

Reprinted 2/23

Wagon and Means
Hoiden Chair
Van Gort
Husak

to Pass 2/23/83 404

FILED JAN 10 1983

SENATE FILE 23

BY DOYLE

Passed Senate, Date 3-21-83 (p. 425) Passed House, Date 5-5-83 (p. 1800)
Vote: Ayes 46 Nays 0 Vote: Ayes 98 Nays 0
Approved May 19, 1983

A BILL FOR

1 An Act relating to the payment of property taxes by a taxpayer.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 23

SENATE FILE 23

S-3024

1 Amend Senate File 23 as follows:
 2 1. Page 1, by inserting after line 15 the following
 3 new section:
 4 "Sec. ____ This Act, being deemed of immediate
 5 importance, takes effect from and after its publication
 6 in the Ida County Courier, a newspaper published in
 7 Ida Grove, Iowa and in The Sioux City Journal, a
 8 newspaper published in Sioux City, Iowa."

S-3024 FILED
JANUARY 20, 1983
Adopted 2/21 (p. 494)

BY DONALD V. DOYLE

1 Section 1. Section 445.5, Code 1983, is amended to read
2 as follows:

3 445.5 RECEIPT. The treasurer shall ~~in all cases~~ make
4 out and deliver to the taxpayer a receipt, stating the time
5 of payment, the description and assessed value of each parcel
6 of land, and the assessed value of personal property, the
7 amount of each kind of tax, the interest on each and costs,
8 if any, giving a separate receipt for each year, ~~and he~~.
9 The treasurer shall make the proper entries of ~~such the~~
10 payments on the books or other records approved by the state
11 auditor ~~of his office~~. ~~Such~~ The receipt shall be in full
12 of the first or second half or all of ~~such the~~ person's taxes
13 for that year, ~~but the treasurer shall receive the full amount~~
14 ~~of any county, state, or school tax whenever the same is~~
15 ~~tendered, and give a separate receipt therefor.~~

16 EXPLANATION

17 Under section 445.5, the county treasurer must accept full
18 payment of only city, county, or school taxes when full payment
19 is tendered by a taxpayer rather than first and second half
20 payments. When a taxpayer follows this procedure and pays
21 only part of the taxes in full, it has created bookkeeping
22 problems for the county treasurer. The bill amends the present
23 law to allow the taxpayer the option to pay all of the taxes
24 in one payment or in first and second half payments. The
25 bill takes effect July 1 following enactment.

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Ways and Means, Davitt, Chair; Diemer and Gronings.

Se Pass 4/28/83

SENATE FILE 23

Senate File 23

BY DOYLE

Finance: Doderer, Chair; Branstad and Halvorson of Webster.

Se Pass 5/2/83

(AS AMENDED AND PASSED BY THE SENATE FEBRUARY 21, 1983)

Re Passed Senate, Date 5-10-83 (p. 1618)

Passed House, Date 5-5-83 (p. 1800)

Vote: Ayes 48 Nays 0

Vote: Ayes 98 Nays 0

Approved May 19, 1983

*Proposed House as further amended by Senate
5-11-83 (p. 2014)
96-0*

A BILL FOR

1 An Act relating to the payment of property taxes by a taxpayer.

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

SENATE FILE 23

H-3954

- 1 Amend Senate File 23 as amended, passed, and
- 2 reprinted by the Senate, as follows:
- 3 1. Page 1, by inserting after line 15 the
- 4 following: "Persons whose real property taxes are
- 5 delinquent may pay to the county treasurer part of
- 6 the delinquent real property taxes and the county
- 7 treasurer shall accept payment of part of these
- 8 delinquent taxes provided that the amount of the
- 9 payment is equal to the amount of the installment
- 10 that has been delinquent the longest plus penalties
- 11 and interest assessed on that delinquent installment."

H-3954 FILED APRIL 29, 1983

BY SPEAR of Lee

Adopted 5/5/83 (p. 1799)

SENATE FILE 23

H-4021

- 1 Amend Senate File 23 as amended, passed, and
- 2 reprinted by the Senate as follows:
- 3 1. Page 1, line 3, by inserting after the word
- 4 "eases" the words "upon request,".
- 5 H-4021 FILED MAY 5, 1983
- 6 BY VAN CAMP of Scott
- 7 ADOPTED (p. 1799)

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1 Section 1. Section 445.5, Code 1983, is amended to read
2 as follows:

3 445.5 RECEIPT. The treasurer shall ~~in all cases~~ make
4 out and deliver to the taxpayer a receipt, stating the time
5 of payment, the description and assessed value of each parcel
6 of land, and the assessed value of personal property, the
7 amount of each kind of tax, the interest on each and costs,
8 if any, giving a separate receipt for each year, ~~and he~~.
9 The treasurer shall make the proper entries of such the
10 payments on the books or other records approved by the state
11 auditor ~~of his office~~. Such The receipt shall be in full
12 of the first or second half or all of such the person's taxes
13 for that year, ~~but the treasurer shall receive the full amount~~
14 of any county, state, or school tax whenever the same is
15 tendered, ~~and give a separate receipt therefor~~.

16 Sec. 2. This Act, being deemed of immediate importance,
17 takes effect from and after its publication in the Ida County
18 Courier, a newspaper published in Ida Grove, Iowa and in The
19 Sioux City Journal, a newspaper published in Sioux City, Iowa.

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CORRECTED HOUSE AMENDMENT TO SENATE FILE 23

S-3810

1 Amend Senate File 23 as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 1, line 3, by inserting after the word
4 "cases" the words "upon request,".

5 2. Page 1, by inserting after line 15 the
6 following: "Persons whose real property taxes are
7 delinquent may pay to the county treasurer part of
8 the delinquent real property taxes and the county
9 treasurer shall accept payment of part of these
10 delinquent taxes provided that the amount of the
11 payment is equal to the amount of the installment
12 that has been delinquent the longest plus penalties
13 and interest assessed on that delinquent installment."

S-3810 FILED
MAY 5, 1983

RECEIVED FROM THE HOUSE

Senate amended & concurred 5/10/83 (p. 1617)

SENATE FILE 23

S-3840

1 Amend the House amendment, S-3810, to Senate File
2 23, as amended, passed, and reprinted by the Senate,
3 as follows:

4 1. Page 1, line 13, by inserting after the word
5 "installment." the words "The payment shall not be
6 permitted if taxes have been sold under chapter 446
7 and under any circumstances shall not constitute an
8 extension of the time period for a sale under section
9 446.18."

S-3840 FILED
MAY 9, 1983

BY DONALD V. DOYLE

Adopted 5/10 (p. 1617)

SENATE AMENDMENT TO HOUSE AMENDMENT TO SENATE FILE 23
H-4115

1 Amend the House amendment, S-3810, to Senate File
2 23, as amended, passed, and reprinted by the Senate,
3 as follows:

4 1. Page 1, line 13, by inserting after the word
5 "installment." the words "The payment shall not be
6 permitted if taxes have been sold under chapter 446
7 and under any circumstances shall not constitute an
8 extension of the time period for a sale under section
9 446.18."

H-4115 FILED MAY 10, 1983

RECEIVED FROM THE SENATE

Have received 5/11/83 (p. 2-18)

SENATE FILE 23

AN ACT

RELATING TO THE PAYMENT OF PROPERTY TAXES BY A TAXPAYER.

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

Section 1. Section 445.5, Code 1983, is amended to read as follows.

445.5 RECEIPT. The treasurer shall ~~on request~~ upon request, make out and deliver to the taxpayer a receipt, stating the time of payment, the description and assessed value of each parcel of land, and the assessed value of personal property, the amount of each kind of tax, the interest on each and costs, if any, giving a separate receipt for each year; ~~and he~~. The treasurer shall make the proper entries of such the payments on the books or other records approved by the state auditor of his office. Such the receipt shall be in full of the first or second half or all of such the person's taxes for that year; but the treasurer shall receive the full amount of any county, state, or school tax whenever the name is tendered, and give a separate receipt therefor. Persons whose real property taxes are delinquent may pay to the county treasurer part of the delinquent real property taxes, and the county treasurer shall accept payment of part of these delinquent taxes provided that the amount of the payment is equal to the amount of the installment that has been delinquent the longest plus penalties and interest assessed on that delinquent installment. The payment shall not be permitted if taxes have been sold under chapter 446 and under any circumstances shall not constitute an extension of the time period for a sale under section 446.13.

Sec. 2. This Act, being deemed of immediate importance, taken effect from and after its publication in the Ida County Courier, a newspaper published in Ida Grove, Iowa, and in The Sioux City Journal, a newspaper published in Sioux City, Iowa.

ROBERT T. ANDERSON
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 23, Seventieth General Assembly.

E. MARIE THAYER
Secretary of the Senate

Approved *May 19* 1983

TERRY E. BRANSTAD
Governor