

FEB 7 1990

*Reprinted*

Place On Calendar

HOUSE FILE 2314  
BY COMMITTEE ON LOCAL  
GOVERNMENT

(SUCCESSOR TO HSB 595)

Passed House, Date 2/5/90 (p. 272) Passed Senate, Date \_\_\_\_\_  
Vote: Ayes 57 Nays 32 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

55101 An Act relating to property tax by providing for monthly or  
2 quarterly payments and providing an applicability date.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

**HF 2314**

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55101 Section 1. NEW SECTION. 445.36A MONTHLY OR QUARTERLY  
2 PAYMENTS.

3 1. The county treasurer shall accept monthly or quarterly  
4 payments of property taxes following a request by the county  
5 treasurer and approval by the board of supervisors.

6 2. If the board of supervisors authorizes monthly or  
7 quarterly payments of property taxes, a person may choose to  
8 make monthly or quarterly payments subject to this section.

9 3. The monthly payment is due the first day of each month.  
10 A quarterly payment is due the first day of August, November,  
11 February, and May. The monthly or quarterly payments for a  
12 six-month period shall equal the amount due for an installment  
13 payment under section 445.36.

14 4. A person who makes monthly or quarterly payments of  
15 property taxes is subject to all provisions of this chapter  
16 not inconsistent with this section.

17 Sec. 2.

551018 This Act is applicable for property taxes payable on or  
19 after July 1, 1991.

20 EXPLANATION

21 This bill allows the county board of supervisors upon the  
22 request of the county treasurer, to authorize the office of  
23 the county treasurer to accept monthly or quarterly payments  
24 of property taxes. If the board of supervisors authorizes  
25 monthly or quarterly payments, the monthly payments are due  
26 the first day of each month and quarterly payments are due the  
27 first of August, November, February, and May. Monthly or  
28 quarterly payments for a six-month period shall equal the  
29 amount due for an installment payment. A person who makes  
30 monthly or quarterly payments is subject to all other  
31 provisions of the chapter on the collection of taxes.

32 This bill may include a state mandate as defined in section  
33 25B.3.

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## HOUSE FILE 2314

H-5510

1 Amend House File 2314 as follows:

2 1. Page 1, by striking lines 3 through 16, and  
3 inserting the following:

4 "As an alternative to the semiannual or annual  
5 payment of taxes, the county treasurer may accept  
6 partial payments of current year real estate and real  
7 property taxes. A minimum payment amount shall be  
8 established by the county treasurer. The treasurer  
9 shall transfer amounts from each taxpayer's account to  
10 be applied to each semiannual tax installment prior to  
11 the delinquency dates specified in section 445.37.  
12 If, prior to the due date of each semiannual  
13 installment, the account balance is insufficient to  
14 fully satisfy the installment, the treasurer shall  
15 transfer and apply the entire account balance, leaving  
16 an unpaid balance of the installment. Interest shall  
17 attach on the unpaid balance in accordance with  
18 section 445.39. Unless funds sufficient to fully  
19 satisfy the delinquency are received, the treasurer  
20 shall collect the unpaid balance as provided in  
21 chapter 446. Any remaining balance in a taxpayer's  
22 account in excess of the amount needed to fully  
23 satisfy an installment shall remain in the account to  
24 be applied toward the next semiannual installment.  
25 Any interest income derived from the account shall be  
26 deposited in the county's general fund to cover  
27 administrative costs. The county treasurer shall send  
28 a notice with the tax statement or by separate mail to  
29 each taxpayer stating that, upon request to the  
30 treasurer, the taxpayer may make partial payments of  
31 current year real estate and real property taxes.

32 Sec. \_\_\_\_\_. Section 135D.24, Code 1989, is amended  
33 by adding the following new subsection:

34 NEW SUBSECTION. 7. As an alternative to the  
35 semiannual or annual payment of taxes, the county  
36 treasurer may accept partial payments of current year  
37 mobile home taxes. A minimum payment amount shall be  
38 established by the county treasurer. The treasurer  
39 shall transfer amounts from each taxpayer's account to  
40 be applied to each semiannual tax installment prior to  
41 the delinquency dates specified in section 445.37.  
42 If, prior to the due date of each semiannual  
43 installment, the account balance is insufficient to  
44 fully satisfy the installment, the treasurer shall  
45 transfer and apply the entire account balance, leaving  
46 an unpaid balance of the installment. Interest shall  
47 attach on the unpaid balance in accordance with  
48 section 445.39. Unless funds sufficient to fully  
49 satisfy the delinquency are received, the treasurer  
50 shall collect the unpaid balance as provided in

H-5510

Page 2

1 chapter 446. Any remaining balance in a taxpayer's  
2 account in excess of the amount needed to fully  
3 satisfy an installment shall remain in the account to  
4 be applied toward the next semiannual installment.  
5 Any interest income derived from the account shall be  
6 deposited in the county's general fund to cover  
7 administrative costs. The county treasurer shall send  
8 a notice with the tax statement or by separate mail to  
9 each taxpayer stating that, upon request to the  
10 treasurer, the taxpayer may make partial payments of  
11 current year mobile home taxes."

12 2. Page 1, line 18, by inserting after the word  
13 "taxes" the following: "and mobile home taxes".

14 3. Title page, line 1, by striking the word "tax"  
15 and inserting the following: "taxes and mobile home  
16 taxes".

17 4. By renumbering as necessary.

By FOGARTY of Palo Alto

H-5510 FILED MARCH 2, 1990

*Adopted 3/5 (p. 872)*

HOUSE FILE 2314  
FISCAL NOTE

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A fiscal note for **House File 2314** is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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House File 2314 allows the county board of supervisors upon the request of the county treasurer, to authorize the office of the county treasurer to accept monthly or quarterly payments of property taxes. If the board of supervisors authorizes monthly or quarterly payments, the monthly payments are due the first day of each month and quarterly payments are due the first of August, November, February, and May. Monthly or quarterly payments for a 6-month period shall equal the amount due for an installment payment. A person who makes monthly or quarterly payments is subject to all other provisions of the chapter on the collection of taxes.

Fiscal Impact

Counties electing to accept monthly payments will have increased administrative and personnel costs due to additional processing. The fiscal impact of these additional costs can not be determined.

Source: Department of Management

(LSB 7725hv, PDD)

FILED MARCH 5, 1990

BY DENNIS PROUTY, FISCAL DIRECTOR

See Local Govt 2/6 to 3/8 1990

HOUSE FILE 2314  
BY COMMITTEE ON LOCAL  
GOVERNMENT

(SUCCESSOR TO HSB 595)

(As Amended and Passed by the House March 5, 1990)

Passed House, Date 3/5/90 (p 872) Passed Senate, Date 3/16/90 (p. 1128)  
Vote: Ayes 57 Nays 32 Vote: Ayes 37 Nays 9  
Approved March 27, 1990 (p. 1501)

A BILL FOR

1 An Act relating to property taxes and mobile home taxes by  
2 providing for monthly or quarterly payments and providing an  
3 applicability date.

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

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House Amendments \_\_\_\_\_

1 Section 1. NEW SECTION. 445.36A MONTHLY OR QUARTERLY  
2 PAYMENTS.

3 As an alternative to the semiannual or annual payment of  
4 taxes, the county treasurer may accept partial payments of  
5 current year real estate and real property taxes. A minimum  
6 payment amount shall be established by the county treasurer.  
7 The treasurer shall transfer amounts from each taxpayer's  
8 account to be applied to each semiannual tax installment prior  
9 to the delinquency dates specified in section 445.37. If,  
10 prior to the due date of each semiannual installment, the  
11 account balance is insufficient to fully satisfy the  
12 installment, the treasurer shall transfer and apply the entire  
13 account balance, leaving an unpaid balance of the installment.  
14 Interest shall attach on the unpaid balance in accordance with  
15 section 445.39. Unless funds sufficient to fully satisfy the  
16 delinquency are received, the treasurer shall collect the  
17 unpaid balance as provided in chapter 446. Any remaining  
18 balance in a taxpayer's account in excess of the amount needed  
19 to fully satisfy an installment shall remain in the account to  
20 be applied toward the next semiannual installment. Any  
21 interest income derived from the account shall be deposited in  
22 the county's general fund to cover administrative costs. The  
23 county treasurer shall send a notice with the tax statement or  
24 by separate mail to each taxpayer stating that, upon request  
25 to the treasurer, the taxpayer may make partial payments of  
26 current year real estate and real property taxes.

27 Sec. 2. Section 135D.24, Code 1989, is amended by adding  
28 the following new subsection:

29 NEW SUBSECTION. 7. As an alternative to the semiannual or  
30 annual payment of taxes, the county treasurer may accept  
31 partial payments of current year mobile home taxes. A minimum  
32 payment amount shall be established by the county treasurer.  
33 The treasurer shall transfer amounts from each taxpayer's  
34 account to be applied to each semiannual tax installment prior  
35 to the delinquency dates specified in section 445.37. If,

1 prior to the due date of each semiannual installment, the  
2 account balance is insufficient to fully satisfy the  
3 installment, the treasurer shall transfer and apply the entire  
4 account balance, leaving an unpaid balance of the installment.  
5 Interest shall attach on the unpaid balance in accordance with  
6 section 445.39. Unless funds sufficient to fully satisfy the  
7 delinquency are received, the treasurer shall collect the  
8 unpaid balance as provided in chapter 446. Any remaining  
9 balance in a taxpayer's account in excess of the amount needed  
10 to fully satisfy an installment shall remain in the account to  
11 be applied toward the next semiannual installment. Any  
12 interest income derived from the account shall be deposited in  
13 the county's general fund to cover administrative costs. The  
14 county treasurer shall send a notice with the tax statement or  
15 by separate mail to each taxpayer stating that, upon request  
16 to the treasurer, the taxpayer may make partial payments of  
17 current year mobile home taxes.

18       Sec. 3.

19       This Act is applicable for property taxes and mobile home  
20 taxes payable on or after July 1, 1991.

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HOUSE FILE 2714  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BY  
CHAIRPERSON FOGARTY)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to property tax by providing for monthly  
2 payments.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. NEW SECTION. 445.36A MONTHLY PAYMENTS.

2 1. The county treasurer shall accept monthly payment of  
3 property taxes upon approval by the board of supervisors.

4 2. If the board of supervisors authorizes monthly payment  
5 of property taxes, a person may choose to make monthly  
6 payments subject to this section.

7 3. The monthly payment is due the first day of each month.  
8 The monthly payments for a six-month period shall equal the  
9 amount due for an installment payment under section 445.36.

10 4. A person who makes monthly payments of property taxes  
11 is subject to all provisions of this chapter not inconsistent  
12 with this section.

13 EXPLANATION

14 This bill allows the county board of supervisors to  
15 authorize the office of the county treasurer to accept monthly  
16 payment of property taxes. If the board of supervisors  
17 authorizes monthly payments, the monthly payments are due the  
18 first day of each month. Monthly payments for a six-month  
19 period shall equal the amount due for an installment payment.  
20 A person who makes monthly payments is subject to all other  
21 provisions of the chapter on the collection of taxes.

22 This bill may include a state mandate as defined in section  
23 25B.3.

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HOUSE FILE 2314

AN ACT

RELATING TO PROPERTY TAXES AND MOBILE HOME TAXES BY PROVIDING FOR MONTHLY OR QUARTERLY PAYMENTS AND PROVIDING AN APPLICABILITY DATE.

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

Section 1. NEW SECTION. 445.36A MONTHLY OR QUARTERLY PAYMENTS.

As an alternative to the semiannual or annual payment of taxes, the county treasurer may accept partial payments of current year real estate and real property taxes. A minimum payment amount shall be established by the county treasurer. The treasurer shall transfer amounts from each taxpayer's account to be applied to each semiannual tax installment prior to the delinquency dates specified in section 445.37. If, prior to the due date of each semiannual installment, the account balance is insufficient to fully satisfy the installment, the treasurer shall transfer and apply the entire account balance, leaving an unpaid balance of the installment. Interest shall attach on the unpaid balance in accordance with section 445.39. Unless funds sufficient to fully satisfy the delinquency are received, the treasurer shall collect the unpaid balance as provided in chapter 446. Any remaining

balance in a taxpayer's account in excess of the amount needed to fully satisfy an installment shall remain in the account to be applied toward the next semiannual installment. Any interest income derived from the account shall be deposited in the county's general fund to cover administrative costs. The county treasurer shall send a notice with the tax statement or by separate mail to each taxpayer stating that, upon request to the treasurer, the taxpayer may make partial payments of current year real estate and real property taxes.

Sec. 2. Section 135D.24, Code 1989, is amended by adding the following new subsection:

NEW SUBSECTION. 7. As an alternative to the semiannual or annual payment of taxes, the county treasurer may accept partial payments of current year mobile home taxes. A minimum payment amount shall be established by the county treasurer. The treasurer shall transfer amounts from each taxpayer's account to be applied to each semiannual tax installment prior to the delinquency dates specified in section 445.37. If, prior to the due date of each semiannual installment, the account balance is insufficient to fully satisfy the installment, the treasurer shall transfer and apply the entire account balance, leaving an unpaid balance of the installment. Interest shall attach on the unpaid balance in accordance with section 445.39. Unless funds sufficient to fully satisfy the delinquency are received, the treasurer shall collect the unpaid balance as provided in chapter 446. Any remaining balance in a taxpayer's account in excess of the amount needed to fully satisfy an installment shall remain in the account to be applied toward the next semiannual installment. Any interest income derived from the account shall be deposited in the county's general fund to cover administrative costs. The county treasurer shall send a notice with the tax statement or by separate mail to each taxpayer stating that, upon request to the treasurer, the taxpayer may make partial payments of current year mobile home taxes.

Sec. 3.

This Act is applicable for property taxes and mobile home taxes payable on or after July 1, 1991.

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DONALD D. AVENSON  
Speaker of the House

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JO ANN ZIMMERMAN  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2314, Seventy-third General Assembly.

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JOSEPH O'HERN  
Chief Clerk of the House

Approved March 27, 1990

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TERRY E. BRANSTAD  
Governor