



HOUSE FILE 2654

AN ACT

RELATING TO MOTOR VEHICLES AND THE POWERS AND DUTIES OF THE COUNTY TREASURER IN RELATION TO MOTOR VEHICLES AND PROPERTY TAXATION AND INCLUDING EFFECTIVE AND APPLICABILITY DATE PROVISIONS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 12B.11, Code 2005, is amended to read as follows:

12B.11 MANNER AND DETAILS OF SETTLEMENT.

At the time of any examination of any such office, or at the time of any settlement with the treasurer in charge of any such public funds, the treasurer ~~shall~~ is not required to produce and count in the presence of the officer or officers making such examination or settlement, unless otherwise requested by the board of supervisors, all moneys or funds then on deposit in the safe or vault in the treasurer's office~~7-and.~~ The treasurer shall produce a statement of all money or funds on deposit with any depository wherein the treasurer is authorized to deposit such funds, and shall correctly show the balance remaining on deposit in such depository at the close of business on the day preceding the day of such settlement. The treasurer shall also file a statement setting forth the numbers, dates, and amounts of all outstanding checks, or other items of difference, reconciling the balance as shown by the treasurer's books with those of the depositories. The state treasurer shall also file a statement showing the numbers, dates, and amounts of all United States government bonds held as part of said public fund.

Sec. 2. Section 321.20, unnumbered paragraph 1, Code Supplement 2005, is amended to read as follows:

Except as provided in this chapter, an owner of a vehicle subject to registration shall make application to the county treasurer of the county of the owner's residence, or if a nonresident, to the county treasurer of the county where the primary users of the vehicle are located, or if a lessor of the vehicle pursuant to chapter 321F which vehicle has a gross vehicle weight of less than ten thousand pounds, to the county treasurer of the county of the lessee's residence, or if a firm, association, or corporation with vehicles in multiple counties, the owner may make application to the county treasurer of the county where the primary user of the vehicle is located, for the registration and issuance of a certificate of title for the vehicle upon the appropriate form furnished by the department. However, upon the transfer of ownership, the owner of a vehicle subject to the proportional registration provisions of chapter 326 shall make application for registration and issuance of a certificate of title to either the department or the appropriate county treasurer. The application shall be accompanied by a fee of ten dollars, and shall bear the owner's signature. A nonresident owner of two or more vehicles subject to registration may make application for registration and issuance of a certificate of title for all vehicles subject to registration to the county treasurer of the county where the primary user of any of the vehicles is located. The owner of a mobile home or manufactured home shall make application for a certificate of title under this section from the county treasurer of the county where the mobile home or manufactured home is located. The application shall contain:

Sec. 3. Section 321.20A, subsection 2, Code 2005, is amended to read as follows:

2. An owner of ~~a-commercial-vehicle~~ more than fifty commercial vehicles subject to the proportional registration provisions of chapter 326 ~~who-has-a-fleet-of-more-than-fifty-commercial-vehicles-and~~ who is issued a certificate of title under this section shall not be subject to registration fees until the commercial vehicle is driven or moved upon the highways. The registration fee due shall be prorated for the

remaining unexpired months of the registration year. Ownership of the commercial vehicle shall not be transferred until registration fees have been paid to the department.

Sec. 4. Section 321.24, subsection 4, Code Supplement 2005, is amended to read as follows:

4. If the prior certificate of title is from another state and indicates that the vehicle was rebuilt, the new certificate of title and registration receipt shall contain the designation of "REBUILT" ~~stamped or~~ printed on its face together with the name of the state issuing the prior title. ~~The designation of "REBUILT" and the name of the other state shall be retained on all subsequent Iowa certificates of title for the vehicle. If the prior certificate of title is from another state and indicates that the vehicle was rebuilt, the registration receipt shall contain the designation of "REBUILT" stamped and printed on its face. The stamped designation of "REBUILT" shall be located on the center of the right side of the registration receipt in black letters no bigger than sixteen point type.~~ The designation shall be retained on the face of all subsequent certificates of title and registration receipts for the vehicle.

Sec. 5. Section 321.25, unnumbered paragraph 1, Code 2005, is amended to read as follows:

A vehicle may be operated upon the highways of this state without registration plates for a period of ~~forty-five~~ sixty days after the date of delivery of the vehicle to the purchaser from a dealer if a card bearing the words "registration applied for" is attached on the rear of the vehicle. The card shall have plainly stamped or stenciled the registration number of the dealer from whom the vehicle was purchased and the date of delivery of the vehicle. In addition, a dealer licensed to sell new motor vehicles may attach the card to a new motor vehicle delivered by the dealer to the purchaser even if the vehicle was purchased from an out-of-state dealer and the card shall bear the registration number of the dealer that delivered the vehicle. A dealer shall not issue a card to a person known to the dealer to be in possession of registration plates which may be attached to the vehicle. A dealer shall not issue a card unless an application for registration and certificate of title has been

made by the purchaser and a receipt issued to the purchaser of the vehicle showing the fee paid by the person making the application. Dealers' records shall indicate the agency to which the fee is sent and the date the fee is sent. The dealer shall forward the application by the purchaser to the county treasurer or state office within thirty calendar days from the date of delivery of the vehicle. However, if the vehicle is subject to a security interest and has been offered for sale pursuant to section 321.48, subsection 1, the dealer shall forward the application by the purchaser to the county treasurer or state office within thirty calendar days from the date of the delivery of the vehicle to the purchaser.

Sec. 6. Section 321.46, subsection 1, Code Supplement 2005, is amended to read as follows:

1. The transferee shall, within thirty calendar days after purchase or transfer, apply for and obtain from the county treasurer of the person's residence, or if a nonresident, the county treasurer of the county where the primary users of the vehicle are located or the county where all other vehicles owned by the nonresident are registered, or in the case of a mobile home or manufactured home, the county treasurer of the county where the mobile home or manufactured home is located, or if a firm, association, or corporation with vehicles in multiple counties, the transferee may apply for and obtain from the county treasurer of the county where the primary user of the vehicle is located, a new registration and a new certificate of title for the vehicle except as provided in section 321.25, 321.48, or 322G.12. The transferee shall present with the application the certificate of title endorsed and assigned by the previous owner and shall indicate the name of the county in which the vehicle was last registered and the registration expiration date.

Sec. 7. Section 321.52, subsection 4, paragraph b, Code Supplement 2005, is amended to read as follows:

b. When a wrecked or salvage vehicle has been repaired, the owner may apply for a regular certificate of title by paying the appropriate fees and surrendering the salvage certificate of title and a properly executed salvage theft examination certificate. The county treasurer shall issue a regular certificate of title which shall bear a designation

~~stamped-or~~ printed on the face of the title and ~~stamped-and~~ printed on the registration receipt indicating that the vehicle was previously titled on a salvage certificate of title in a form approved by the department. This designation shall be included on every Iowa certificate of title and registration receipt issued thereafter for the vehicle. ~~The stamped-designation-shall-be-in-black-and-shall-be-in-letters no-bigger-than-sixteen-point-type-and-located-on-the-center-of the-right-side-of-the-registration-receipt.~~ However, if ownership of a stolen vehicle has been transferred to an insurer organized under the laws of this state or admitted to do business in this state, or if the transfer was the result of a settlement with the owner of the vehicle arising from damage to or the unrecovered theft of the vehicle, and if the insurer certifies to the county treasurer on a form approved by the department that the insurance company has received one or more written estimates which state that the retail cost of repairs including labor, parts, and other materials of all damage to the vehicle is less than three thousand dollars, the county treasurer shall issue to the insurance company the regular certificate of title and registration receipt without this designation.

Sec. 8. Section 321.101A, Code 2005, is amended to read as follows:

321.101A REVOCATION OF REGISTRATION BY COUNTY TREASURER.

The county treasurer may revoke the registration and registration plates of a vehicle if the registration fees are paid by check, electronic payment, or credit card and the check, electronic payment, or credit card is not honored by the payer's financial institution or credit card company, upon reasonable notice and demand. The owner of the vehicle or person in possession of the registration and registration plates for the vehicle shall immediately return the revoked registration and registration plates to the appropriate county treasurer's office.

Sec. 9. Section 321.123, subsection 1, unnumbered paragraph 1, Code 2005, is amended to read as follows:

Travel trailers and fifth-wheel travel trailers, except those in manufacturer's or dealer's stock, shall be subject to an annual fee of twenty cents per square foot of floor space

computed on the exterior overall measurements, but excluding three feet occupied by any trailer hitch as provided by and certified to by the owner, to the nearest whole dollar, ~~which amount shall not be prorated or refunded, except the annual fee for travel trailers of any type, when.~~ When a travel trailer or fifth-wheel travel trailer is registered in Iowa for the first time or when removed from a manufacturer's or dealer's stock, title is transferred, the annual fee shall be prorated on a monthly basis. ~~It is further provided the~~ The annual fee ~~thus computed~~ shall be ~~limited~~ reduced to seventy-five percent of the full fee after the vehicle is more than six model years old.

Sec. 10. Section 321.126, unnumbered paragraph 1, Code Supplement 2005, is amended to read as follows:

Refunds of unexpired vehicle registration fees shall be allowed in accordance with this section, except that no refund shall be allowed and paid if the unused portion of the fee is less than ten dollars. Subsections 1 and 2 do not apply to ~~motor~~ vehicles registered by the county treasurer. The refunds shall be made as follows:

Sec. 11. Section 321.126, subsections 1, 2, 3, 4, and 7, Code Supplement 2005, are amended to read as follows:

1. If the ~~motor~~ vehicle is destroyed by fire or accident, or junked and its identity as a ~~motor~~ vehicle entirely eliminated, the owner in whose name the ~~motor~~ vehicle was registered at the time of destruction or dismantling shall return the plates to the department and within thirty days thereafter make a statement of such destruction or dismantling and make claim for refund. With reference to the destruction or dismantling of a vehicle, no refund shall be allowed unless a junking certificate has been issued, as provided in section 321.52.

2. If the ~~motor~~ vehicle is stolen, the owner shall give notice of the theft to the department within five days. If the ~~motor~~ vehicle is not recovered by the owner thirty days prior to the end of the current registration year, the owner shall make a statement of the theft and make claim for refund.

3. If the ~~motor~~ vehicle is placed in storage by the owner upon the owner's entry into the military service of the United States, the owner shall return the plates to the county

treasurer or the department and make a statement regarding the storage and military service and make claim for refund.

Whenever the owner of a ~~motor~~ vehicle so placed in storage desires to again register the vehicle, the county treasurer or department shall compute and collect the fees for registration for the registration year commencing in the month the vehicle is removed from storage.

4. If the ~~motor~~ vehicle is registered by the county treasurer during the current registration year and the owner or lessee registers the vehicle for proportional registration under chapter 326, the owner of the registered vehicle shall surrender the registration plates to the county treasurer and may file a claim for refund. In lieu of a refund, a credit for the registration fees paid to the county treasurer may be applied by the department to the owner or lessee's proportional registration fees upon the surrender of the county plates and registration.

7. If the owner of the ~~motor~~ vehicle moves out of state, the owner may make a claim for a refund by returning the Iowa registration plates, along with evidence of the vehicle's registration in another jurisdiction, to the county treasurer of the county in which the ~~motor~~ vehicle was registered within six months of the out-of-state registration. For purposes of section 321.127, the unexpired months remaining in the registration year shall be calculated on the basis of the effective date of the out-of-state registration. However, for the purpose of timely issuance of the refund, the claim for a refund under this subsection is considered to be filed on the date the registration documents are received by the county treasurer.

Sec. 12. Section 321.127, subsections 1 and 4, Code 2005, are amended to read as follows:

1. The refund of the registration fee for ~~motor~~ vehicles shall be computed on the basis of the number of unexpired months remaining in the registration year from date of filing of the claim for refund with the county treasurer, computed to the nearest dollar.

4. Refunds for ~~motor~~ vehicles registered for proportional registration under chapter 326 shall be paid on the basis of unexpired complete calendar months remaining in the

registration year from the date the claim for refund, license plate, and registration receipt are received by the department.

Sec. 13. Section 321.324A, subsections 1 and 3, Code 2005, are amended to read as follows:

1. For purposes of this section, "funeral procession" means a procession of motor vehicles accompanying the body of a deceased person during daylight hours which is being escorted by a vehicle continually displaying its emergency signal lamps flashing simultaneously and using lighted head lamps and identifying flags, or an escort vehicle displaying a flashing or revolving red and amber light visible to pedestrians in all directions, and keeping all other motor vehicles with lighted head lamps in close formation.

3. The funeral ~~home~~ establishment in charge of the funeral procession is liable only in connection with the procession for any negligent, reckless, or intentional act by the funeral ~~home~~ establishment or any employee or agent of the funeral ~~home~~ establishment that results in any death, personal injury or property damage suffered during a funeral procession.

Sec. 14. Section 321.423, subsection 2, Code Supplement 2005, is amended by adding the following new paragraph:

NEW PARAGRAPH. j. On a vehicle being operated as an escort vehicle for a funeral procession as provided in section 321.324A.

Sec. 15. Section 331.552, subsection 23, Code Supplement 2005, is amended to read as follows:

23. Collect a fee of ~~ten~~ twenty dollars for issuing a tax sale certificate ~~or a certificate of redemption from tax sale.~~

Sec. 16. Section 331.552, Code Supplement 2005, is amended by adding the following new subsection:

NEW SUBSECTION. 36. Destroy mobile home and manufactured home tax lists after ten years have elapsed from the end of the fiscal year in which the list was created.

Sec. 17. Section 331.559, subsection 15, Code 2005, is amended to read as follows:

15. Maintain a suspended tax list book as provided in section 427.12. After ten years from the date of payment, abatement, or cancellation of a suspended tax, special assessment, rate, or charge, the county treasurer may dispose

of the official record of the suspended tax, special assessment, rate, or charge.

Sec. 18. Section 331.904, subsection 1, Code 2005, is amended to read as follows:

1. The annual salary of the first and second deputy officer of the office of auditor, treasurer, and recorder, ~~and~~ the deputy in charge of the motor vehicle registration and title division, and the deputy in charge of driver's license issuance shall each be an amount not to exceed eighty percent of the annual salary of the deputy's principal officer. In offices where more than two deputies are required, each additional deputy shall be paid an amount not to exceed seventy-five percent of the principal officer's salary. The amount of the annual salary of each deputy shall be certified by the principal officer to the board and, if a deputy's salary does not exceed the limitations specified in this subsection, the board shall certify the salary to the auditor. The board shall not certify a deputy's salary which exceeds the limitations of this subsection.

Sec. 19. Section 349.16, subsection 3, Code 2005, is amended to read as follows:

3. The reports of the county treasurer, including a schedule of the receipts and expenditures of the county and the current cash balance in each fund in the treasurer's office together with the total of warrants outstanding against each of ~~said the~~ funds as shown by the warrant register in the auditor's office. A listing of warrants outstanding is not required if the county issues checks in lieu of warrants, and there are no remaining outstanding warrants issued by the county.

Sec. 20. Section 445.5, Code Supplement 2005, is amended by adding the following new subsection:

NEW SUBSECTION. 4A. Failure to receive a tax statement is not a defense to the payment of the total amount due.

Sec. 21. Section 445.36, Code 2005, is amended to read as follows:

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. ~~However, if the first installment of taxes is delinquent and not paid as of February 1, the treasurer shall mail a notice to the taxpayer of the delinquency and the due date for the second installment.--Failure to receive a mailed notice is not a defense to the payment of the total amount due.~~ This section 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 February 1, 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.

Sec. 22. Section 446.9, subsection 1, Code 2005, is amended to read as follows:

1. A notice of the date, time, and place of the annual tax sale shall be served upon the person in whose name the parcel subject to sale is taxed. The county treasurer shall serve the notice by sending it by regular first class mail to the person's last known address not later than May 1 of each fiscal year. However, in those instances when May 1 is a Saturday or Sunday, the notice shall be served not later than the first business day of May. The notice shall contain a description of the parcel to be sold which is clear, concise, and sufficient to distinguish the parcel to be sold from all other parcels. It shall also contain the amount of delinquent taxes for which the parcel is liable each year, the amount of the interest and fees, and the amount of the service fee as provided in section 446.10, subsection 2, all to be incorporated as a single sum. The notice shall contain a statement that, after the sale, if the parcel is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

Sec. 23. NEW SECTION. 446.19B PUBLIC NUISANCE TAX SALE
-- REHABILITATION FOR USE AS HOUSING.

1. The board of supervisors of a county may adopt an ordinance authorizing the county treasurer to separately offer and sell at the annual tax sale delinquent taxes on parcels that are abandoned property and are assessed as residential property or as commercial multifamily housing property and that are, or are likely to become, a public nuisance. This section may only be used by a county or by a city in the county if such an ordinance is in effect.

2. On or before May 15, the county or city may file with the county treasurer a verified statement containing a listing of parcels and a declaration that each parcel is abandoned property, each parcel is assessed as residential property or as commercial multifamily housing property, each parcel is, or is likely to become, a public nuisance, and that each parcel is suitable for use as housing following rehabilitation.

3. The verified statement shall be published at the same time and in the same manner as the notice of the annual tax sale and the requirements in section 446.9, subsection 2, for publication of notice of the annual tax sale also apply to publication of the verified statement.

4. On the day of the regular tax sale, or any continuance or adjournment of the tax sale, the treasurer shall separately offer and sell those parcels listed in a verified statement timely received and properly published and which remain liable to sale for delinquent taxes. This sale shall be known as the "public nuisance tax sale". Notwithstanding any provision to the contrary, the percentage interest that may be purchased in a parcel offered for sale under this section shall not be less than one hundred percent.

5. To be eligible to bid on parcels under this section, a prospective bidder shall enter into a rehabilitation agreement with the county, or with the city if the property is located within a city, to demonstrate the intent to rehabilitate the property for use as housing if the property is not redeemed.

6. If after issuance of a tax sale deed to the holder of a certificate of purchase at the public nuisance tax sale, the tax sale deed holder determines that a building, structure, or other improvement located on the parcel cannot be

rehabilitated for habitation, the tax sale deed holder may request approval from the board of supervisors, or the city council if the property is located within a city, to remove, dismantle, or demolish the building, structure, or other improvement.

7. When a parcel is offered at public nuisance tax sale and no bid is received, or if the bid received is less than the total amount due, the county in which the parcel is located, through its county treasurer, shall bid for the parcel a sum equal to the total amount due. Money shall not be paid by the county or city for the purchase, but each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the tax-levying or tax-certifying body as its just share of the purchase price.

8. The tax sale certificate holder may assign the tax sale certificate obtained pursuant to this section.

9. For purposes of this section, "abandoned property" means the same as defined in section 446.19A, and "public nuisance" means the same as defined in section 657A.1.

Sec. 24. Section 446.31, unnumbered paragraph 2, Code 2005, is amended to read as follows:

When the county acquires a certificate of purchase, the county may assign the certificate for the total amount due as of the date of assignment or compromise the total amount due and assign the certificate. An assignment or a compromise and assignment shall be by written agreement. A copy of the agreement shall be filed with the treasurer. For each assignment transaction, the treasurer shall collect from the assignee an assignment transaction fee of ten dollars to be deposited in the county general fund. The assignment transaction fee shall not be added to the amount necessary to redeem. All money received from the assignment of county-held certificates of purchase shall be apportioned to the tax-levying and certifying bodies in proportion to their interests in the taxes for which the parcel was sold with all interest, fees, and costs deposited in the county general fund. After assignment of a certificate of purchase which is held by the county, section 446.37 applies. In that instance, ~~the three-year requirement shall be calculated~~ the date of cancellation

shall be three years from the date the assignment is recorded by the treasurer in the county system. However, in the case of a tax sale certificate issued pursuant to section 446.19B and assigned by the county, the date of cancellation shall be one year from the date the assignment is recorded by the treasurer in the county system. When the assignment is entered and the assignment transaction fee is paid, all of the rights and title of the assignor shall vest in the assignee or the legal representative of the assignee. The statement in the treasurer's deed of the fact of the assignment is presumptive evidence of that fact.

Sec. 25. Section 446.32, Code 2005, is amended to read as follows:

446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

The county treasurer shall provide to the purchaser of a parcel sold at tax sale a receipt for the total amount paid by the purchaser after the date of purchase for a subsequent year. Taxes for a subsequent year may be paid by the purchaser beginning fourteen days following the date from which an installment becomes delinquent as provided in section 445.37. Notwithstanding any provision to the contrary, a subsequent payment must be received and recorded by the treasurer in the county system no later than five p.m. on the last business day of the month for interest for that month to accrue and be added to the amount due under section 447.1. However, the treasurer may establish a deadline for receipt of subsequent payments that is other than five p.m. on the last business day of the month to allow for timely processing of the subsequent payments. Late interest shall be calculated through the date that the subsequent payment is recorded by the treasurer in the county system. In no instance shall the date of postmark of a subsequent payment be used by a treasurer either to calculate interest or to determine whether interest shall accrue on the subsequent payment.

Sec. 26. Section 446.37, Code Supplement 2005, is amended to read as follows:

446.37 CANCELLATION OF SALE.

After three years have elapsed from the time of any tax sale, or after one year has elapsed from the time of any tax sale under section 446.19B, and the holder of a certificate

has not filed an affidavit of service of notice of expiration of right of redemption under section 447.12, the county treasurer shall cancel the sale from the county system. However, if the filing of affidavit of service is stayed by operation of law, the time period for the filing of the affidavit shall not expire until the later of six months after the stay has been lifted or three years from the time of the tax sale, and in the case of a tax sale under section 446.19B, the time period for the filing of the affidavit shall not expire until the later of six months after the stay has been lifted or one year from the time of the tax sale. This section does not apply to certificates of purchase at tax sale which are held by a county.

Sec. 27. Section 447.1, unnumbered paragraph 1, Code 2005, is amended to read as follows:

A parcel sold under this chapter and chapter 446 may be redeemed at any time before the right of redemption expires, by payment to the county treasurer, to be held by the treasurer subject to the order of the purchaser, of the amount for which the parcel was sold, including the fee for the certificate of purchase, and interest of two percent per month, counting each fraction of a month as an entire month, from the month of sale, and the total amount paid by the purchaser or the purchaser's assignee for any subsequent year, with interest at the same rate added on the amount of the payment for each subsequent year from the month of payment, counting each fraction of a month as an entire month. The amount of interest must be at least one dollar and shall be rounded to the nearest whole dollar. Interest shall accrue on subsequent amounts ~~from-the-month-of-payment-by-the certificate-holder~~ as provided in section 446.32. The redemption must be received by the treasurer on or before the last day of the month to avoid additional interest being added to the amount necessary to redeem. However, if the last day of a month falls on a Saturday, Sunday, or a holiday, the payment must be received by the treasurer by the close of business on the first business day of the following month.

Sec. 28. Section 447.5, Code 2005, is amended to read as follows:

447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

The county treasurer, upon application of a party to redeem a parcel sold at a tax sale, and being satisfied that the party has a right to redeem the parcel upon the payment of the proper amount, shall issue to the party a certificate of redemption, setting forth the facts of the sale substantially as contained in the certificate, the date of the redemption, the amount paid, and by whom redeemed, and shall make the proper entries in the county system in the treasurer's office. ~~The amount of the fee shall be as provided in section 331.552, subsection 237, for either the original certificate or duplicate certificate.~~

Sec. 29. Section 447.9, subsection 1, Code 2005, is amended to read as follows:

1. After one year and nine months from the date of sale, or after nine months from the date of a sale made under section 446.18 or 446.39, or after three months from the date of a sale made under section 446.19A or 446.19B, the holder of the certificate of purchase may cause to be served upon the person in possession of the parcel, and also upon the person in whose name the parcel is taxed, a notice signed by the certificate holder or the certificate holder's agent or attorney, stating the date of sale, the description of the parcel sold, the name of the purchaser, and that the right of redemption will expire and a deed for the parcel be made unless redemption is made within ninety days from the completed service of the notice. The notice shall be served by both regular mail and certified mail to the person's last known address and such service is deemed completed when the notice by certified mail is deposited in the mail and postmarked for delivery. The ninety-day redemption period begins as provided in section 447.12. When the notice is given by a county as a holder of a certificate of purchase the notice shall be signed by the county treasurer or the county attorney, and when given by a city, it shall be signed by the city officer designated by resolution of the council. When the notice is given by the Iowa finance authority or a city or county agency holding the parcel as part of an Iowa homesteading project, it shall be signed on behalf of the agency or authority by one of its officers, as authorized in rules of the agency or authority.

Sec. 30. Section 447.12, Code 2005, is amended to read as follows:

447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

Service is complete only after an affidavit has been filed with the county treasurer, showing the making of the service, the manner of service, the time when and place where made, under whose direction the service was made, and costs incurred as provided in section 447.13. Costs not filed with the treasurer before a redemption is complete shall not be collected by the treasurer. Costs shall not be filed with the treasurer prior to the filing of the affidavit. The affidavit shall be made by the holder of the certificate or by the holder's agent or attorney, and in either of the latter cases stating that the affiant is the agent or attorney of the holder of the certificate. The affidavit shall be filed by the treasurer and entered in the county system and is presumptive evidence of the completed service of the notice. The right of redemption shall not expire until ninety days after service is complete. A redemption shall not be considered valid unless received by the treasurer prior to the close of business on the ninetieth day from the date of completed service except in the case of a public bidder certificate held by the county in which case the county may accept a redemption at any time prior to the issuance of the tax deed. However, if the ninetieth day falls on a Saturday, Sunday, or a holiday, payment of the total redemption amount must be received by the treasurer before the close of business on the first business day following the ninetieth day. The date of postmark of a redemption shall not be considered as the day the redemption was received by the treasurer for purposes of the ninety-day time period. When the parcel is held by a city or county, a city or county agency, or the Iowa finance authority, for use in an Iowa homesteading project, whether or not the parcel is the subject of a conditional conveyance granted under the project, the affidavit shall be made by the treasurer of the county or the county attorney, a city officer designated by resolution of the council, or on behalf of the agency or authority, by one of its officers as authorized in rules of the agency or authority.

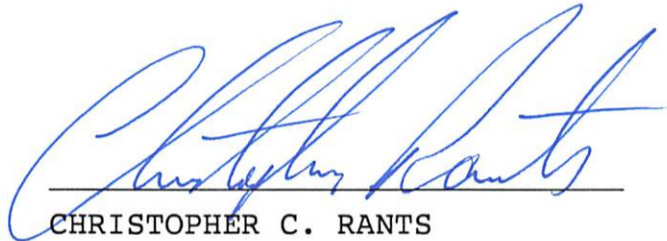
Sec. 31. EFFECTIVE AND APPLICABILITY DATES.

1. The sections of this Act amending sections 12B.11, 321.101A, and 349.16, being deemed of immediate importance, take effect upon enactment.

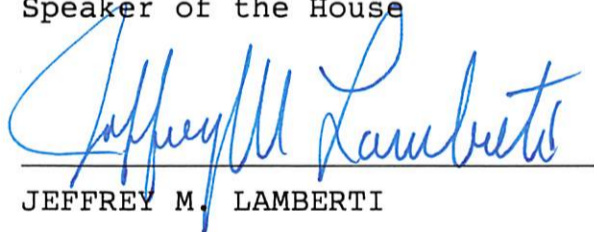
2. The sections of this Act amending section 331.552, subsection 23, and sections 446.32, 447.1, 447.5, and 447.12, being deemed of immediate importance, take effect upon enactment and apply to parcels sold at tax sales held on or after June 1, 2006.

3. The sections of this Act amending sections 321.123, 321.126, and 321.127 take effect January 1, 2007.

4. The section of this Act amending section 321.25 takes effect July 1, 2007.



CHRISTOPHER C. RANTS
Speaker of the House



JEFFREY M. LAMBERTI
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2654, Eighty-first General Assembly.



MARGARET THOMSON
Chief Clerk of the House

Approved April 20, 2006



THOMAS J. VILSACK
Governor