

# House File 2544

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## AN ACT

REQUIRING IDENTIFICATION NUMBERS FOR ALL PARCELS OF REAL ESTATE, ADDITIONAL REAL ESTATE TRANSACTION RECORDINGS, AND MAKING A FEE APPLICABLE.

1 8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
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1 10 Section 1. Section 331.507, subsection 2, paragraph a,  
1 11 Code 2003, is amended to read as follows:

1 12 a. For a transfer of property made in the transfer  
1 13 records, five dollars for each separate ~~parcel of real estate~~  
1 14 ~~described in a deed transaction described in section 558.57,~~  
1 15 or transfer of title certified by the clerk of the district  
1 16 court. However, the fee shall not exceed fifty dollars for a  
1 17 transfer of property which is described in one instrument of  
1 18 transfer.

1 19 Sec. 2. Section 441.29, Code 2003, is amended to read as  
1 20 follows:

1 21 441.29 PLAT BOOK == INDEX SYSTEM.

1 22 The county auditor shall furnish to each assessor a plat  
1 23 book on which shall be platted the lands and lots in the  
1 24 assessor's assessment district, showing on each subdivision or  
1 25 part thereof, written in ink or pencil, the name of the owner,  
1 26 the number of acres, or the boundary lines and distances in  
1 27 each, and showing as to each tract the number of acres to be  
1 28 deducted for railway right of way and for roads and for rights  
1 29 of way for public levees and open public drainage  
1 30 improvements.

~~1 31 The auditor, or the auditor's designee, of any county with  
1 32 the approval of the board of supervisors may shall establish a  
1 33 permanent real estate index number system with related tax  
1 34 maps for all real estate tax administration purposes,  
1 35 including the assessment, levy and collection of such taxes.~~

~~2 1 Wherever in real property tax administration the legal  
2 2 description of tax parcels is required, such permanent number  
2 3 system may shall be adopted in addition thereto or in lieu  
2 4 thereof. If established, the permanent real estate index  
2 5 number system shall describe real estate by township, section,  
2 6 quarter section, block series and parcel; and the auditor  
2 7 shall prepare and maintain permanent real estate index number  
2 8 tax maps, which shall carry such numbers and reflect the legal  
2 9 description of each parcel of real estate and delineate it  
2 10 graphically; and the auditor shall prepare and maintain cross  
2 11 indexes of the numbers assigned under said system, with legal  
2 12 description of the real estate to which such numbers relate.~~

~~2 13 The permanent real estate index numbers shall begin with the  
2 14 two-digit county number and be a unique identifying number for  
2 15 each parcel within the county. These numbers shall follow the  
2 16 property, not the owner, and can be an alphanumeric system.~~

~~2 17 In the event of a division of an existing parcel, the original  
2 18 permanent parcel index number shall be retired and new numbers  
2 19 assigned. The auditor shall prepare and maintain permanent  
2 20 real estate index number tax maps, which shall carry such  
2 21 numbers. The auditor shall prepare and maintain cross indexes  
2 22 of the numbers assigned under this system, with legal  
2 23 description of the real estate to which such numbers relate.~~

2 24 Indexes and tax maps established as provided herein shall be  
2 25 open to public inspection.

2 26 Sec. 3. Section 558.41, Code 2003, is amended to read as  
2 27 follows:

2 28 558.41 RECORDING.

2 29 1. EFFECT OF RECORDING. An instrument affecting real  
2 30 estate is of no validity against subsequent purchasers for a  
2 31 valuable consideration, without notice, or against the state  
2 32 or any of its political subdivisions during and after  
2 33 condemnation proceedings against the real estate, unless the  
2 34 instrument is filed and recorded in the county in which the  
2 35 real estate is located, as provided in this chapter.

3 1 2. PRIORITY. An interest in real estate evidenced by an  
3 2 instrument so filed shall have priority over any lien that is  
3 3 given equal precedence with ordinary taxes under chapter 260E  
3 4 or 260F, or its successor provisions, except for a lien under  
3 5 chapter 260E or 260F upon the real estate described in an

3 6 instrument or job training agreement filed in the office of  
3 7 the recorder of the county in which the real estate is located  
3 8 prior to the filing of a conflicting instrument affecting the  
3 9 real estate, and a subordinate lien under chapter 260E or 260F  
3 10 may be divested or discharged by judicial sale or by other  
3 11 available legal remedy notwithstanding any provision to the  
3 12 contrary contained in chapter 260E or 260F, or its successor  
3 13 provisions. Nothing in this section shall abrogate the  
3 14 collection of, or any lien for, unpaid property taxes which  
3 15 have attached to real estate pursuant to chapter 445,  
3 16 including taxes levied against tangible property that is  
3 17 assessed and taxed as real property pursuant to chapter 427A,  
3 18 or the collection of, or any lien for, unpaid taxes for which  
3 19 notice of lien has been properly recorded pursuant to section  
3 20 422.26.

3 21 3. PROHIBITIONS AGAINST RECORDING UNENFORCEABLE. A  
3 22 provision contained in a residential real estate installment  
3 23 sales contract which prohibits the recording of the contract,  
3 24 or the recording of a memorandum of the contract, is  
3 25 unenforceable by any party to the contract.

3 26 4. TERMINATION OF LIFE ESTATE. Upon the termination of a  
3 27 life estate interest through the death of the holder of the  
3 28 life estate, any surviving holder or successor in interest  
3 29 shall prepare a change of title for tax purposes and delivery  
3 30 of the deed or change of title to the county recorder of the  
3 31 county in which each parcel of real estate is located.

3 32 Sec. 4. Section 558.57, Code 2003, is amended to read as  
3 33 follows:

3 34 558.57 ENTRY ON AUDITOR'S TRANSFER BOOKS.

3 35 The recorder shall not record any deed, real estate  
4 1 installment contract, or other instrument unconditionally  
4 2 conveying real estate or altering a real estate contract by  
4 3 assigning the buyer's or seller's interest, changing the name  
4 4 of the buyer or seller, changing the legal description of the  
4 5 property, forfeiting or canceling the contract, or making  
4 6 other significant changes until the proper entries have been  
4 7 made upon the transfer books in the auditor's office, and  
4 8 endorsement made upon the deed, real estate installment  
4 9 contract, or other instrument properly dated and officially  
4 10 signed, in substantially the following form:

4 11 Entered upon transfer books and for taxation this .. day of  
4 12 .... (month), .. (year). My fee \$.... collected by recorder.

4 13 .....  
4 14 Auditor.

4 15  
4 16

4 17 \_\_\_\_\_  
4 18 CHRISTOPHER C. RANTS  
4 19 Speaker of the House

4 20  
4 21 \_\_\_\_\_  
4 22 JEFFREY M. LAMBERTI

4 23 President of the Senate  
4 24

4 25  
4 26 I hereby certify that this bill originated in the House and  
4 27 is known as House File 2544, Eightieth General Assembly.

4 28  
4 29 \_\_\_\_\_  
4 30 MARGARET THOMSON

4 31 Chief Clerk of the House  
4 32

4 33 Approved \_\_\_\_\_, 2004

4 34  
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5 1 \_\_\_\_\_  
5 2 THOMAS J. VILSACK  
5 3 Governor