

*Original Bill from Gov. B. P. ... 3/17/92*

FEB 20 1992

WAYS AND MEANS

HOUSE FILE 2269  
BY BRAND

Passed House, Date 3/11/92 (p. 533) Passed Senate, Date 3/11/92 (p. 861)  
Vote: Ayes 97 Nays 0 Vote: Ayes 45 Nays 0  
Approved March 26, 1992

A BILL FOR

1 An Act relating to the collection and administration of taxes,  
2 special assessments, and various rates and charges and  
3 providing applicability and effective dates.

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

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HF 2269

1 Section 1. Section 135D.24, subsection 7, Code Supplement  
2 1991, is amended to read as follows:

3 7. a. As an alternative to the semiannual or annual  
4 payment of taxes, the county treasurer may accept partial  
5 payments of current year mobile home taxes. A minimum payment  
6 amount shall be established by the treasurer. The treasurer  
7 shall transfer amounts from each taxpayer's account to be  
8 applied to each semiannual tax installment prior to the  
9 delinquency dates specified in section 445.37 and the amounts  
10 collected shall be apportioned by the tenth of the month  
11 following transfer. If, prior to the due date of each  
12 semiannual installment, the account balance is insufficient to  
13 fully satisfy the installment, the treasurer shall transfer  
14 and apply the entire account balance, leaving an unpaid  
15 balance of the installment. Interest shall attach on the  
16 unpaid balance in accordance with section 445.39. Unless  
17 funds sufficient to fully satisfy the delinquency are  
18 received, the treasurer shall collect the unpaid balance as  
19 provided in sections 445.3 and 445.4 and chapter 446. Any  
20 remaining balance in a taxpayer's account in excess of the  
21 amount needed to fully satisfy an installment shall remain in  
22 the account to be applied toward the next semiannual  
23 installment. Any interest income derived from the account  
24 shall be deposited in the county's general fund to cover  
25 administrative costs. The county treasurer shall send a  
26 notice with the tax statement or by separate mail to each  
27 taxpayer stating that, upon request to the treasurer, the  
28 taxpayer may make partial payments of current year mobile home  
29 taxes.

30 b. Partial payment of taxes which are delinquent may be  
31 made to the county treasurer. A minimum payment amount shall  
32 be established by the treasurer. The minimum payment must be  
33 equal to or exceed the interest, fees, and costs attributed to  
34 the oldest delinquent installment of the tax and shall be  
35 apportioned in accordance with section 445.57. If the payment

1 does not include the whole of any installment of the  
2 delinquent tax, the unpaid tax shall continue to accrue  
3 interest pursuant to section 445.39. Partial payment shall  
4 not be permitted in lieu of redemption if the property has  
5 been sold for taxes under chapter 446 and under any  
6 circumstances shall not constitute an extension of the time  
7 period for a sale under chapter 446.

8 Sec. 2. Section 135D.25, Code 1991, is amended to read as  
9 follows:

10 135D.25 APPORTIONMENT AND COLLECTION OF TAXES.

11 The tax and penalties interest for delinquent taxes  
12 collected under ~~the provisions of~~ section 135D.24, shall be  
13 apportioned in the same manner as though they were the  
14 proceeds of taxes levied on real property at the same location  
15 as ~~such~~ the mobile home.

16 Chapters 446, 447, and 448 apply to the sale of a mobile  
17 home for the collection of delinquent taxes and penalties  
18 interest, the redemption of a mobile home sold for the  
19 collection of delinquent taxes and penalties interest, and the  
20 execution of a tax sale certificate of title for the purchase  
21 of a mobile home sold for the collection of delinquent taxes  
22 and penalties interest in the same manner as though a mobile  
23 home were real property within the meaning of these chapters  
24 to the extent consistent with this chapter. The certificate  
25 of title shall be issued by the county treasurer. The county  
26 treasurer shall charge ten dollars for each certificate of  
27 title, except that the county treasurer shall issue a tax sale  
28 certificate of title to the county at no charge.

29 When a mobile home is removed from the county where  
30 delinquent taxes, regular or special, are owing, or when it is  
31 administratively impractical to pursue tax collection through  
32 the remedies of this section, all taxes, regular and special,  
33 penalties, interest, and costs shall be abated by resolution  
34 of the county board of supervisors. The resolution shall  
35 direct the county treasurer to strike from the tax books the

1 reference to that mobile home.

2 Sec. 3. Section 311.18, Code 1991, is amended to read as  
3 follows:

4 311.18 ASSESSMENT DELINQUENT -- ~~PENALTIES~~ INTEREST.

5 The assessed taxes shall become delinquent ~~on-the-first-day~~  
6 of-September from October 1 after their maturity unless the  
7 last day of September is a Saturday or Sunday, in which case  
8 the taxes become delinquent from the following Tuesday, shall  
9 bear the same interest, ~~the-same-penalties,~~ and be attended  
10 with the same rights and remedies for collection, as ordinary  
11 taxes.

12 Sec. 4. Section 317.21, subsection 1, Code 1991, is  
13 amended to read as follows:

14 1. Annually, after the weed commissioner has completed the  
15 program of destruction of weeds by reason of noncompliance by  
16 persons responsible ~~therefor~~ for the destruction, the board of  
17 supervisors shall determine as to each tract of real estate  
18 the actual cost of labor and materials used by the  
19 commissioner in cutting, burning, or otherwise destroying said  
20 the weeds, the cost of serving notice, and of special meetings  
21 or proceedings, if any. To the total of all such sums  
22 expended, ~~they~~ the board shall add an amount equal to twenty-  
23 five percent ~~thereof~~ of that total to compensate for the cost  
24 of supervision and administration and assess the resulting sum  
25 against said the tract of real estate by a special tax, which  
26 shall be certified to the county auditor and county treasurer  
27 by the clerk of the board of supervisors, and shall be placed  
28 upon the tax books, and collected, together with interest and  
29 ~~penalty~~ after due delinquent, in the same manner as other  
30 unpaid taxes. ~~Such~~ The tax shall be due on March 1 after such  
31 assessment, and shall be delinquent ~~after-March-30~~ from April  
32 1 after due unless the last day of March is a Saturday or  
33 Sunday, in which case the tax becomes delinquent from the  
34 following Tuesday. When collected, ~~said-funds~~ the moneys  
35 shall be paid into the fund from which ~~said~~ the costs were

1 originally paid.

2 Sec. 5. Section 331.552, Code Supplement 1991, is amended  
3 by adding the following new subsection:

4 NEW SUBSECTION. 31. Collect all penalties that have  
5 accrued prior to April 1, 1992, on unpaid taxes, as defined in  
6 section 445.1, and process them as interest.

7 Sec. 6. Section 364.13A, Code 1991, is amended to read as  
8 follows:

9 364.13A SPECIAL ASSESSMENTS -- LIEN AND PRECEDENCE.

10 A special assessment levied pursuant to section 364.11 or  
11 364.12, including all interest, and penalties is a lien  
12 against the benefited property from the date of filing the  
13 schedule of assessments until the assessment is paid. Special  
14 assessments have equal precedence with ordinary taxes and are  
15 not divested by judicial sale.

16 Sec. 7. Section 384.2, unnumbered paragraph 2, Code 1991,  
17 is amended to read as follows:

18 The county auditor shall place city taxes and assessments  
19 upon the tax list for the current year, and the county  
20 treasurer shall collect city taxes and assessments in the same  
21 manner as other taxes. Delinquent city taxes and assessments  
22 draw the same interest and penalties as other taxes. Sales  
23 for delinquent city taxes and assessments must be made in the  
24 manner provided in chapter 446. The county treasurer shall  
25 combine in one tax sale all taxes and assessments due from the  
26 same person and collectible by the county.

27 Sec. 8. Section 384.60, subsection 5, unnumbered paragraph  
28 2, Code 1991, is amended to read as follows:

29 On or before the second publication of the notice, the  
30 clerk shall send by mail to each property owner whose property  
31 is subject to assessment for the improvement, as shown by the  
32 records in the office of the county auditor, a copy of the  
33 notice. The notice shall also include a statement in  
34 substance that assessments may be paid in full or in part  
35 without interest within thirty days after the date of the

1 first notice of the final assessment schedule, and thereafter  
2 all unpaid special assessments bear interest at the rate  
3 specified by the council, but not exceeding that permitted by  
4 chapter 74A, computed to the December 1 next following the due  
5 dates of the respective installments as provided in section  
6 384.65, subsection 3, and each installment will be delinquent  
7 ~~on-September-30~~ from October 1 following its due date, unless  
8 the last day of September is a Saturday or Sunday, in which  
9 case the installment becomes delinquent from the following  
10 Tuesday, and will draw additionally the same delinquent  
11 interest ~~and-the-same-penalties~~ as ordinary taxes. The notice  
12 shall also state substantially that property owners may elect  
13 to pay any installment semiannually in advance. If a property  
14 is shown by the records to be in the name of more than one  
15 owner at the same mailing address, a single notice may be  
16 mailed to all owners at that address. Failure to receive a  
17 mailed notice is not a defense to the special assessment or  
18 interest due on the special assessment.

19 Sec. 9. Section 384.63, unnumbered paragraph 3, Code 1991,  
20 is amended to read as follows:

21 When a private improvement is constructed on a lot subject  
22 to a deficiency, during the period of amortization, the  
23 council shall, by resolution, assess a pro rata portion of the  
24 deficiency on that lot, in the same proportion to the total  
25 deficiency on that lot as the number of future installments of  
26 special assessments remaining to be paid is to the total  
27 number of installments of assessments for the project, subject  
28 to the twenty-five percent limitation of section 384.62. A  
29 deficiency assessment becomes a lien on the property and is  
30 payable in the same manner, and subject to the same ~~interest~~  
31 ~~and-penalties~~ interests as the other special assessments. The  
32 council shall direct the clerk to certify a deficiency  
33 assessment to the county treasurer, and to send a notice of  
34 the deficiency assessment by mail to each owner, as provided  
35 in section 384.60, subsection 5, but publication of the notice

1 is not required.

2 Sec. 10. Section 384.65, subsections 4, 5, and 8, Code  
3 1991, are amended to read as follows:

4 4. Each installment of an assessment with interest on the  
5 unpaid balance is delinquent ~~after the thirtieth day of~~  
6 September next from October 1 after its due date, unless the  
7 last day of September is a Saturday or Sunday, in which case  
8 the installment becomes delinquent from the following Tuesday,  
9 and bears the same delinquent interest ~~with the same penalties~~  
10 as ordinary taxes. When collected, the interest ~~and penalties~~  
11 must be credited to the same fund as the special assessment.

12 5. From the date of filing of a certified copy of the  
13 resolution of necessity, the plat, and the schedule of  
14 assessments as provided in section 384.51, all special  
15 assessments with all interest ~~and penalties~~ become and remain  
16 a lien on the benefited properties until paid, and have equal  
17 precedence with ordinary taxes, and are not divested by any  
18 judicial sale.

19 8. Each installment of a special assessment shall be  
20 calculated to the nearest whole dollar. Interest on unpaid  
21 installments and interest ~~penalties~~ added for delinquencies  
22 shall also be calculated to the nearest whole dollar. The  
23 minimum interest ~~or interest penalty~~ amount is one dollar.

24 Sec. 11. Section 384.69, Code 1991, is amended to read as  
25 follows:

26 384.69 PROPERTY SOLD AT TAX SALE.

27 Property against which a special assessment has been levied  
28 for public improvements may be sold for any sum of principal  
29 or interest due and delinquent, at any regular or adjourned  
30 tax sale in the same manner with the same forfeitures,  
31 ~~penalties~~ interest, right of redemption, certificates, and  
32 deeds, as for the nonpayment of ordinary taxes. The purchaser  
33 at a tax sale, other than the county, takes the property  
34 charged with the lien of the remaining unpaid installments and  
35 interest. When bonds have been issued in anticipation of

1 special assessments and interest for which property is to be  
2 sold, the city may be a purchaser and is entitled to all  
3 rights of purchasers at tax sales. The proceeds subsequently  
4 realized from sales of property so purchased by the city must  
5 be credited to the funds of the city from which deficiencies  
6 on the improvement were paid, or if there were no  
7 deficiencies, to the general fund.

8 Sec. 12. Section 422.26, Code Supplement 1991, is amended  
9 by adding after unnumbered paragraph 8, the following new  
10 unnumbered paragraph:

11 NEW UNNUMBERED PARAGRAPH. The distress warrant shall be in  
12 a form as prescribed by the director. It shall be directed to  
13 the sheriff of the appropriate county and it shall identify  
14 the taxpayer, the tax type, and the delinquent amount. It  
15 shall direct the sheriff to distrain, seize, garnish, or levy  
16 upon, and sell, as provided by law, any real or personal  
17 property belonging to the taxpayer to satisfy the amount of  
18 the delinquency plus costs. It shall also direct the sheriff  
19 to make due and prompt return to the department or to the  
20 district court under chapters 626 and 642 of all amounts  
21 collected.

22 Sec. 13. Section 425.23, subsection 3, paragraph a, Code  
23 Supplement 1991, is amended to read as follows:

24 a. A person who is eligible to file a claim for credit for  
25 property taxes due and who has a household income of six  
26 thousand dollars or less and who has a an unpaid special  
27 assessment levied against the homestead may file a claim with  
28 the county treasurer that the claimant had a household income  
29 of six thousand dollars or less and that a an unpaid special  
30 assessment is presently levied against the homestead. The  
31 department shall provide to the respective county treasurers  
32 the forms necessary for the administration of this subsection.  
33 The claim shall be filed not later than September 30 of each  
34 year. Upon the filing of the claim, ~~a penalty or~~ interest for  
35 late payment shall not accrue against the amount of the unpaid

1 special assessment due and payable. The claim filed by the  
2 claimant constitutes a claim for credit of an amount equal to  
3 the actual amount due and payable upon the unpaid special  
4 assessment, plus interest, payable during the fiscal year for  
5 which the claim is filed against the homestead of the claimant  
6 ~~or an amount equal to the annual payment of the special~~  
7 ~~assessment levied against the homestead of the claimant and~~  
8 ~~payable in annual installments through the period of years~~  
9 ~~provided by the governing body of the city, whichever is less.~~  
10 However, where the claimant is an individual described in  
11 section 425.17, subsection 2, paragraph "b", the claim filed  
12 constitutes a claim for credit of an amount equal to one-half  
13 of the actual amount due and payable, plus interest, during  
14 the fiscal year ~~or equal to one-half of the annual payment,~~  
15 ~~whichever is less~~ for which the claim is filed. The  
16 department of revenue and finance shall, upon the filing of  
17 the claim with the department by the county treasurer, pay  
18 that amount of the unpaid special assessment during the  
19 current fiscal year to the county treasurer. The county  
20 treasurer shall submit the claims to the director of revenue  
21 and finance not later than October 15 of each year. The  
22 director of revenue and finance shall certify the amount of  
23 reimbursement due each county for unpaid special assessment  
24 credits allowed under this subsection. The amount of  
25 reimbursement due each county shall be paid by the director of  
26 revenue and finance on October 20 of each year, drawn upon  
27 warrants payable to the respective county treasurer. There is  
28 appropriated annually from the general fund of the state to  
29 the department of revenue and finance an amount sufficient to  
30 carry out the provisions of this subsection. The county  
31 treasurer shall credit any moneys received from the department  
32 against the amount of the unpaid special assessment due and  
33 payable on the homestead of the claimant.

34 Sec. 14. Section 427.8, Code Supplement 1991, is amended  
35 to read as follows:

1 427.8 PETITION FOR SUSPENSION OR ABATEMENT OF TAXES,  
2 ASSESSMENTS, AND RATES OR CHARGES, INCLUDING INTEREST, FEES,  
3 AND COSTS.

4 If a person is unable to contribute to the public revenue,  
5 the person may file a petition, duly sworn to, with the board  
6 of supervisors, stating that fact and giving a statement of  
7 parcels, as defined in section 445.1, owned or possessed by  
8 the petitioner, and other information as the board may  
9 require. The board of supervisors may order the county  
10 treasurer to suspend the collection of the taxes, special  
11 assessments, and rates or charges, including interest, fees,  
12 and costs, which are assessed against the petitioner or the  
13 petitioner's estate for the current year and those unpaid for  
14 prior years, or the board may abate the taxes, special  
15 assessments, and rates or charges, including interest, fees,  
16 and costs. The petition, when approved, shall be filed by  
17 March 1 of the current tax year with the treasurer.

18 Sec. 15. Section 427.9, Code Supplement 1991, is amended  
19 to read as follows:

20 427.9 SUSPENSION OF TAXES, ASSESSMENTS, AND RATES OR  
21 CHARGES, INCLUDING INTEREST, FEES, AND COSTS.

22 If a person is a recipient of federal supplementary  
23 security income or state supplementary assistance, as defined  
24 in section 249.1, or is a resident of a health care facility,  
25 as defined by section 135C.1, which is receiving payment from  
26 the department of human services for the person's care, the  
27 person shall be deemed to be unable to contribute to the  
28 public revenue. The director of human services shall notify  
29 the board of supervisors, of the county in which the assisted  
30 person owns parcels, as defined in section 445.1, of the fact,  
31 giving a statement of parcels owned, possessed, or upon which  
32 the person is paying taxes as a purchaser under contract. The  
33 board of supervisors so notified, without the filing of a  
34 petition and statement as specified in section 427.8, shall  
35 order the county treasurer to suspend the collection of all

1 the taxes, special assessments, and rates or charges,  
2 including interest, fees, and costs, assessed against the  
3 parcels and remaining unpaid by the person or contractually  
4 payable by the person, for such time as the person remains the  
5 owner or contractually prospective owner of the parcels, and  
6 during the period the person receives assistance as described  
7 in this section. The director of human services shall advise  
8 the person that the person may apply for an additional  
9 property tax credit pursuant to sections 425.16 to 425.39  
10 which shall be credited against the amount of the taxes  
11 suspended.

12 Sec. 16. Section 427.10, Code Supplement 1991, is amended  
13 to read as follows:

14 427.10 ABATEMENT.

15 The board of supervisors may, if in their judgment it is  
16 for the best interests of the public and the petitioner  
17 referred to in section 427.8, or the public and the person  
18 referred to in section 427.9, abate the taxes, special  
19 assessments, and rates or charges, including interest, fees,  
20 and costs, which have previously been suspended as provided in  
21 section 427.8 or 427.9.

22 Sec. 17. Section 427.11, Code Supplement 1991, is amended  
23 to read as follows:

24 427.11 GRANTEE OR DEVISEE TO PAY TAX.

25 If the petitioner or person described in section 427.9  
26 sells any parcel upon which the taxes, special assessments,  
27 and rates or charges, including interest, fees, and costs,  
28 have been suspended, or if any parcel, or any part of the  
29 parcel, upon which the taxes, special assessments, and rates  
30 or charges, including interest, fees, and costs, have been  
31 suspended, passes by devise, bequest, or inheritance to any  
32 person other than the surviving spouse or minor child of the  
33 petitioner or other person, the ~~taxes, special assessments,~~  
34 ~~and rates or charges without any accrued interest, that have~~  
35 total amount due that has been thus suspended shall all become

1 due and payable with the next semiannual installment of taxes.  
2 Interest shall accrue on the total amount due at the rate of  
3 one and one-half percent per month from the next succeeding  
4 delinquency date to the month of payment unless payment is  
5 tendered in full before the delinquency date. Interest does  
6 not accrue during the suspension period on suspended parcels,  
7 including those parcels suspended prior to April 1, 1992. The  
8 petitioner, or any other person, may pay the suspended amounts  
9 at any time during the suspension period. Except in the case  
10 of mobile home taxes, special assessments, or rates or  
11 charges, the treasurer may accept a partial payment during the  
12 suspension period with the partial payment first being applied  
13 to interest and costs.

14 Sec. 18. Section 445.3, unnumbered paragraph 2, Code  
15 Supplement 1991, is amended to read as follows:

16 The commencement of actions for ad valorem taxes authorized  
17 under this section shall not begin until the issuance of a tax  
18 sale certificate under the requirements of section 446.19.  
19 The commencement of actions for all other taxes authorized  
20 under this section shall not begin until ten days after the  
21 publication of tax sale under the requirements of section  
22 446.9, subsection 2. This paragraph does not apply to the  
23 collection of ad valorem taxes under section 445.32, grain  
24 handling taxes under section 428.35, and moneys and credits  
25 taxes under chapter 430A.

26 Sec. 19. Section 445.3, Code Supplement 1991, is amended  
27 by adding the following new unnumbered paragraphs:

28 NEW UNNUMBERED PARAGRAPH. Notwithstanding the provisions  
29 in section 535.3, interest on the judgment shall be at the  
30 rate provided in section 447.1 and shall commence from the  
31 month of the commencement of the action. This interest shall  
32 be in lieu of the interest assessed under section 445.39 from  
33 and after the month of the commencement of the action.

34 NEW UNNUMBERED PARAGRAPH. An appeal may be taken to the  
35 Iowa supreme court as in other civil cases regardless of the

1 amount involved.

2 NEW UNNUMBERED PARAGRAPH. Notwithstanding any other  
3 provisions in this section, if the treasurer is unable or has  
4 reason to believe that the treasurer will be unable to offer  
5 land at the annual tax sale to collect the total amount due,  
6 the treasurer may immediately collect the total amount due by  
7 the commencement of an action under this section.

8 NEW UNNUMBERED PARAGRAPH. Notwithstanding any other  
9 provision of law, if a statute authorizes the collection of a  
10 delinquent tax, assessment, rate, or charge by tax sale, the  
11 tax, assessment, rate, or charge, including interest, fees,  
12 and costs, may also be collected under this section and  
13 section 445.4.

14 Sec. 20. Section 445.16, Code Supplement 1991, is amended  
15 to read as follows:

16 445.16 ABATEMENT OR COMPROMISE OF TAX.

17 ~~When a parcel is offered and not sold at regular tax sale,~~  
18 ~~or if~~ If the county holds the tax sale certificate of purchase  
19 and the county is unable to assign the certificate as provided  
20 in section 446.31, the county, through the board of  
21 supervisors, may compromise by written agreement, or abate by  
22 resolution, the tax, interest, fees, or costs. In the event  
23 of a compromise, the board of supervisors may enter into a  
24 written agreement with the owner of the legal title or with  
25 any lienholder for the payment of a stipulated sum in full  
26 satisfaction of all amounts included in that agreement. In  
27 addition, if a parcel is offered at regular tax sale and is  
28 not sold, the county, prior to public bidder sale to the  
29 county under section 446.19, may compromise by written  
30 agreement, or abate by resolution, the tax, interest, fees, or  
31 costs, as provided in this section.

32 A copy of the agreement or resolution shall be filed with  
33 the county treasurer.

34 Sec. 21. Section 445.23, Code Supplement 1991, is amended  
35 to read as follows:

1 445.23 STATEMENT OF TAXES DUE.

2 Upon request, the county treasurer shall state in writing  
3 the full amount of taxes against a parcel, all sales for  
4 unpaid taxes, and the amount needed to redeem the parcel, if  
5 redeemable. If the person requesting the statement is not the  
6 titleholder of record or contract holder of record of the  
7 parcel, that person shall pay a fee at the rate of two dollars  
8 per parcel for each year ~~that there are unpaid taxes to~~ for  
9 which information is requested, and the money shall be  
10 deposited in the county general fund.

11 Sec. 22. Section 445.36A, Code Supplement 1991, is amended  
12 to read as follows:

13 445.36A PARTIAL PAYMENTS.

14 1. As an alternative to the semiannual or annual payment  
15 of taxes, the county treasurer may accept partial payments of  
16 taxes. A minimum payment amount shall be established by the  
17 treasurer. The treasurer shall transfer amounts from each  
18 taxpayer's account to be applied to each semiannual tax  
19 installment prior to the delinquency dates specified in  
20 section 445.37 and the amounts collected shall be apportioned  
21 by the tenth of the month following transfer. If, prior to  
22 the due date of each semiannual installment, the account  
23 balance is insufficient to fully satisfy the installment, the  
24 treasurer shall transfer and apply the entire account balance,  
25 leaving an unpaid balance of the installment. Interest shall  
26 attach on the unpaid balance in accordance with section  
27 445.39. Unless funds sufficient to fully satisfy the  
28 delinquency are received, the treasurer shall collect the  
29 unpaid balance as provided in sections 445.3 and 445.4 and  
30 chapter 446. Any remaining balance in a taxpayer's account in  
31 excess of the amount needed to fully satisfy an installment  
32 shall remain in the account to be applied toward the next  
33 semiannual installment. Any interest income derived from the  
34 account shall be deposited in the county's general fund to  
35 cover administrative costs. The treasurer shall send a notice

1 with the tax statement or by separate mail to each taxpayer  
2 stating that, upon request to the treasurer, the taxpayer may  
3 make partial payments of taxes.

4 2. Partial payment of taxes which are delinquent may be  
5 made to the county treasurer. A minimum payment amount shall  
6 be established by the treasurer. The minimum payment must be  
7 equal to or exceed the interest, ~~fees~~, and costs attributed to  
8 the oldest delinquent installment of the tax and shall be  
9 apportioned in accordance with section 445.57. If the payment  
10 does not include the whole of any installment of the  
11 delinquent tax, the unpaid tax shall continue to accrue  
12 interest pursuant to section 445.39. Partial payment shall  
13 not be permitted in lieu of redemption if the property has  
14 been sold for taxes under chapter 446 and under any  
15 circumstances shall not constitute an extension of the time  
16 period for a sale under chapter 446.

17 Current year taxes may be paid at any time regardless of  
18 any outstanding prior year delinquent tax.

19 This section does not apply to the payment of mobile home  
20 taxes, special assessments, or rates or charges.

21 Sec. 23. Section 445.37, unnumbered paragraph 2, Code  
22 Supplement 1991, is amended to read as follows:

23 However, if there is a delay of in the delivery of the tax  
24 list referred to in chapter 443 to the county treasurer, the  
25 amount of ad valorem taxes and mobile home taxes due shall  
26 become delinquent thirty days after the date of delivery or on  
27 the delinquent date of the first installment, whichever date  
28 occurs later. The delay shall not affect the due dates for  
29 special assessments and rates or charges. The delinquent date  
30 for special assessments, and rates or charges is the same as  
31 the first installment delinquent date for ad valorem taxes,  
32 including any extension, in absence of a statute to the  
33 contrary.

34 Sec. 24. Section 446.9, subsection 2, Code Supplement  
35 1991, is amended to read as follows:

1 2. Publication of the time and place of the annual tax  
2 sale shall be made once by the treasurer in an official  
3 newspaper in the county as selected by the board of  
4 supervisors and designated by the treasurer at least one week,  
5 but not more than three weeks, before the day of sale. The  
6 publication shall contain a description of the parcel to be  
7 sold that is clear, concise, and sufficient to distinguish the  
8 parcel to be sold from all other parcels. All items offered  
9 for sale pursuant to section 446.18 may be indicated by an "s"  
10 or by an asterisk. The publication shall also contain the  
11 name of the person in whose name the parcel to be sold is  
12 taxed, the amount delinquent for which the parcel is liable  
13 each year, the amount of the interest, fees, costs, and the  
14 cost of publication in the newspaper, all to be incorporated  
15 as a single sum. The publication shall contain a statement  
16 that, after the sale, if the parcel is not redeemed within the  
17 period provided in chapter 447, the right to redeem expires  
18 and a deed may be issued.

19 Sec. 25. Section 446.16, Code Supplement 1991, is amended  
20 to read as follows:

21 446.16 BID -- PURCHASER.

22 The person who offers to pay the total amount due, which is  
23 a lien on any parcel, for the smallest portion percentage of  
24 the parcel is the purchaser, and when the purchaser designates  
25 the portion percentage of any parcel for which the purchaser  
26 will pay the total amount due, the portion percentage thus  
27 designated shall ~~become~~ give the person an undivided portion  
28 interest upon the issuance of a treasurer's deed, as provided  
29 in chapter 448. The delinquent tax lien transfers with the  
30 tax sale certificate, whether held by the county or purchased  
31 by an individual, through assignment or direct purchase at the  
32 tax sale. The delinquent tax lien expires when the tax sale  
33 certificate expires.

34 Sec. 26. Section 446.17, Code Supplement 1991, is amended  
35 by adding the following new unnumbered paragraph:

1 NEW UNNUMBERED PARAGRAPH. If notice of annual tax sale has  
2 been published under section 446.9, as it appeared in the 1991  
3 Code, the notice is valid and further notice is not required  
4 for an adjourned sale held under this section, unless it is a  
5 public bidder sale.

6 Sec. 27. Section 446.20, subsection 1, Code Supplement  
7 1991, is amended to read as follows:

8 1. Without limiting the county's rights under section  
9 445.3, once a certificate is issued to a county, a county may  
10 collect the total amount due by the alternative remedy  
11 provided in section 445.3 by converting the total amount due  
12 to a personal judgment. ~~The prosecution in equity of such~~  
13 ~~action may be commenced anytime after the date of issuance of~~  
14 ~~the certificate under section 446.19.~~ Entrance of the  
15 judgment shall be shown on the county system. Collection of  
16 the judgment may then be initiated as provided in section  
17 445.4. The county attorney shall, upon request of the county  
18 treasurer, assist in prosecution of action authorized under  
19 this section and sections 445.3 and 445.4.

20 The remedies associated with tax sale and personal judgment  
21 may be simultaneously pursued until such time as the total  
22 amount due has been collected or otherwise discharged. If the  
23 total amount due is collected pursuant to a personal judgment,  
24 the tax sale shall be canceled by the treasurer. If a tax  
25 deed is issued, any personal judgment shall be released and a  
26 satisfaction of judgment shall be filed with the clerk of the  
27 appropriate district court.

28 Sec. 28. Section 446.27, subsection 2, Code Supplement  
29 1991, is amended to read as follows:

30 2. If the treasurer, deputy treasurer, or designated  
31 person is directly or indirectly concerned in the purchase of  
32 a parcel sold at tax sale, the treasurer and the treasurer's  
33 sureties are liable on the treasurer's official bond for all  
34 damages sustained by the owner of the parcel. In addition,  
35 the treasurer, deputy treasurer, or designated person, as the

1 case may be, is guilty of a fraudulent practice.

2 Sec. 29. Section 446.31, Code Supplement 1991, is amended  
3 to read as follows:

4 446.31 ASSIGNMENT -- PRESUMPTION FROM DEED RECITALS.

5 The certificate of purchase is assignable by endorsement  
6 and entry in the county system in the office of county  
7 treasurer of the county from which the certificate was issued,  
8 and when the assignment is so entered, it shall vest in the  
9 assignee or legal representatives of the assignee all the  
10 right and title of the assignor. The statement in the  
11 treasurer's deed of the fact of the assignment is presumptive  
12 evidence of that fact. When the county acquires a certificate  
13 of purchase, the board of supervisors may compromise and  
14 assign the certificate. A compromise and assignment shall be  
15 by written agreement. A copy of the agreement shall be filed  
16 with the treasurer. All money received from assignment of  
17 certificates of purchase shall be apportioned to the tax-  
18 levying and certifying bodies in proportion to their interests  
19 in the taxes for which the parcel was sold. After assignment  
20 of a certificate of purchase which is held by the county,  
21 section 446.37 applies. In that instance, the three-year  
22 requirement shall be calculated from the date of assignment.

23 Sec. 30. Section 446.38, Code Supplement 1991, is amended  
24 to read as follows:

25 446.38 SUSPENDED TAXES OF OLD-AGE ASSISTANCE RECIPIENTS.

26 In cases where taxes were suspended one year or more upon  
27 the parcel of a deceased old-age assistance recipient and no  
28 estate was opened within ninety days after the death of the  
29 recipient and the surviving spouse of the recipient is not  
30 occupying the parcel, the county may apply to the probate  
31 court to have the parcel conveyed to it for satisfaction of  
32 the suspended taxes. The probate court shall prescribe the  
33 manner and notices to be given. The probate court shall order  
34 the parcel conveyed to the county for satisfaction of the  
35 suspended taxes if an estate is not opened within a time

1 specified by the court. The probate court shall make and  
2 enter all appropriate orders to effect this conveyance to the  
3 county if an estate is not opened within the time specified.  
4 The parcel, at the election of the county treasurer, may be  
5 offered at tax sale ~~after-its-conveyance-to-the-county~~ in  
6 accordance with chapter 446 in lieu of the county making  
7 application to the probate court.

8 Sec. 31. NEW SECTION. 446.45 APPLICABLE LAW.

9 Sections 446.21, 446.31, 446.32, and 446.37, as amended by  
10 1991 Iowa Acts, chapter 191, sections 73, 82, 83, and 86, only  
11 apply if associated with a tax sale that occurred on or after  
12 April 1, 1992. For tax sales occurring prior to April 1,  
13 1992, the provisions of sections 446.21, 446.31, 446.32, and  
14 446.37 in effect on the date of the tax sale apply.

15 Sec. 32. Section 447.13, Code Supplement 1991, is amended  
16 to read as follows:

17 447.13 COST -- FEE -- REPORT.

18 The cost of a record search and the cost of serving the  
19 notice, including the cost of mailing certified mail notices  
20 and the cost of publication under section 447.10 if  
21 publication is required, shall be added to the amount  
22 necessary to redeem. The fee for personal service of the  
23 notice shall be the same as for service of an original notice,  
24 including copy fee and mileage. The county treasurer shall  
25 file the proof of service and statement of costs and record  
26 these costs against the parcel. The certificate holder or the  
27 holder's agent shall report in writing to the treasurer the  
28 amount of authorized costs incurred, and the treasurer shall  
29 file the statement. Costs not filed with the treasurer before  
30 a redemption is complete shall not be collected by the  
31 treasurer and may be recovered through a court action against  
32 the parcel owner by the certificate holder. If the parcel is  
33 held by a city or county, a city or county agency, or the Iowa  
34 finance authority, for use in an Iowa homesteading project,  
35 whether or not the parcel is the subject of a conditional

1 conveyance granted under the project, the costs incurred for  
2 repairs and rehabilitation work required and undertaken in  
3 order to make the parcel meet applicable building or housing  
4 code standards shall be added to the amount necessary to  
5 redeem.

6 Sec. 33. NEW SECTION. 447.14 LAW IN EFFECT AT TIME OF  
7 SALE.

8 The law in effect at the time of tax sale governs  
9 redemption.

10 Sec. 34. Section 448.12, Code Supplement 1991, is amended  
11 by adding the following new unnumbered paragraph:

12 NEW UNNUMBERED PARAGRAPH. This section, as amended by 1991  
13 Iowa Acts, chapter 191, section 111, is effective for parcels  
14 sold at tax sales occurring on or after April 1, 1992, and for  
15 disabilities removed on or after April 1, 1992. For tax sales  
16 occurring prior to April 1, 1992, the provisions of this  
17 section in effect on the date of the tax sale apply.

18 Sec. 35. Section 468.54, Code 1991, is amended to read as  
19 follows:

20 468.54 FUNDS -- DISBURSEMENT -- INTEREST.

21 ~~Such~~ The taxes when collected shall be kept in a separate  
22 fund known as the county drainage or levee fund and shall be  
23 paid out only for purposes properly connected with and growing  
24 out of the county drainage and levee districts on order of the  
25 board. The auditor shall continue to keep a record of each of  
26 the drainage and levee district's funds so as to accurately  
27 reflect the financial condition of each ~~such~~ district account.  
28 The county treasurer, on order of the board of supervisors,  
29 shall invest such funds not immediately needed for current  
30 operating expenses in United States government bonds, in time  
31 certificates of deposit, in savings accounts in ~~such~~ banks as  
32 the board shall approve, in the interest bearing obligations  
33 of the drainage and levee districts of the county, or as  
34 provided by chapter 453. Interest collected by the treasurer  
35 on the funds ~~so~~ invested shall be deposited in the county

1 drainage or levee fund, and on July 1 of each year the auditor  
 2 shall apportion and credit ~~such~~ the interest to each drainage  
 3 or levee district account in the proportion which the average  
 4 credit balance of each district bears to the average balance  
 5 of the county drainage or levee fund. The averages to be  
 6 ascertained shall be the averages of the balances existing on  
 7 the first of each month during the fiscal year immediately  
 8 preceding. Interest ~~and penalties~~ collected on drainage or  
 9 levee district taxes shall be credited to the district for  
 10 which the taxes are being collected. This section ~~shall~~ does  
 11 ~~not be construed so as to~~ permit expenditures in behalf of any  
 12 district in excess of its share of the county drainage or  
 13 levee fund. ~~The provisions of this~~ This section ~~shall~~ does  
 14 not apply to drainage and levee districts under trustee  
 15 management unless the trustees consent ~~thereto~~ to its  
 16 application, and in the absence of such consent, section  
 17 468.528 ~~shall apply~~ applies.

18 Sec. 36. Section 468.55, Code 1991, is amended to read as  
 19 follows:

20 468.55 ASSESSMENTS -- MATURITY AND COLLECTION.

21 All drainage or levee tax assessments ~~shall~~ become due and  
 22 payable ~~at the same time as other~~ with the first half of  
 23 ordinary taxes, and shall be collected in the same manner with  
 24 the same ~~penalties~~ interest for delinquency and the same  
 25 manner of enforcing collection by tax sales.

26 Sec. 37. Section 468.57, subsections 1 and 2, Code 1991,  
 27 are amended to read as follows:

28 1. To pay one-third of the amount of ~~such~~ the assessment  
 29 at the time of filing ~~such~~ the agreement; one-third within  
 30 twenty days after the engineer in charge ~~shall certify~~  
 31 certifies to the auditor that the improvement is one-half  
 32 completed; and the remaining one-third within twenty days  
 33 after the improvement has been completed and accepted by the  
 34 board. All ~~such~~ installments shall be without interest if  
 35 paid at said times, otherwise ~~said~~ the assessments shall bear

1 interest from the date of the levy at a rate not exceeding  
2 that permitted by chapter 74A, payable annually, and be  
3 collected as other taxes on real estate, with like penalty  
4 interest for delinquency.

5 2. To pay ~~such~~ the assessments in not less than ten nor  
6 more than twenty equal installments, the number to be fixed by  
7 the board, and interest at the rate fixed by the board, not  
8 exceeding that permitted by chapter 74A. The first  
9 installment of each assessment, or the total amount if less  
10 than one hundred dollars, is due and payable on July 1 next  
11 succeeding the date of the levy, unless the assessment is  
12 filed with the county treasurer after May 31 in any year. The  
13 first installment shall bear interest on the whole unpaid  
14 assessment from the date of the levy as set by the board to  
15 the first day of December following the due date. The  
16 succeeding annual installments, with interest on the whole  
17 unpaid amount, to the first day of December following the due  
18 date, are respectively due on July 1 annually, and must be  
19 paid at the same time and in the same manner as the first  
20 semiannual payment of ordinary taxes. All future installments  
21 of an assessment may be paid on any date by payment of the  
22 then outstanding balance plus interest accrued to the date of  
23 payment. Each installment of an assessment with interest on  
24 the unpaid balance is delinquent ~~after-the-thirtieth-day-of~~  
25 September-next from October 1 after its due date, unless the  
26 last day of September is a Saturday or Sunday, in which case  
27 the installment becomes delinquent from the following Tuesday,  
28 and bears the same delinquent interest ~~with-the-same-penalties~~  
29 as ordinary taxes. When collected, the interest ~~and-penalties~~  
30 must be credited to the same drainage fund as the drainage  
31 special assessment.

32 Sec. 38. Section 468.395, Code 1991, is amended to read as  
33 follows:

34 468.395 COLLECTION OF TAX.

35 The assessment required under sections 468.393 and 468.394

1 shall be made by the board of supervisors at the time of  
2 levying general taxes, after the work has been authorized, and  
3 the same assessment shall be entered on the records of the  
4 board of supervisors, then entered on the tax books by the  
5 county auditor as drainage taxes, and shall be collected by  
6 the county treasurer at the same time, in the same manner, and  
7 with the same penalties interest, as general taxes; ~~and-if.~~  
8 If the ~~same~~ assessment is not paid the county treasurer shall  
9 sell all ~~such~~ lands upon which ~~such~~ the assessment remains  
10 unpaid, at the same time, and in the same manner, as is now by  
11 law provided for the sale of lands for delinquent taxes,  
12 including all steps up to the execution and delivery of the  
13 tax deed ~~for-the-same~~. The landowners shall take notice of  
14 and pay ~~such~~ the assessments without other or further notice  
15 than ~~such~~ as is provided for in this part. The funds realized  
16 from ~~such~~ the assessments shall constitute the drainage fund,  
17 as contemplated in this part, and shall be disbursed on  
18 warrants drawn against that fund by the county auditor, on the  
19 order of the board of supervisors.

20 Sec. 39. Section 468.577, Code 1991, is amended to read as  
21 follows:

22 468.577 ADJUDICATION ON REPORT.

23 At the hearing of the conservator's report, the court shall  
24 fix and determine the amount of money in the hands of the  
25 county treasurer belonging to ~~said~~ the drainage district; the  
26 amount of the indebtedness of ~~said~~ the drainage district; and  
27 to whom ~~said~~ the indebtedness is due, and shall fix and  
28 determine the time, manner, and priority of payment of ~~said~~  
29 the indebtedness; ~~also-the.~~ The court shall fix and determine  
30 the amount of unpaid assessment or assessments against each  
31 tract of land within ~~said~~ the drainage district, and may  
32 extend the time of payment, and reamortize and reallocate the  
33 ~~said~~ assessments upon each tract of land within ~~said~~ the  
34 drainage district; ~~also-if.~~ If the court finds that the  
35 assessments as levied against each tract of land within ~~said~~

1 the drainage district, are not sufficient to pay the  
2 indebtedness due and owing by said the drainage district, the  
3 court may order the board of supervisors of the county within  
4 which the said drainage district is located, to levy an  
5 assessment against the lands within said the drainage  
6 district, in an amount to pay the deficit, ~~provided, however,~~  
7 ~~However,~~ that ~~no~~ assessment for the payment of drainage bonds  
8 or improvement certificates shall not be levied against any  
9 tract of land where if the owner of said the land is not  
10 delinquent in payment of any assessment ~~and provided, further,~~  
11 ~~that the.~~ The amount of the reassessment on a particular  
12 piece of land shall be in direct proportion to the amount of  
13 unpaid assessments on said the land ~~and provided, further,~~  
14 ~~that no.~~ The assessment or expenses incidental thereto, for  
15 the payment of drainage bonds or improvement certificates  
16 under this part, shall not be levied against any tract of land  
17 ~~where if~~ the owner of said the land had previously paid all of  
18 the owner's assessment. ~~Said~~ The assessment ~~to~~ shall be  
19 assessed and levied by the board of supervisors upon the lands  
20 within said the drainage district, in the same proportion as  
21 the original assessment. A copy of said the order entered by  
22 the court, shall be filed by the clerk of the district court  
23 with the county auditor, and the schedule of payments of the  
24 indebtedness of said the drainage district as fixed and  
25 determined by the court, shall be entered upon the drainage  
26 records of the drainage district and also spread upon the tax  
27 records of the county, and shall become due and payable at the  
28 same time as ordinary taxes, and shall be collected in the  
29 same manner with the same ~~penalties~~ interest for delinquency,  
30 and the same manner of enforcing collection by tax sale. ~~Also~~  
31 ~~the~~ The court may apportion the costs between the creditors of  
32 the drainage district, and the drainage district.

33 Sec. 40. Section 569.8, subsection 4, Code Supplement  
34 1991, is amended to read as follows:

35 4. The transfer by a county of a parcel acquired by tax

1 deed gives the purchaser free title as to previously levied or  
2 set taxes.

3 Sec. 41. 1991 Iowa Acts, chapter 191, section 124, is  
4 amended to read as follows:

5 SEC. 124. This Except for section 19, this Act takes  
6 effect April 1, 1992. Section 19 of this Act takes effect  
7 January 1, 1993.

8 Sec. 42. Except for sections 13 and 41, this Act takes  
9 effect April 1, 1992. Section 13 of this Act takes effect  
10 January 1, 1993. Section 41 of this Act, being deemed of  
11 immediate importance, is effective upon enactment.

12 EXPLANATION

13 This bill makes technical and coordinating amendments to  
14 reflect the changes in the law made by 1991 Iowa Acts, chapter  
15 191, house file 687. These technical and coordinating  
16 amendments are intended to provide consistency in the  
17 collection of real property taxes and related tax sales and  
18 redemption in regard to delinquent taxes.

19 Most of the bill takes effect April 1, 1992.

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the first of each month during the fiscal year immediately preceding. Interest and penalties collected on drainage or levee district taxes shall be credited to the district for which the taxes are being collected. This section ~~shall does~~ not be construed so as to permit expenditures in behalf of any district in excess of its share of the county drainage or levee fund. ~~The provisions of this~~ This section ~~shall does~~ not apply to drainage and levee districts under trustee management unless the trustees consent thereto to its application, and in the absence of such consent, section 468.528 ~~shall apply~~ applies.

Sec. 36. Section 468.55, Code 1991, is amended to read as follows:

468.55 ASSESSMENTS -- MATURITY AND COLLECTION.

All drainage or levee tax assessments ~~shall~~ become due and payable ~~at the same time as other~~ with the first half of ordinary taxes, and shall be collected in the same manner with the same penalties interest for delinquency and the same manner of enforcing collection by tax sales.

Sec. 37. Section 468.57, subsections 1 and 2, Code 1991, are amended to read as follows:

1. To pay one-third of the amount of such the assessment at the time of filing such the agreement; one-third within twenty days after the engineer in charge ~~shall~~ certifies to the auditor that the improvement is one-half completed; and the remaining one-third within twenty days after the improvement has been completed and accepted by the board. All such installments shall be without interest if paid at said times, otherwise ~~said~~ the assessments shall bear interest from the date of the levy at a rate not exceeding that permitted by chapter 74A, payable annually, and be collected as other taxes on real estate, with like penalty interest for delinquency.

2. To pay such the assessments in not less than ten nor more than twenty equal installments, the number to be fixed by the board, and interest at the rate fixed by the board, not exceeding that permitted by chapter 74A. The first installment of each assessment, or the total amount if less than one hundred dollars, is due and payable on July 1 next succeeding the date of the levy, unless the assessment is filed with the county treasurer after May 31 in any year. The first installment shall bear interest on the whole unpaid assessment from the date of the levy as set by the board to the first day of December following the due date. The succeeding annual installments, with interest on the whole unpaid amount, to the first day of December following the due date, are respectively due on July 1 annually, and must be paid at the same time and in the same manner as the first semiannual payment of ordinary taxes. All future installments of an assessment may be paid on any date by payment of the then outstanding balance plus interest accrued to the date of payment. Each installment of an assessment with interest on the unpaid balance is delinquent ~~after the thirtieth day of September next~~ from October 1 after its due date, unless the last day of September is a Saturday or Sunday, in which case the installment becomes delinquent from the following Tuesday, and bears the same delinquent interest ~~with the same penalties~~ as ordinary taxes. When collected, the interest and penalties must be credited to the same drainage fund as the drainage special assessment.

Sec. 38. Section 468.395, Code 1991, is amended to read as follows:

468.395 COLLECTION OF TAX.

The assessment required under sections 468.393 and 468.394 shall be made by the board of supervisors at the time of levying general taxes, after the work has been authorized, and the same assessment shall be entered on the records of the

board of supervisors, then entered on the tax books by the county auditor as drainage taxes, and shall be collected by the county treasurer at the same time, in the same manner, and with the same penalties interest, as general taxes; ~~and if.~~ If the same assessment is not paid the county treasurer shall sell all such lands upon which such the assessment remains unpaid, at the same time, and in the same manner, as is now by law provided for the sale of lands for delinquent taxes, including all steps up to the execution and delivery of the tax deed for the same. The landowners shall take notice of and pay such the assessments without other or further notice than such as is provided for in this part. The funds realized from such the assessments shall constitute the drainage fund, as contemplated in this part, and shall be disbursed on warrants drawn against that fund by the county auditor, on the order of the board of supervisors.

Sec. 39. Section 468.577, Code 1991, is amended to read as follows:

468.577 ADJUDICATION ON REPORT.

At the hearing of the conservator's report, the court shall fix and determine the amount of money in the hands of the county treasurer belonging to said the drainage district; the amount of the indebtedness of said the drainage district; and to whom said the indebtedness is due, and shall fix and determine the time, manner, and priority of payment of said the indebtedness; ~~also the.~~ The court shall fix and determine the amount of unpaid assessment or assessments against each tract of land within said the drainage district, and may extend the time of payment, and reamortize and reallocate the said assessments upon each tract of land within said the drainage district; ~~also if.~~ If the court finds that the assessments as levied against each tract of land within said the drainage district, are not sufficient to pay the indebtedness due and owing by said the drainage district, the

court may order the board of supervisors of the county within which the said drainage district is located, to levy an assessment against the lands within said the drainage district, in an amount to pay the deficit; ~~provided, however,~~ However, that no assessment for the payment of drainage bonds or improvement certificates shall not be levied against any tract of land where if the owner of said the land is not delinquent in payment of any assessment ~~and provided, further,~~ that the. The amount of the reassessment on a particular piece of land shall be in direct proportion to the amount of unpaid assessments on said the land ~~and provided, further,~~ that no. The assessment or expenses incidental thereto, for the payment of drainage bonds or improvement certificates under this part, shall not be levied against any tract of land where if the owner of said the land had previously paid all of the owner's assessment. Said The assessment to shall be assessed and levied by the board of supervisors upon the lands within said the drainage district, in the same proportion as the original assessment. A copy of said the order entered by the court, shall be filed by the clerk of the district court with the county auditor, and the schedule of payments of the indebtedness of said the drainage district as fixed and determined by the court, shall be entered upon the drainage records of the drainage district and also spread upon the tax records of the county, and shall become due and payable at the same time as ordinary taxes, and shall be collected in the same manner with the same penalties interest for delinquency, and the same manner of enforcing collection by tax sale. Also the The court may apportion the costs between the creditors of the drainage district, and the drainage district.

Sec. 40. Section 569.8, subsection 4, Code Supplement 1991, is amended to read as follows:

4. The transfer by a county of a parcel acquired by tax deed gives the purchaser free title as to previously levied or set taxes.

HOUSE FILE 2269

AN ACT

RELATING TO THE COLLECTION AND ADMINISTRATION OF TAXES, SPECIAL ASSESSMENTS, AND VARIOUS RATES AND CHARGES AND PROVIDING APPLICABILITY AND EFFECTIVE DATES.

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

Section 1. Section 135D.24, subsection 7, Code Supplement 1991, is amended to read as follows:

7. a. 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 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 and the amounts collected shall be apportioned by the tenth of the month following transfer. 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 sections 445.3 and 445.4 and 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.

b. Partial payment of taxes which are delinquent may be made to the county treasurer. A minimum payment amount shall be established by the treasurer. The minimum payment must be equal to or exceed the interest, fees, and costs attributed to the oldest delinquent installment of the tax and shall be apportioned in accordance with section 445.57. If the payment does not include the whole of any installment of the delinquent tax, the unpaid tax shall continue to accrue interest pursuant to section 445.39. Partial payment shall not be permitted in lieu of redemption if the property has been sold for taxes under chapter 446 and under any circumstances shall not constitute an extension of the time period for a sale under chapter 446.

Sec. 2. Section 135D.25, Code 1991, is amended to read as follows:

135D.25 APPORTIONMENT AND COLLECTION OF TAXES.

The tax and penalties interest for delinquent taxes collected under ~~the provisions of~~ section 135D.24, shall be apportioned in the same manner as though they were the proceeds of taxes levied on real property at the same location as ~~such~~ the mobile home.

Chapters 446, 447, and 448 apply to the sale of a mobile home for the collection of delinquent taxes and penalties interest, the redemption of a mobile home sold for the collection of delinquent taxes and penalties interest, and the execution of a tax sale certificate of title for the purchase of a mobile home sold for the collection of delinquent taxes and penalties interest in the same manner as though a mobile home were real property within the meaning of these chapters

to the extent consistent with this chapter. The certificate of title shall be issued by the county treasurer. The county treasurer shall charge ten dollars for each certificate of title, except that the county treasurer shall issue a tax sale certificate of title to the county at no charge.

When a mobile home is removed from the county where delinquent taxes, regular or special, are owing, or when it is administratively impractical to pursue tax collection through the remedies of this section, all taxes, regular and special, penalties, interest, and costs shall be abated by resolution of the county board of supervisors. The resolution shall direct the county treasurer to strike from the tax books the reference to that mobile home.

Sec. 3. Section 311.18, Code 1991, is amended to read as follows:

**311.18 ASSESSMENT DELINQUENT -- PENALTIES INTEREST.**

The assessed taxes shall become delinquent on-the-first-day of-September from October 1 after their maturity unless the last day of September is a Saturday or Sunday, in which case the taxes become delinquent from the following Tuesday, 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 317.21, subsection 1, Code 1991, is amended to read as follows:

1. Annually, after the weed commissioner has completed the program of destruction of weeds by reason of noncompliance by persons responsible therefor for the destruction, the board of supervisors shall determine as to each tract of real estate the actual cost of labor and materials used by the commissioner in cutting, burning, or otherwise destroying said the weeds, the cost of serving notice, and of special meetings or proceedings, if any. To the total of all such sums expended, they the board shall add an amount equal to twenty-

five percent thereof of that total to compensate for the cost of supervision and administration and assess the resulting sum against said the tract of real estate by a special tax, which shall be certified to the county auditor and county treasurer by the clerk of the board of supervisors, and shall be placed upon the tax books, and collected, together with interest and penalty after due delinquent, in the same manner as other unpaid taxes. Such The tax shall be due on March 1 after such assessment, and shall be delinquent after-March-30 from April 1 after due unless the last day of March is a Saturday or Sunday, in which case the tax becomes delinquent from the following Tuesday. When collected, said-funds the moneys shall be paid into the fund from which said the costs were originally paid.

Sec. 5. Section 331.552, Code Supplement 1991, is amended by adding the following new subsection:

**NEW SUBSECTION.** 31. Collect all penalties that have accrued prior to April 1, 1992, on unpaid taxes, as defined in section 445.1, and process them as interest.

Sec. 6. Section 364.13A, Code 1991, is amended to read as follows:

**364.13A SPECIAL ASSESSMENTS -- LIEN AND PRECEDENCE.**

A special assessment levied pursuant to section 364.11 or 364.12, including all interest, ~~and penalties~~ is a lien against the benefited property from the date of filing the schedule of assessments until the assessment is paid. Special assessments have equal precedence with ordinary taxes and are not divested by judicial sale.

Sec. 7. Section 384.2, unnumbered paragraph 2, Code 1991, is amended to read as follows:

The county auditor shall place city taxes and assessments upon the tax list for the current year, and the county treasurer shall collect city taxes and assessments in the same manner as other taxes. Delinquent city taxes and assessments

draw the same interest and-penalties as other taxes. Sales for delinquent city taxes and assessments must be made in the manner provided in chapter 446. The county treasurer shall combine in one tax sale all taxes and assessments due from the same person and collectible by the county.

Sec. 8. Section 384.60, subsection 5, unnumbered paragraph 2, Code 1991, is amended to read as follows:

On or before the second publication of the notice, the clerk shall send by mail to each property owner whose property is subject to assessment for the improvement, as shown by the records in the office of the county auditor, a copy of the notice. The notice shall also include a statement in substance that assessments may be paid in full or in part without interest within thirty days after the date of the first notice of the final assessment schedule, and thereafter all unpaid special assessments bear interest at the rate specified by the council, but not exceeding that permitted by chapter 74A, computed to the December 1 next following the due dates of the respective installments as provided in section 384.65, subsection 3, and each installment will be delinquent ~~on-September-30 from October 1~~ following its due date, unless the last day of September is a Saturday or Sunday, in which case the installment becomes delinquent from the following Tuesday, and will draw additionally the same delinquent interest ~~and-the-same-penalties~~ as ordinary taxes. The notice shall also state substantially that property owners may elect to pay any installment semiannually in advance. If a property is shown by the records to be in the name of more than one owner at the same mailing address, a single notice may be mailed to all owners at that address. Failure to receive a mailed notice is not a defense to the special assessment or interest due on the special assessment.

Sec. 9. Section 384.63, unnumbered paragraph 3, Code 1991, is amended to read as follows:

When a private improvement is constructed on a lot subject to a deficiency, during the period of amortization, the council shall, by resolution, assess a pro rata portion of the deficiency on that lot, in the same proportion to the total deficiency on that lot as the number of future installments of special assessments remaining to be paid is to the total number of installments of assessments for the project, subject to the twenty-five percent limitation of section 384.62. A deficiency assessment becomes a lien on the property and is payable in the same manner, and subject to the same interest ~~and-penalties~~ interests as the other special assessments. The council shall direct the clerk to certify a deficiency assessment to the county treasurer, and to send a notice of the deficiency assessment by mail to each owner, as provided in section 384.60, subsection 5, but publication of the notice is not required.

Sec. 10. Section 384.65, subsections 4, 5, and 8, Code 1991, are amended to read as follows:

4. Each installment of an assessment with interest on the unpaid balance is delinquent ~~after-the-thirtieth-day-of September-next from October 1~~ after its due date, unless the last day of September is a Saturday or Sunday, in which case the installment becomes delinquent from the following Tuesday, and bears the same delinquent interest ~~with-the-same-penalties~~ as ordinary taxes. When collected, the interest and-penalties must be credited to the same fund as the special assessment.

5. From the date of filing of a certified copy of the resolution of necessity, the plat, and the schedule of assessments as provided in section 384.51, all special assessments with all interest and-penalties become and remain a lien on the benefited properties until paid, and have equal precedence with ordinary taxes, and are not divested by any judicial sale.

8. Each installment of a special assessment shall be calculated to the nearest whole dollar. Interest on unpaid installments and interest penalties added for delinquencies shall also be calculated to the nearest whole dollar. The minimum interest or interest-penalty amount is one dollar.

Sec. 11. Section 384.69, Code 1991, is amended to read as follows:

**384.69 PROPERTY SOLD AT TAX SALE.**

Property against which a special assessment has been levied for public improvements may be sold for any sum of principal or interest due and delinquent, at any regular or adjourned tax sale in the same manner with the same forfeitures, penalties interest, right of redemption, certificates, and deeds, as for the nonpayment of ordinary taxes. The purchaser at a tax sale, other than the county, takes the property charged with the lien of the remaining unpaid installments and interest. When bonds have been issued in anticipation of special assessments and interest for which property is to be sold, the city may be a purchaser and is entitled to all rights of purchasers at tax sales. The proceeds subsequently realized from sales of property so purchased by the city must be credited to the funds of the city from which deficiencies on the improvement were paid, or if there were no deficiencies, to the general fund.

Sec. 12. Section 422.26, Code Supplement 1991, is amended by adding after unnumbered paragraph 8, the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The distress warrant shall be in a form as prescribed by the director. It shall be directed to the sheriff of the appropriate county and it shall identify the taxpayer, the tax type, and the delinquent amount. It shall direct the sheriff to distrain, seize, garnish, or levy upon, and sell, as provided by law, any real or personal property belonging to the taxpayer to satisfy the amount of

the delinquency plus costs. It shall also direct the sheriff to make due and prompt return to the department or to the district court under chapters 626 and 642 of all amounts collected.

Sec. 13. Section 425.23, subsection 3, paragraph a, Code Supplement 1991, is amended to read as follows:

a. A person who is eligible to file a claim for credit for property taxes due and who has a household income of six thousand dollars or less and who has a an unpaid special assessment levied against the homestead may file a claim with the county treasurer that the claimant had a household income of six thousand dollars or less and that a an unpaid special assessment is presently levied against the homestead. The department shall provide to the respective county treasurers the forms necessary for the administration of this subsection. The claim shall be filed not later than September 30 of each year. Upon the filing of the claim, a-penalty-or interest for late payment shall not accrue against the amount of the unpaid special assessment due and payable. The claim filed by the claimant constitutes a claim for credit of an amount equal to the actual amount due and-payable upon the unpaid special assessment, plus interest, payable during the fiscal year for which the claim is filed against the homestead of the claimant or-an-amount-equal-to-the-annual-payment-of-the-special assessment-levied-against-the-homestead-of-the-claimant-and payable-in-annual-installments-through-the-period-of-years provided-by-the-governing-body-of-the-city-whichever-is-less. However, where the claimant is an individual described in section 425.17, subsection 2, paragraph "b", the claim filed constitutes a claim for credit of an amount equal to one-half of the actual amount due and-payable, plus interest, during the fiscal year or-equal-to-one-half-of-the-annual-payment, whichever-is-less for which the claim is filed. The department of revenue and finance shall, upon the filing of

the claim with the department by the county treasurer, pay that amount of the unpaid special assessment during the current fiscal year to the county treasurer. The county treasurer shall submit the claims to the director of revenue and finance not later than October 15 of each year. The director of revenue and finance shall certify the amount of reimbursement due each county for unpaid special assessment credits allowed under this subsection. The amount of reimbursement due each county shall be paid by the director of revenue and finance on October 20 of each year, drawn upon warrants payable to the respective county treasurer. There is appropriated annually from the general fund of the state to the department of revenue and finance an amount sufficient to carry out the provisions of this subsection. The county treasurer shall credit any moneys received from the department against the amount of the unpaid special assessment due and payable on the homestead of the claimant.

Sec. 14. Section 427.8, Code Supplement 1991, is amended to read as follows:

427.8 PETITION FOR SUSPENSION OR ABATEMENT OF TAXES, ASSESSMENTS, AND RATES OR CHARGES, INCLUDING INTEREST, FEES, AND COSTS.

If a person is unable to contribute to the public revenue, the person may file a petition, duly sworn to, with the board of supervisors, stating that fact and giving a statement of parcels, as defined in section 445.1, owned or possessed by the petitioner, and other information as the board may require. The board of supervisors may order the county treasurer to suspend the collection of the taxes, special assessments, and rates or charges, including interest, fees, and costs, which are assessed against the petitioner or the petitioner's estate for the current year and those unpaid for prior years, or the board may abate the taxes, special assessments, and rates or charges, including interest, fees,

and costs. The petition, when approved, shall be filed by March 1 of the current tax year with the treasurer.

Sec. 15. Section 427.9, Code Supplement 1991, is amended to read as follows:

427.9 SUSPENSION OF TAXES, ASSESSMENTS, AND RATES OR CHARGES, INCLUDING INTEREST, FEES, AND COSTS.

If a person is a recipient of federal supplementary security income or state supplementary assistance, as defined in section 249.1, or is a resident of a health care facility, as defined by section 135C.1, which is receiving payment from the department of human services for the person's care, the person shall be deemed to be unable to contribute to the public revenue. The director of human services shall notify the board of supervisors, of the county in which the assisted person owns parcels, as defined in section 445.1, of the fact, giving a statement of parcels owned, possessed, or upon which the person is paying taxes as a purchaser under contract. The board of supervisors so notified, without the filing of a petition and statement as specified in section 427.8, shall order the county treasurer to suspend the collection of all the taxes, special assessments, and rates or charges, including interest, fees, and costs, assessed against the parcels and remaining unpaid by the person or contractually payable by the person, for such time as the person remains the owner or contractually prospective owner of the parcels, and during the period the person receives assistance as described in this section. The director of human services shall advise the person that the person may apply for an additional property tax credit pursuant to sections 425.16 to 425.39 which shall be credited against the amount of the taxes suspended.

Sec. 16. Section 427.10, Code Supplement 1991, is amended to read as follows:

427.10 ABATEMENT.

The board of supervisors may, if in their judgment it is for the best interests of the public and the petitioner referred to in section 427.8, or the public and the person referred to in section 427.9, abate the taxes, special assessments, and rates or charges, including interest, fees, and costs, which have previously been suspended as provided in section 427.8 or 427.9.

Sec. 17. Section 427.11, Code Supplement 1991, is amended to read as follows:

427.11 GRANTEE OR DEVISEE TO PAY TAX.

If the petitioner or person described in section 427.9 sells any parcel upon which the taxes, special assessments, and rates or charges, including interest, fees, and costs, have been suspended, or if any parcel, or any part of the parcel, upon which the taxes, special assessments, and rates or charges, including interest, fees, and costs, have been suspended, passes by devise, bequest, or inheritance to any person other than the surviving spouse or minor child of the petitioner or other person, the taxes, special assessments, and rates or charges without any accrued interest, that have total amount due that has been thus suspended shall all become due and payable with the next semiannual installment of taxes. Interest shall accrue on the total amount due at the rate of one and one-half percent per month from the next succeeding delinquency date to the month of payment unless payment is tendered in full before the delinquency date. Interest does not accrue during the suspension period on suspended parcels, including those parcels suspended prior to April 1, 1992. The petitioner, or any other person, may pay the suspended amounts at any time during the suspension period. Except in the case of mobile home taxes, special assessments, or rates or charges, the treasurer may accept a partial payment during the suspension period with the partial payment first being applied to interest and costs.

Sec. 18. Section 445.3, unnumbered paragraph 2, Code Supplement 1991, is amended to read as follows:

The commencement of actions for ad valorem taxes authorized under this section shall not begin until the issuance of a tax sale certificate under the requirements of section 446.19. The commencement of actions for all other taxes authorized under this section shall not begin until ten days after the publication of tax sale under the requirements of section 446.9, subsection 2. This paragraph does not apply to the collection of ad valorem taxes under section 445.32, grain handling taxes under section 428.35, and moneys and credits taxes under chapter 430A.

Sec. 19. Section 445.3, Code Supplement 1991, is amended by adding the following new unnumbered paragraphs:

NEW UNNUMBERED PARAGRAPH. Notwithstanding the provisions in section 535.3, interest on the judgment shall be at the rate provided in section 447.1 and shall commence from the month of the commencement of the action. This interest shall be in lieu of the interest assessed under section 445.39 from and after the month of the commencement of the action.

NEW UNNUMBERED PARAGRAPH. An appeal may be taken to the Iowa supreme court as in other civil cases regardless of the amount involved.

NEW UNNUMBERED PARAGRAPH. Notwithstanding any other provisions in this section, if the treasurer is unable or has reason to believe that the treasurer will be unable to offer land at the annual tax sale to collect the total amount due, the treasurer may immediately collect the total amount due by the commencement of an action under this section.

NEW UNNUMBERED PARAGRAPH. Notwithstanding any other provision of law, if a statute authorizes the collection of a delinquent tax, assessment, rate, or charge by tax sale, the tax, assessment, rate, or charge, including interest, fees, and costs, may also be collected under this section and section 445.4.

Sec. 20. Section 445.16, Code Supplement 1991, is amended to read as follows:

445.16 ABATEMENT OR COMPROMISE OF TAX.

~~When a parcel is offered and not sold at regular tax sale,~~ or if the county holds the tax sale certificate of purchase and the county is unable to assign the certificate as provided in section 446.31, the county, through the board of supervisors, may compromise by written agreement, or abate by resolution, the tax, interest, fees, or costs. In the event of a compromise, the board of supervisors may enter into a written agreement with the owner of the legal title or with any lienholder for the payment of a stipulated sum in full satisfaction of all amounts included in that agreement. In addition, if a parcel is offered at regular tax sale and is not sold, the county, prior to public bidder sale to the county under section 446.19, may compromise by written agreement, or abate by resolution, the tax, interest, fees, or costs, as provided in this section.

A copy of the agreement or resolution shall be filed with the county treasurer.

Sec. 21. Section 445.23, Code Supplement 1991, is amended to read as follows:

445.23 STATEMENT OF TAXES DUE.

Upon request, the county treasurer shall state in writing the full amount of taxes against a parcel, all sales for unpaid taxes, and the amount needed to redeem the parcel, if redeemable. If the person requesting the statement is not the titleholder of record or contract holder of record of the parcel, that person shall pay a fee at the rate of two dollars per parcel for each year ~~that there are unpaid taxes to~~ for which information is requested, and the money shall be deposited in the county general fund.

Sec. 22. Section 445.36A, Code Supplement 1991, is amended to read as follows:

445.36A PARTIAL PAYMENTS.

1. As an alternative to the semiannual or annual payment of taxes, the county treasurer may accept partial payments of taxes. A minimum payment amount shall be established by the 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 and the amounts collected shall be apportioned by the tenth of the month following transfer. 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 sections 445.3 and 445.4 and 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 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 taxes.

2. Partial payment of taxes which are delinquent may be made to the county treasurer. A minimum payment amount shall be established by the treasurer. The minimum payment must be equal to or exceed the interest, fees, and costs attributed to the oldest delinquent installment of the tax and shall be apportioned in accordance with section 445.57. If the payment does not include the whole of any installment of the delinquent tax, the unpaid tax shall continue to accrue interest pursuant to section 445.39. Partial payment shall

not be permitted in lieu of redemption if the property has been sold for taxes under chapter 446 and under any circumstances shall not constitute an extension of the time period for a sale under chapter 446.

Current year taxes may be paid at any time regardless of any outstanding prior year delinquent tax.

This section does not apply to the payment of mobile home taxes, special assessments, or rates or charges.

Sec. 23. Section 445.37, unnumbered paragraph 2, Code Supplement 1991, is amended to read as follows:

However, if there is a delay of in the delivery of the tax list referred to in chapter 443 to the county treasurer, the amount of ad valorem taxes and mobile home taxes due shall become delinquent thirty days after the date of delivery or on the delinquent date of the first installment, whichever date occurs later. The delay shall not affect the due dates for special assessments and rates or charges. The delinquent date for special assessments, and rates or charges is the same as the first installment delinquent date for ad valorem taxes, including any extension, in absence of a statute to the contrary.

Sec. 24. Section 446.9, subsection 2, Code Supplement 1991, is amended to read as follows:

2. Publication of the time and place of the annual tax sale shall be made once by the treasurer in an official newspaper in the county as selected by the board of supervisors and designated by the treasurer at least one week, but not more than three weeks, before the day of sale. The publication shall contain a description of the parcel to be sold that is clear, concise, and sufficient to distinguish the parcel to be sold from all other parcels. All items offered for sale pursuant to section 446.18 may be indicated by an "s" or by an asterisk. The publication shall also contain the name of the person in whose name the parcel to be sold is

taxed, the amount delinquent for which the parcel is liable each year, the amount of the interest, fees, costs, and the cost of publication in the newspaper, all to be incorporated as a single sum. The publication shall contain a statement that, after the sale, if the parcel is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

Sec. 25. Section 446.16, Code Supplement 1991, is amended to read as follows:

446.16 BID -- PURCHASER.

The person who offers to pay the total amount due, which is a lien on any parcel, for the smallest portion percentage of the parcel is the purchaser, and when the purchaser designates the portion percentage of any parcel for which the purchaser will pay the total amount due, the portion percentage thus designated shall become give the person an undivided portion interest upon the issuance of a treasurer's deed, as provided in chapter 448. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or purchased by an individual, through assignment or direct purchase at the tax sale. The delinquent tax lien expires when the tax sale certificate expires.

Sec. 26. Section 446.17, Code Supplement 1991, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. If notice of annual tax sale has been published under section 446.9, as it appeared in the 1991 Code, the notice is valid and further notice is not required for an adjourned sale held under this section, unless it is a public bidder sale.

Sec. 27. Section 446.20, subsection 1, Code Supplement 1991, is amended to read as follows:

1. Without limiting the county's rights under section 445.3, once a certificate is issued to a county, a county may collect the total amount due by the alternative remedy

provided in section 445.3 by converting the total amount due to a personal judgment. ~~The prosecution in equity of such action may be commenced anytime after the date of issuance of the certificate under section 446.19.~~ Entrance of the judgment shall be shown on the county system. Collection of the judgment may then be initiated as provided in section 445.4. The county attorney shall, upon request of the county treasurer, assist in prosecution of action authorized under this section and sections 445.3 and 445.4.

The remedies associated with tax sale and personal judgment may be simultaneously pursued until such time as the total amount due has been collected or otherwise discharged. If the total amount due is collected pursuant to a personal judgment, the tax sale shall be canceled by the treasurer. If a tax deed is issued, any personal judgment shall be released and a satisfaction of judgment shall be filed with the clerk of the appropriate district court.

Sec. 28. Section 446.27, subsection 2, Code Supplement 1991, is amended to read as follows:

2. If the treasurer, deputy treasurer, or designated person is directly or indirectly concerned in the purchase of a parcel sold at tax sale, the treasurer and the treasurer's sureties are liable on the treasurer's official bond for all damages sustained by the owner of the parcel. In addition, the treasurer, deputy treasurer, or designated person, as the case may be, is guilty of a fraudulent practice.

Sec. 29. Section 446.31, Code Supplement 1991, is amended to read as follows:

446.31 ASSIGNMENT -- PRESUMPTION FROM DEED RECITALS.

The certificate of purchase is assignable by endorsement and entry in the county system in the office of county treasurer of the county from which the certificate was issued, and when the assignment is so entered, it shall vest in the assignee or legal representatives of the assignee all the

right and title of the assignor. The statement in the treasurer's deed of the fact of the assignment is presumptive evidence of that fact. When the county acquires a certificate of purchase, the board of supervisors may compromise and assign the certificate. A compromise and assignment shall be by written agreement. A copy of the agreement shall be filed with the treasurer. All money received from assignment of certificates of purchase shall be apportioned to the tax-levying and certifying bodies in proportion to their interests in the taxes for which the parcel was sold. After assignment of a certificate of purchase which is held by the county, section 446.37 applies. In that instance, the three-year requirement shall be calculated from the date of assignment.

Sec. 30. Section 446.38, Code Supplement 1991, is amended to read as follows:

446.38 SUSPENDED TAXES OF OLD-AGE ASSISTANCE RECIPIENTS.

In cases where taxes were suspended one year or more upon the parcel of a deceased old-age assistance recipient and no estate was opened within ninety days after the death of the recipient and the surviving spouse of the recipient is not occupying the parcel, the county may apply to the probate court to have the parcel conveyed to it for satisfaction of the suspended taxes. The probate court shall prescribe the manner and notices to be given. The probate court shall order the parcel conveyed to the county for satisfaction of the suspended taxes if an estate is not opened within a time specified by the court. The probate court shall make and enter all appropriate orders to effect this conveyance to the county if an estate is not opened within the time specified. The parcel, at the election of the county treasurer, may be offered at tax sale after its conveyance to the county in accordance with chapter 446 in lieu of the county making application to the probate court.

Sec. 31. NEW SECTION. 446.45 APPLICABLE LAW.

Sections 446.21, 446.31, 446.32, and 446.37, as amended by 1991 Iowa Acts, chapter 191, sections 73, 82, 83, and 86, only apply if associated with a tax sale that occurred on or after April 1, 1992. For tax sales occurring prior to April 1, 1992, the provisions of sections 446.21, 446.31, 446.32, and 446.37 in effect on the date of the tax sale apply.

Sec. 32. Section 447.13, Code Supplement 1991, is amended to read as follows:

447.13 COST -- PEE -- REPORT.

The cost of a record search and the cost of serving the notice, including the cost of mailing certified mail notices and the cost of publication under section 447.10 if publication is required, shall be added to the amount necessary to redeem. The fee for personal service of the notice shall be the same as for service of an original notice, including copy fee and mileage. The county treasurer shall file the proof of service and statement of costs and record these costs against the parcel. The certificate holder or the holder's agent shall report in writing to the treasurer the amount of authorized costs incurred, and the treasurer shall file the statement. Costs not filed with the treasurer before a redemption is complete shall not be collected by the treasurer and may be recovered through a court action against the parcel owner by the certificate holder. If the parcel is held by a city or county, a city or county agency, or the Iowa finance authority, for use in an Iowa homesteading project, whether or not the parcel is the subject of a conditional conveyance granted under the project, the costs incurred for repairs and rehabilitation work required and undertaken in order to make the parcel meet applicable building or housing code standards shall be added to the amount necessary to redeem.

Sec. 33. NEW SECTION. 447.14 LAW IN EFFECT AT TIME OF SALE.

The law in effect at the time of tax sale governs redemption.

Sec. 34. Section 448.12, Code Supplement 1991, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. This section, as amended by 1991 Iowa Acts, chapter 191, section 111, is effective for parcels sold at tax sales occurring on or after April 1, 1992, and for disabilities removed on or after April 1, 1992. For tax sales occurring prior to April 1, 1992, the provisions of this section in effect on the date of the tax sale apply.

Sec. 35. Section 468.54, Code 1991, is amended to read as follows:

468.54 FUNDS -- DISBURSEMENT -- INTEREST.

Such The taxes when collected shall be kept in a separate fund known as the county drainage or levee fund and shall be paid out only for purposes properly connected with and growing out of the county drainage and levee districts on order of the board. The auditor shall continue to keep a record of each of the drainage and levee district's funds so as to accurately reflect the financial condition of each such district account. The county treasurer, on order of the board of supervisors, shall invest such funds not immediately needed for current operating expenses in United States government bonds, in time certificates of deposit, in savings accounts in such banks as the board shall approve, in the interest bearing obligations of the drainage and levee districts of the county, or as provided by chapter 453. Interest collected by the treasurer on the funds so invested shall be deposited in the county drainage or levee fund, and on July 1 of each year the auditor shall apportion and credit such the interest to each drainage or levee district account in the proportion which the average credit balance of each district bears to the average balance of the county drainage or levee fund. The averages to be ascertained shall be the averages of the balances existing on

Sec. 41. 1991 Iowa Acts, chapter 191, section 124, is amended to read as follows:

SEC. 124. ~~This~~ Except for section 19, this Act takes effect April 1, 1992. Section 19 of this Act takes effect January 1, 1993.

Sec. 42. Except for sections 13 and 41, this Act takes effect April 1, 1992. Section 13 of this Act takes effect January 1, 1993. Section 41 of this Act, being deemed of immediate importance, is effective upon enactment.

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ROBERT C. ARNOULD  
Speaker of the House

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MICHAEL E. GRONSTAL  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2269, Seventy-fourth General Assembly.

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JOSEPH O'HERN  
Chief Clerk of the House

Approved March 26, 1992

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TERRY E. BRANSTAD  
Governor