

MAR 11 1992

HOUSE FILE 2443
BY COMMITTEE ON LOCAL GOVERNMENT

Place On Calendar

(SUCCESSOR TO HSB 615)

Passed House, Date 3/16/92 (p. 549) Passed Senate, Date 4/1/92 (p. 1158)
Vote: Ayes 90 Nays 0 Vote: Ayes 48 Nays 0
Approved April 13, 1992 (p. 1331)

A BILL FOR

1 An Act making technical amendments to the powers, duties, and
2 procedures of county officers and providing for other properly
3 related matters.

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

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HOUSE FILE 2443

H-5280

1 Amend House File 2443 as follows:
2 1. Page 1, line 32, by inserting after the word
3 "process" the following: ", with sufficient time and
4 financial resources provided for implementation".
By MERTZ of Kossuth

H-5280 FILED MARCH 12, 1992

(Adopted 3/16 (p. 549))

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H F 2443

1 Section 1. Section 106.77, subsection 7, Code 1991, is
2 amended to read as follows:

3 7. The county recorder shall maintain a record of any
4 certificate of title ~~it~~ which the county recorder issues and
5 shall keep each certificate of title on record until the
6 certificate of title has been inactive for five years.

7 Sec. 2. Section 176.5, Code 1991, is amended to read as
8 follows:

9 176.5 ADDITIONAL PROVISIONS.

10 ~~Such~~ The articles may include other provisions which are
11 not inconsistent with the provisions of this chapter and shall
12 be recorded by the county recorder ~~without~~ for the fee
13 specified in section 331.604.

14 Sec. 3. Section 321.126, subsection 6, unnumbered
15 paragraph 1, Code 1991, is amended to read as follows:

16 ~~If a vehicle is sold or junked and a replacement vehicle is~~
17 ~~not purchased within the thirty days following the date of~~
18 ~~sale or junking,~~ the owner in whose name the vehicle was
19 ~~registered after the expiration of the thirty-day period,~~ may
20 make claim to the department for a refund of the sold or
21 junked vehicle's registration fee. Also if the owner of a
22 vehicle receives a vehicle registration fee credit under
23 section 321.46, subsection 3, and the credit allowed exceeds
24 the amount of the registration fee for the vehicle acquired,
25 the owner may claim a refund for the balance of the credit.
26 The refund is subject to the following limitations:

27 Sec. 4. Section 321.153, Code 1991, is amended by adding
28 the following new unnumbered paragraph:

29 NEW UNNUMBERED PARAGRAPH. The distributed teleprocessing
30 network shall be used in the collection, receipting,
31 accounting, and reporting of any fee collected through the
32 registration renewal or title process.

33 Sec. 5. Section 331.486, Code 1991, is amended to read as
34 follows:

35 331.486 ASSESSMENT OF COSTS OF PUBLIC IMPROVEMENTS.

1 A county may assess to property within a county special
2 assessment district the cost of construction and repair of
3 public improvements benefiting the district and may assess to
4 county property within a joint special assessment district the
5 cost of construction and repair of public improvements
6 benefiting the district. A county may construct and assess
7 the cost of public improvements within a district in the same
8 manner as a city may proceed under chapter 384, division IV,
9 and chapter 384, division IV, applies to counties with respect
10 to public improvements, the assessment of their costs, and the
11 issuance of bonds for the public improvements. A county may
12 contract for a public improvement benefiting a district under
13 this part pursuant to chapter 331, division III, part 3.

14 Sec. 6. Section 331.602, subsection 1, unnumbered
15 paragraph 1, Code Supplement 1991, is amended to read as
16 follows:

17 Record all instruments presented to the recorder's office
18 for recordation upon payment of the proper fees and compliance
19 with other recording requirements as provided by law. The
20 instruments presented for filing or recordation shall be
21 legible and reproducible, and shall have typed or legibly
22 printed on them the names of all signatories including the
23 names of acknowledging officers and witnesses beneath the
24 original signatures. The instruments shall be no larger than
25 eight and one-half inches by fourteen inches ~~except-as~~
26 ~~otherwise-provided-in-section-409-317-subsection-27-or~~ except
27 as otherwise authorized by the recorder.

28 Sec. 7. Section 331.602, subsection 14, Code Supplement
29 1991, is amended to read as follows:

30 14. Record ~~without-fee~~ the articles of incorporation of
31 farm aid associations as provided in section 176.5 for the fee
32 specified in section 331.604.

33 Sec. 8. Section 331.602, subsection 42, Code Supplement
34 1991, is amended to read as follows:

35 42. Carry out duties relating to the indexing of name

1 changes, and the recorder ~~may~~ shall charge a fee for indexing
2 as provided in section 331.604.

3 Sec. 9. Section 425.2, unnumbered paragraph 6, Code
4 Supplement 1991, is amended to read as follows:

5 The failure of a person to file a claim under this section
6 on or before July 1 of the year for which the person is first
7 claiming the credit or to have the evidence of ownership
8 recorded in the office of the county recorder does not
9 disqualify the claim if the person claiming the credit or
10 through whom the credit is claimed is otherwise qualified.
11 The belated claim shall be filed with the appropriate assessor
12 on or before December 31 of the following calendar year and,
13 if approved by the board of supervisors, the county treasurer
14 shall ~~file an amended certificate of homestead tax credits~~
15 with submit the belated claim to the director of revenue and
16 finance pursuant to section 425.4 who shall send payment to
17 the claimant. The payment shall be made from funds
18 appropriated to the homestead credit fund.

19 Sec. 10. Section 427.1, subsection 23, unnumbered
20 paragraph 1, Code Supplement 1991, is amended to read as
21 follows:

22 A society or organization claiming an exemption under
23 subsection 6 or subsection 9 of this section shall file with
24 the assessor not later than ~~February~~ July 1 a statement upon
25 forms to be prescribed by the director of revenue and finance,
26 describing the nature of the property upon which the exemption
27 is claimed and setting out in detail any uses and income from
28 the property derived from the rentals, leases, or other uses
29 of the property not solely for the appropriate objects of the
30 society or organization. Upon the filing and allowance of the
31 claim, the claim shall be allowed on the property for
32 successive years without further filing as long as the
33 property is used for the purposes specified in the original
34 claim for exemption. When the property is sold or
35 transferred, the county recorder shall provide notice of the

1 transfer to the assessor. The notice shall describe the
2 property transferred and the name of the person to whom title
3 to the property is transferred.

4 Sec. 11. Section 427.1, subsection 24, Code Supplement
5 1991, is amended by striking the subsection.

6 Sec. 12. Section 428A.1, unnumbered paragraph 2, Code
7 Supplement 1991, is amended to read as follows:

8 When each deed, instrument, or writing by which any real
9 property in this state is granted, assigned, transferred, or
10 otherwise conveyed is presented for recording to the county
11 recorder, a declaration of value signed by at least one of the
12 sellers or one of the buyers or their agents shall be
13 submitted to the county recorder. A declaration of value is
14 not required for those instruments described in section
15 428A.2, subsections 2 to 5, 7 to 13, and 16 to 20, 21, or
16 described in section 428A.2, subsection 6, except in the case
17 of a federal agency or instrumentality, or if a transfer is
18 the result of acquisition of lands, whether by contract or
19 condemnation, for public purposes through an exercise of the
20 power of eminent domain. The declaration of value shall state
21 the full consideration paid for the real property transferred.
22 If agricultural land, as defined in section 172C.1, is
23 purchased by a corporation, limited partnership, trust, alien
24 or nonresident alien, the declaration of value shall include
25 the name and address of the buyer, the name and address of the
26 seller, a legal description of the agricultural land, and
27 identify the buyer as a corporation, limited partnership,
28 trust, alien, or nonresident alien. The county recorder shall
29 not record the declaration of value, but shall enter on the
30 declaration of value information the director of revenue and
31 finance requires for the production of the sales/assessment
32 ratio study and transmit all declarations of value to the city
33 or county assessor in whose jurisdiction the property is
34 located. The city or county assessor shall enter on the
35 declaration of value the information the director of revenue

1 and finance requires for the production of the
2 sales/assessment ratio study and transmit one copy of each
3 declaration of value to the director of revenue and finance,
4 at times as directed by the director of revenue and finance.
5 The assessor shall retain one copy of each declaration of
6 value for three years from December 31 of the year in which
7 the transfer of realty for which the declaration was filed
8 took place. The director of revenue and finance shall, upon
9 receipt of the information required to be filed under this
10 chapter by the city or county assessor, send to the office of
11 the secretary of state that part of the declaration of value
12 which identifies a corporation, limited partnership, trust,
13 alien, or nonresident alien as a purchaser of agricultural
14 land as defined in section 172C.1.

15 Sec. 13. Section 441.23, Code 1991, is amended to read as
16 follows:

17 441.23 NOTICE OF VALUATION.

18 If there has been an increase or decrease in the valuation
19 of the property, or upon the written request of the person
20 assessed, the assessor shall, at the time of making the
21 assessment, inform the person assessed, in writing, of the
22 valuation put upon the taxpayer's property, and notify the
23 person, if the person feels aggrieved, to appear before the
24 board of review and show why the assessment should be changed.
25 However, if the valuation of a class of property is uniformly
26 decreased, the assessor may notify the affected property
27 owners by publication in the official newspapers of the
28 county. The owners of real property shall be notified not
29 later than April 15 of any adjustment of the real property
30 assessment.

31 Sec. 14. NEW SECTION. 443.23 DEFINITION.

32 As used in this chapter, unless the context otherwise
33 requires, "tax list", "assessment list", "book", or "record"
34 kept by a county auditor, assessor, treasurer, or other county
35 officer means the county system as defined in section 445.1.

1 Sec. 15. NEW SECTION. 558.1A DEFINITION.

2 As used in this chapter, unless the context otherwise
3 requires, "list", "book", "record", or "schedule" kept by a
4 county auditor, assessor, treasurer, recorder, or other county
5 officer means the county system as defined in section 445.1.

6 EXPLANATION

7 This bill is intended to make technical amendments to the
8 duties and procedures of certain county officers.

9 Section 1 authorizes the county recorder to dispose of the
10 records of boat titles which have been inactive for at least
11 five years.

12 Sections 2 and 7 require a fee for recording articles of
13 incorporation for farm aid associations.

14 Section 3 removes the 30-day waiting period after which a
15 person may claim a registration refund on a sold or junked
16 vehicle.

17 Section 4 provides that any additional fees collected
18 through the registration renewal or title process shall be
19 processed and accounted for by the distributed teleprocessing
20 network.

21 Section 5 strikes the word "county" to remove the
22 implication that the property subject to assessment is county
23 owned.

24 Section 6 removes an exception relating to the size of
25 instrument which may be recorded.

26 Section 8 requires a recording fee for a name change. The
27 fee is now optional.

28 Section 9 provides that any belated homestead credit
29 claims, after approval by the board of supervisors, are to be
30 sent to the director of revenue and finance who shall pay the
31 claimant directly in lieu of amending the certificate of
32 homestead tax credits.

33 Section 11 strikes subsection 24 of section 427.1 which
34 allows delayed tax exemption claims to be filed with the board
35 of review while it is in session or with the county auditor by

1 July 1 of the year for which the exemption is claimed. Tax
2 exemption claims are usually filed with the assessor. Section
3 10 is a corresponding amendment.

4 Section 12 removes the requirement for filing a declaration
5 of value for property valued at less than \$500. Property
6 valued below \$500 is exempt from taxation.

7 Section 13 allows the assessor to notify owners of property
8 within a class of property of any uniform decrease in
9 valuation of that class of property by publication in the
10 official county newspapers in lieu of an individual written
11 notice.

12 Sections 14 and 15 extend the definition of "county system"
13 to include the lists, records, books, and schedules which are
14 used by the various county officers in chapter 443 which
15 relates to tax lists and assessment lists and chapter 558
16 which relates to property conveyances.

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HSB 615

LOCAL GOVERNMENT

HOUSE FILE

now
2443

BY (PROPOSED COMMITTEE ON LOCAL GOVERNMENT BILL BY CHAIRPERSON DVORSKY)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

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SUB COMMITTEE ASSIGNMENTS

Mertz
COMMITTEE: *Local Gov.*
2-12-92

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19 registered, ~~after the expiration of the thirty day period~~, may
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HOUSE FILE 2443

AN ACT

MAKING TECHNICAL AMENDMENTS TO THE POWERS, DUTIES, AND PROCEDURES OF COUNTY OFFICERS AND PROVIDING FOR OTHER PROPERLY RELATED MATTERS.

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

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Sec. 10. Section 427.1, subsection 23, unnumbered paragraph 1, Code Supplement 1991, is amended to read as follows:

A society or organization claiming an exemption under subsection 6 or subsection 9 of this section shall file with the assessor not later than ~~February~~ July 1 a statement upon forms to be prescribed by the director of revenue and finance, describing the nature of the property upon which the exemption is claimed and setting out in detail any uses and income from the property derived from the rentals, leases, or other uses of the property not solely for the appropriate objects of the

society or organization. Upon the filing and allowance of the claim, the claim shall be allowed on the property for successive years without further filing as long as the property is used for the purposes specified in the original claim for exemption. When the property is sold or transferred, the county recorder shall provide notice of the transfer to the assessor. The notice shall describe the property transferred and the name of the person to whom title to the property is transferred.

Sec. 11. Section 427.1, subsection 24, Code Supplement 1991, is amended by striking the subsection.

Sec. 12. Section 428A.1, unnumbered paragraph 2, Code Supplement 1991, is amended to read as follows:

When each deed, instrument, or writing by which any real property in this state is granted, assigned, transferred, or otherwise conveyed is presented for recording to the county recorder, a declaration of value signed by at least one of the sellers or one of the buyers or their agents shall be submitted to the county recorder. A declaration of value is not required for those instruments described in section 428A.2, subsections 2 to 5, 7 to 13, and 16 to 20, 21, or described in section 428A.2, subsection 6, except in the case of a federal agency or instrumentality, or if a transfer is the result of acquisition of lands, whether by contract or condemnation, for public purposes through an exercise of the power of eminent domain. The declaration of value shall state the full consideration paid for the real property transferred. If agricultural land, as defined in section 172C.1, is purchased by a corporation, limited partnership, trust, alien or nonresident alien, the declaration of value shall include the name and address of the buyer, the name and address of the seller, a legal description of the agricultural land, and identify the buyer as a corporation, limited partnership, trust, alien, or nonresident alien. The county recorder shall not record the declaration of value, but shall enter on the declaration of value information the director of revenue and finance requires for the production of the sales/assessment

ratio study and transmit all declarations of value to the city or county assessor in whose jurisdiction the property is located. The city or county assessor shall enter on the declaration of value the information the director of revenue and finance requires for the production of the sales/assessment ratio study and transmit one copy of each declaration of value to the director of revenue and finance, at times as directed by the director of revenue and finance. The assessor shall retain one copy of each declaration of value for three years from December 31 of the year in which the transfer of realty for which the declaration was filed took place. The director of revenue and finance shall, upon receipt of the information required to be filed under this chapter by the city or county assessor, send to the office of the secretary of state that part of the declaration of value which identifies a corporation, limited partnership, trust, alien, or nonresident alien as a purchaser of agricultural land as defined in section 172C.1.

Sec. 13. Section 441.23, Code 1991, is amended to read as follows:

441.23 NOTICE OF VALUATION.

If there has been an increase or decrease in the valuation of the property, or upon the written request of the person assessed, the assessor shall, at the time of making the assessment, inform the person assessed, in writing, of the valuation put upon the taxpayer's property, and notify the person, if the person feels aggrieved, to appear before the board of review and show why the assessment should be changed. However, if the valuation of a class of property is uniformly decreased, the assessor may notify the affected property owners by publication in the official newspapers of the county. The owners of real property shall be notified not later than April 15 of any adjustment of the real property assessment.

Sec. 14. NEW SECTION. 443.23 DEFINITION.

As used in this chapter, unless the context otherwise requires, "tax list", "assessment list", "book", or "record"

kept by a county auditor, assessor, treasurer, or other county officer means the county system as defined in section 445.1.

Sec. 15. NEW SECTION. 558.1A DEFINITION.

As used in this chapter, unless the context otherwise requires, "list", "book", "record", or "schedule" kept by a county auditor, assessor, treasurer, recorder, or other county officer means the county system as defined in section 445.1.

ROBERT C. ARNOULD
Speaker of the House

MICHAEL E. GRONSTAL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2443, Seventy-fourth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved April 13, 1992

TERRY E. BRANSTAD
Governor