

FEB 12 1973

Reprinted 2/  
HOUSE FILE 177

COUNTY GOVERNMENT - *Pass 2/28*

By BENNETT

Danker, Chairman  
Jordan  
Hutchins

*See Stage and Means 3/23, Pass 1/15*

*Motion to reconsider Vote,  
1/24/74 (189) failed 1/28 (213)*

House File 177  
Hill, Chairman  
Bittle  
Monroe

Passed \_\_\_\_\_, Date 1-24-74 Passed Senate, Date \_\_\_\_\_

Vote: Ayes 74 Nays 11 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

## A BILL FOR

1 An Act increasing the interest penalty on delinquent property  
2 taxes.

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

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*ON ALL  
REAL  
PROPERTY  
OWNED BY  
SUCH INDIVIDUAL  
OR JOINT  
OWNERS*

1 Section 1. Section four hundred forty-five point thirty-  
2 nine (445.39), Code 1973, is amended to read as follows:

3 445.39 INTEREST AS PENALTY. If the first installment of  
4 taxes shall not be paid by April 4 first, said installment shall  
5 become due and draw interest, as a penalty, ~~of-three-fourths~~  
6 of one percent per month until paid, from the first day of  
7 April following the levy; and if the last half shall not be  
8 paid by October 4 first, following such levy, then a like interest  
9 shall be charged from the date such last half became delin-  
10 quent.

11 Sec. 2. Section four hundred forty-five point forty  
12 (445.40), Code 1973, is amended to read as follows:

13 445.40 PENALTY ON PERSONAL TAXES. On all personal taxes  
14 not paid on or before the first Monday in December a penalty  
15 of five percent shall be added and collected in addition to  
16 the ~~three-fourths-of~~ one percent per month penalty herein  
17 provided; and the tax with all penalties shall be collected  
18 at the same time and in the same manner.

19 EXPLANATION

20 This bill increases the interest penalty on delinquent  
21 property taxes from three-fourths of one percent per month  
22 to one percent per month.

23  
24 H-206

25 1 Amend House File 177 as follows:

26 2 1. Page 2, line 5, by striking the words "~~of-three-~~  
27 3 ~~fourths~~" and inserting in lieu thereof the words "of  
28 4 three fourths".

29 5 2. Page 2, line 6, by inserting after the word  
30 6 "paid" the words "if the amount of taxes due is two  
31 7 hundred fifty dollars or less and a penalty of one per-  
32 8 cent per month on the total amount of taxes due if the  
33 9 amount exceeds two hundred fifty dollars".

34 10 3. Page 2, line 8, by striking the words "a like  
35 11 interest" and inserting in lieu thereof the words "a  
36 12 like-interest like rates of interest".

37 H-206 Filed  
38 March 26, 1973

*Winters*  
*1/24*

By PATCHETT of Johnson  
KRAUSE of Palo Alto

*Handwritten notes:*  
90  
100  
110  
120  
130  
140

February 1, 1974

HOUSE FILE 177

House File 177  
Ways and Means— 2-4, Pass 3-6 per 2329  
Curtis, Chairman  
Orr  
Van Gilst

By BENNETT

(AS AMENDED AND PASSED BY THE HOUSE)

Passed House, Date <sup>per Senate amendment</sup> 3-22-74 (1175) Passed Senate, Date 3-18-74  
Vote: Ayes 62 Nays 21 Vote: Ayes 30 Nays 16  
Approved 4-8-74

## A BILL FOR

- 1 An Act increasing the interest penalty on delinquent property
- 2 taxes.
- 3 *Be It Enacted by the General Assembly of the State of Iowa:*

1 Section 1. Section four hundred forty-five point thirty-  
2 nine (445.39), Code 1973, as amended by Acts of the Sixty-  
3 fourth General Assembly, 1972 Session, chapter one thousand  
4 twenty (1020), section eighty-two (82),

5 is amended to read as follows:

6 445.39 INTEREST AS PENALTY. [If] *Except in the case of*  
7 *a homestead which has been allowed a homestead tax credit*  
8 *pursuant to chapter four hundred twenty-five (425) of the*  
9 *Code, if* the first installment of  
10 taxes shall not be paid by [April 1] *October first,*  
11 said installment shall  
12 become due and draw interest, as a penalty, [of three-fourths]  
13 of one percent per month until paid, from [the first day  
14 of April] *October first*

15 following the levy; and if the last half shall not be  
16 paid by [October 1] *April first*

17 following such levy, then a like interest  
18 shall be charged from the date such last half became delin-  
19 quent.

20 *In the case of a homestead which has been allowed*  
21 *a homestead tax credit pursuant to chapter four hundred*  
22 *twenty-five (425) of the Code, if the first installment*  
23 *of taxes is not paid by April first, such installment*  
24 *shall draw interest as a penalty at the rate of three-*  
25 *fourths of one percent on the first two hundred fifty*  
26 *dollars or less, and at the rate of one percent for all*  
27 *of the amount due over two hundred fifty dollars. The*  
28 *same rates of interest shall apply to the last half taxes*  
29 *due on homesteads if the tax is not paid by October first.*

30 *Notwithstanding the provisions of this section, the*  
31 *county board of supervisors may, by resolution, reduce*  
32 *the penalty on delinquent taxes on all property in the*  
33 *county to three-fourths of one percent per month.*

34 Sec. 2. Section four hundred forty-five pointy forty  
35 (445.40), Code 1973, as amended by Acts of the Sixty-

36 fourth General Assembly, 1972 Session, chapter one  
37 thousand twenty (1020), section eighty-three (83),

38 is amended to read as follows:

39 445.50 PENALTY ON PERSONAL TAXES. On all personal taxes  
40 not paid on or before the first Monday in [December] *June*  
41 a penalty  
42 of five percent shall be added and collected in addition to  
43 the [three-fourths of] one percent per month penalty herein  
44 provided; and the tax with all penalties shall be collected  
45 at the same time and in the same manner.

46 *Notwithstanding the provisions of this section, the*  
47 *county board of supervisors may, by resolution, reduce*  
48 *the penalty on delinquent taxes on all property in the*  
49 *county to three-fourths of one percent per month.*

50 EXPLANATION

51 This bill increases the interest penalty on delinquent  
52 property taxes from three-fourths of one percent per month  
53 to one percent per month.

1 Amend House File 177, as amended, passed, and re-  
2 printed by the House, by striking everything after the  
3 enacting clause and inserting in lieu thereof the  
4 following:

5 Section 1. Section four hundred forty-five point  
6 thirty-nine (445.39), Code 1973, is amended to read as  
7 follows:

8 445.39 INTEREST AS PENALTY. If the first install-  
9 ment of taxes shall not be paid by April ± first, said  
10 installment shall become due and draw interest, as a  
11 penalty, ~~of-three-fourths~~ of one percent per month until  
12 paid, from the first day of April following the levy;  
13 and if the last half shall not be paid by October ±  
14 first following such levy, then a like interest shall  
15 be charged from the date such last half became delin-  
16 quent.

17 Sec. 2. Section four hundred forty-five point forty  
18 (445.40), Code 1973, is amended to read as follows:

19 445.40 PENALTY ON PERSONAL TAXES. On all personal  
20 taxes not paid on or before the first Monday in December  
21 a penalty of five percent shall be added and collected  
22 in addition to the ~~three-fourths-of~~ one percent per  
23 month penalty herein provided; and the tax with all  
24 penalties shall be collected at the same time and in  
25 the same manner.

Page 2

1 Sec. 3. Notwithstanding the provisions of sections  
2 two (2) and three (3) of this Act, it is the intent of  
3 the general assembly that the amendments in Acts of the  
4 Sixty-fourth General Assembly, 1972 Session, chapter  
5 one thousand twenty (1020), section eighty-two (82) to  
6 section four hundred forty-five point thirty-nine  
7 (445.39) of the Code and that the amendments in Acts of  
8 the Sixty-fourth General Assembly, 1972 Session, chapter  
9 one thousand twenty (1020), section eighty-three (83),  
10 to section four hundred forty-five point forty (445.40)  
11 of the Code shall be effective July 1, 1975. The pro-  
12 visions of this Act and Acts of the Sixty-fourth  
13 General Assembly, 1972 Session, chapter one thousand  
14 twenty (1020), sections eighty-two (82) and eighty-  
15 three (83), shall be construed together so that effect  
16 may be given to each.

S-2329 Filed  
March 6, 1974

*adapted*  
*3/16*

By COMMITTEE ON WAYS AND MEANS

- 1 Amend House File 177 as follows:  
2 1. Page 2, line 5, by striking the words "~~of~~  
3 ~~three-fourths~~" and inserting in lieu thereof the  
4 words "of not less than three-fourths".  
5 2. Page 2, by inserting after the period in line  
6 10 the words "However, a county board of supervisors  
7 may, by resolution, increase the penalty to a maximum  
8 of one percent per month."  
9 3. Page 2, line 16, by striking the words "~~three-~~  
10 ~~fourths-of~~" and inserting in lieu thereof the words  
11 "three-fourths of".  
12 4. Page 2, line 16, by inserting after the word  
13 "month" the word "minimum".  
14 5. Page 2, by inserting after the period in line  
15 18 the words "However, a county board of supervisors  
16 may, by resolution, increase the penalty to a maximum  
17 of one percent per month."

H—2014 Filed *Withdrawn 1/24*  
January 16, 1974

By HUSAK of Tama

H—2019

- 1 Amend House File 177 as follows:  
2 1. Page 2, line 3, by striking the word "If" and  
3 inserting in lieu thereof the words "If Except in the  
4 case of a homestead if".  
5 2. Page 2, line 10, after the period insert the  
6 following:  
7 "In the case of a homestead if the first install-  
8 ment of taxes is not paid until April first, such  
9 installment shall draw interest as a penalty at the  
10 rate of three-fourths of one percent on the first  
11 two hundred fifty dollars or less, and at the rate  
12 of one percent for all of the amount due over two  
13 hundred fifty dollars. The same rates of interest  
14 shall apply to the last half taxes due on homesteads  
15 if the tax is not paid by October first."

H—2019 Filed  
January 17, 1974

By KRAUSE of Palo Alto  
PATCHETT of Johnson  
HARVEY of Scott  
MONROE of Des Moines  
DOYLE of Woodbury  
JUNKER of Woodbury  
HUSAK of Tama

*adopted  
as  
amended  
1/23*

H—2052

- 1 Amend House File 177 as follows:  
2 1. Page 2, by inserting after line 11 the follow-  
3 ing new paragraph:  
4 Notwithstanding the provisions of this section, the  
5 county board of supervisors may, by resolution, reduce  
6 the penalty on delinquent taxes on all property in the  
7 county to three-fourths of one percent per month.  
8 2. Page 2, by inserting after line 18 the follow-  
9 ing new paragraph:  
10 Notwithstanding the provisions of this section, the  
11 county board of supervisors may, by resolution, re-  
12 duce the penalty on delinquent taxes on all property  
13 in the county to three-fourths of one percent per  
14 month.

H—2052 Filed and adopted  
January 24, 1974

By HUSAK of Tama

H-2037

1 Amend the Krause, et al., amendment H-2019 to  
2 House File 177, filed January 17, 1974, by inserting  
3 after the word "homestead" in line 7 the following:  
4 "which has been allowed a homestead tax credit  
5 pursuant to chapter four hundred twenty-five (425),  
6 of the Code,".

H-2037 Filed  
January 22, 1974

*Withdrawn*  
*1/23*

By KRAUSE of Palo Alto  
HARVEY of Scott

H-2040

1 Amend the Krause, et al., amendment H-2019 to House  
2 File 177, filed January 17, 1974 as follows:  
3 1. Line 4, by inserting after the word "homestead"  
4 the following:  
5 "which has been allowed a homestead tax credit  
6 pursuant to chapter four hundred twenty-five  
7 (425), of the Code."  
8 2. Line 7, by inserting after the word "homestead"  
9 the following:  
10 "which has been allowed a homestead tax credit  
11 pursuant to chapter four hundred twenty-five  
12 (425), of the Code."  
13 3. Line 8, by striking the word "until" and  
14 inserting in lieu thereof the word "by".

H-2040 Filed and adopted  
January 23, 1974

By KRAUSE of Palo Alto  
HARVEY of Scott

H-2050

1 Amend House File 177 as follows:  
2 1. Page 2, line 2, by inserting after the figure  
3 "1973," the words "as amended by Acts of the Sixty-  
4 fourth General Assembly, 1972 Session, chapter one  
5 thousand twenty (1020), section eighty-two (82),".  
6 2. Page 2, line 4, by striking the words and  
7 figure "April ± first" and inserting in lieu thereof  
8 the words "October first".  
9 3. Page 2, lines 6 and 7, by striking the words  
10 "the first day of April" and inserting in lieu  
11 thereof the words "October first".  
12 4. Page 2, line 8, by striking the words and  
13 figure "October ± first" and inserting in lieu thereof  
14 the words "April first".  
15 5. Page 2, line 12, by inserting after the figure  
16 "1973," the words "as amended by Acts of the Sixty-  
17 fourth General Assembly, 1972 Session, chapter one  
18 thousand twenty (1020), section eighty-three (83),".  
19 6. Page 2, line 14, by striking the word  
20 "December" and inserting in lieu thereof the word  
21 "June".

H-2050 Filed  
January 23, 1974

*Adopted*  
*1/24*

By BITTLE of Polk  
BENNETT of Ida

SENATE AMENDMENT TO HOUSE FILE 177

1 Amend House File 177, as amended, passed, and re-  
2 printed by the House, by striking everything after  
3 the enacting clause and inserting in lieu thereof  
4 the following:

5 Section 1. Section four hundred forty-five point  
6 thirty-nine (445.39), Code 1973, is amended to read  
7 as follows:

8 445.39 INTEREST AS PENALTY. If the first  
9 installment of taxes shall not be paid by April ~~1~~  
10 first, said installment shall become due and draw  
11 interest, as a penalty, ~~of three-fourths~~ of one  
12 percent per month until paid, from the first day  
13 of April following the levy; and if the last half  
14 shall not be paid by October ~~1~~ first following such  
15 levy, then a like interest shall be charged from the  
16 date such last half became delinquent.

17 Sec. 2. Section four hundred forty-five point  
18 forty (445.40), Code 1973, is amended to read as  
19 follows:

20 445.40 PENALTY ON PERSONAL TAXES. On all per-  
21 sonal taxes not paid on or before the first Monday  
22 in December a penalty of five percent shall be  
23 added and collected in addition to the ~~three-fourths~~  
24 of one percent per month penalty herein provided;  
25 and the tax with all penalties shall be collected at  
26 the same time and in the same manner.

27 Sec. 3. Notwithstanding the provisions of  
28 sections two (2) and three (3) of this Act, it is  
29 the intent of the general assembly that the amend-  
30 ments in Acts of the Sixty-fourth General Assembly,  
31 1972 Session, chapter one thousand twenty (1020),  
32 section eighty-two (82) to section four hundred  
33 forty-five point thirty-nine (445.39) of the Code  
34 and that the amendments in Acts of the Sixty-fourth  
35 General Assembly, 1972 Session, chapter one thousand  
36 twenty (1020), section eighty-three (83), to section  
37 four hundred forty-five point forty (445.40) of the  
38 Code shall be effective July 1, 1975. The pro-  
39 visions of this Act and Acts of the Sixty-fourth  
40 General Assembly, 1972 Session, chapter one thou-  
41 sand twenty (1020), sections eighty-two (82) and  
42 eighty-three (83), shall be construed together  
43 so that effect may be given to each.

Received from the Senate  
March 20, 1974

*House concurred 3/22*