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FILED JAN 31 1979

SENATE FILE 159

By COMMITTEE ON COUNTY GOVERNMENT
Approved 1/29 (p 316)

Passed Senate, Date 2-12-79 (p 480) Passed House, Date _____

Vote: Ayes 43 Nays 4 Vote: Ayes _____ Nays _____

Approved June 4, 1979

Machine to be revised if 480 withdrawn 2/28 (p 544)

A BILL FOR

1 An Act making statutory changes which affect the duties,
2 responsibilities and procedures of county treasurers
3 with regard to tax sales, collection of taxes and fees,
4 tax levies, maintenance of records and disposition of
5 county funds.

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

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1 Section 1. Section three hundred eleven point sixteen
2 (311.16), unnumbered paragraph two (2), Code 1979, is amended
3 to read as follows:

4 On the final determination the board shall levy ~~such~~ the
5 assessments and all installments thereof upon the real estate
6 within ~~said~~ the district as finally established. The entire
7 amount of ~~said~~ the assessment shall be then due and payable,
8 and bear interest at six percent per annum commencing twenty
9 days from the date of ~~said~~ the levy, and shall be collected
10 at the ~~next~~ succeeding ~~March~~ September semiannual payment
11 of ordinary taxes.

12 Sec. 2. Section three hundred eleven point seventeen
13 (311.17), unnumbered paragraph one (1), Code 1979, is amended
14 to read as follows:

15 If ~~any~~ an owner other than the state or a county or city,
16 of any tracts of land on which the assessment is more than
17 ten dollars, shall, within twenty days from the date of ~~said~~
18 the assessment, agree in writing filed in the office of the
19 county auditor, that in consideration of ~~his~~ the owner having
20 the right to pay ~~his~~ the assessment in installments, ~~he~~ the
21 owner will not make any objection of illegality or irregularity
22 as to ~~said~~ the assessment upon ~~his-said~~ the real estate, and
23 will pay the ~~same-with~~ assessment plus six percent annual
24 interest ~~thereon, then-and-in-that-case-said~~ the assessment
25 shall be payable in ten equal installments. The first
26 installment shall be payable on the date of ~~such~~ the agreement.
27 The other installments with interest on the whole amount
28 unpaid shall be paid annually ~~thereafter~~ at the same time
29 and in the same manner as the ~~March~~ September semiannual
30 payment of ordinary taxes.

31 Sec. 3. Section three hundred eleven point eighteen
32 (311.18), Code 1979, is amended to read as follows:

33 311.18 ASSESSMENT DELINQUENT--PENALTIES. ~~All-such-The~~
34 assessed taxes shall become delinquent on the first day of
35 ~~March-next~~ September after their maturity, shall bear the

1 same interest, the same penalties, and be attended with the
2 same rights and remedies for collection, as ordinary taxes.

3 Sec. 4. Section three hundred thirty-two point fifteen
4 (332.15), Code 1979, is amended by striking the section and
5 inserting in lieu thereof the following:

6 332.15 DESTRUCTION OF RECORDS. The board of supervisors
7 may authorize a county official to destroy records in the
8 official's possession that have been on file for more than
9 ten years and are not required to be kept as permanent records.

10 Sec. 5. Section three hundred thirty-four point twelve
11 (334.12), Code 1979, is amended to read as follows:

12 334.12 UNCLAIMED MONEY.

13 1. In any a county of this state where any a special levy
14 has been made to pay any a claim, bond, or other indebtedness,
15 and the ~~same shall have~~ money has remained in the treasury
16 of the county, uncalled for, for a period of three years,
17 the board of supervisors of ~~such~~ the county may authorize
18 ~~such~~ the unclaimed fund to be transferred to the general
19 county fund.

20 2. A check or warrant outstanding for more than two years
21 shall be paid to the county treasurer and credited to the
22 county general fund as unclaimed fees and trust. The county
23 treasurer shall provide a list of the checks and warrants
24 to the county auditor who shall maintain a record of the
25 unclaimed fees and trusts. A person may claim an unclaimed
26 fee or trust within five years after the money is credited
27 to the general fund upon proper proof of ownership. Claims
28 for unclaimed fees and trusts shall be paid from the general
29 fund of the county. An unclaimed trust held by the clerk
30 of the district court shall be disposed of as provided in
31 section five hundred fifty-six point eight (556.8) of the
32 Code.

33 Sec. 6. Chapter four hundred twenty-seven (427), Code
34 1979, is amended by adding the following new sections:

35 NEW SECTION. Taxable property on the tax rolls on July

1 first of each year is subject to all property taxes levied
2 and payable during the fiscal year. If property which may
3 be exempt from taxation is acquired after July first by a
4 person or the state or any of its political subdivisions and
5 the person or the state or any of its political subdivisions
6 files for a tax exemption for the property, the exemption
7 shall be denied for that fiscal year and the person or the
8 state or any of its political subdivisions shall pay the
9 property taxes levied against the property for that fiscal
10 year. However, the seller and the purchaser may designate,
11 by written agreement, the party responsible for payment of
12 the property taxes due.

13 NEW SECTION. All credits for and exemptions from property
14 taxes for which an application is required shall be granted
15 on the basis of eligibility in the fiscal year in which the
16 application is filed, unless otherwise provided by law. If
17 the property which has received a credit or exemption becomes
18 ineligible for the credit or exemption during the fiscal year
19 for which it was granted, the property shall be subject to
20 the taxes in a prorated amount for that part of the fiscal
21 year for which the property was ineligible for the credit
22 or exemption, unless otherwise provided by law.

23 Sec. 7. Section four hundred forty-five point fourteen
24 (445.14), Code 1979, is amended to read as follows:

25 445.14 ENTRIES ON GENERAL TAX LIST. The county treasurer
26 shall each year, upon receiving the tax list referred to in
27 section 445.10 ~~enter-in-red-ink~~ indicate upon the ~~same tax~~
28 list, in a separate ~~columns~~ column opposite each parcel of
29 real estate upon which the special assessment remains unpaid
30 for any previous year, ~~-the-book,-page-and-line-number-of-the~~
31 ~~special assessment-tax-list-where-such-special-assessment~~
32 ~~levy-and-the-amount-so-levied-may-be-found~~ that a special
33 assessment is due.

34 Sec. 8. Section four hundred forty-five point twenty
35 (445.20), Code 1979, is amended by striking the section and

1 inserting in lieu thereof the following:

2 445.20 PENALTY ON UNPAID TAXES. Penalties at the rate
3 prescribed by law shall accrue on unpaid taxes but the penalty
4 on unpaid taxes shall not exceed forty-eight percent.

5 Penalties on unpaid taxes which became delinquent before
6 January 1, 1979 shall accrue pursuant to this section to the
7 maximum of forty-eight percent.

8 Sec. 9. Section four hundred forty-five point twenty-two
9 (445.22), Code 1979, is amended by striking the section and
10 inserting in lieu thereof the following:

11 445.22 SUBSEQUENT COLLECTION. Any delinquent taxes
12 subsequently collected shall be apportioned according to the
13 tax apportionment for the current year.

14 Sec. 10. Section four hundred forty-five point twenty-
15 three (445.23), Code 1979, is amended to read as follows:

16 445.23 CERTIFICATE STATEMENT OF TAXES DUE. The county
17 treasurer, when requested to do so by anyone having an interest
18 ~~therein~~ in taxes and assessment due on a parcel of real estate,
19 shall certify ~~state~~ in writing the entire amount of taxes
20 and assessments due upon any a parcel of real estate, ~~together~~
21 ~~with~~ all sales of the same real estate for unpaid taxes or
22 assessments shown by the books or records in ~~his~~ the county
23 treasurer's office, with and the amount required for redemption
24 ~~from the same-purchaser, if still redeemable,-if-he-is-paid~~
25 ~~or-tendered-his-fees-for-such-certificate.~~ The person
26 requesting the statement shall pay a fee at the rate of one
27 dollar for the first parcel in each township or city, and
28 twenty cents for ~~each-subsequent~~ any other parcel in the same
29 township or city, ~~and-in.~~ In computing such the fees each
30 description in the tax list shall be ~~reckoned~~ considered a
31 parcel.

32 Sec. 11. Section four hundred forty-five point twenty-
33 eight (445.28), Code 1979, is amended to read as follows:

34 445.28 LIEN OF TAXES ON REAL ESTATE. Taxes upon real
35 estate shall be a lien ~~thereon~~ on the real estate against

1 all persons except the state. However, taxes upon real estate
2 shall be a lien on the real estate against the state and any
3 political subdivision of the state which is liable for payment
4 of property taxes as a purchaser under the provisions of
5 section six (6) of this Act.

6 Sec. 12. Section four hundred forty-five point twenty-
7 nine (445.29), Code 1979, is amended by striking the section
8 and inserting in lieu thereof the following:

9 445.29 LIEN OF PERSONAL TAXES. All personal property
10 tax due from a person shall be a lien against any real estate
11 owned by the person for ten years from the date of assessment.

12 Sec. 13. Section four hundred forty-five point thirty-
13 nine (445.39), Code 1979, is amended to read as follows:

14 445.39 INTEREST AS PENALTY. If the first installment
15 of taxes ~~shall~~ is not be paid by the delinquent date specified
16 in section 445.37, ~~said the~~ the installment shall become due and
17 draw interest, as a penalty, of one percent per month until
18 paid, from ~~such the~~ the delinquent date following the levy; and
19 if the last half ~~shall~~ is not be paid by April first following
20 ~~such the~~ the levy, ~~then-a-like the same~~ interest shall be charged
21 from the date such the last half became delinquent. However,
22 after April first in a fiscal year when late certification
23 of the tax list results in a penalty date later than October
24 first for the first installment, penalties on delinquent first
25 installments shall accrue as if certification were made on
26 the previous June thirtieth.

27 Sec. 14. Section four hundred forty-six point seven
28 (446.7), unnumbered paragraph two (2), Code 1979, is amended
29 to read as follows:

30 Property of municipal and political subdivisions of the
31 state of Iowa and property held by a city or county agency
32 or the Iowa housing finance authority for use in an Iowa
33 homesteading project, shall not be offered or sold at tax
34 sale and ~~any-purported a tax sale thereof of that property~~
35 shall be void from its inception. ~~Whenever~~ When delinquent

1 taxes are owing against property owned or claimed by any
2 municipal or political subdivision of the state of Iowa, or
3 property held by a city or county agency or the Iowa housing
4 finance authority for use in an Iowa homesteading project,
5 the treasurer shall give notice to the governing body thereof
6 of the agency, subdivision or authority which shall then pay
7 the amount of the due and delinquent taxes from its general
8 fund. ~~in-the-event-such-governing-body-fails-to-make-payment~~
9 ~~upon-such-notice,-the-collection-and-enforcement-of-the-taxes,-~~
10 ~~penalty,-interest,-and-costs-shall-be-suspended-for-so-long~~
11 ~~as-the-property-shall-remain-in-public-ownership,-and-for~~
12 ~~so-long-as-the-property-is-the-subject-of-a-conditional~~
13 ~~conveyance-under-an-iowa-homesteading-project,-but-the-same~~
14 ~~may-be-collected-and-enforced-against-the-property-in-the~~
15 ~~event-of-its-subsequent-sale-by-such-municipal-or-political~~
16 ~~subdivision,-agency-or-authority,-to-a-private-purchaser-~~
17 ~~However,-such-taxes,-penalty,-interest-and-costs-shall-be~~
18 ~~cancelled-if-the-property-is-the-subject-of-an-absolute~~
19 ~~conveyance-of-the-fee-to-a-holder-of-the-conditional-conveyance~~
20 ~~granted-under-an-iowa-homesteading-project---No-penalty,-~~
21 ~~interest-or-costs-shall-be-added-during-such-period-of-public~~
22 ~~ownership-or-while-the-property-is-the-subject-of-a-conditional~~
23 ~~conveyance-under-an-iowa-homesteading-project. If the~~
24 governing body fails to pay the taxes, the board of supervisors
25 shall abate the taxes as provided in chapters three hundred
26 thirty-two (332), four hundred twenty-seven (427) and four
27 hundred forty-five (445) and section five hundred sixty-nine
28 point eight (569.8) of the Code.

29 Sec. 15. Section four hundred forty-six point nine (446.9),
30 Code 1979, is amended to read as follows:

31 446.9 NOTICE OF SALE--SERVICE. Notice of the time and
32 place of ~~such~~ the sale shall be given by the treasurer,-and
33 by publication in a newspaper in the county once each week
34 for two consecutive weeks, the last of which is not more than
35 two weeks before the day of sale. The notice shall contain

1 a description of each separate tract to be sold as taken from
2 the tax list, the amount of delinquent taxes for which it
3 is liable ~~delinquent~~ for each year, and the amount of penalty,
4 interest, and costs ~~thereon~~ accrued, and the name of the
5 owner, if known, or the person, if any, to whom it is taxed,
6 ~~by publication in some newspaper in the county, once each~~
7 ~~week, for two consecutive weeks, the last of which shall be~~
8 ~~not more than two weeks before the day of sale, and by~~
9 ~~immediately posting a copy of the first publication thereof~~
10 ~~at the door of the courthouse, if there be one, if not, at~~
11 ~~the door of the place where the last term of district court~~
12 ~~was held. A description of each separate tract to be sold,~~
13 ~~as herein provided, shall be construed to permit but only~~
14 ~~one description of each separate tract of real estate so to~~
15 ~~be sold, whether and all of the delinquent tax, both regular~~
16 ~~and special, then existing against the same property for the~~
17 ~~year in which the tax sale is held, and all shall be listed~~
18 ~~as a single sum. All property which has ~~theretofore~~ previously~~
19 ~~been advertised and remains unsold and against which there~~
20 ~~remains delinquent taxes, shall be indicated by an asterisk~~
21 ~~preceding the same.~~

22 Sec. 16. Section four hundred forty-six point sixteen
23 (446.16), Code 1979, is amended by striking the section and
24 inserting in lieu thereof the following:

25 446.16 BID PURCHASER. The person who offers to pay the
26 full amount of taxes, including special taxes past due on
27 any special assessment certified by the county, plus penalties,
28 interest and costs due on any parcel of land or city lot,
29 shall be the purchaser. In case two or more bids are received,
30 the person offering to pay the highest full amount for the
31 property described shall be the purchaser. Any surplus above
32 the taxes, including special taxes past due on any special
33 assessments certified by the county, plus penalties, interest
34 and cost, shall be returned to the owner, if known. If the
35 owner is not known, the surplus shall be transferred to the

1 general fund of the county.

2 Sec. 17. Section four hundred forty-six point nineteen
3 (446.19), Code 1979, is amended to read as follows:

4 446.19 COUNTY AS PURCHASER. When property is offered
5 at a tax sale under the provisions of section 446.18, and
6 no bid is received, or if the bid received is less than the
7 total amount of the delinquent general and special taxes,
8 interest, penalties and costs, the county in which said the
9 real estate is located, through its board of supervisors,
10 shall bid for the said real estate a sum equal to the total
11 amount of all delinquent general taxes, special assessments,
12 interest, penalties and costs charged against said real estate.
13 No money shall be paid by the county or other tax-levying
14 and tax-certifying body for said the purchase, but each of
15 the tax-levying and tax-certifying bodies having any interest
16 in said the general and special taxes for which said the real
17 estate is sold shall be charged with the full amount of all
18 the said delinquent general and special taxes due said the
19 levying and tax-certifying bodies, as its just share of the
20 purchase price. This section does not prohibit a governmental
21 agency or political subdivision from bidding at the sale for
22 property to protect its interests.

23 Sec. 18. Section four hundred forty-six point thirty-two
24 (446.32), Code 1979, is amended to read as follows:

25 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER. The
26 treasurer shall also prepare, sign, and deliver to the
27 purchaser of any real estate sold for taxes duplicate receipts
28 for taxes, interest, and costs paid by ~~him~~ the purchaser after
29 the date of ~~his~~ purchase for any subsequent year ~~or-years~~,
30 one of which receipts shall be filed in the office of the
31 auditor and noted on the register of sales ~~therein~~. Taxes
32 for a subsequent year may be paid by the purchaser any time
33 after certification.

34 Sec. 19. Section five hundred sixty-nine point eight
35 (569.8), Code 1979, is amended by striking the section and

1 inserting in lieu thereof the following:

2 569.8 TITLE UNDER TAX DEED--SALE APPORTIONMENT OF PROCEEDS.

3 1. Property acquired by a county by tax deed that the
4 county does not want to retain shall be offered for sale by
5 the board of supervisors through the county auditor at public
6 auction. All property acquired by tax deed that the county
7 does not want to retain but still holds as of the date of
8 sale shall be sold to the highest bidder. The property to
9 be sold shall be advertised on two different dates in a
10 newspaper of general circulation in the county. The
11 advertisement must describe the property and give the date
12 and time of sale. The last advertisement must appear within
13 fifteen days of the sale date.

14 2. When any property is sold and paid for the auditor
15 shall immediately record the deed and the assessor shall enter
16 the property to be assessed following the assessment date.

17 3. Property the county holds by tax deed shall not be
18 assessed or taxed until sold by auction as provided in this
19 section.

20 4. The sale of property under this section shall give
21 the purchaser free title as to past general taxes and special
22 taxes which are past due on any special assessment already
23 certified to the county.

24 5. After deducting any expense the county incurred in
25 the sale, the proceeds of the sale including penalty, interest
26 and costs shall be divided and prorated to the several taxing
27 districts for general taxes and special assessments owed to
28 the taxing districts on the basis of the amounts of general
29 taxes and special assessments owed to each taxing district
30 compared to the amount of general taxes and special assessments
31 owed to all taxing districts.

32 6. The board of supervisors may transfer title to real
33 estate acquired by virtue of a tax deed to a city, a city
34 agency, or to the Iowa housing finance authority for use in
35 an Iowa homesteading project under section two hundred twenty

1 point fourteen (220.14) of the Code. The provisions of this
2 section do not apply to transfers made under this subsection.

3 Sec. 20. Sections three hundred fifty-one point eighteen
4 (351.18), four hundred forty-four point twenty (444.20), four
5 hundred forty-five point two (445.2), four hundred forty-
6 five point twenty-one (445.21), four hundred forty-five point
7 twenty-five (445.25), four hundred forty-five point twenty-
8 six (445.26), four hundred forty-five point twenty-seven
9 (445.27), four hundred forty-five point thirty-three (445.33),
10 four hundred forty-five point thirty-four (445.34), four
11 hundred forty-five point thirty-five (445.35), and four hundred
12 forty-six point twenty-two (446.22), Code 1979, are repealed.

13 EXPLANATION

14 This bill makes numerous technical, corrective and
15 procedural changes in Code sections which relate to the duties
16 of county treasurers.

17 Sections 1, 2 and 3 make changes in the Code which relate
18 to the recent change in the fiscal year.

19 Section 4 allows the destruction of records held by any
20 county official for more than ten years unless the records
21 are required to be kept as permanent records.

22 Section 5 provides procedures for the disposition of
23 outstanding checks and warrants.

24 Section 6 provides that taxable property remains taxable
25 for a full fiscal year even if purchased by a political
26 subdivision. It also provides that taxes for exempt property
27 that becomes taxable shall be prorated on that basis.

28 Section 7 eliminates the requirement that special
29 assessments be entered by book, page and line number on the
30 tax list.

31 Section 8 provides that maximum interest on delinquent
32 taxes is 48 percent--a penalty of one percent interest per
33 month for a maximum of four years.

34 Section 9 removes unnecessary steps in the accounting of
35 delinquent taxes received.

1 Section 10 removes the requirement that tax statements
2 mailed to taxpayers be certified.

3 Section 11 provides that taxes owed on real estate purchased
4 by a political subdivision under section six of this Act shall
5 be a lien on the real estate.

6 Section 12 rewrites language on liens resulting from
7 personal property taxes due.

8 Section 13 provides that penalties on delinquent first
9 installment of taxes shall accrue from April first on as if
10 the tax were certified on the previous June thirtieth, even
11 when the tax certification for the first installment was late.

12 Section 14 provides that delinquent taxes owed by political
13 subdivisions shall not be suspended for the duration of public
14 ownership but may be abated under existing Code procedures.

15 Section 15 strikes the requirement that a notice of a tax
16 sale shall be posted on the courthouse door.

17 Section 16 eliminates bidding for the smallest parcel of
18 land in a tax sale and provides for the disposition of surplus
19 proceeds. This section also provides for the payment of
20 special assessments from the purchaser of land at a tax sale.

21 Section 17 provides procedures for the collection of
22 delinquent general taxes and special assessments.

23 Section 18 provides that purchaser at tax sale may pay
24 subsequent taxes when they are certified.

25 Section 19 provides regular sale dates for property not
26 being retained by a public governing body, insures the
27 recording of the tax deed so that the property will be placed
28 on the tax rolls, provides for an assessment date, clarifies
29 the disposition of money received by sale of property acquired
30 by tax sale and provides for enforcement of special
31 assessments.

32 Section 20 repeals the following sections:

33 a. 351.18--Certification of list of unlicensed dogs and
34 owners.

35 b. 444.20--Authority for director of revenue to levy to

1 pay municipal bonds. Also see 346.20.

2 c. 445.2--Authority of county treasurer to require
3 assistance of a person when the treasurer is impeded or
4 resisted in the execution of official duties.

5 d. 445.21--Semiannual report to state comptroller of
6 property taxes owed to the state.

7 e. 445.25--Corresponds to the amendment to section 445.23
8 (Sec. 10). Removes liability of the treasurer and the
9 treasurer's surety if a mistake is made on reporting the
10 amount of taxes and assessments due on a parcel of real estate.

11 f. 445.26--Requirement of treasurer to answer written
12 inquiries concerning taxes owed on agricultural land.

13 g. 445.27--Removes penalty for failure to answer inquiry
14 required under section 445.26.

15 h. 445.33--Removes requirement of certain types of currency
16 to be accepted in payment of taxes.

17 i. 445.34--Removes requirement concerning acceptance of
18 state and county warrants.

19 j. 445.35--Removes requirement concerning acceptance of
20 city warrants.

21 k. 446.22--Relates to crediting proceeds of tax sale to
22 the state.

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SENATE FILE 159

S-3070

1 Amend Senate File 159 as follows:

2 1. Page 2, line 20, by striking the word "A" and
3 inserting in lieu thereof the words "The amount of
4 a".

5 2. Page 9, line 30, by striking the words "compared
6 to the" and inserting in lieu thereof the words "is
7 to the total".

S-3070 FILED *Adopted 2/13 (p. 480)*
FEBRUARY 13, 1979

BY JACK W. HESTER

SENATE FILE 159

S-3075

1 Amend Senate File 159 as follows:

2 1. Page 7 by inserting after line 21 the following
3 new section:

4 "Sec. ____ Section four hundred forty-six point ten
5 (446.10), Code 1979, is amended to read as follows:
6 446.10 COSTS. The compensation for such publication
7 shall not exceed seventy-five-cents one dollar for each
8 description, and shall be paid by the county. Headings
9 and other matter shall be compensated for as provided
10 in section 618.11. The amount paid therefor shall be
11 collected as a part of the costs of sale and paid into
12 the county treasury."

S-3075 FILED *Hickerson 2/14 (p. 486)*
FEBRUARY 14, 1979

BY JACK W. HESTER

SENATE FILE 159

S-3086

1 Amend Senate File 159 as follows:

2 1. By striking page 7, line 22 through page 8, line
3 1.

S-3086 FILED *Adopted 2/15 (p. 480)*
FEBRUARY 15, 1979

BY CHARLES P. MILLER

1 Section 1. Section three hundred eleven point sixteen
2 (311.16), unnumbered paragraph two (2), Code 1979, is amended
3 to read as follows:

4 On the final determination the board shall levy ~~such~~ the
5 assessments and all installments thereof upon the real estate
6 within ~~said~~ the district as finally established. The entire
7 amount of ~~said~~ the assessment shall be then due and payable,
8 and bear interest at six percent per annum commencing twenty
9 days from the date of ~~said~~ the levy, and shall be collected
10 at the ~~next~~ succeeding ~~March~~ September semiannual payment
11 of ordinary taxes.

12 Sec. 2. Section three hundred eleven point seventeen
13 (311.17), unnumbered paragraph one (1), Code 1979, is amended
14 to read as follows:

15 If ~~any~~ an owner other than the state or a county or city,
16 of any tracts of land on which the assessment is more than
17 ten dollars, shall, within twenty days from the date of ~~said~~
18 the assessment, agree in writing filed in the office of the
19 county auditor, that in consideration of ~~his~~ the owner having
20 the right to pay ~~his~~ the assessment in installments, ~~he~~ the
21 owner will not make any objection of illegality or irregularity
22 as to ~~said~~ the assessment upon ~~his-said~~ the real estate, and
23 will pay the ~~same-with~~ assessment plus six percent annual
24 interest ~~thereon, then-and-in-that-case-said~~ the assessment
25 shall be payable in ten equal installments. The first
26 installment shall be payable on the date of ~~such~~ the agreement.
27 The other installments with interest on the whole amount
28 unpaid shall be paid annually ~~thereafter~~ at the same time
29 and in the same manner as the ~~March~~ September semiannual
30 payment of ordinary taxes.

31 Sec. 3. Section three hundred eleven point eighteen
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33 311.18 ASSESSMENT DELINQUENT--PENALTIES. ~~All-such-The~~
34 assessed taxes shall become delinquent on the first day of
35 ~~March-next~~ September after their maturity, shall bear the

1 same interest, the same penalties, and be attended with the
2 same rights and remedies for collection, as ordinary taxes.

3 Sec. 4. Section three hundred thirty-two point fifteen
4 (332.15), Code 1979, is amended by striking the section and
5 inserting in lieu thereof the following:

6 332.15 DESTRUCTION OF RECORDS. The board of supervisors
7 may authorize a county official to destroy records in the
8 official's possession that have been on file for more than
9 ten years and are not required to be kept as permanent records.

10 Sec. 5. Section three hundred thirty-four point twelve
11 (334.12), Code 1979, is amended to read as follows:

12 334.12 UNCLAIMED MONEY.

13 1. In any a county of this state where any a special levy
14 has been made to pay any a claim, bond, or other indebtedness,
15 and the ~~same-shall-have~~ money has remained in the treasury
16 of the county, uncalled for, for a period of three years,
17 the board of supervisors of ~~such~~ the county may authorize
18 ~~such the~~ unclaimed fund to be transferred to the general
19 county fund.

20 2. The amount of a check or warrant outstanding for more
21 than two years shall be paid to the county treasurer and
22 credited to the county general fund as unclaimed fees and
23 trust. The county treasurer shall provide a list of the
24 checks and warrants to the county auditor who shall maintain
25 a record of the unclaimed fees and trusts. A person may claim
26 an unclaimed fee or trust within five years after the money
27 is credited to the general fund upon proper proof of ownership.
28 Claims for unclaimed fees and trusts shall be paid from the
29 general fund of the county. An unclaimed trust held by the
30 clerk of the district court shall be disposed of as provided
31 in section five hundred fifty-six point eight (556.8) of the
32 Code.

33 Sec. 6. Chapter four hundred twenty-seven (427), Code
34 1979, is amended by adding the following new sections:

35 NEW SECTION. Taxable property on the tax rolls on July

1 first of each year is subject to all property taxes levied
2 and payable during the fiscal year. If property which may
3 be exempt from taxation is acquired after July first by a
4 person or the state or any of its political subdivisions and
5 the person or the state or any of its political subdivisions
6 files for a tax exemption for the property, the exemption
7 shall be denied for that fiscal year and the person or the
8 state or any of its political subdivisions shall pay the
9 property taxes levied against the property for that fiscal
10 year. However, the seller and the purchaser may designate,
11 by written agreement, the party responsible for payment of
12 the property taxes due.

13 NEW SECTION. All credits for and exemptions from property
14 taxes for which an application is required shall be granted
15 on the basis of eligibility in the fiscal year in which the
16 application is filed, unless otherwise provided by law. If
17 the property which has received a credit or exemption becomes
18 ineligible for the credit or exemption during the fiscal year
19 for which it was granted, the property shall be subject to
20 the taxes in a prorated amount for that part of the fiscal
21 year for which the property was ineligible for the credit
22 or exemption, unless otherwise provided by law.

23 Sec. 7. Section four hundred forty-five point fourteen
24 (445.14), Code 1979, is amended to read as follows:

25 445.14 ENTRIES ON GENERAL TAX LIST. The county treasurer
26 shall each year, upon receiving the tax list referred to in
27 section 445.10 ~~enter-in-red-ink~~ indicate upon the same tax
28 list, in a separate column ~~column~~ opposite each parcel of
29 real estate upon which the special assessment remains unpaid
30 for any previous year, ~~the book, page and line number of the~~
31 ~~special assessment tax list where such special assessment~~
32 ~~levy and the amount so levied may be found~~ that a special
33 assessment is due.

34 Sec. 8. Section four hundred forty-five point twenty
35 (445.20), Code 1979, is amended by striking the section and

1 inserting in lieu thereof the following:

2 445.20 PENALTY ON UNPAID TAXES. Penalties at the rate
3 prescribed by law shall accrue on unpaid taxes but the penalty
4 on unpaid taxes shall not exceed forty-eight percent.

5 Penalties on unpaid taxes which became delinquent before
6 January 1, 1979 shall accrue pursuant to this section to the
7 maximum of forty-eight percent.

8 Sec. 9. Section four hundred forty-five point twenty-two
9 (445.22), Code 1979, is amended by striking the section and
10 inserting in lieu thereof the following:

11 445.22 SUBSEQUENT COLLECTION. Any delinquent taxes
12 subsequently collected shall be apportioned according to the
13 tax apportionment for the current year.

14 Sec. 10. Section four hundred forty-five point twenty-
15 three (445.23), Code 1979, is amended to read as follows:

16 445.23 ~~CERTIFICATE~~ STATEMENT OF TAXES DUE. The county
17 treasurer, when requested to do so by anyone having an interest
18 therein in taxes and assessment due on a parcel of real estate,
19 shall certify state in writing the entire amount of taxes
20 and assessments due upon any a parcel of real estate, ~~together~~
21 ~~with~~ all sales of the same real estate for unpaid taxes or
22 assessments shown by the books or records in ~~his~~ the county
23 treasurer's office, ~~with~~ and the amount required for redemption
24 from the same-purchaser, if still redeemable, ~~if he is paid~~
25 ~~or tendered his fees for such certificate.~~ The person
26 requesting the statement shall pay a fee at the rate of one
27 dollar for the first parcel in each township or city, and
28 twenty cents for ~~each subsequent~~ any other parcel in the same
29 township or city, ~~and in.~~ In computing ~~such~~ the fees each
30 description in the tax list shall be ~~reckoned~~ considered a
31 parcel.

32 Sec. 11. Section four hundred forty-five point twenty-
33 eight (445.28), Code 1979, is amended to read as follows:

34 445.28 LIEN OF TAXES ON REAL ESTATE. Taxes upon real
35 estate shall be a lien thereon on the real estate against

1 all persons except the state. However, taxes upon real estate
2 shall be a lien on the real estate against the state and any
3 political subdivision of the state which is liable for payment
4 of property taxes as a purchaser under the provisions of
5 section six (6) of this Act.

6 Sec. 12. Section four hundred forty-five point twenty-
7 nine (445.29), Code 1979, is amended by striking the section
8 and inserting in lieu thereof the following:

9 445.29 LIEN OF PERSONAL TAXES. All personal property
10 tax due from a person shall be a lien against any real estate
11 owned by the person for ten years from the date of assessment.

12 Sec. 13. Section four hundred forty-five point thirty-
13 nine (445.39), Code 1979, is amended to read as follows:

14 445.39 INTEREST AS PENALTY. If the first installment
15 of taxes ~~shall~~ is not be paid by the delinquent date specified
16 in section 445.37, ~~said~~ the installment shall become due and
17 draw interest, as a penalty, of one percent per month until
18 paid, from ~~such~~ the delinquent date following the levy; and
19 if the last half ~~shall~~ is not be paid by April first following
20 ~~such~~ the levy, ~~then-a-like~~ the same interest shall be charged
21 from the date ~~such~~ the last half became delinquent. However,
22 after April first in a fiscal year when late certification
23 of the tax list results in a penalty date later than October
24 first for the first installment, penalties on delinquent first
25 installments shall accrue as if certification were made on
26 the previous June thirtieth.

27 Sec. 14. Section four hundred forty-six point seven
28 (446.7), unnumbered paragraph two (2), Code 1979, is amended
29 to read as follows:

30 Property of municipal and political subdivisions of the
31 state of Iowa and property held by a city or county agency
32 or the Iowa housing finance authority for use in an Iowa
33 homesteading project, shall not be offered or sold at tax
34 sale and ~~any-purported~~ a tax sale thereof of that property
35 shall be void from its inception. ~~Whenever~~ When delinquent

1 taxes are owing against property owned or claimed by any
2 municipal or political subdivision of the state of Iowa, or
3 property held by a city or county agency or the Iowa housing
4 finance authority for use in an Iowa homesteading project,
5 the treasurer shall give notice to the governing body thereof
6 of the agency, subdivision or authority which shall then pay
7 the amount of the due and delinquent taxes from its general
8 fund. ~~In the event such governing body fails to make payment~~
9 ~~upon such notice, the collection and enforcement of the taxes,~~
10 ~~penalty, interest, and costs shall be suspended for so long~~
11 ~~as the property shall remain in public ownership, and for~~
12 ~~so long as the property is the subject of a conditional~~
13 ~~conveyance under an Iowa homesteading project, but the same~~
14 ~~may be collected and enforced against the property in the~~
15 ~~event of its subsequent sale by such municipal or political~~
16 ~~subdivision, agency or authority, to a private purchaser.~~
17 ~~However, such taxes, penalty, interest and costs shall be~~
18 ~~annulled if the property is the subject of an absolute~~
19 ~~conveyance of the fee to a holder of the conditional conveyance~~
20 ~~granted under an Iowa homesteading project. No penalty,~~
21 ~~interest or costs shall be added during such period of public~~
22 ~~ownership or while the property is the subject of a conditional~~
23 ~~conveyance under an Iowa homesteading project. If the~~
24 governing body fails to pay the taxes, the board of supervisors
25 shall abate the taxes as provided in chapters three hundred
26 thirty-two (332), four hundred twenty-seven (427) and four
27 hundred forty-five (445) and section five hundred sixty-nine
28 point eight (569.8) of the Code.

29 Sec. 15. Section four hundred forty-six point nine (446.9),
30 Code 1979, is amended to read as follows:

31 446.9 NOTICE OF SALE--SERVICE. Notice of the time and
32 place of ~~such~~ the sale shall be given by the treasurer, ~~and~~
33 by publication in a newspaper in the county once each week
34 for two consecutive weeks, the last of which is not more than
35 two weeks before the day of sale. The notice shall contain

1 a description of each separate tract to be sold as taken from
2 the tax list, the amount of delinquent taxes for which it
3 is liable ~~delinquent~~ for each year, and the amount of penalty,
4 interest, and costs ~~thereon~~ accrued, and the name of the
5 owner, if known, or the person, if any, to whom it is taxed;
6 ~~by publication in some newspaper in the county, once each~~
7 ~~week, for two consecutive weeks, the last of which shall be~~
8 ~~not more than two weeks before the day of sale, and by~~
9 ~~immediately posting a copy of the first publication thereof~~
10 ~~at the door of the courthouse, if there be one, if not, at~~
11 ~~the door of the place where the last term of district court~~
12 ~~was held.~~ A description of each separate tract to be sold,
13 ~~as herein provided,~~ shall be construed to permit but only
14 one description of each separate tract of real estate so to
15 be sold, whether and all of the delinquent tax, both regular
16 and special, ~~then~~ existing against the same property for the
17 year in which the tax sale is held, ~~and all~~ shall be listed
18 as a single sum. All property which has ~~theretofore~~ previously
19 been advertised and remains unsold and against which there
20 remains delinquent taxes, shall be indicated by an asterisk
21 ~~preceeding the same.~~

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22 Sec. 16. Section four hundred forty-six point nineteen
23 (446.19), Code 1979, is amended to read as follows:
24 446.19 COUNTY AS PURCHASER. When property is offered
25 at a tax sale under the provisions of section 446.18, and
26 no bid is received, or if the bid received is less than the
27 total amount of the delinquent general and special taxes,
28 interest, penalties and costs, the county in which ~~said~~ the
29 real estate is located, through its board of supervisors,
30 shall bid for the ~~said~~ real estate a sum equal to the total
31 amount of all delinquent general taxes, special assessments,
32 interest, penalties and costs charged against ~~said~~ real estate.
33 No money shall be paid by the county or other tax-levying
34 and tax-certifying body for ~~said~~ the purchase, but each of
35 the tax-levying and tax-certifying bodies having any interest

1 in said the general and special taxes for which said the real
2 estate is sold shall be charged with the full amount of all
3 the said delinquent general and special taxes due said the
4 levying and tax-certifying bodies, as its just share of the
5 purchase price. This section does not prohibit a governmental
6 agency or political subdivision from bidding at the sale for
7 property to protect its interests.

8 Sec. 17. Section four hundred forty-six point thirty-two
9 (446.32), Code 1979, is amended to read as follows:

10 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER. The
11 treasurer shall also prepare, sign, and deliver to the
12 purchaser of any real estate sold for taxes duplicate receipts
13 for taxes, interest, and costs paid by him the purchaser after
14 the date of his purchase for any subsequent year or years,
15 one of which receipts shall be filed in the office of the
16 auditor and noted on the register of sales therein. Taxes
17 for a subsequent year may be paid by the purchaser any time
18 after certification.

19 Sec. 18. Section five hundred sixty-nine point eight
20 (569.8), Code 1979, is amended by striking the section and
21 inserting in lieu thereof the following:

22 569.8 TITLE UNDER TAX DEED--SALE APPORTIONMENT OF PROCEEDS.

23 1. Property acquired by a county by tax deed that the
24 county does not want to retain shall be offered for sale by
25 the board of supervisors through the county auditor at public
26 auction. All property acquired by tax deed that the county
27 does not want to retain but still holds as of the date of
28 sale shall be sold to the highest bidder. The property to
29 be sold shall be advertised on two different dates in a
30 newspaper of general circulation in the county. The
31 advertisement must describe the property and give the date
32 and time of sale. The last advertisement must appear within
33 fifteen days of the sale date.

34 2. When any property is sold and paid for the auditor
35 shall immediately record the deed and the assessor shall enter

1 the property to be assessed following the assessment date.

2 3. Property the county holds by tax deed shall not be
3 assessed or taxed until sold by auction as provided in this
4 section.

5 4. The sale of property under this section shall give
6 the purchaser free title as to past general taxes and special
7 taxes which are past due on any special assessment already
8 certified to the county.

9 5. After deducting any expense the county incurred in
10 the sale, the proceeds of the sale including penalty, interest
11 and costs shall be divided and prorated to the several taxing
12 districts for general taxes and special assessments owed to
13 the taxing districts on the basis of the amounts of general
14 taxes and special assessments owed to each taxing district
15 is to the total amount of general taxes and special assessments
16 owed to all taxing districts.

17 6. The board of supervisors may transfer title to real
18 estate acquired by virtue of a tax deed to a city, a city
19 agency, or to the Iowa housing finance authority for use in
20 an Iowa homesteading project under section two hundred twenty
21 point fourteen (220.14) of the Code. The provisions of this
22 section do not apply to transfers made under this subsection.

23 Sec. 19. Sections three hundred fifty-one point eighteen
24 (351.18), four hundred forty-four point twenty (444.20), four
25 hundred forty-five point two (445.2), four hundred forty-
26 five point twenty-one (445.21), four hundred forty-five point
27 twenty-five (445.25), four hundred forty-five point twenty-
28 six (445.26), four hundred forty-five point twenty-seven
29 (445.27), four hundred forty-five point thirty-three (445.33),
30 four hundred forty-five point thirty-four (445.34), four
31 hundred forty-five point thirty-five (445.35), and four hundred
32 forty-six point twenty-two (446.22), Code 1979, are repealed.

33 EXPLANATION

34 This bill makes numerous technical, corrective and
35 procedural changes in Code sections which relate to the duties

1 of county treasurers.

2 Sections 1, 2 and 3 make changes in the Code which relate
3 to the recent change in the fiscal year.

4 Section 4 allows the destruction of records held by any
5 county official for more than ten years unless the records
6 are required to be kept as permanent records.

7 Section 5 provides procedures for the disposition of
8 outstanding checks and warrants.

9 Section 6 provides that taxable property remains taxable
10 for a full fiscal year even if purchased by a political
11 subdivision. It also provides that taxes for exempt property
12 that becomes taxable shall be prorated on that basis.

13 Section 7 eliminates the requirement that special
14 assessments be entered by book, page and line number on the
15 tax list.

16 Section 8 provides that maximum interest on delinquent
17 taxes is 48 percent--a penalty of one percent interest per
18 month for a maximum of four years.

19 Section 9 removes unnecessary steps in the accounting of
20 delinquent taxes received.

21 Section 10 removes the requirement that tax statements
22 mailed to taxpayers be certified.

23 Section 11 provides that taxes owed on real estate purchased
24 by a political subdivision under section six of this Act shall
25 be a lien on the real estate.

26 Section 12 rewrites language on liens resulting from
27 personal property taxes due.

28 Section 13 provides that penalties on delinquent first
29 installment of taxes shall accrue from April first on as if
30 the tax were certified on the previous June thirtieth, even
31 when the tax certification for the first installment was late.

32 Section 14 provides that delinquent taxes owed by political
33 subdivisions shall not be suspended for the duration of public
34 ownership but may be abated under existing Code procedures.

35 Section 15 strikes the requirement that a notice of a tax

1 sale shall be posted on the courthouse door.

2 Section 16 eliminates bidding for the smallest parcel of
3 land in a tax sale and provides for the disposition of surplus
4 proceeds. This section also provides for the payment of
5 special assessments from the purchaser of land at a tax sale.

6 Section 17 provides procedures for the collection of
7 delinquent general taxes and special assessments.

8 Section 18 provides that purchaser at tax sale may pay
9 subsequent taxes when they are certified.

10 Section 19 provides regular sale dates for property not
11 being retained by a public governing body, insures the
12 recording of the tax deed so that the property will be placed
13 on the tax rolls, provides for an assessment date, clarifies
14 the disposition of money received by sale of property acquired
15 by tax sale and provides for enforcement of special
16 assessments.

17 Section 20 repeals the following sections:

18 a. 351.18--Certification of list of unlicensed dogs and
19 owners.

20 b. 444.20--Authority for director of revenue to levy to
21 pay municipal bonds. Also see 346.20.

22 c. 445.2--Authority of county treasurer to require
23 assistance of a person when the treasurer is impeded or
24 resisted in the execution of official duties.

25 d. 445.21--Semiannual report to state comptroller of
26 property taxes owed to the state.

27 e. 445.25--Corresponds to the amendment to section 445.23
28 (Sec. 10). Removes liability of the treasurer and the
29 treasurer's surety if a mistake is made on reporting the
30 amount of taxes and assessments due on a parcel of real estate.

31 f. 445.26--Requirement of treasurer to answer written
32 inquiries concerning taxes owed on agricultural land.

33 g. 445.27--Removes penalty for failure to answer inquiry
34 required under section 445.26.

35 h. 445.33--Removes requirement of certain types of currency

1 to be accepted in payment of taxes.

2 i. 445.34--Removes requirement concerning acceptance of
3 state and county warrants.

4 j. 445.35--Removes requirement concerning acceptance of
5 city warrants.

6 k. 446.22--Relates to crediting proceeds of tax sale to
7 the state.

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SF 159
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SENATE FILE 159

AN ACT

MAKING STATUTORY CHANGES WHICH AFFECT THE DUTIES, RESPONSIBILITIES AND PROCEDURES OF COUNTY TREASURERS WITH REGARD TO TAX SALES, COLLECTION OF TAXES AND FEES, TAX LEVIES, MAINTENANCE OF RECORDS AND DISPOSITION OF COUNTY FUNDS.

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

Section 1. Section three hundred eleven point sixteen (311.16), unnumbered paragraph two (2), Code 1979, is amended to read as follows:

On the final determination the board shall levy such the assessments and all installments thereof upon the real estate within ~~said the~~ district as finally established. The entire amount of said the assessment shall be then due and payable, and bear interest at six percent per annum commencing twenty days from the date of said the levy, and shall be collected at the ~~next~~ succeeding March September semiannual payment of ordinary taxes.

Sec. 2. Section three hundred eleven point seventeen (311.17), unnumbered paragraph one (1), Code 1979, is amended to read as follows:

If any an owner other than the state or a county or city, of any tracts of land on which the assessment is more than ten dollars, shall, within twenty days from the date of said the assessment, agree in writing filed in the office of the county auditor, that in consideration of ~~his~~ the owner having the right to pay ~~his~~ the assessment in installments, ~~he the~~ owner will not make any objection of illegality or irregularity as to ~~said the~~ the assessment upon ~~his-said the~~ the real estate, and will pay the ~~same-with~~ assessment plus six percent annual interest ~~thereon, then-and-in-that-case-said the~~ assessment shall be payable in ten equal installments. The first installment shall be payable on the date of such the agreement. The other installments with interest on the whole amount unpaid shall be paid annually ~~thereafter~~ at the same time and in the same manner as the ~~March~~ September semiannual payment of ordinary taxes.

Sec. 3. Section three hundred eleven point eighteen (311.18), Code 1979, is amended to read as follows:

311.18 ASSESSMENT DELINQUENT--PENALTIES. ~~All-such The~~ assessed taxes shall become delinquent on the first day of ~~March-next~~ September after their maturity, shall bear the same interest, the same penalties, and be attended with the same rights and remedies for collection, as ordinary taxes.

Sec. 4. Section three hundred thirty-two point fifteen (332.15), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

332.15 DESTRUCTION OF RECORDS. The board of supervisors may authorize a county official to destroy records in the official's possession that have been on file for more than ten years and are not required to be kept as permanent records.

Sec. 5. Section three hundred thirty-four point twelve (334.12), Code 1979, is amended to read as follows:

334.12 UNCLAIMED MONEY.

S.F. 159

1. In any a county of this state where any a special levy has been made to pay any a claim, bond, or other indebtedness, and the ~~same shall have~~ money has remained in the treasury of the county, uncalled for, for a period of three years, the board of supervisors of ~~such~~ the county may authorize ~~such~~ the unclaimed fund to be transferred to the general county fund.

2. The amount of a check or warrant outstanding for more than two years shall be paid to the county treasurer and credited to the county general fund as unclaimed fees and trust. The county treasurer shall provide a list of the checks and warrants to the county auditor who shall maintain a record of the unclaimed fees and trusts. A person may claim an unclaimed fee or trust within five years after the money is credited to the general fund upon proper proof of ownership. Claims for unclaimed fees and trusts shall be paid from the general fund of the county. An unclaimed trust held by the clerk of the district court shall be disposed of as provided in section five hundred fifty-six point eight (556.8) of the Code.

Sec. 6. Chapter four hundred twenty-seven (427), Code 1979, is amended by adding the following new sections:

NEW SECTION. Taxable property on the tax rolls on July first of each year is subject to all property taxes levied and payable during the fiscal year. If property which may be exempt from taxation is acquired after July first by a person or the state or any of its political subdivisions and the person or the state or any of its political subdivisions files for a tax exemption for the property, the exemption shall be denied for that fiscal year and the person or the state or any of its political subdivisions shall pay the property taxes levied against the property for that fiscal year. However, the seller and the purchaser may designate, by written agreement, the party responsible for payment of the property taxes due.

NEW SECTION. All credits for and exemptions from property taxes for which an application is required shall be granted

on the basis of eligibility in the fiscal year in which the application is filed, unless otherwise provided by law. If the property which has received a credit or exemption becomes ineligible for the credit or exemption during the fiscal year for which it was granted, the property shall be subject to the taxes in a prorated amount for that part of the fiscal year for which the property was ineligible for the credit or exemption, unless otherwise provided by law.

Sec. 7. Section four hundred forty-five point fourteen (445.14), Code 1979, is amended to read as follows:

445.14 ENTRIES ON GENERAL TAX LIST. The county treasurer shall each year, upon receiving the tax list referred to in section 445.10 ~~enter-in-red-ink indicate~~ upon the same tax list, in a separate ~~columns~~ column opposite each parcel of real estate upon which the special assessment remains unpaid for any previous year, ~~the book, page and line number of the special assessment tax list where such special assessment levy and the amount so levied may be found that a special assessment is due.~~

Sec. 8. Section four hundred forty-five point twenty (445.20), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

445.20 PENALTY ON UNPAID TAXES. Penalties at the rate prescribed by law shall accrue on unpaid taxes but the penalty on unpaid taxes shall not exceed forty-eight percent. Penalties on unpaid taxes which became delinquent before January 1, 1979 shall accrue pursuant to this section to the maximum of forty-eight percent.

Sec. 9. Section four hundred forty-five point twenty-two (445.22), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

445.22 SUBSEQUENT COLLECTION. Any delinquent taxes subsequently collected shall be apportioned according to the tax apportionment for the current year.

Sec. 10. Section four hundred forty-five point twenty-three (445.23), Code 1979, is amended to read as follows:

445.23 CERTIFICATE STATEMENT OF TAXES DUE. The county

treasurer, when requested to do so by anyone having an interest therein in taxes and assessment due on a parcel of real estate, shall certify state in writing the entire amount of taxes and assessments due upon any a parcel of real estate, together with all sales of the same real estate for unpaid taxes or assessments shown by the books or records in his the county treasurer's office, with and the amount required for redemption from the same purchaser, if still redeemable, if he is paid or tendered his fees for such certificate. The person requesting the statement shall pay a fee at the rate of one dollar for the first parcel in each township or city, and twenty cents for each subsequent any other parcel in the same township or city, and in. In computing such the fees each description in the tax list shall be reckoned considered a parcel.

Sec. 11. Section four hundred forty-five point twenty-eight (445.28), Code 1979, is amended to read as follows:

445.28 LIEN OF TAXES ON REAL ESTATE. Taxes upon real estate shall be a lien thereon on the real estate against all persons except the state. However, taxes upon real estate shall be a lien on the real estate against the state and any political subdivision of the state which is liable for payment of property taxes as a purchaser under the provisions of section six (6) of this Act.

Sec. 12. Section four hundred forty-five point twenty-nine (445.29), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

445.29 LIEN OF PERSONAL TAXES. All personal property tax due from a person shall be a lien against any real estate owned by the person for ten years from the date of assessment.

Sec. 13. Section four hundred forty-five point thirty-nine (445.39), Code 1979, is amended to read as follows:

445.39 INTEREST AS PENALTY. If the first installment of taxes shall is not be paid by the delinquent date specified in section 445.37, said the installment shall become due and draw interest, as a penalty, of one percent per month until paid, from such the delinquent date following the levy; and

if the last half shall is not be paid by April first following such the levy, then-a-like the same interest shall be charged from the date such the last half became delinquent. However, after April first in a fiscal year when late certification of the tax list results in a penalty date later than October first for the first installment, penalties on delinquent first installments shall accrue as if certification were made on the previous June thirtieth.

Sec. 14. Section four hundred forty-six point seven (446.7), unnumbered paragraph two (2), Code 1979, is amended to read as follows:

Property of municipal and political subdivisions of the state of Iowa and property held by a city or county agency or the Iowa housing finance authority for use in an Iowa homesteading project, shall not be offered or sold at tax sale and any purported a tax sale thereof of that property shall be void from its inception. Whenever When delinquent taxes are owing against property owned or claimed by any municipal or political subdivision of the state of Iowa, or property held by a city or county agency or the Iowa housing finance authority for use in an Iowa homesteading project, the treasurer shall give notice to the governing body thereof of the agency, subdivision or authority which shall then pay the amount of the due and delinquent taxes from its general fund. in-the-event-such-governing-body-fails-to-make-payment upon-such-notice,--the-collection-and-enforcement-of-the-taxes, penalty,--interest,--and-costs-shall-be-suspended-for-as-long as-the-property-shall-remain-in-public-ownership,--and-for as-long-as-the-property-is-the-subject-of-a-conditional conveyance-under-an-Iowa-homesteading-project,--but-the-same may-be-collected-and-enforced-against-the-property-in-the event-of-its-subsequent-sale-by-such-municipal-or-political subdivision,--agency-or-authority,--to-a-private-purchaser. However,--such-taxes,--penalty,--interest-and-costs-shall-be collected-if-the-property-is-the-subject-of-an-absolute conveyance-of-the-fee-to-a-holder-of-the-conditional-conveyance granted-under-an-Iowa-homesteading-project. --No-penalty,

~~interest or costs shall be added during such period of public ownership or while the property is the subject of a conditional conveyance under an Iowa homesteading project. If the governing body fails to pay the taxes, the board of supervisors shall abate the taxes as provided in chapters three hundred thirty-two (332), four hundred twenty-seven (427) and four hundred forty-five (445) and section five hundred sixty-nine point eight (569.8) of the Code.~~

Sec. 15. Section four hundred forty-six point nine (446.9), Code 1979, is amended to read as follows:

446.9 NOTICE OF SALE--SERVICE. Notice of the time and place of ~~such~~ the sale shall be given by the treasurer, ~~and by publication in a newspaper in the county once each week for two consecutive weeks, the last of which is not more than two weeks before the day of sale.~~ The notice shall contain a description of each separate tract to be sold as taken from the tax list, the amount of delinquent taxes for which it is liable ~~delinquent~~ for each year, and the amount of penalty, interest, and costs ~~thereon~~ accrued, ~~and the name of the owner, if known, or the person, if any, to whom it is taxed, by publication in some newspaper in the county, once each week, for two consecutive weeks, the last of which shall be not more than two weeks before the day of sale, and by immediately posting a copy of the text publication thereof at the door of the courthouse, if there be one, if not, at the door of the place where the last term of district court was held.~~ A description of each separate tract to be sold, ~~as herein provided,~~ shall be construed to permit but only one description of each separate tract of real estate ~~to be sold, whether~~ and all of the delinquent tax, both regular and special, ~~then~~ existing against the same property for the year in which the tax sale is held, ~~and all shall be listed as a single sum.~~ All property which has ~~theretofore~~ previously been advertised and remains unsold and against which there remains delinquent taxes, shall be indicated by an asterisk ~~preceding the name.~~

Sec. 16. Section four hundred forty-six point nineteen (446.19), Code 1979, is amended to read as follows:

446.19 COUNTY AS PURCHASER. When property is offered at a tax sale under the provisions of section 446.18, and no bid is received, or if the bid received is less than the total amount of the delinquent general and special taxes, interest, penalties and costs, the county in which ~~said~~ the real estate is located, through its board of supervisors, shall bid for the ~~said~~ real estate a sum equal to the total amount of all delinquent general taxes, special assessments, interest, penalties and costs charged against ~~said~~ real estate. No money shall be paid by the county or other tax-levying and tax-certifying body for ~~said~~ the purchase, but each of the tax-levying and tax-certifying bodies having any interest in ~~said~~ the general and special taxes for which ~~said~~ the real estate is sold shall be charged with the full amount of all the ~~said~~ delinquent general and special taxes due ~~said~~ the levying and tax-certifying bodies, as its just share of the purchase price. This section does not prohibit a governmental agency or political subdivision from bidding at the sale for property to protect its interests.

Sec. 17. Section four hundred forty-six point thirty-two (446.32), Code 1979, is amended to read as follows:

446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER. The treasurer shall also prepare, sign, and deliver to the purchaser of any real estate sold for taxes duplicate receipts for taxes, interest, and costs paid by ~~him~~ the purchaser after the date of ~~his~~ purchase for any subsequent year ~~or years~~, one of which receipts shall be filed in the office of the auditor and noted on the register of sales ~~therein~~. Taxes for a subsequent year may be paid by the purchaser any time after certification.

Sec. 18. Section five hundred sixty-nine point eight (569.8), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

569.8 TITLE UNDER TAX DEED--SALE APPORTIONMENT OF PROCEEDS.

1. Property acquired by a county by tax deed that the

county does not want to retain shall be offered for sale by the board of supervisors through the county auditor at public auction. All property acquired by tax deed that the county does not want to retain but still holds as of the date of sale shall be sold to the highest bidder. The property to be sold shall be advertised on two different dates in a newspaper of general circulation in the county. The advertisement must describe the property and give the date and time of sale. The last advertisement must appear within fifteen days of the sale date.

2. When any property is sold and paid for the auditor shall immediately record the deed and the assessor shall enter the property to be assessed following the assessment date.

3. Property the county holds by tax deed shall not be assessed or taxed until sold by auction as provided in this section.

4. The sale of property under this section shall give the purchaser free title as to past general taxes and special taxes which are past due on any special assessment already certified to the county.

5. After deducting any expense the county incurred in the sale, the proceeds of the sale including penalty, interest and costs shall be divided and prorated to the several taxing districts for general taxes and special assessments owed to the taxing districts on the basis of the amounts of general taxes and special assessments owed to each taxing district is to the total amount of general taxes and special assessments owed to all taxing districts.

6. The board of supervisors may transfer title to real estate acquired by virtue of a tax deed to a city, a city agency, or to the Iowa housing finance authority for use in an Iowa homesteading project under section two hundred twenty point fourteen (220.14) of the Code. The provisions of this section do not apply to transfers made under this subsection.

Sec. 19. Sections three hundred fifty-one point eighteen (351.18), four hundred forty-four point twenty (444.20), four hundred forty-five point two (445.2), four hundred forty-

five point twenty-one (445.21), four hundred forty-five point twenty-five (445.25), four hundred forty-five point twenty-six (445.26), four hundred forty-five point twenty-seven (445.27), four hundred forty-five point thirty-three (445.33), four hundred forty-five point thirty-four (445.34), four hundred forty-five point thirty-five (445.35), and four hundred forty-six point twenty-two (446.22), Code 1979, are repealed.

TERRY E. BRANSTAD
President of the Senate

FLOYD H. MILLEN
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 159, Sixty-eighth General Assembly.

FRANK J. STORK
Secretary of the Senate

Approved 6/11, 1979

ROBERT D. RAY
Governor