

Reprinted 3/16

MAR 7 1984

HOUSE FILE 2478

Place On Calendar

BY COMMITTEE ON LOCAL GOVERNMENT

(Formerly Study Bill 730)

Passed House, Date 3-13-84 (P 787) Passed Senate, Date 3/30/84 (P 1193)

Vote: Ayes 95 Nays 0 Vote: Ayes 42 Nays 0

Approved May 8, 1984

A BILL FOR

1 An Act relating to the administration of special assessments
2 and other property tax laws.

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

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HF 2478

1 Section 1. Section 384.84, subsection 1, Code Supplement
2 1983, is amended to read as follows:

3 1. The governing body of a city utility, combined utility
4 system, city enterprise, or combined city enterprise may
5 establish, impose, adjust, and provide for the collection
6 of rates to produce gross revenues at least sufficient to
7 pay the expenses of operation and maintenance of the city
8 utility, combined utility system, city enterprise, or combined
9 city enterprise and, when revenue bonds or pledge orders are
10 issued and outstanding pursuant to this division, shall
11 establish, impose, adjust, and provide for the collection
12 of rates to produce gross revenues at least sufficient to
13 pay the expenses of operation and maintenance of the city
14 utility, combined utility system, city enterprise, or combined
15 city enterprise, and to leave a balance of net revenues
16 sufficient at all times to pay the principal of and interest
17 on the revenue bonds and pledge orders as they become due
18 and to maintain a reasonable reserve for the payment of
19 principal and interest, and a sufficient portion of net
20 revenues must be pledged for that purpose. Rates must be
21 established by ordinance of the council or by resolution of
22 the trustees, published in the same manner as an ordinance.
23 All rates or charges for the services of sewer systems, sewage
24 treatment, solid waste collection, solid waste disposal, or
25 any of these, if not paid as provided by ordinance of council,
26 or resolution of trustees, are a lien upon the premises served
27 by any of these services. The lien has equal precedence with
28 ordinary taxes, may be certified to the county ~~auditor~~
29 treasurer and collected in the same manner as taxes, and is
30 not divested by a judicial sale.

31 Sec. 2. Section 427.5, Code 1983, is amended by adding
32 the following new unnumbered paragraph:

33 NEW UNNUMBERED PARAGRAPH. The failure of a person to file
34 a claim under this section before July 1 of the year for which
35 the person is first claiming the exemption or to have the

1 evidence of satisfactory service, separation, retirement,
 2 furlough to reserve, inactive status, or honorable discharge
 3 recorded in the office of the county recorder does not
 4 disqualify the claim if the person claiming or through whom
 5 the exemption is claimed is otherwise qualified and the county
 6 treasurer files an amended certificate of military service
 7 tax credits with the director of revenue before the director
 8 certifies the total credits claimed by each county to the
 9 state comptroller as provided in section 426A.4.

10 Sec. 3. Section 445.24, Code 1983, is amended to read
 11 as follows:

12 445.24 EFFECT OF CERTIFICATE STATEMENT AND RECEIPT. Such
 13 ~~certificate~~ The statement received under section 445.23, with
 14 the treasurer's receipt showing the payment of all the taxes
 15 ~~therein~~ specified in the statement, and the auditor's
 16 treasurer's certificate of redemption from the tax sales
 17 ~~therein mentioned in the statement~~, ~~shall-be~~ is conclusive
 18 evidence for all purposes, and against all persons, that the
 19 parcel of real estate in ~~said-certificate~~ the statement and
 20 receipt described was, at the date ~~thereof~~ of the receipt,
 21 free and clear of all taxes and assessments, and sales for
 22 taxes or assessments, except sales ~~whereon~~ where the time
 23 of redemption had already expired and the tax purchaser had
 24 received ~~his~~ the deed.

25 Sec. 4. Section 446.7, unnumbered paragraph 1, Code
 26 Supplement 1983, is amended to read as follows:

27 Annually, on the third Monday in June the treasurer shall
 28 offer at ~~his~~ the treasurer's office at public sale all lands,
 29 city lots, or other real property on which taxes ~~of-any~~
 30 description, regular, special, and those charges certified
 31 pursuant to section 384.84, for the preceding fiscal year
 32 or years are delinquent, which sale shall be made for the
 33 total amount of taxes, interest, and costs due and unpaid
 34 ~~thereon~~, including all prior suspended taxes, ~~provided,~~
 35 ~~however, that no.~~ However, property, against which the county

1 holds a tax sale certificate, shall not be offered or sold.
2 ~~No-interest~~ Interest or penalty on suspended taxes shall not
3 be included in the sale price, except that six percent interest
4 per annum from the date of suspension shall be included as
5 to taxes suspended under ~~the provisions of~~ section 427.8.

6 Sec. 5. Section 446.9, Code 1983, is amended to read as
7 follows:

8 446.9 NOTICE OF SALE--SERVICE. Notice of the time and
9 place of the sale shall be given by the treasurer by
10 publication in a newspaper in the county once each week for
11 two consecutive weeks, the last of which is not more than
12 two weeks before the day of sale. The notice shall contain
13 a description of each separate tract to be sold as taken from
14 the tax list, the amount of delinquent taxes for which it
15 is liable for each year, ~~and~~ the amount of penalty, interest,
16 and costs accrued, and the name of the owner, if known, or
17 the person, if any, to whom it is taxed. ~~A description of~~
18 ~~each separate tract to be sold shall be construed to permit~~
19 ~~only one description of each separate tract of real estate~~
20 ~~to be sold, and all~~ All of the delinquent tax, both regular,
21 and special and those charges certified pursuant to section
22 384.84, existing against the property for the year in which
23 the tax sale is held shall be listed as a single sum. All
24 property which has previously been advertised and remains
25 unsold and against which there remains delinquent taxes, shall
26 be indicated by an asterisk.

27 Sec. 6. Section 633.480, Code 1983, is amended to read
28 as follows:

29 633.480 CERTIFICATE TO ~~COUNTY-AUDITOR-AND~~ COUNTY RECORDER
30 FOR TAX PURPOSES WITH ADMINISTRATION. After discharge as
31 provided in section 633.479, the clerk shall issue a
32 certificate under chapter 558 relative to each parcel of real
33 estate described in the final report of the personal
34 representative which has not been sold by the personal
35 representative, and deliver the certificate to the county

1 ~~auditor-and-the~~ county recorder of the county in which the
2 real estate is situated. The county recorder shall deliver
3 the certificate to the county auditor as provided in section
4 558.58.

5 Sec. 7. Section 633.481, Code 1983, is amended to read
6 as follows:

7 633.481 CERTIFICATE TO ~~COUNTY-AUDITOR-AND~~ COUNTY RECORDER
8 FOR TAX PURPOSES WITHOUT ADMINISTRATION. ~~Whenever~~ When an
9 inventory or report is filed under section 450.22, without
10 administration of the estate of a the decedent, the clerk
11 shall issue and deliver to the ~~county-auditor-and-the~~ county
12 recorder of the county in which the real estate is situated
13 a ~~like~~ certificate pertaining to each parcel of real estate
14 described in the inventory or report. Any fees for certificates
15 or recording fees required by this section or section 633.480
16 shall be assessed as costs of administration, but the
17 certificates shall be filed whether fees are paid or not.
18 The county recorder shall deliver the certificates and
19 appropriate fees to the county auditor as provided in section
20 558.58.

21 EXPLANATION

22 The bill amends the duties and responsibilities of county
23 auditor, treasurer, and recorder. ~~surer~~ credits the fees
24 daily to the county treasury and reports the receipts monthly
25 to the auditor and the board of supervisors. This will
26 eliminate a duplicatory reporting requirement.

27 Sections 1, 4 and 5 provide for the collection of special
28 assessments by the county treasurer rather than the county
29 auditor. The collection of special assessments was transferred
30 from the county auditor to the county treasurer in 1981, but
31 some references were missed.

32 Section 2 provides that a late claimant for military service
33 tax credit is not automatically disqualified for the first
34 year if the claimant is otherwise qualified and the county
35 treasurer files a timely amended certificate of military

1 service tax credits with the director of revenue. Also, the
2 failure to have evidence of satisfactory military service
3 recorded in the office of the county recorder of the county
4 where the property for which the exemption is claimed is
5 located by July 1 does not automatically disqualify a claimant.

6 Section 3 changes a reference from auditor's certificate
7 of redemption to treasurer's certificate of redemption. This
8 reference was missed in 1981 when the county auditor was
9 removed from tax sale procedures.

10 Sections 6 and 7 provide that in lieu of issuing two
11 certificates indicating a change of real estate title under
12 chapter 633, the clerk of the district court will send one
13 certificate to the county recorder who will pass it on to
14 the county auditor.

15 The bill takes effect July 1 following its enactment.

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HOUSE FILE 2478

H-5520

1 Amend House File 2478 as follows:

2 1. Page 2, by inserting after line 9 the following:

3 "Sec. ____ Section 445.8, subsection 2, Code 1983,
4 is amended to read as follows:

5 2. The treasurer shall cause to be compiled a
6 list of all delinquent personal property taxes for
7 the current assessment year, as shown by the delinquent
8 personal property tax list. Such list shall show the
9 amount of the taxes delinquent when the amount of
10 the tax is more than five dollars and the amount of
11 penalty, interest and costs thereon, the name of the
12 owner, if known, or the person, if any, to whom it
13 is taxed, and shall be published in some newspaper
14 in the county once each week for two consecutive
15 weeks, the last of which shall be not more than two
16 weeks before the ~~first~~ third Monday in June, and by
17 immediately posting a copy of the first publication
18 thereof at the door of the courthouse, if there be
19 one, if not, at the door of the place where the last
20 term of district court was held. The provisions of
21 sections 446.10 and 446.11 shall prevail in connection
22 with the publication of such notice. The treasurer
23 shall obtain a copy of the notice as published, and
24 a certificate of the publication thereof from the
25 printer or publisher, and file it in the office of
26 the auditor."

H-5520 FILED MARCH 8, 1984 BY O'KANE of Woodbury

Adopted 2/13 (p. 986)

HOUSE FILE 2478

H-5610

1 Amend House File 2478 as follows:

2 1. Page 1, line 27, by inserting after the word

3 "services" the following: "upon certification to

4 the county treasurer that the rates or charges are

5 due. The lien shall not be less than five dollars.

6 The county treasurer may charge two dollars for each

7 lien certified as an administrative expense, which

8 amount shall be added to the amount of the lien and

9 deposited in the county general fund".

BY DIEMER of Black Hawk

H-5610 FILED MARCH 12, 1984

O'KANE of Woodbury

Adopted 2/13 (p. 986)

See Local Govt. 2/16 Amend per 54994 Do Banc
3/23 (p. 1002)

HOUSE FILE 2478

Local Government
Waldstein, Chair
C. Miller
Minn

HOUSE FILE 2478

BY COMMITTEE ON LOCAL
GOVERNMENT

(As Amended and Passed by the House)

Re Passed House, Date 4-4-84 (p. 1643) Passed Senate, Date 3-30-84 (p. 1193)

Vote: Ayes 97 Nays 0 Vote: Ayes 42 Nays 0

Approved May 8, 1984

A BILL FOR

- 1 An Act relating to the administration of special assessments
- 2 and other property tax laws.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SENATE AMENDMENT TO HOUSE FILE 2478

H-6030

- 1 Amend House File 2478 as amended, passed and
- 2 reprinted by the House as follows:
- 3 1. Page 1, by striking line 32 and inserting in
- 4 lieu thereof the following: "lien to be collected
- 5 at the time of payment of the assessment from the
- 6 payor and credited to the county general fund. The
- 7 lien has".
- 8 2. Page 2, by striking lines 10 and 11 and
- 9 inserting in lieu thereof the following: "the
- 10 exemption is claimed is otherwise qualified. The
- 11 belated claim shall be filed with the appropriate
- 12 assessor before the succeeding July 1 and, if approved
- 13 by the board of supervisors, the county treasurer
- 14 shall file an amended certificate of military service".

H-6030 FILED APRIL 2, 1984

RECEIVED FROM THE SENATE
House concurred 4/4 (p. 1642)

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1 Section 1. Section 384.84, subsection 1, Code Supplement
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4 system, city enterprise, or combined city enterprise may
5 establish, impose, adjust, and provide for the collection
6 of rates to produce gross revenues at least sufficient to
7 pay the expenses of operation and maintenance of the city
8 utility, combined utility system, city enterprise, or combined
9 city enterprise and, when revenue bonds or pledge orders are
10 issued and outstanding pursuant to this division, shall
11 establish, impose, adjust, and provide for the collection
12 of rates to produce gross revenues at least sufficient to
13 pay the expenses of operation and maintenance of the city
14 utility, combined utility system, city enterprise, or combined
15 city enterprise, and to leave a balance of net revenues
16 sufficient at all times to pay the principal of and interest
17 on the revenue bonds and pledge orders as they become due
18 and to maintain a reasonable reserve for the payment of
19 principal and interest, and a sufficient portion of net
20 revenues must be pledged for that purpose. Rates must be
21 established by ordinance of the council or by resolution of
22 the trustees, published in the same manner as an ordinance.
23 All rates or charges for the services of sewer systems, sewage
24 treatment, solid waste collection, solid waste disposal, or
25 any of these, if not paid as provided by ordinance of council,
26 or resolution of trustees, are a lien upon the premises served
27 by any of these services upon certification to the county
28 treasurer that the rates or charges are due. The lien shall
29 not be less than five dollars. The county treasurer may
30 charge two dollars for each lien certified as an administrative
31 expense, which amount shall be added to the amount of the
32 lien and deposited in the county general fund. The lien has
33 equal precedence with ordinary taxes, may be certified to
34 the county ~~auditor~~ treasurer and collected in the same manner
35 as taxes, and is not divested by a judicial sale.

1 Sec. 2. Section 427.5, Code 1983, is amended by adding
2 the following new unnumbered paragraph:

3 NEW UNNUMBERED PARAGRAPH. The failure of a person to file
4 a claim under this section before July 1 of the year for which
5 the person is first claiming the exemption or to have the
6 evidence of satisfactory service, separation, retirement,
7 furlough to reserve, inactive status, or honorable discharge
8 recorded in the office of the county recorder does not
9 disqualify the claim if the person claiming or through whom
10 the exemption is claimed is otherwise qualified and the county
11 treasurer files an amended certificate of military service
12 tax credits with the director of revenue before the director
13 certifies the total credits claimed by each county to the
14 state comptroller as provided in section 426A.4.

15 Sec. 3. Section 445.8, subsection 2, Code 1983, is amended
16 to read as follows:

17 2. The treasurer shall cause to be compiled a list of
18 all delinquent personal property taxes for the current
19 assessment year, as shown by the delinquent personal property
20 tax list. Such list shall show the amount of the taxes
21 delinquent when the amount of the tax is more than five dollars
22 and the amount of penalty, interest and costs thereon, the
23 name of the owner, if known, or the person, if any, to whom
24 it is taxed, and shall be published in some newspaper in the
25 county once each week for two consecutive weeks, the last
26 of which shall be not more than two weeks before the first
27 third Monday in June, and by immediately posting a copy of
28 the first publication thereof at the door of the courthouse,
29 if there be one, if not, at the door of the place where the
30 last term of district court was held. The provisions of
31 sections 446.10 and 446.11 shall prevail in connection with
32 the publication of such notice. The treasurer shall obtain
33 a copy of the notice as published, and a certificate of the
34 publication thereof from the printer or publisher, and file
35 it in the office of the auditor.

1 Sec. 4. Section 445.24, Code 1983, is amended to read
2 as follows:

3 445.24 EFFECT OF ~~CERTIFICATE~~ STATEMENT AND RECEIPT. Such
4 ~~certificate~~ The statement received under section 445.23, with
5 the treasurer's receipt showing the payment of all the taxes
6 ~~therein specified in the statement~~, and the ~~auditor's~~
7 treasurer's certificate of redemption from the tax sales
8 ~~therein mentioned in the statement~~, ~~shall-be~~ is conclusive
9 evidence for all purposes, and against all persons, that the
10 parcel of real estate in ~~said-certificate~~ the statement and
11 receipt described was, at the date ~~thereof~~ of the receipt,
12 free and clear of all taxes and assessments, and sales for
13 taxes or assessments, except sales ~~whereon~~ where the time
14 of redemption had already expired and the tax purchaser had
15 received ~~his~~ the deed.

16 Sec. 5. Section 446.7, unnumbered paragraph 1, Code
17 Supplement 1983, is amended to read as follows:

18 Annually, on the third Monday in June the treasurer shall
19 offer at ~~his~~ the treasurer's office at public sale all lands,
20 city lots, or other real property on which taxes ~~of-any~~
21 description, regular, special, and those charges certified
22 pursuant to section 384.84, for the preceding fiscal year
23 or years are delinquent, which sale shall be made for the
24 total amount of taxes, interest, and costs due and unpaid
25 ~~thereon~~, including all prior suspended taxes, ~~provided~~,
26 ~~however, that no~~. However, property, against which the county
27 holds a tax sale certificate, shall not be offered or sold.
28 ~~No-interest~~ Interest or penalty on suspended taxes shall not
29 be included in the sale price, except that six percent interest
30 per annum from the date of suspension shall be included as
31 to taxes suspended under ~~the provisions of~~ section 427.8.

32 Sec. 6. Section 446.9, Code 1983, is amended to read as
33 follows:

34 446.9 NOTICE OF SALE--SERVICE. Notice of the time and
35 place of the sale shall be given by the treasurer by

1 publication in a newspaper in the county once each week for
 2 two consecutive weeks, the last of which is not more than
 3 two weeks before the day of sale. The notice shall contain
 4 a description of each separate tract to be sold as taken from
 5 the tax list, the amount of delinquent taxes for which it
 6 is liable for each year, ~~and~~ the amount of penalty, interest,
 7 and costs accrued, and the name of the owner, if known, or
 8 the person, if any, to whom it is taxed. ~~A description of~~
 9 ~~each separate tract to be sold shall be construed to permit~~
 10 ~~only one description of each separate tract of real estate~~
 11 ~~to be sold, and all~~ All of the delinquent tax, ~~both~~ regular,
 12 ~~and~~ special and those charges certified pursuant to section
 13 384.84, existing against the property for the year in which
 14 the tax sale is held shall be listed as a single sum. All
 15 property which has previously been advertised and remains
 16 unsold and against which there remains delinquent taxes, shall
 17 be indicated by an asterisk.

18 Sec. 7. Section 633.480, Code 1983, is amended to read
 19 as follows:

20 633.480 CERTIFICATE TO ~~COUNTY-AUDITOR-AND~~ COUNTY RECORDER
 21 FOR TAX PURPOSES WITH ADMINISTRATION. After discharge as
 22 provided in section 633.479, the clerk shall issue a
 23 certificate under chapter 558 relative to each parcel of real
 24 estate described in the final report of the personal
 25 representative which has not been sold by the personal
 26 representative, and deliver the certificate to the ~~county~~
 27 ~~auditor-and-the~~ county recorder of the county in which the
 28 real estate is situated. The county recorder shall deliver
 29 the certificate to the county auditor as provided in section
 30 558.58.

31 Sec. 8. Section 633.481, Code 1983, is amended to read
 32 as follows:

33 633.481 CERTIFICATE TO ~~COUNTY-AUDITOR-AND~~ COUNTY RECORDER
 34 FOR TAX PURPOSES WITHOUT ADMINISTRATION. ~~Whenever~~ When an
 35 inventory or report is filed under section 450.22, without

1 administration of the estate of a the decedent, the clerk
2 shall issue and deliver to the ~~county-auditor-and-the~~ county
3 recorder of the county in which the real estate is situated
4 a ~~like~~ certificate pertaining to each parcel of real estate
5 described in the inventory or report. Any fees for certificates
6 or recording fees required by this section or section 633.480
7 shall be assessed as costs of administration, but the
8 certificates shall be filed whether fees are paid or not.
9 The county recorder shall deliver the certificates and
10 appropriate fees to the county auditor as provided in section
11 558.58.

12

House File 2478

S-5499

1 Amend House File 2478, as amended, passed and
2 reprinted by the House, as follows:
3 1. Page 2, by striking lines 10 and 11 and
4 inserting in lieu thereof the following: "the
5 exemption is claimed is otherwise qualified. The
6 belated claim shall be filed with the appropriate
7 assessor before the succeeding July 1 and, if approved
8 by the board of supervisors, the county treasurer
9 shall file an amended certificate of military service "

S-5499 FILED
MARCH 23, 1984
Adopted 3/30 (p. 1193)

BY COMMITTEE ON LOCAL GOVERNMENT
ALVIN V. MILLER, CHAIR

HOUSE FILE 2478

S-5681

1 Amend House File 2478, as amended, passed, and
2 reprinted by the House, as follows:
3 1. Page 1, by striking line 32 and inserting in
4 lieu thereof the following: "lien to be collected
5 at the time of payment of the assessment from the
6 payor and credited to the county general fund. The
7 lien has".

S-5681 FILED
MARCH 29, 1984
Adopted 3/30 (p. 1193)

BY ARNE WALDSTEIN
ALVIN V. MILLER

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HOUSE FILE 2478

AN ACT

RELATING TO THE ADMINISTRATION OF SPECIAL ASSESSMENTS AND
OTHER PROPERTY TAX LAWS.

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

Section 1. Section 384.84, subsection 1, Code Supplement 1983, is amended to read as follows:

1. The governing body of a city utility, combined utility system, city enterprise, or combined city enterprise may establish, impose, adjust, and provide for the collection of rates to produce gross revenues at least sufficient to pay the expenses of operation and maintenance of the city utility, combined utility system, city enterprise, or combined city enterprise and, when revenue bonds or pledge orders are issued and outstanding pursuant to this division, shall establish, impose, adjust, and provide for the collection of rates to produce gross revenues at least sufficient to pay the expenses of operation and maintenance of the city utility, combined utility system, city enterprise, or combined city enterprise, and to leave a balance of net revenues sufficient at all times to pay the principal of and interest on the revenue bonds and pledge orders as they become due and to maintain a reasonable reserve for the payment of principal and interest, and a sufficient portion of net revenues must be pledged for that purpose. Rates must be established by ordinance of the council or by resolution of the trustees, published in the same manner as an ordinance. All rates or charges for the services of sewer systems, sewage treatment, solid waste collection, solid waste disposal, or any of these, if not paid as provided by ordinance of council, or resolution of trustees, are a lien upon the premises served by any of these services upon certification to the county treasurer that the rates or charges are due. The lien shall not be less than five dollars. The county treasurer may charge two dollars for each lien certified as an administrative expense, which amount shall be added to the amount of the

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Sec. 2. Section 427.5, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The failure of a person to file a claim under this section before July 1 of the year for which the person is first claiming the exemption or to have the evidence of satisfactory service, separation, retirement, furlough to reserve, inactive status, or honorable discharge recorded in the office of the county recorder does not disqualify the claim if the person claiming or through whom the exemption is claimed is otherwise qualified. The belated claim shall be filed with the appropriate assessor before the succeeding July 1 and, if approved by the board of supervisors, the county treasurer shall file an amended certificate of military service tax credits with the director of revenue before the director certifies the total credits claimed by each county to the state comptroller as provided in section 426A.4.

Sec. 3. Section 445.8, subsection 2, Code 1983, is amended to read as follows:

2. The treasurer shall cause to be compiled a list of all delinquent personal property taxes for the current assessment year, as shown by the delinquent personal property tax list. Such list shall show the amount of the taxes delinquent when the amount of the tax is more than five dollars and the amount of penalty, interest and costs thereon, the name of the owner, if known, or the person, if any, to whom it is taxed, and shall be published 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 first third Monday in June, and by immediately posting a copy of the first 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. The provisions of sections 446.10 and 446.11 shall prevail in connection with the publication of such notice. The treasurer shall obtain a copy of the notice as published, and a certificate of the publication thereof from the printer or publisher, and file it in the office of the auditor.

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445.24 EFFECT OF CERTIFICATE STATEMENT AND RECEIPT. ~~Such certificate~~ The statement received under section 445.23, with the treasurer's receipt showing the payment of all the taxes ~~therein~~ specified in the statement, and the ~~auditor's~~ treasurer's certificate of redemption from the tax sales ~~therein~~ mentioned in the statement, ~~shall be~~ is conclusive evidence for all purposes, and against all persons, that the parcel of real estate in ~~said certificate~~ the statement and receipt described was, at the date ~~thereof~~ of the receipt, free and clear of all taxes and assessments, and sales for taxes or assessments, except sales ~~whereon~~ where the time of redemption had already expired and the tax purchaser had received ~~his~~ the deed.

Sec. 5. Section 446.7, unnumbered paragraph 1, Code Supplement 1983, is amended to read as follows:

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633.480 CERTIFICATE TO ~~COUNTY AUDITOR AND~~ COUNTY RECORDER FOR TAX PURPOSES WITH ADMINISTRATION. After discharge as provided in section 633.479, the clerk shall issue a certificate under chapter 558 relative to each parcel of real estate described in the final report of the personal representative which has not been sold by the personal representative, and deliver the certificate to the ~~county auditor and the~~ county recorder of the county in which the real estate is situated. The county recorder shall deliver the certificate to the county auditor as provided in section 558.58.

Sec. 8. Section 633.481, Code 1983, is amended to read as follows:

633.481 CERTIFICATE TO ~~COUNTY-AUDITOR-AND~~ COUNTY RECORDER FOR TAX PURPOSES WITHOUT ADMINISTRATION. ~~Whenever~~ When an inventory or report is filed under section 450.22, without administration of the estate of a the decedent, the clerk shall issue and deliver to the ~~county-auditor-and-the~~ county recorder of the county in which the real estate is situated a ~~like~~ certificate pertaining to each parcel of real estate described in the inventory or report. Any fees for certificates or recording fees required by this section or section 633.480 shall be assessed as costs of administration, but the certificates shall be filed whether fees are paid or not. The county recorder shall deliver the certificates and appropriate fees to the county auditor as provided in section 558.58.

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2478, Seventieth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved May 8, 1984

TERRY E. BRANSTAD
Governor