

Senate File 451 - Enrolled

Senate File 451

AN ACT

RELATING TO CERTAIN PAYMENTS MADE THROUGH A COUNTY TREASURER'S
INTERNET SITE.

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

Section 1. Section 321.134, subsection 1, Code 2017, is amended to read as follows:

1. On the first day of the second month following the beginning of each registration year a penalty of five percent of the annual registration fee shall be added to the annual registration fees not paid by that date and an additional penalty of five percent shall be added the first day of each succeeding month, until the fee is paid. A penalty shall not be less than five dollars. If the owner of a vehicle surrenders the registration plates for a vehicle prior to the plates becoming delinquent, to the county treasurer of the

county where the vehicle is registered, or to the department if the vehicle is registered under [chapter 326](#), the owner may register the vehicle any time thereafter upon payment of the annual registration fee for the registration year without penalty. To avoid a penalty or an additional penalty in the case of a delinquent registration through a county treasurer, if the last calendar day of a month falls on Saturday, Sunday, or a holiday, the payment deadline is extended to include the first business day of the following month. 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~~ entered by midnight on the first business day of the next month. All other electronic payments must be ~~initiated~~ entered by midnight on the last day of the month preceding the delinquent date.

Sec. 2. Section 384.65, subsection 4, paragraph c, Code 2017, is amended to read as follows:

c. To avoid interest on current or delinquent special assessment installments, 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~~ entered by midnight on the first business day of the next month. All other electronic payments must be ~~initiated~~ entered by midnight on the last day of the month preceding the delinquent date.

Sec. 3. Section 445.37, subsection 2, paragraph b, Code 2017, is amended to read as follows:

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~~ entered by midnight on the first business day of the next month. All other electronic payments must be ~~initiated~~ entered by midnight on the last day of the month preceding the delinquent date.

Sec. 4. Section 446.32, Code 2017, 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 one month and 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 or entered through the county treasurer's authorized internet site no later than 5:00 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 5:00 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 or entered through the county treasurer's authorized internet site. 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. 5. Section 447.1, unnumbered paragraph 1, Code 2017, 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 as provided in [section 446.32](#). The redemption must be received

by the treasurer or entered through the county treasurer's authorized internet site 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 or entered through the county treasurer's authorized internet site by the close of business on the first business day of the following month.

Sec. 6. Section 447.12, Code 2017, 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 or entered through the county treasurer's authorized internet site 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 or entered through the county treasurer's authorized internet site 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.

JACK WHITVER
President of the Senate

LINDA UPMEYER
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 451, Eighty-seventh General Assembly.

W. CHARLES SMITHSON
Secretary of the Senate

Approved _____, 2017

TERRY E. BRANSTAD
Governor