered as 5

NEW subsection 6 and former subsections 5 – 7 renumbered as 7 – 9