

Reprinted

WA-111

HOUSE FILE 687
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 431)

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Vote: Ayes 76 Nays 1 Vote: Ayes 48 Nays 0
Approved May 21, 1991

A BILL FOR

1 An Act relating to the collection and administration of ad
2 valorem property taxes, special assessments, mobile home
3 taxes, and various rates and charges, and providing an
4 effective date.

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

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HF 687

1 Section 1. Section 96.14, subsection 3, unnumbered
2 paragraph 7, Code 1991, is amended to read as follows:

3 The division shall, substantially as provided in sections
4 ~~445.6 and 445.7~~ this chapter and chapter 626, proceed to
5 collect all contributions as soon as practicable after the
6 ~~same~~ they become delinquent, except that no property of the
7 employer ~~shall be~~ is exempt from the payment of said the
8 contributions.

9 Sec. 2. Section 135D.24, subsections 1 and 7, Code 1991,
10 are amended to read as follows:

11 1. The annual tax is due and payable to the county
12 treasurer on or after July 1 in each fiscal year and is
13 collectible in the same manner and at the same time as
14 ordinary taxes as provided in sections 445.36, 445.37, and
15 445.39. ~~Penalties~~ Interest at the rate prescribed by law
16 shall accrue on unpaid taxes ~~but the penalty shall not exceed~~
17 ~~forty-eight percent~~. Both installments of taxes may be paid
18 at one time. The September installment represents a tax
19 period beginning July 1 and ending December 31. The March
20 installment represents a tax period beginning January 1 and
21 ending June 30. A mobile home, coming into this state from
22 outside the state, put in use from a dealer's inventory, or
23 put in use at any time after July 1 or January 1, is subject
24 to the taxes prorated for the remaining unexpired months of
25 the tax period, but the purchaser is not required to pay the
26 tax at the time of purchase. ~~A penalty~~ Interest attaches the
27 following April 1 for taxes prorated on or after October 1. ~~A~~
28 ~~penalty~~ Interest attaches the following October 1 for taxes
29 prorated on or after April 1. If the taxes are not paid, the
30 county treasurer shall send a statement of delinquent taxes as
31 part of the notice of tax sale as provided in section 446.9.
32 The owner of a mobile home who sells the mobile home between
33 July 1 and December 31 and obtains a tax clearance statement
34 is responsible only for the September tax payment and is not
35 required to pay taxes for subsequent tax periods. If the

1 owner of a mobile home sells the mobile home, obtains a tax
2 clearance statement, and obtains a replacement mobile home,
3 the owner shall not pay taxes under this chapter for the newly
4 acquired mobile home for the same tax period that the owner
5 has paid taxes on the mobile home sold. Interest added as a
6 penalty for delinquent taxes shall be calculated to the
7 nearest whole dollar. In calculating interest each fraction
8 of a month shall be counted as an entire month.

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

35 b. Partial payment of taxes which are delinquent may be

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

12 Sec. 3. Section 135D.24, Code 1991, is amended by adding
13 the following new subsection:

14 NEW SUBSECTION. 8. Current year taxes may be paid at any
15 time regardless of any outstanding prior year delinquent
16 taxes.

17 Sec. 4. Section 135D.26, subsection 1, paragraph c, Code
18 1991, is amended to read as follows:

19 c. If a security interest is noted on the certificate of
20 title, tendering to the secured party a mortgage on the real
21 estate upon which the mobile home is to be located in the
22 unpaid amount of the secured debt, and with the same priority
23 as or a higher priority than the secured party's security
24 interest, or obtaining written consent of the secured party to
25 the conversion, in which latter case the lien notation on the
26 certificate of title shall suffice to preserve the
27 lienholder's security in the mobile home separate from any
28 interest in the land.

29 Sec. 5. Section 135D.26, subsection 2, paragraph b, Code
30 1991, is amended to read as follows:

31 b. If compliance with subsection 1, paragraph "c", has
32 been accomplished by the secured party consenting to the
33 conversion without accepting a mortgage, the secured party
34 shall retain the mobile home vehicle title and the assessor
35 shall note the conversion on the assessor's records and enter

1 the property upon the tax rolls. So long as a security
2 interest is noted on the certificate of title, the title to
3 the mobile home will not be merged with title to the land, and
4 the sale or foreclosure of an interest in the land shall not
5 affect title to the mobile home or any security interest in
6 the mobile home.

7 Sec. 6. Section 321.46, subsection 2, Code 1991, is
8 amended to read as follows:

9 2. Upon filing the application for a new registration and
10 a new title, the applicant shall pay a title fee of ten
11 dollars and a registration fee prorated for the remaining
12 unexpired months of the registration year. However, no title
13 fee shall be charged to a mobile home dealer applying for a
14 certificate of title for a used mobile home, titled in Iowa,
15 as required under section 321.45, subsection 4. The county
16 treasurer, if satisfied of the genuineness and regularity of
17 the application, and in the case of a mobile home, that taxes
18 are not owing under chapter 1350, and that applicant has
19 complied with all the requirements of this chapter, shall
20 issue a new certificate of title and, except for a mobile
21 home, a registration card to the purchaser or transferee,
22 shall cancel the prior registration for the vehicle, and shall
23 forward the necessary copies to the department on the date of
24 issuance, as prescribed in section 321.24. Mobile homes
25 titled under chapter 448 that have been subject under section
26 446.18 to a scavenger public bidder sale in a county, shall be
27 titled in the county's name, with no fee and the county
28 treasurer shall issue the title.

29 Sec. 7. Section 331.401, subsection 1, paragraph 1, Code
30 1991, is amended to read as follows:

31 1. Carry out duties in regard to the collection of taxes
32 as provided in sections 445.16, ~~445.19~~, 445.60, and 445.62.

33 Sec. 8. Section 331.427, subsection 1, unnumbered
34 paragraph 1, Code 1991, is amended to read as follows:

35 Except as otherwise provided by state law, county revenues

1 from taxes and other sources for general county services shall
2 be credited to the general fund of the county, including
3 revenues received under sections 84.21, 98.35, 98A.6, 101A.3,
4 101A.7, 110.17, 123.35, 123.143, 176A.8, 246.908, 321.105,
5 321.152, 321G.7, 331.554, subsection 6, 341A.20, 364.3,
6 368.21, 422.65, 422A.2, 428A.8, 430A.3, 433.15, 434.19,
7 445.52, 445.57, 533.24, 556B.1, 567.10, 583.6, 906.17, and
8 911.3, and chapter 405A, and the following:

9 Sec. 9. Section 331.512, subsections 14 and 15, Code 1991,
10 are amended by striking the subsections.

11 Sec. 10. Section 331.552, subsection 23, Code 1991, is
12 amended to read as follows:

13 23. Collect a fee of three ten dollars for issuing a tax
14 sale certificate for land sold for nonpayment of taxes or a
15 certificate of redemption of land sold for taxes from tax
16 sale.

17 Sec. 11. Section 331.553, Code 1991, is amended by adding
18 the following new subsection:

19 NEW SUBSECTION. 3. Require that payment be made by
20 guaranteed funds for tax sale redemptions, issuance of plat
21 clearances, issuance of tax clearances for mobile homes,
22 payments of taxes or assessments made within the ten days
23 prior to the annual tax sale or any adjournment of the tax
24 sale, and any other payment which is to be collected by the
25 county treasurer. For the purposes of this subsection,
26 "guaranteed funds" means cash, cashier's check, money order,
27 travelers' check, or certified check.

28 Sec. 12. Section 331.559, subsections 22, 23, and 24, Code
29 1991, are amended to read as follows:

30 22. Carry out duties relating to the sale of property
31 parcels for delinquent taxes as provided in chapter 446.

32 23. Carry out duties relating to the redemption of
33 property parcels sold for delinquent taxes as provided in
34 chapter 447.

35 24. Carry out duties relating to the issuance of a tax

1 deed or certificate of title for property parcels, as defined
2 in section 445.1, sold for delinquent taxes as provided in
3 chapter 448.

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4 Sec. 13. Section 331.653, subsections 36 and 37, Code
5 1991, are amended by striking the subsections.

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6 Sec. 14. Section 420.246, Code 1991, is amended to read as
7 follows:

8 420.246 TAX AND DEED STATUTES APPLICABLE.

9 Sections ~~445:47-to-445:51;~~ ~~446:3-to-446:6;~~ 446.16, 446.32,
10 and 448.10 to ~~448:13~~ 448.12 are applicable to cities acting
11 under special charters, except that, where the word
12 "treasurer" is used, there shall be substituted the words
13 "city collector or treasurer or deputy treasurer or deputy or
14 officer authorized to collect city taxes"; and where the word
15 "auditor" is used, there shall be substituted the words "city
16 clerk or recorder".

17 Sec. 15. Section 422.26, unnumbered paragraph 8, Code
18 1991, is amended to read as follows:

19 The department shall, substantially as provided in sections
20 ~~445:6 and 445:7~~ this chapter and chapter 626, proceed to
21 collect all taxes and penalties as soon as practicable after
22 ~~the same~~ they become delinquent, except that no property of
23 the taxpayer ~~shall be~~ is exempt from the payment of ~~said~~ the
24 tax. ~~In-the-event~~ If service has not been made on a distress
25 warrant by the officer to whom addressed within five days from
26 the date the distress warrant was received by the officer, the
27 authorized revenue agents of the department ~~are hereby~~
28 ~~empowered to~~ may serve and make return of ~~such~~ the warrant to
29 the clerk of the district court of the county named in the
30 distress warrant, and all subsequent procedure shall be in
31 compliance with chapter 626.

32 Sec. 16. Section 425.17, subsection 10, Code 1991, is
33 amended by striking the subsection and inserting in lieu
34 thereof the following:

35 10. "Special assessment" means an unpaid special

1 assessment certified pursuant to chapter 384, division IV.
2 The claimant may include as a portion of the taxes due during
3 the fiscal year next following the base year an amount equal
4 to the unpaid special assessment installment due, plus
5 interest, during the fiscal year next following the base year.

6 Sec. 17. Section 427.8, Code 1991, is amended to read as
7 follows:

8 427.8 PETITION FOR SUSPENSION OR CANCELLATION ABATEMENT OF
9 TAXES, ASSESSMENTS, AND RATES OR CHARGES.

10 If a person, ~~by reason of age or infirmity,~~ is unable to
11 contribute to the public revenue, the person may file a
12 petition, duly sworn to, with the board of supervisors,
13 stating that fact and giving a statement of real property
14 parcels, as defined in section 445.1, owned or possessed by
15 the petitioner, and other information as the board may
16 require. The board of supervisors may order the county
17 treasurer to suspend the collection of the taxes, special
18 ~~assessments under sections 384.37 through 384.79, and rates or~~
19 ~~assessments imposed under section 384.84 or chapter 317 or~~
20 364, and rates or charges which are assessed against the
21 petitioner or the petitioner's estate, ~~or both,~~ for the
22 current year and those unpaid for prior years, or the board
23 may ~~cancel and remit~~ abate the taxes, special assessments, and
24 ~~other assessments or rates or charges.~~ However, ~~the petition~~
25 ~~must first be approved by the council of the city in which the~~
26 ~~property of the petitioner is located, or by the township~~
27 ~~trustees of the township in which the property is located.~~
28 The petition, when approved, shall be filed by March 1 of the
29 current tax year with the treasurer.

30 Sec. 18. Section 427.9, Code 1991, is amended to read as
31 follows:

32 427.9 SUSPENSION OF TAXES, ASSESSMENTS, AND RATES OR
33 CHARGES.

34 Whenever If a person is a recipient of federal
35 supplementary security income or state supplementary

1 assistance, as defined in section 249.1, or is a resident of a
 2 health care facility, as defined by section 135C.1, which is
 3 receiving payment from the department of human services for
 4 the person's care, the person shall be deemed to be unable to
 5 contribute to the public revenue. The director of human
 6 services shall notify the board of supervisors, of the county
 7 in which the assisted person owns property parcels, as defined
 8 in section 445.1, of the fact, giving a statement of property,
 9 parcels owned, possessed, or upon which the person is paying
 10 taxes as a purchaser under contract. The board of supervisors
 11 so notified, without the filing of a petition and statement as
 12 specified in section 427.8, shall order the county treasurer
 13 to suspend the collection of all the taxes, special
 14 assessments, and rates or charges assessed against the
 15 property parcels and remaining unpaid by the person or
 16 contractually payable by the person, for such time as the
 17 person remains the owner or contractually prospective owner of
 18 the property parcels, and during the period the person
 19 receives assistance as described in this section. The
 20 director of human services shall advise the person that the
 21 person may apply for an additional property tax credit
 22 pursuant to sections 425.16 to 425.39 which shall be credited
 23 against the amount of the property taxes suspended.

24 Sec. 19. Section 427.10, Code 1991, is amended to read as
 25 follows:

26 427.10 ~~BOARD MAY CANCEL OR REMIT~~ ABATEMENT.

27 The board of supervisors may, if in their judgment it is
 28 for the best interests of the public and the petitioner
 29 referred to in section 427.8, or the public and the person
 30 referred to in section 427.9, ~~cancel and remit~~ abate the taxes
 31 ~~assessed against the petitioner or the person or the~~
 32 ~~petitioner's or person's estate or both, even though the~~
 33 taxes, special assessments, and rates or charges which have
 34 previously been suspended as provided in sections 427.8 or
 35 427.9.

1 Sec. 20. Section 427.11, Code 1991, is amended to read as
2 follows:

3 427.11 GRANTEE OR DEVISEE TO PAY TAX.

4 ~~In the event that~~ If the petitioner ~~shall sell or person~~
5 described in section 427.9 sells any real-estate parcel upon
6 which the tax has taxes, special assessments, and rates or
7 charges have been suspended in the manner above provided, or
8 in case if any property parcel, or any part thereof of the
9 parcel, upon which said tax has the taxes, special
10 assessments, and rates or charges have been suspended, shall
11 pass passes by devise, bequest, or inheritance to any person
12 other than the surviving spouse or minor child of such infirm
13 the petitioner or other person, the taxes, special
14 assessments, and rates or charges without any accrued penalty
15 interest, that have been thus suspended shall all become due
16 and payable with six percent interest per annum from the date
17 of such suspension, except that no interest on taxes shall be
18 charged against the property or estate of a person receiving
19 or having received monthly or quarterly payments of old-age
20 assistance, and shall be enforceable against the property or
21 part thereof which does not pass to such spouse or minor
22 child. The petitioner, or any other person, shall have the
23 right to pay pay the suspended taxes amounts at any time.

24 Sec. 21. Section 427.12, Code 1991, is amended to read as
25 follows:

26 427.12 SUSPENDED TAX LIST RECORD.

27 The county treasurer shall maintain ~~a book which shall be~~
28 ~~known as the "suspended tax list" and in which the treasurer~~
29 ~~shall enter the following data relative to all taxes within~~
30 the county system, as defined in section 445.1, the official
31 record of suspended taxes, special assessments, and rates or
32 charges, the collection of which has been suspended by order
33 of the board of supervisors. The record shall include, but is
34 not limited to, the following information:

35 1. A governmental or platted description of the land

1 parcel on which the tax, special assessment, rate, or charge
2 has been levied or on which it is a lien.

3 2. The name of the owner of the land parcel.

4 3. The amount, and current year of the tax, special
5 assessment, rate or charge.

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6 4. ~~The date of the order suspending collection of the tax~~
7 the suspension was ordered.

8 The book county system, as defined in section 445.1, shall
9 ~~be so prepared, ruled, and headed~~ such that all entries of
10 taxes and ~~polls, special assessments, rates, or charges~~
11 against the ~~land in a section or in a city plat, addition, or~~
12 auditor's plat parcel shall be separate from the entry of
13 taxes, special assessments, rates, or charges against the ~~land~~
14 ~~in any other section, or city plat, addition, or auditor's~~
15 plat all other parcels.

16 If a suspended tax on the book special assessment, or rate
17 or charge in the county system is paid, or subsequently
18 ~~legally canceled and remitted~~ abated, the treasurer shall
19 enter in the ~~book and over the treasurer's official signature~~
20 county system a notification of satisfaction payment or
21 abatement.

22 ~~The suspended tax list is the only official record of~~
23 ~~suspended taxes in the county.~~ When a suspension ordered by
24 the board of supervisors for any reason provided by law, has
25 been entered in the ~~suspended tax list~~ county system, the
26 entry, on and after its date, is a lien and shall serve as
27 notice of a lien in accordance with section 445.10 ~~and is not~~
28 ~~required to be entered in or carried forward to any other book~~
29 ~~or tax list.~~

30 Sec. 22. Section 445.1, Code 1991, is amended by striking
31 the section and inserting in lieu thereof the following:

32 445.1 DEFINITION OF TERMS.

33 For the purpose of chapters 445, 446, 447, and 448, section
34 331.553, subsection 3, and sections 427.8 through 427.12 and
35 569.8:

- 1 1. "Abate" means to cancel in their entirety all
2 applicable amounts.
- 3 2. "Compromise" means to enter into a contractual
4 agreement for the payment of taxes, interests, fees, and costs
5 in amounts different from those specified by law.
- 6 3. "County system" means a method of data storage and
7 retrieval as approved by the auditor of state including, but
8 not limited to, tax lists, books, records, indexes, registers,
9 or schedules.
- 10 4. "Parcel" means each separate item shown on the tax
11 list, mobile home tax list, schedule of assessment, or
12 schedule of rate or charge.
- 13 5. "Rate or charge" means an item legally certified to the
14 county treasurer for collection as provided in sections
15 331.489, 364.11, and 364.12 and section 384.84, subsection 1.
- 16 6. "Taxes" means an annual ad valorem tax, a special
17 assessment, a rate or charge, and taxes on mobile homes
18 pursuant to chapter 135D which are collectible by the county
19 treasurer.

20 7. "Total amount due" means the aggregate total of all
21 taxes, penalties, interests, costs, and fees due on a parcel.

22 Sec. 23. NEW SECTION. 445.2 DUTY OF COUNTY TREASURER.

23 The county treasurer, after making the entry provided in
24 section 445.10, shall proceed to collect the ad valorem taxes,
25 and the list referred to in chapter 443 is the treasurer's
26 authority and justification against any illegality in the
27 proceedings prior to receiving the list. The treasurer shall
28 also collect, as far as practicable, the taxes remaining
29 unpaid on the county system. If the taxes are not paid, the
30 treasurer shall send a statement of delinquent taxes as part
31 of the notice of tax sale as provided in section 416.9.

32 Sec. 24. Section 445.3, Code 1991, is amended to read as
33 follows:

34 445.3 ACTIONS AUTHORIZED.

35 In addition to all other remedies and proceedings now

1 provided by law for the collection of taxes on personal
2 property, the county treasurer ~~is hereby authorized to may~~
3 bring or cause an ordinary suit at law to be commenced and
4 prosecuted in the treasurer's name for the use and benefit of
5 the county for the collection of taxes from any person,
6 persons, firm, or corporation as shown by the tax list county
7 system in the treasurer's office, and the same suit shall be
8 in all respects commenced, tried, and prosecuted to final
9 judgment the same as provided by the Code for ordinary
10 actions.

11 The commencement of actions for ad valorem taxes authorized
12 under this section shall not begin until the issuance of a tax
13 sale certificate under the requirements of section 446.19.
14 The commencement of actions for all other taxes authorized
15 under this section shall not begin until ten days after the
16 publication of tax sale under the requirements of section
17 446.9, subsection 2.

18 Sec. 25. Section 445.4, Code 1991, is amended to read as
19 follows:

20 445.4 STATUTES APPLICABLE -- ATTACHMENT -- DAMAGES.

21 ~~All the provisions of chapters Chapter 639 and 642 are~~
22 hereby made is applicable to any proceedings instituted by a
23 county treasurer under section 445.3, and a writ of attachment
24 shall be issued upon the county treasurer complying with the
25 provisions of ~~said chapters~~ chapter 639, for taxes, whether
26 due or not due, except that ~~no~~ a bond shall not be required
27 from the treasurer or county in such cases, but the county
28 shall be liable for damages, only, as provided by section
29 639.14. The county attorney, upon request of the treasurer,
30 shall assist in prosecution of actions authorized in this
31 section.

32 Sec. 26. Section 445.5, Code 1991, is amended by striking
33 the section and inserting in lieu thereof the following:

34 445.5 RECEIPT.

35 The county treasurer shall deliver to the taxpayer a

1 receipt stating the year of tax, date of payment, a
2 description of the parcel, and the amount of taxes, interest,
3 fees, and costs paid except when payment of taxes is made by
4 check, then a receipt shall be issued only upon request. The
5 receipt shall be in full of the first half, second half, or
6 full year amounts unless a payment is made under section
7 445.36A or 135D.24, subsection 7.

8 Sec. 27. Section 445.10, Code 1991, is amended to read as
9 follows:

10 445.10 FORMER DELINQUENT REAL-ESTATE TAXES.

11 The county treasurer shall each year, ~~upon~~ after receiving
12 the tax list referred to in chapter 443, ~~enter upon the same~~
13 ~~in separate columns opposite into the county system a notation~~
14 ~~of delinquency for each parcel of real-estate on which the tax~~
15 ~~remains unpaid for any previous year, the amount of such~~
16 ~~unpaid tax, and unless such.~~ Unless the delinquent real
17 estate tax is so brought forward and entered it shall cease to
18 be a lien upon the real estate upon which the same was levied,
19 and upon any other real estate of the owner that parcel. But
20 to preserve such the tax lien it shall is only be necessary
21 to enter such tax, as aforesaid, opposite the notation for any
22 tract parcel upon which it was is a lien. Any sale for the
23 whole or any part of such delinquent tax not so entered shall
24 be invalid. Nothing contained in this section shall be held
25 to require that in order to preserve the lien of such tax and
26 make such tax sale valid, delinquent taxes must be brought
27 forward upon the current tax list if said tax list is received
28 by the county treasurer less than six months preceding the
29 date of conducting the said tax sale as provided in section
30 446.25 or section 446.28 if the tax list received each year by
31 the treasurer. If the county system is such that all
32 delinquent real estate and delinquent personal taxes of any
33 preceding year are shown automatically brought forward against
34 each parcel of the real estate on which the tax remains unpaid
35 for any year and the amount of such unpaid tax is shown, the

1 treasurer shall is not be required to make any further entry.
2 Any sale for a delinquent tax not noted on the county system
3 is invalid. However, this section does not require that in
4 order to preserve the lien of tax and make the tax sale valid,
5 delinquent taxes must be brought forward upon the county
6 system if the tax list is received by the treasurer less than
7 six months preceding the date of conducting the tax sale as
8 provided in section 446.25 or 446.28.

9 Sec. 28. Section 445.11, Code 1991, is amended to read as
10 follows:

11 445.11 SPECIAL ASSESSMENT BOOK LEVY SUBMITTED.

12 When the levy of a special assessment is submitted to the
13 county treasurer, in a format acceptable by the treasurer, the
14 county treasurer shall ~~prepare in a book to be known as a~~
15 ~~special assessment book, the list of the persons owning real~~
16 ~~estate affected by the assessment, in alphabetical or~~
17 ~~numerical order, which book shall contain~~ enter in the county
18 system a description of the real estate each parcel affected,
19 the date of the assessment, the total amount assessed, the
20 installments to be paid, and the amounts of the respective
21 installments if the assessment is payable in installments.

22 Sec. 29. Section 445.12, Code 1991, is amended to read as
23 follows:

24 445.12 ADDITIONAL DATA FOR SPECIAL ASSESSMENTS.

25 ~~Said special assessment tax list shall also~~ The county
26 system may contain space for showing penalties interest, if
27 any, that may be incurred, a column showing payments and their
28 amounts thereof, a column showing the number of the receipt to
29 be issued by the county treasurer, and a column that may be
30 used to show the date of payment of said the assessment, or
31 any installment thereof of it.

32 Sec. 30. Section 445.14, Code 1991, is amended to read as
33 follows:

34 445.14 ENTRIES ON GENERAL TAX LIST THE COUNTY SYSTEM.

35 The county treasurer shall each year, upon after receiving

1 the tax list referred to in section 445.10, indicate upon the
2 tax list, ~~in a separate column opposite each parcel of real~~
3 ~~estate upon which the special assessment remains unpaid for~~
4 ~~any previous year~~ on the county system that a special
5 assessment is due unpaid. This indication is not required if
6 the county system automatically brings forward a notation of
7 the unpaid special assessment.

8 Sec. 31. Section 445.16, Code 1991, is amended by striking
9 the section and inserting in lieu thereof the following:

10 445.16 ABATEMENT OR COMPROMISE OF TAX.

11 When a parcel is offered and not sold at regular tax sale,
12 or if the county holds the tax sale certificate of purchase
13 and the county is unable to assign the certificate as provided
14 in section 446.31, the county, through the board of
15 supervisors, may compromise by written agreement, or abate by
16 resolution, the tax, interest, fees, or costs. In the event
17 of a compromise, the board of supervisors may enter into a
18 written agreement with the owner of the legal title or with
19 any lienholder for the payment of a stipulated sum in full
20 satisfaction of all amounts included in that agreement.

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

23 Sec. 32. Section 445.18, Code 1991, is amended to read as
24 follows:

25 445.18 EFFECT OF COMPROMISE PAYMENT OR ABATEMENT.

26 When payment is made, as provided by the compromise
27 agreement or when there is an abatement, all taxes included in
28 the compromise agreement or abatement shall be deemed to be
29 fully satisfied and canceled and the county treasurer shall
30 ~~cause the appropriate books to~~ show the satisfaction on the
31 county system.

32 Sec. 33. Section 445.22, Code 1991, is amended to read as
33 follows:

34 445.22 SUBSEQUENT COLLECTION.

35 Any delinquent taxes tax subsequently collected shall be

1 apportioned according to the tax apportionment ~~for the current~~
2 year at the time of collection. However, this section does
3 not apply to the payment of special assessments, or rates or
4 charges.

5 Sec. 34. Section 445.23, Code 1991, is amended by striking
6 the section and inserting in lieu thereof the following:

7 445.23 STATEMENT OF TAXES DUE.

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

16 Sec. 35. Section 445.24, Code 1991, is amended to read as
17 follows:

18 445.24 EFFECT OF STATEMENT AND RECEIPT.

19 The statement received under section 445.23, with the
20 county treasurer's receipt showing the payment of all the
21 taxes specified in the statement, and the treasurer's
22 certificate of redemption from the tax sales mentioned in the
23 statement, is conclusive evidence for all purposes, and
24 against all persons, that the parcel ~~of real estate in the~~
25 ~~statement and receipt described~~ was, at the date of the
26 receipt, free and clear of all taxes ~~and assessments~~, and
27 sales for taxes ~~or assessments~~, except sales where the time of
28 redemption had already expired and the tax purchaser had
29 received the deed.

30 Sec. 36. Section 445.28, Code 1991, is amended to read as
31 follows:

32 445.28 TAX LIEN ON REAL ESTATE.

33 Taxes upon ~~real estate shall be~~ a parcel are a lien on the
34 ~~real estate parcel~~ against all persons except the state.
35 However, taxes upon ~~real estate shall be~~ the parcel are a lien

1 on the real-estate parcel against the state and any a
2 political subdivision of the state which is liable for payment
3 of property taxes as a purchaser under the-provisions-of
4 section 427.18.

5 Sec. 37. Section 445.30, Code 1991, is amended to read as
6 follows:

7 445.30 LIEN BETWEEN VENDOR AND PURCHASER.

8 As against a purchaser, such tax liens shall attach to real
9 estate a parcel on and after June 30 in each year.

10 Sec. 38. Section 445.32, Code 1991, is amended to read as
11 follows:

12 445.32 LIENS ON BUILDINGS.

13 If a building is erected by a person other than the owner
14 of the land on which the building is located, as provided for
15 in section 428.4, the taxes on the building shall-be are and
16 remain a lien on the building from the date of levy until
17 paid. If the property taxes on the building become delinquent
18 for-a-tax-year, as provided in section 445.37, the county
19 treasurer shall collect the tax in-the-same-manner-as
20 delinquent-personal-property-taxes-are-collected-under section
21 445-8 as provided in sections 445.3 and 445.4. This section
22 does not apply to special assessments, or rates or charges.

23 Sec. 39. Section 445.36, Code 1991, is amended to read as
24 follows:

25 445.36 PAYMENT -- INSTALLMENTS.

26 1. For ~~fiscal-years-after-July-17-1975,-the-property~~ the
27 taxes which become delinquent during the fiscal year shall-be
28 are for the previous fiscal year.

29 2. ~~No~~ A demand of taxes shall-be is not necessary, but it
30 shall-be-the-duty-of every person subject to taxation to shall
31 attend at the office of the county treasurer, ~~at some time~~
32 ~~between the-first-Monday-in-August-and-September-1-following,~~
33 and pay the person's taxes either in full, or one-half thereof
34 of the taxes before September 1 succeeding the levy, and the
35 remaining half before March 1 following. However, if the

1 first installment of a person's taxes are is delinquent and
2 not paid as of February 15, the treasurer shall mail a notice
3 to the taxpayer of the delinquency and the due date for the
4 second installment. Failure to receive a mailed notice is not
5 a defense to the payment of the tax and any interest and
6 penalty due. This section does not apply to special
7 assessments, or rates or charges.

8 Sec. 40. Section 445.36A, Code 1991, is amended to read as
9 follows:

10 445.36A MONTHLY-OR-QUARTERLY PARTIAL PAYMENTS.

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

1 ~~current-year-real-estate-and-real-property~~ taxes.

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

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

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

18 Sec. 41. Section 445.37, Code 1991, is amended to read as
19 follows:

20 445.37 WHEN DELINQUENT.

21 ~~In all cases where~~ If the half semiannual installment of
22 any taxes tax has not been paid before October 1 succeeding
23 the levy, the that amount thereof-shall-become becomes
24 delinquent from October 1 after due; and in case the second
25 installment is not paid before April 1 succeeding its
26 maturity, it shall-become becomes delinquent from April 1
27 after due. This paragraph does not apply to special
28 assessments or rates or charges.

29 However, if there is a delay of the certification delivery
30 of the tax list referred to in chapter 443 to the county
31 treasurer, the amount of ad valorem taxes and mobile home
32 taxes due shall become delinquent thirty days after such the
33 date of certification delivery or October 1, whichever date
34 occurs later. However, such The delay shall not affect the
35 due and delinquent dates for special assessments specified by

1 ~~section-384-65~~ and rates or charges. The delinquent date for
2 special assessments, and rates or charges is the same as the
3 first installment delinquent date for ad valorem taxes.

4 Sec. 42. Section 445.38, Code 1991, is amended to read as
5 follows:

6 445.38 APPORTIONMENT.

7 ~~In all cases where~~ If ad valorem or mobile home taxes are
8 paid by installment, each of such those payments shall be
9 apportioned among the several funds for which taxes have been
10 assessed in their proper proportions.

11 Sec. 43. Section 445.39, Code 1991, is amended to read as
12 follows:

13 445.39 INTEREST AS-PENALTY ON DELINQUENT TAXES.

14 If the first installment of taxes is not paid by the
15 delinquent date specified in section 445.37, the installment
16 ~~shall-become~~ becomes due and ~~draw~~ draws interest, ~~as-a~~
17 ~~penalty,~~ of one and one-half percent per month until paid,
18 from the delinquent date following the levy, ~~and if.~~ If the
19 ²⁵⁸³ last half is not paid by April 1 following the levy, the same
20 interest shall be charged from the date the last half became
21 delinquent. However, after April 1 in a fiscal year when late
22 certification delivery of the tax list referred to in chapter
23 443 results in a penalty delinquency date later than October 1
24 for the first installment, penalties interest on delinquent
25 first installments shall accrue as if certification-were
26 delivery were made on the previous June 30. The interest
27 penalty imposed under this section shall be computed to the
28 nearest whole dollar and the amount of interest shall not be
29 less than one dollar. In calculating interest each fraction
30 of a month shall be counted as an entire month. The interest
31 percentage on delinquent special assessments and rates or
32 charges is the same as that for the first installment of
33 delinquent ad valorem taxes.

34 Sec. 44. Section 445.41, Code 1991, is amended to read as
35 follows:

1 445.41 WHEN INTEREST PENALTY OMITTED.

2 ~~No-interest-as-a-penalty~~ Interest shall not be added to
3 taxes levied by any a court to pay a judgment on county, city,
4 or school district indebtedness, other than the interest which
5 such that judgment may draw, nor upon taxes levied in aid of
6 the construction of any a railroad.

7 Sec. 45. Section 445.53, Code 1991, is amended to read as
8 follows:

9 445.53 TAXES CERTIFIED TO ANOTHER COUNTY.

10 In all cases of delinquent taxes ~~in any county~~, where if
11 the person upon whose property the same taxes were levied
12 ~~shall have~~ has disposed of or removed the ~~said~~ property and
13 the treasurer of the county where the taxes were levied can
14 find no property within said that county ~~out-of~~ against which
15 ~~said those~~ taxes can be made collected, the treasurer of the
16 county where said those taxes are delinquent shall make out a
17 certified abstract ~~thereof~~ of the taxes and forward the same
18 it to the treasurer of the county in which the delinquent
19 person resides or has property, when if the treasurer
20 transmitting the ~~said~~ abstract has reason to believe that ~~said~~
21 the delinquent taxes can be collected ~~thereby~~ by that county.

22 Sec. 46. Section 445.54, Code 1991, is amended to read as
23 follows:

24 445.54 COLLECTION IN SUCH CASE.

25 The county treasurer forwarding and the one receiving said
26 abstract shall each keep a record thereof of it, and, upon
27 receipt and filing in the office of the treasurer to whom
28 sent, it shall have the effect of a levy of taxes in that
29 county, and the collection ~~of-the-same~~ shall be ~~proceeded-with~~
30 proceed in the same manner as in the collection of other
31 taxes.

32 Sec. 47. Section 445.55, Code 1991, is amended to read as
33 follows:

34 445.55 PENALTIES FEES COLLECTIBLE.

35 The ~~offtcer~~ county treasurer collecting taxes so certified

1 into another county shall, in addition to the penalties
2 interest, fees, and costs on delinquent taxes, assess and
3 ~~collect-the-further-penalty a collection fee~~ of twenty percent
4 on the whole amount of such the taxes, inclusive of the
5 ~~penalties-thereon~~ interest, fees, and costs on the taxes.

6 Sec. 48. Section 445.56, Code 1991, is amended to read as
7 follows:

8 445.56 RETURN.

9 The county treasurer receiving the abstract shall, upon
10 collection, forward the amount to the treasurer of the county
11 where the taxes were levied, less the collection fee provided
12 in section 445.55.

13 The ~~officer~~ treasurer receiving ~~said~~ the abstract shall,
14 when in the ~~officer's~~ treasurer's opinion the taxes are
15 uncollectible, return the ~~same~~ abstract with the endorsement
16 ~~thereon "uncollectible";-and,-if-collected,-the-officer-shall~~
17 ~~remit the amount to the treasurer of the county where said~~
18 ~~taxes were levied,-less the penalty provided by section 445.55~~
19 on it. In such case, when it is administratively impractical
20 to collect the tax, the board of supervisors shall compromise
21 or abate the tax, interest, and costs.

22 Sec. 49. Section 445.57, Code 1991, is amended to read as
23 follows:

24 445.57 MONTHLY APPORTIONMENT.

25 On or before the tenth day of each month, the county
26 treasurer shall apportion all taxes collected during the
27 preceding month, except partial payment amounts collected
28 pursuant to section 445.36A, subsection 1 and section 135D.24,
29 subsection 7, paragraph "a", among the several funds to which
30 they belong according to the amount levied for each fund, and
31 shall apportion the interest and-penalties-thereon, fees, and
32 costs on the taxes to the general fund, and shall enter the
33 same those amounts upon the treasurer's cash account, and
34 report the amount-of-each-tax-and-the-interest-and-penalties
35 collected-on-the-same amounts to the county auditor,-who shall

1 charge the treasurer in each fund with the same.

2 Sec. 50. Section 445.60, Code 1991, is amended to read as
3 follows:

4 445.60 REFUNDING ERRONEOUS TAX.

5 The board of supervisors shall direct the county treasurer
6 to refund to the taxpayer any tax or portion of any a tax
7 found to have been erroneously or illegally paid, with all
8 interest, fees, and costs actually paid. A refund shall not
9 be ordered or made unless a claim for refund is presented to
10 the board within one year of the date the tax was due, or if
11 appealed to the board of review, the state board of tax
12 review, or district court, within one year of the final
13 decision.

14 Sec. 51. Section 445.61, Code 1991, is amended to read as
15 follows:

16 445.61 SALE FOR ERRONEOUS TAX.

17 ~~In case any real-estate~~ If a parcel subject to taxation
18 ~~shall be is~~ sold for the payment of such erroneous tax,
19 interest, fees, or costs, the error or irregularity in the tax
20 may be corrected at any time provided in this chapter, but
21 ~~such this~~ correction shall does not affect the validity of the
22 sale or the right or title conveyed by a county treasurer's
23 deed, if the property parcel was subject to taxation for any
24 of the purposes for which any portion of the taxes for which
25 the ~~land~~ parcel was sold was levied, and the taxes were not
26 paid before the sale, or the property parcel redeemed from
27 sale.

28 Sec. 52. Section 445.62, Code 1991, is amended to read as
29 follows:

30 445.62 REMISSION ABATEMENT OR REFUND IN CASE OF LOSS.

31 The board of supervisors ~~shall have power to remit~~ has the
32 authority to abate or refund in whole or in part the taxes of
33 any person whose buildings, crops, stock, or other property
34 has been destroyed by fire, tornado, or other unavoidable
35 casualty, if ~~said that~~ that property has not been sold for taxes,

1 or if ~~said~~ the taxes have not been delinquent for thirty days
 2 at the time of the destruction. The loss for which such
 3 ~~remission abatement or refund~~ is allowed shall be such only as
 4 that amount which is not covered by insurance. The loss of
 5 capital stock in a bank operated within the state and the
 6 making and paying of a stock assessment for the year ~~such~~ that
 7 stock was assessed for taxation ~~shall be~~ is a destruction
 8 within the meaning of this section.

9 Sec. 53. Section 445.63, Code 1991, is amended to read as
 10 follows:

11 445.63 ABATEMENT OF TAXES.

12 ~~When delinquent-mobile-home taxes, regular property taxes,~~
 13 ~~or special assessments~~ are owing against property a parcel
 14 owned or claimed by the state or a political subdivision of
 15 this state and the taxes ~~or special assessments are~~ were owing
 16 before the ~~property is~~ parcel was acquired by the state or a
 17 political subdivision of this state, the county treasurer
 18 shall give notice to the appropriate governing body which
 19 shall pay the amount of the ~~delinquent-mobile-home taxes,~~
 20 ~~regular property taxes, or special assessments~~ due. If the
 21 governing body fails to immediately pay the taxes ~~or special~~
 22 ~~assessments~~ due, the board of supervisors may shall abate all
 23 of the ~~delinquent-mobile-home taxes, regular property taxes,~~
 24 ~~or special assessments.~~

25 Sec. 54. Section 446.1, Code 1991, is amended to read as
 26 follows:

27 446.1 SALE SHOWN.

28 The county treasurer shall designate on the ~~tax list~~ county
 29 system each ~~piece or~~ parcel of real estate sold for taxes, and
 30 not redeemed, by ~~writing opposite the parcel of real estate~~
 31 noting on the county system the year in which it was sold ~~in a~~
 32 ~~column headed "sold in"~~.

33 Sec. 55. Section 446.2, Code 1991, is amended by striking
 34 the section and inserting in lieu thereof the following:

35 446.2 NOTICE OF PREVIOUS SALE.

1 For each parcel sold, the county treasurer shall notify the
2 titleholder of record that the parcel was sold at tax sale.
3 The notice of sale may be included on or with the tax
4 statement or by separate mail.

5 Sec. 56. Section 446.7, Code 1991, is amended to read as
6 follows:

7 446.7 ANNUAL TAX SALE.

8 Annually, on the third Monday in June the county treasurer
9 shall offer at ~~the treasurer's office at~~ public sale all
10 ~~lands, city lots, or other real property~~ parcels on which
11 ~~taxes, regular, special, and those charges certified pursuant~~
12 ~~to section 384.84, for the preceding fiscal year or years are~~
13 ~~delinquent when.~~ The sale shall be made for the total
14 amount of taxes, interest, fees, and costs due and unpaid,
15 including all prior suspended taxes. However, property
16 ~~against which the county holds a tax sale certificate, shall~~
17 ~~not be offered or sold. Interest or penalty on suspended~~
18 ~~taxes shall not be included in the sale price, except that six~~
19 ~~percent interest per annum from the date of suspension shall~~
20 ~~be included as to taxes suspended under section 427.8.~~

21 Property Parcels against which the county holds a tax sale
22 certificate, parcels of municipal and political subdivisions
23 of the state of Iowa, and property parcels held by a city or
24 county agency or the Iowa finance authority for use in an Iowa
25 homesteading project, or parcels of the state or its agencies,
26 shall not be offered or sold at tax sale and a tax sale of
27 that property those parcels is void from its inception. When
28 delinquent taxes are owing against property parcels owned or
29 claimed by a municipal or political subdivision of the state
30 of Iowa, or property parcels held by a city or county agency
31 or the Iowa finance authority for use in an Iowa homesteading
32 project, or parcels of the state or its agencies, the
33 treasurer shall give notice to the appropriate governing body
34 of the agency, subdivision or authority which shall then pay
35 the total amount of tax due and delinquent taxes. If the

1 governing body fails to pay the taxes total amount due, the
2 board of supervisors shall abate the taxes ~~as provided in~~
3 ~~chapters 427 and 445 and section 569.8~~ total amount due.

4 Sec. 57. Section 446.9, Code 1991, is amended to read as
5 follows:

6 446.9 NOTICE OF SALE -- SERVICE -- PUBLICATION -- COSTS.

7 1. A notice of the time and place of the annual tax sale
8 shall be served upon the person in whose name the real-estate
9 parcel subject to sale is taxed. The county treasurer shall
10 serve the notice by sending it by regular first class mail to
11 the person's last known address not later than May 1 of each
12 fiscal year. The notice shall contain a description of the
13 real-estate parcel to be sold which is clear, concise, and
14 sufficient to distinguish the real-estate parcel to be sold
15 from all other parcels. It shall also contain the amount of
16 delinquent taxes, ~~both regular and special~~, for which the real
17 estate parcel is liable each year, the amount of the penalty,
18 interest, fees, and the actual cost of publication ~~in an~~
19 ~~official newspaper~~ of the notice as provided in subsection 2,
20 all to be incorporated as a single sum. The notice shall
21 contain a statement that, after the sale, if the real-estate
22 parcel is not redeemed within the period provided in chapter
23 147, the right to redeem expires and a deed may be issued.

24 2. Publication of the time and place of the annual tax
25 sale shall be made once by the treasurer in ~~an official a~~
26 newspaper in the county designated by the treasurer, which
27 newspaper meets the requirements of section 618.3, at least
28 one week, but not more than three weeks, before the day of
29 sale. The publication shall contain a description of the real
30 estate parcel to be sold that is clear, concise, and
31 sufficient to distinguish the real-estate parcel to be sold
32 from all other parcels. All items offered for sale pursuant
33 to section 446.18 may be indicated by an "s" or by an
34 asterisk. The publication shall also contain the name of the
35 person in whose name the real-estate parcel to be sold is

1 taxed, the amount of delinquent taxes, both regular and
2 special, for which the real-estate parcel is liable for each
3 year, the amount of the penalty, interest, fees, costs, and
4 the actual cost of publication in an official the newspaper,
5 all to be incorporated as a single sum. The publication shall
6 contain a statement that, after the sale, if the real-estate
7 parcel is not redeemed within the period provided in chapter
8 447, the right to redeem expires and a deed may be issued.

9 3. In addition to the notice required by subsection 1 and
10 the publication required by subsection 2, the treasurer shall
11 send, at least one week, but not more than three weeks, before
12 the day of sale, a notice of sale in the form prescribed by
13 subsection 1, by regular first class mail, to any mortgagee
14 having a lien upon the real-estate parcel, a vendor of the
15 real-estate parcel under a recorded contract of sale, a lessor
16 of the parcel who has a recorded lease or memorandum of a
17 recorded lease, and to any other person who has an interest of
18 record in the real-estate parcel, if the mortgagee, vendor,
19 lessor, or other person having an interest of record has done
20 both of the following:

21 a. Has requested, Requested on a form prescribed by the
22 treasurer, that notice of sale be sent to the person.

23 b. Has ~~filed~~ Filed the request form with the treasurer at
24 least one month prior to the date of sale, together with a fee
25 of twenty-five dollars per parcel.

26 The request for notice is valid for a period of five years
27 from the date of filing with the treasurer. The request for
28 notice may be renewed for additional periods of five years by
29 the procedure specified in this subsection.

30 4. Notice required by subsections 1 and 3 shall be deemed
31 made and completed when the notice is enclosed in a sealed
32 envelope with the proper postage on the envelope, is addressed
33 to the person entitled to receive it at the person's last
34 known mailing address, and is deposited in a mail receptacle
35 provided by the United States postal service.

1 Sec. 58. Section 446.10, Code 1991, is amended to read as
2 follows:

3 446.10 PUBLICATION COSTS.

4 The compensation for publication shall not exceed four
5 dollars for each separately described parcel and shall be
6 paid by the county. The amount paid shall be collected as a
7 part of the costs of sale and ~~paid~~ deposited into the county
8 treasury general fund. If the taxes are paid before the date
9 of sale, the amount paid for publication shall be included as
10 a part of the costs of collecting the taxes.

11 Sec. 59. Section 446.11, Code 1991, is amended to read as
12 follows:

13 446.11 SUBSTITUTED SERVICE.

14 If the county treasurer cannot procure the publication of
15 the notice for the sum herein fixed, ~~then specified in section~~
16 446.10, the notice may be given by posting the same in four
17 ~~of the most public places in the county, to be selected by the~~
18 ~~treasurer, for four weeks, and filing a copy thereof with the~~
19 ~~auditor before the day of sale, with the treasurer's verified~~
20 ~~statement thereon that it has been posted as and for the time~~
21 ~~hereto required, and that the treasurer could not obtain a~~
22 ~~publication thereof at the legal rate the treasurer's office~~
23 for two weeks.

24 Sec. 60. Section 446.12, Code 1991, is amended to read as
25 follows:

26 446.12 CERTIFICATE OF PUBLICATION.

27 The county treasurer shall obtain a copy of the notice of
28 sale, with a certificate of its publication, from the printer
29 or publisher, and file it in the office of the auditor, ~~when~~
30 treasurer. The certificate shall be substantially in the
31 following form:

32 I,, publisner (or printer) of the, a
33 newspaper printed and published in the county of and
34 state of Iowa, certify that the foregoing notice and list were
35 published in that newspaper on the ... day of,

1 and that copies of each issue of the paper in which the notice
2 and list were published were delivered by carrier or
3 transmitted by mail to each of the subscribers to the paper.

4
5 Signature of publisher (or printer)
6 State of Iowa,)
7 County.) ss.

8 The above certificate of publication was subscribed and
9 sworn to before me by the above named, who is
10 personally known to me to be the identical person described in
11 the certificate, on the day of,

12
13 Notary
14 County, Iowa.

15 Sec. 61. Section 446.13, Code 1991, is amended to read as
16 follows:

17 446.13 METHOD OF DESCRIBING LANDS PARCELS, ETC.

18 In all entries required to be made by the county auditor,
19 county treasurer, or other officer, letters and figures may be
20 used to denote townships, ranges, sections, parts of sections,
21 lots, blocks, ~~date~~ dates, and the amount of taxes, interest,
22 fees, and costs.

23 Sec. 62. Section 446.14, Code 1991, is amended to read as
24 follows:

25 446.14 IRREGULARITIES IN ADVERTISEMENT.

26 No an irregularity or informality in the advertisement
27 shall does not affect the legality of the sale or the title to
28 any-real-estate a parcel conveyed by the county treasurer's
29 deed under this chapter and chapters 447 and 448, and in all
30 cases its provisions shall be sufficient notice to the owners
31 of the sale thereof of the parcel.

32 Sec. 63. Section 446.15, Code 1991, is amended to read as
33 follows:

34 446.15 OFFER FOR SALE

35 The county treasurer shall, on the day of the sale, set

1 o'clock-in-the-forenoon, at the treasurer's office, offer for
2 sale, separately, for the total amount due each tract or
3 parcel of real-estate advertised for sale on which the taxes
4 and costs shall not have been paid.

5 Sec. 64. Section 446.16, Code 1991, is amended to read as
6 follows:

7 446.16 BID -- PURCHASER.

8 The person who offers to pay the total amount of taxes due
9 which are is a lien on any parcel of land or city lot for the
10 smallest portion thereof shall be of the parcel is the
11 purchaser, and when the purchaser shall designate designates
12 the portion of any tract of land or city lot parcel for which
13 the purchaser will pay the whole total amount of taxes for
14 which it may be sold due, the portion thus designated shall be
15 become an undivided portion. The delinquent tax lien
16 transfers with the tax sale certificate, whether held by the
17 county or if paid purchased by an individual, by through
18 assignment or purchased direct purchase at the tax sale. The
19 delinquent tax lien expires when the tax sale certificate
20 expires.

21 Sec. 65. Section 446.17, Code 1991, is amended to read as
22 follows:

23 446.17 SALE CONTINUED.

24 The county treasurer shall continue the sale from day to
25 day as long as there are bidders, or until the taxes are all
26 paid all delinquent parcels have been offered for sale.

27 Sec. 66. Section 446.18, Code 1991, is amended to read as
28 follows:

29 446.18 "SCAVENGER PUBLIC BIDDER SALE" -- NOTICE.

30 Each county treasurer shall, on the day of the regular tax
31 sale each year or any continuance or adjournment thereof of
32 the tax sale, offer and sell at public sale, to the highest
33 bidder, all real-estate parcels which remains remain liable to
34 sale for delinquent taxes, and shall which have previously
35 been advertised, and offered for two years one year or more,

1 and ~~remained~~ remain unsold for want of bidders; general
2 notice. Notice of such the sale being shall be given at the
3 same time and in the same manner as that given of the regular
4 sale.

5 Sec. 67. Section 446.19, Code 1991, is amended to read as
6 follows:

7 446.19 COUNTY AS PURCHASER.

8 When property a parcel is offered at a tax sale under the
9 ~~provisions of~~ section 446.18, and no bid is received, or if
10 the bid received is less than the total amount of the
11 ~~delinquent-general-and-special taxes, interest, penalties and~~
12 ~~costs due,~~ the county in which the real-estate parcel is
13 located, through its board of supervisors, shall bid for the
14 real-estate parcel a sum equal to the total amount of ~~all~~
15 ~~delinquent-general-taxes, special assessments, interest,~~
16 ~~penalties-and-costs-charged-against-real-estate due.~~ No money
17 Money shall not be paid by the county or other tax-levying and
18 tax-certifying body for the purchase, but each of the tax-
19 levying and tax-certifying bodies having any interest in the
20 general and special taxes for which the real-estate is sold
21 shall be charged with the full total amount of all the
22 delinquent-general-and-special-taxes due the levying and tax-
23 certifying bodies; body as its just share of the purchase
24 price.

25 PARAGRAPH DIVIDED. This section does not prohibit a
26 governmental agency or political subdivision from bidding at
27 the sale for property a parcel to protect its interests. When
28 a bid is received by a city in which the parcel is located,
29 money shall not be paid by the city, but each of the tax-
30 levying and tax-certifying bodies having any interest in the
31 taxes shall be charged with the total amount due the levying
32 and tax-certifying bodies as its just share of the purchase
33 price.

34 Sec. 68. NEW SECTION. 446.20 REMEDIES.

35 1. Without limiting the county's rights under section

1 445.3, once a certificate is issued to a county, a county may
2 collect the total amount due by the alternative remedy
3 provided in section 445.3 by converting the total amount due
4 to a personal judgment. The prosecution in equity of such
5 action may be commenced anytime after the date of issuance of
6 the certificate under section 446.19. Entrance of the
7 judgment shall be shown on the county system. Collection of
8 the judgment may then be initiated as provided in section
9 445.4. The county attorney shall, upon request of the
10 treasurer, assist in prosecution of action authorized under
11 this section and sections 445.3 and 445.4.

12 2. If the board or council determines that any property
13 located on a parcel purchased by the county or city pursuant
14 to section 446.19 requires removal, dismantling, or
15 demolition, the board or council shall, at the same time and
16 in the same manner that the notice of expiration of right of
17 redemption is served, cause to be served on the person in
18 possession of the parcel and also upon the person in whose
19 name the parcel is taxed a separate notice stating that if the
20 parcel is not redeemed within the time period specified in the
21 notice of expiration of right of redemption, the property
22 described in the notice shall be removed, dismantled, or
23 demolished. The notice shall further state that the costs of
24 removal, dismantling, or demolition shall be assessed against
25 the person in whose name the parcel is taxed and a lien for
26 the costs shall be placed against any other parcel taxed in
27 that person's name within the county.

28 Service of the notice shall also be made by mail on any
29 mortgagee having a lien upon the parcel, a vendor of the
30 parcel under a recorded contract of sale, a lessor who has a
31 recorded lease or memorandum of a recorded lease, and any
32 other person who has an interest of record, at the person's
33 last known address, if the mortgagee, vendor, lessor, or other
34 person has filed a request for notice, as prescribed in
35 section 446.9, subsection 3, and on the state of Iowa in case

1 of an old-age assistance lien by service upon the department
2 of human services. The notice shall also be served on any
3 city where the parcel is situated.

4 Sec. 69. Section 446.21, Code 1991, is amended to read as
5 follows:

6 446.21 APPLICABLE-STATUTE ASSIGNMENT OF CERTIFICATE TO
7 BONDHOLDER.

8 In tax sales made under section 446.19, a holder of a
9 special assessment certificate against a lot-or parcel of
10 ground, or, a holder of a bond payable in whole or in part out
11 of a special assessment against a lot-or parcel of ground, or
12 a city within which the-lot-or a parcel of-ground is situated,
13 which lot-or parcel of-ground has been sold for-taxes, either
14 general-or-special, is entitled to an assignment of any
15 certificate of tax sale of the property-for-general-taxes-or
16 special-taxes parcel, upon tender to the holder or to the
17 county treasurer of the amount to which the holder of the tax
18 sale certificate would be entitled in case of redemption.

19 Sec. 70. Section 446.23, Code 1991, is amended to read as
20 follows:

21 446.23 RESALE.

22 The person purchasing a tax sale certificate against any
23 parcel or-part-thereof shall forthwith immediately pay to the
24 county treasurer the total amount bid, and-on bid. Upon
25 failure to do so the same-shall-at-once-be parcel is again
26 offered as if no such sale had been made. ~~Such~~ These payments
27 may be made in the funds receivable in payment of taxes.

28 Sec. 71. Section 446.24, Code 1991, is amended to read as
29 follows:

30 446.24 RECORD OF SALES.

31 The county treasurer or a designee shall attend all tax
32 sales of-real-estate-for-taxes, and keep a record in the
33 county system of the sales in-a-book-to-be-kept-for-that
34 purpose, describing each tract-of-real-estate parcel on which
35 the taxes-and-costs-were total amount due was paid by the

1 purchaser, as they are described in the copy of the notice on
2 file in the treasurer's office, ~~stating in separate columns~~
3 ~~the amount, as obtained from the tax list, of each.~~ The
4 county system shall include a statement of the amount, kind of
5 tax, interest, fees, and costs for each tract, how much and
6 what part of each parcel was sold parcel, to whom sold, and
7 the date of sale.

8 Sec. 72. Section 446.25, Code 1991, is amended to read as
9 follows:

10 446.25 SALE ADJOURNED.

11 When all the real-estate parcels advertised for sale has
12 have been offered, and ~~a part remains~~ parcels remain unsold
13 for want of bidders, the county treasurer shall adjourn the
14 sale to some day not exceeding two months from adjournment,
15 due notice of which day shall be given at the time thereof of
16 adjournment, and by keeping such the notice posted in a
17 conspicuous place in the treasurer's office, ~~and no further.~~
18 Further notice shall be is not necessary. On the day fixed by
19 the adjournment, the same proceedings shall ~~be had~~ occur as in
20 the first instance. Further ~~adjournment~~ adjournments shall be
21 made ~~from time to time~~, not exceeding intervals of two months,
22 and the sales ~~thus continued~~ continue until the next regular
23 annual sale, or until all the ~~taxes are paid~~ parcels are sold.

24 Sec. 73. Section 446.26, Code 1991, is amended by striking
25 the section and inserting in lieu thereof the following:

26 446.26 RESPONSIBILITY OF TREASURER TO ATTEND TAX SALE.

27 A county treasurer failing to attend a tax sale in person,
28 by a deputy treasurer, or by another designated employee is
29 guilty of a simple misdemeanor.

30 Sec. 74. Section 446.27, Code 1991, is amended to read as
31 follows:

32 446.27 FRAUD-OF-OFFICER LIABILITY OF TREASURER.

33 1. If the county treasurer, deputy treasurer, or other
34 designated employee sells or assists in selling any parcel,
35 knowing it is not subject to taxation or that the amount for

1 which it is sold has been paid, or knowingly and willfully
2 seals or assists in selling a parcel to defraud the owner, or
3 knowingly and willfully executes a deed for such a parcel
4 sold, the treasurer, deputy treasurer, or designated employee
5 is guilty of a serious misdemeanor and liable to pay the
6 injured party all damages sustained as a result of the illegal
7 sale.

8 2. If any the treasurer is directly or indirectly
9 concerned in the purchase of real-estate a parcel sold for the
10 nonpayment-of-taxes at tax sale, the treasurer and the
11 treasurer's sureties are liable on the treasurer's official
12 bond for all damages sustained by the owner of the property
13 parcel. In addition, the treasurer, deputy treasurer, or
14 designated person, as the case may be, is guilty of a
15 fraudulent practice.

16 3. Sales made in violation of this section are void. In
17 addition, the treasurer is guilty of a fraudulent practice.

18 Sec. 75. Section 446.28, Code 1991, is amended to read as
19 follows:

20 446.28 SUBSEQUENT SALE.

21 ~~If, from neglect of officers to make returns, or other~~ for
22 good cause, real estate a parcel cannot be advertised and
23 offered for sale on the third Monday of June, the county
24 treasurer shall make the sale on the first third Monday of the
25 next succeeding month in which the required notice can be
26 given.

27 Sec. 76. Section 446.29, Code 1991, is amended to read as
28 follows:

29 446.29 CERTIFICATE OF PURCHASE.

30 The county treasurer shall prepare, sign, and deliver to
31 the purchaser of any real-estate parcel or part of a parcel
32 sold for the nonpayment of taxes a certificate of purchase,
33 describing it the parcel or part of the parcel as shown in the
34 record of sales, giving the part of each tract or lot county
35 system identifying the parcel or part of the parcel sold, the

1 ~~total amount of each kind of tax, interest, and costs~~ due for
2 each tract or lot parcel as described in the record, and that
3 payment has been made. Not more than one parcel or
4 ~~description~~ shall be entered upon each certificate of
5 purchase. The certificate fee is the amount specified in
6 section 331.552, subsection 23. The delinquent tax lien
7 transfers with the tax sale certificate, whether held by the
8 county or ~~if paid~~ purchased by an individual, ~~by~~ through
9 assignment or purchased direct purchase at the tax sale. The
10 delinquent tax lien expires when the tax sale certificate
11 expires.

12 Sec. 77. Section 446.30, Code 1991, is amended to read as
13 follows:

14 446.30 LOSS OF CERTIFICATE.

15 ~~In case of loss of said~~ If a certificate of purchase is
16 lost or destroyed, the owner thereof, ~~as appears on~~ of record,
17 may, by filing an affidavit of ~~such~~ the loss or destruction
18 with the county treasurer, receive a duplicate thereof of the
19 certificate, which shall take the place of the original
20 certificate and have the same force and effect in law and be
21 subject to the same ~~rules~~ laws. The cost of a duplicate
22 certificate of purchase is the same as the cost of the
23 original certificate as provided in section 331.552,
24 subsection 23.

25 Sec. 78. Section 446.31, Code 1991, is amended to read as
26 follows:

27 446.31 ASSIGNMENT -- PRESUMPTION FROM DEED RECITALS.

28 The certificate of purchase ~~shall be~~ is assignable by
29 endorsement and entry in the ~~register of tax sales~~ county
30 system in the office of county treasurer of the county from
31 which ~~said~~ the certificate was issued, and when ~~such~~ the
32 assignment is so entered, it shall vest in the assignee or
33 legal representatives of the assignee all the right and title
34 of the assignor. The statement in the treasurer's deed of the
35 fact of the assignment ~~shall be~~ is presumptive evidence

1 thereof of that fact. When the county acquires a certificate
2 of purchase ~~and has the same in its possession for one year,~~
3 or more, the board of supervisors may compromise and assign
4 the said certificate of purchase, ~~with the written approval of~~
5 ~~all tax-levying and tax-certifying bodies having any interest~~
6 ~~in said general taxes.~~ All money received from assignment of
7 said certificates of purchase shall be apportioned to the tax-
8 levying and certifying bodies in proportion to their interests
9 in the taxes for which ~~said real-estate~~ the parcel was sold.
10 After assignment of a certificate of purchase which is held by
11 the county, section 446.37 applies. In that instance, the
12 three-year requirement shall be calculated from the date of
13 assignment.

14 Sec. 79. Section 446.32, Code 1991, is amended to read as
15 follows:

16 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

17 The county treasurer shall also prepare, sign, and deliver
18 to the purchaser of ~~any real-estate~~ a parcel sold for taxes at
19 tax sale a receipt for taxes, ~~interest, and costs~~ the total
20 amount paid by the purchaser after the date of purchase for a
21 subsequent year. Taxes for a subsequent year may be paid by
22 the purchaser any time after certification June 30 or upon
23 delivery of the new tax list referred to in chapter 443.

24 Sec. 80. Section 446.35, Code 1991, is amended to read as
25 follows:

26 446.35 ASSESSMENT TO WRONG PERSON.

27 No A sale of ~~real-estate for taxes shall be~~ a parcel
28 through tax sale is not invalid ~~on account of its having been~~
29 if taxed in any other name than that of the rightful owner, if
30 it is in other respects sufficiently described.

31 Sec. 81. Section 446.36, Code 1991, is amended to read as
32 follows:

33 446.36 CERTIFIED COPIES OF RECORDS AS EVIDENCE.

34 The ~~books and records belonging to~~ information in the
35 county system of the office of the county treasurer, or copies

1 of them a copy properly certified, are is sufficient evidence
2 to prove the sale of ~~real-estate-for-taxes~~ a parcel at tax
3 sale, the redemption of the real-estate parcel, or the payment
4 of taxes on it.

5 Sec. 82. Section 446.37, Code 1991, is amended to read as
6 follows:

7 446.37 FAILURE TO OBTAIN DEED -- CANCELLATION OF SALE.

8 After ~~five~~ three years have elapsed from the time of any
9 tax sale, and action has not been completed during the time
10 which qualifies the holder of a certificate to obtain a deed,
11 the county treasurer shall cancel the sale from the tax-sale
12 ~~index-and-tax-sale-register~~ county system. However, this
13 section does not apply to certificates of purchase at tax sale
14 which are held by a county.

15 Sec. 83. Section 446.38, Code 1991, is amended by striking
16 the section and inserting in lieu thereof the following:

17 446.38 SUSPENDED TAXES OF OLD-AGE ASSISTANCE RECIPIENTS.

18 In cases where taxes were suspended one year or more upon
19 the parcel of a deceased old-age assistance recipient and no
20 estate was opened within ninety days after the death of the
21 recipient and the surviving spouse of the recipient is not
22 occupying the parcel, the county may apply to the probate
23 court to have the parcel conveyed to it for satisfaction of
24 the suspended taxes. The probate court shall prescribe the
25 manner and notices to be given. The probate court shall order
26 the parcel conveyed to the county for satisfaction of the
27 suspended taxes if an estate is not opened within a time
28 specified by the court. The probate court shall make and
29 enter all appropriate orders to effect this conveyance to the
30 county if an estate is not opened within the time specified.
31 The parcel, at the election of the county treasurer, may be
32 offered at tax sale after its conveyance to the county.

33 Sec. 84. Section 446.39, Code 1991, is amended to read as
34 follows:

35 446.39 IOWA FINANCE AUTHORITY STATEMENT.

1 A city or county, a city or county agency as authorized by
2 the Iowa finance authority, or the Iowa finance authority may
3 file with the county treasurer a verified statement that a
4 parcel of-property to be sold at tax sale is abandoned and
5 deteriorating in condition, or is inhabited but is not safe
6 for human habitation, or is, or is likely to become, a public
7 nuisance, and that the property parcel is suitable for use and
8 is to be used in an Iowa homesteading project under section
9 220.14. Other information may be included. Upon proper
10 filing of the statement, and if the property parcel is offered
11 at any a tax sale and no bid is received, or if the bid
12 received is less than the total amount of ~~the delinquent~~
13 ~~general-taxes,-interest,-penalties-and-costs due~~, or if the
14 property parcel is to be transferred to the county under
15 section 446.38, the city, county, city or county agency, or
16 Iowa finance authority may bid for the property parcel for use
17 in an Iowa homesteading project, bidding a sum equal to the
18 total amount of ~~all delinquent general-taxes,-interest,-~~
19 ~~penalties-and-costs-charged-against-the-property due~~. Each of
20 the tax-levying and tax-certifying bodies having an interest
21 in the taxes for which the property parcel is sold shall be
22 charged with ~~the full amount of all delinquent taxes due to~~
23 ~~it,-as its proportionate~~ share of the purchase price.

24 Sec. 85. Section 447.1, Code 1991, is amended to read as
25 follows:

26 447.1 REDEMPTION -- TERMS.

27 Real-estate A parcel sold under this chapter and chapter
28 446 may be redeemed at any time before the right of redemption
29 ~~is cut-off expires~~, by the payment to the county treasurer, to
30 be held by the treasurer subject to the order of the
31 purchaser, of the amount for which the real-estate parcel was
32 sold and ~~four percent of the amount added as a penalty,-with~~
33 ~~three-quarters-percent interest of two percent per month on~~
34 ~~the sale price plus the penalty, counting each fraction of a~~
35 month as an entire month, from the date month of sale, and the

1 total amount of all taxes, interest, and costs paid by the
2 purchaser or the purchaser's assignee for any subsequent year,
3 with a similar penalty interest at the same rate added as
4 before on the amount of the payment for each subsequent year,
5 and three quarters percent per month on the whole amount from
6 the date month of payment, counting each fraction of a month
7 as an entire month. The amount of interest must be at least
8 one dollar and shall be rounded to the nearest whole dollar.
9 Interest shall accrue on subsequent amounts from the month of
10 payment by the certificate holder.

11 When the county is the certificate holder of the parcel
12 redeemed, the redemption amount shall be apportioned among the
13 several funds for which the taxes were levied. All interest,
14 costs, and fees shall be apportioned to the general fund of
15 the county.

16 Sec. 86. Section 447.3, Code 1991, is amended to read as
17 follows:

18 447.3 AGRICULTURAL COLLEGE LANDS.

19 In redeeming from a sale of a leasehold interest in
20 agricultural college land, the amount to be paid shall include
21 any amount paid by the holder of the certificate as interest
22 or principal due by the terms of the lease or otherwise to
23 prevent a forfeiture, and for which proper voucher has been
24 filed with the county treasurer, with interest at eight
25 percent per annum from date of payment, which amount shall be
26 paid by the treasurer to the holder of the certificate, and
27 the certificate of redemption shall show the amount paid by
28 the party redeeming.

29 Sec. 87. Section 447.4, Code 1991, is amended to read as
30 follows:

31 447.4 REDEMPTION FROM SALE FOR PART OF TAX.

32 In case a redemption is made of real-estate-sold a parcel
33 compromised and assigned for a sum less than the taxes,
34 penalty, interest, and costs total amount due, the purchaser
35 is entitled to receive only the amount paid and a ratable part

1 of the penalty, interest, and costs. In determining the
2 interest and penalties to be paid upon redemption from sale,
3 the sum due on a parcel sold shall be taken to be the full
4 total amount of taxes, interest, and costs due on the parcel
5 at the time of sale, and the amount paid for a parcel at sale
6 shall be apportioned ratably among the several funds to which
7 it belongs in accordance with section 447.1. Real-estate
8 Parcels so sold ~~is~~ are redeemable in the same manner and with
9 the same penalties interest as ~~that~~ those sold for the taxes
10 of the preceding year.

11 Sec. 88. Section 447.5, Code 1991, is amended to read as
12 follows:

13 447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

14 The county treasurer shall, upon application of any a party
15 to redeem ~~real-estate~~ a parcel sold ~~for taxes~~ at a tax sale,
16 and being satisfied that the party has a right to redeem the
17 real estate parcel upon the payment of the proper amount,
18 shall issue to the party a certificate of redemption, setting
19 forth the facts of the sale substantially as contained in the
20 certificate, the date of the redemption, the amount paid, and
21 by whom redeemed, and shall make the proper entries in the
22 ~~book of sales~~ county system in the treasurer's office. The
23 amount of the fee shall be as provided in section 331.552,
24 subsection 23, for either the original certificate or
25 duplicate certificate.

26 Sec. 89. Section 447.6, Code 1991, is amended by striking
27 the section and inserting in lieu thereof the following:

28 447.6 ERASURES PROHIBITED.

29 The entries by the county treasurer on the county system
30 shall be of a permanent nature and if errors are subsequently
31 discovered the correcting entries shall be adequately
32 documented to support the correction.

33 Sec. 90. Section 447.7, Code 1991, is amended to read as
34 follows:

35 447.7 MINORS AND PERSONS OF UNSOUND MIND.

1 If real-property a parcel of a minor, or person of unsound
 2 mind is sold for-taxes at tax sale, it may be redeemed at any
 3 time within one year after the disability is removed, in the
 4 manner specified in section 447.8, or redemption may be made
 5 by the guardian or legal representative under sections 447.1
 6 to and 447.3 at any time before the delivery of the
 7 treasurer's deed.

8 Sec. 91. Section 447.8, Code 1991, is amended to read as
 9 follows:

10 447.8 REDEMPTION AFTER DELIVERY OF DEED.

11 ~~Any person entitled to redeem lands sold for taxes after~~
 12 After the delivery of the treasurer's deed, a person entitled
 13 to redeem a parcel sold at tax sale shall do so by an
 14 equitable action in a court of record, in which all persons
 15 claiming an interest in the land parcel derived from the tax
 16 sale, as shown by the record, shall be made defendants, and
 17 the court shall determine the rights, claims, and interest
 18 interests of the several parties, including liens for taxes
 19 and claims for improvements made on or to the land parcel by
 20 the person claiming under the tax title. No A person shall be
 21 ~~is not~~ allowed to redeem land a parcel sold for taxes in any
 22 other manner after the service of the notice provided for by
 23 section 447.9 and the execution and delivery of the
 24 treasurer's deed.

25 Sec. 92. Section 447.9, Code 1991, is amended to read as
 26 follows:

27 447.9 NOTICE OF EXPIRATION OF RIGHT OF REDEMPTION.

28 After ~~two-years~~ one year and nine months from the date of
 29 sale, or after nine months from the date of a sale made under
 30 section 446.18, 446.38 or 446.39, the holder of the
 31 certificate of purchase may cause to be served upon the person
 32 in possession of the real-estate parcel, and also upon the
 33 person in whose name the real-estate parcel is taxed, in the
 34 manner provided for the service of original notices in R.C.P.
 35 56.1, if the person resides in Iowa, or otherwise as provided

1 in section 446.9, subsection 1, a notice signed by the
 2 certificate holder or the certificate holder's agent or
 3 attorney, stating the date of sale, the description of the
 4 property parcel sold, the name of the purchaser, and that the
 5 right of redemption will expire and a deed for the land parcel
 6 be made unless redemption is made within ninety days from the
 7 completed service of the notice. The ninety-day redemption
 8 period begins as provided in section 447.12. When the notice
 9 is given by a county as a holder of a certificate of purchase
 10 the notice shall be signed by the county treasurer or the
 11 county attorney, and when given by a city, it shall be signed
 12 by the city officer designated by resolution of the council.
 13 When the notice is given by the Iowa finance authority or a
 14 city or county agency holding the property parcel as part of
 15 an Iowa homesteading project, it shall be signed on behalf of
 16 the agency or authority by one of its officers, as authorized
 17 in rules of the agency or authority.

18 Service of the notice shall also be made by mail on any
 19 mortgagee having a lien upon the real-estate parcel, a vendor
 20 of the real-estate parcel under a recorded contract of sale, a
 21 lessor who has a recorded lease or memorandum of a recorded
 22 lease, and any other person who has an interest of record, at
 23 the person's last known address, and on the state of Iowa in
 24 case of an old-age assistance lien by service upon the state
 25 department of human services. The notice shall also be served
 26 on any city where the real-estate parcel is situated. Only
 27 those persons who are required to be sent the notice of
 28 expiration as provided in this section are eligible to redeem
 29 a parcel from tax sale.

30 Sec. 93. Section 447.11, Code 1991, is amended to read as
 31 follows:

32 447.11 AGENT OF NONRESIDENT.

33 Any such A nonresident may in writing appoint a resident of
 34 the county in which such land the parcel is situated as agent,
 35 and file said the appointment with the county treasurer or

1 said the county, who shall forthwith-record make note of the
2 ~~same-in-a-record-kept-in-the-treasurer's-office-therefor,~~ and
3 ~~index-the-same~~ appointment in the county system, after which
4 personal service of said notice shall be made upon said the
5 agent.

6 Sec. 94. Section 447.12, Code 1991, is amended to read as
7 follows:

8 447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

9 Service is complete only after an affidavit has been filed
10 with the county treasurer, showing the making of the service,
11 the manner of service, the time when and place where made, and
12 under whose direction the service was made, and costs incurred
13 as provided in section 447.13. Costs not filed with the
14 treasurer before a redemption is complete shall not be
15 collected by the treasurer. The affidavit shall be made by
16 the holder of the certificate or by the holder's agent or
17 attorney, and in either of the latter cases stating that the
18 affiant is the agent or attorney of the holder of the
19 certificate. The affidavit shall be filed by the treasurer
20 and entered ~~upon-the-sale-book-opposite-the-entry-of-the-sale,~~
21 in the county system and the record-or-affidavit is
22 presumptive evidence of the completed service of the notice.
23 The right of redemption shall not expire until ninety days
24 after service is complete. When the property parcel is held
25 by a city or county, a city or county agency, or the Iowa
26 finance authority, for use in an Iowa homesteading project,
27 whether or not the property parcel is the subject of a
28 conditional conveyance granted under the project, the
29 affidavit shall be made by the treasurer of the county or the
30 county attorney, a city officer designated by resolution of
31 the council, or on behalf of the agency or authority, by one
32 of its officers as authorized in rules of the agency or
33 authority.

34 Sec. 95. Section 447.13, Code 1991, is amended to read as
35 follows:

1 447.13 COST -- FEE -- REPORT.

2 The cost of a record search and the cost of serving the
3 notice, including the cost of mailing certified mail notices
4 and the cost of publication under section 447.10 if
5 publication is required, shall be added to the amount
6 necessary to redeem. The fee for personal service of the
7 notice shall be the same as for service of an original notice,
8 including copy fee and mileage. The county treasurer shall
9 file the proof of service and statement of costs and enter-it
10 on-the-sale-book record these costs against the proper-tract
11 of-real-estate parcel. The certificate holder of the
12 certificate-of-sale or the holder's agent shall report in
13 writing to the county treasurer the amount of authorized costs
14 incurred, and the treasurer shall enter-it-in-the-sale-book
15 file the statement. ~~A redemption is not complete until the~~
16 ~~costs are paid.~~ Costs not filed with the treasurer before
17 redemption shall not be collected by the treasurer and may be
18 recovered through a court action against the parcel owner by
19 the certificate holder. If the property parcel is held by a
20 city or county, a city or county agency, or the Iowa finance
21 authority, for use in an Iowa homesteading project, whether or
22 not the property parcel is the subject of a conditional
23 conveyance granted under the project, the costs incurred for
24 repairs and rehabilitation work required and undertaken in
25 order to make the property parcel meet applicable building or
26 housing code standards shall be added to the amount necessary
27 to redeem, ~~and a redemption is not complete until the costs~~
28 ~~are paid.~~

29 Sec. 96. Section 448.1, Code 1991, is amended to read as
30 follows:

31 448.1 DEED EXECUTED.

32 Immediately after the expiration of ninety days from the
33 date of completed service of the notice provided in section
34 447.12 the county treasurer then-in-office shall make out a
35 deed for each ~~lot or~~ parcel of land sold and unredeemed, and

1 deliver it to the purchaser upon the return of the certificate
2 of purchase. The treasurer shall receive three twenty-five
3 dollars for each deed made by the treasurer, and the treasurer
4 may include any number of parcels of-land purchased by one
5 person in one deed, if desired authorized by the purchaser
6 treasurer.

7 Sec. 97. Section 448.2, Code 1991, is amended to read as
8 follows:

9 448.2 FORM.

10 Deeds executed by the county treasurer shall be
11 substantially in the following form:

12 KNOW ALL PERSONS BY THESE PRESENTS, that the following
13 described real-property parcel: (Here follows the
14 description), situated in the county of and state of
15 Iowa, was subject to taxation taxes for the year (or years)
16 A.D., and the taxes assessed-thereon on the parcel for
17 the year (or years) stated remained due and unpaid at the date
18 of the sale; and the treasurer of the county, on the day
19 of, A.D., by virtue of the authority vested by law
20 in the treasurer, at (an adjournment of) the sale begun and
21 publicly held on the third Monday of June, A.D., exposed
22 to public sale at the office of the county treasurer in the
23 county named, in substantial conformity with all the
24 requirements of the statute, the real-property parcel
25 described, for the payment of the taxes,-interest-and-costs
26 total amount then due and remaining unpaid on the property
27 parcel, and at that time and place A B, of the
28 county of and state of, offered to pay the sum
29 of dollars and cents, being the whole total amount
30 of-taxes,-interest-and-costs then due and remaining unpaid on
31 the property parcel, for (here follows the description of the
32 property parcel sold) which was the least quantity bid for,
33 and payment of that sum was made by that person to the
34 treasurer, the property parcel was stricken off to that person
35 at that price; and A B did, on the day of

1, A.D., assign the certificate of the sale of the
2 property parcel and all right, title, and interest to the
3 property parcel to E F of the county of
4 and state of; and by the affidavit of, filed
5 in the treasurer's office on the day of,
6 A.D., it appears that notice has been given more than
7 ninety days before the execution of this deed to and
8 of the expiration of the time of redemption allowed by
9 law; and three two years have elapsed since the date of the
10 sale, and the property parcel has not been redeemed:

11 Now, I, C D, treasurer of said the county,
12 for the consideration of said the stated sum paid to the
13 treasurer paid-as-aforsaid and by virtue of law, have
14 granted, bargained, and sold, and by these presents do grant,
15 bargain, and sell to the-said A B (or E
16 F), and that person's heirs and assigns, the real
17 property hereinbefore parcel described, to have and to hold
18 unto that person (or E F), and that person's
19 heirs and assigns, forever; subject, however, to all the
20 rights of redemption provided by law. In witness whereof, I,
21 C D, treasurer as-aforsaid of,
22 county, by virtue of the authority aforsaid vested in me,
23 have hereunto subscribed my name on this day of,
24 A.D.

25
26 Treasurer
27 State of Iowa,)
28 County.) ss.

29 I hereby certify that before me,, in and for said
30 county, personally appeared the above named C D,
31 treasurer of said the county, personally known to me to be the
32 treasurer of said the county at the date of the execution of
33 the above conveyance, and to be the identical person whose
34 name is affixed to and who executed the above conveyance as
35 treasurer of said the county, and acknowledged the execution

1 of the same conveyance to be the treasurer's voluntary act and
2 deed as treasurer of ~~said~~ the county, for the purposes therein
3 expressed in the conveyance.

4 Given under my hand (and seal) this day of,
5 A.D.
6

7 Sec. 98. Section 448.3, Code 1991, is amended to read as
8 follows:

9 448.3 EXECUTION AND EFFECT OF DEED.

10 The deed shall be signed by the county treasurer as such,
11 and acknowledged by the treasurer before some officer
12 authorized to take acknowledgments, and when substantially
13 thus executed and recorded in the proper record in the office
14 of the recorder of the county in which the property parcel is
15 situated, shall vest in the purchaser all the right, title,
16 interest, and estate of the former owner in and to the land
17 parcel conveyed, subject to all restrictive covenants,
18 resulting from prior conveyances in the chain of title to the
19 former owner, and all the right, title, interest, and claim of
20 the state and county ~~thereto~~ to the parcel. The assiance of
21 the deed shall operate to cancel all suspended taxes.

22 Sec. 99. Section 448.4, Code 1991, is amended to read as
23 follows:

24 448.4 PRESUMPTIVE EVIDENCE.

25 The deed shall be presumptive evidence in all the courts of
26 this state in all controversies and actions in relation to the
27 rights of the purchaser, and the purchaser's heirs or assigns,
28 to the ~~land-theraby~~ parcel conveyed, of the following facts:

- 29 1. That the real-property parcel conveyed was subject to
30 taxation taxes for the year or years stated in the deed.
- 31 2. That the taxes were not paid at any time before the
32 sale.
- 33 3. That the real-property parcel conveyed had not been
34 redeemed from the sale at the date of the deed.
- 35 4. That the property parcel had been listed and assessed.

- 1 5. That the taxes were levied or set according to law.
2 6. That the property parcel was duly advertised for sale.
3 7. That the property parcel was sold ~~for taxes~~ as stated
4 in the deed.

5 Sec. 100. Section 448.5, subsection 3, Code 1991, is
6 amended to read as follows:

- 7 3. That all the prerequisites of the law were complied
8 with by all the officers who had, or whose duty it was to have
9 had, any part or action in any transaction relating to or
10 affecting the title conveyed or purporting to be conveyed by
11 the deed, from the listing and valuation of the property
12 parcel up to the execution of the deed, both inclusive, and
13 that all things whatsoever required by law to make a good and
14 valid sale and to vest the title in the purchaser were done,
15 except in regard to the points named in section 448.4 wherein
16 for which the deed shall be presumptive evidence only.

17 Sec. 101. Section 448.6, Code 1991, is amended to read as
18 follows:

19 448.6 FACTS NECESSARY TO DEFEAT DEED.

20 In all actions involving the title to real estate a parcel
21 claimed and held under a deed executed substantially as
22 ~~aforsaid~~ required in this chapter by the county treasurer,
23 the person claiming title adverse to the title conveyed
24 thereby shall be required to prove, in order to defeat the
25 title, either any of the following:

- 26 1. That the real-property parcel was not subject to
27 taxation taxes for the year or years named in the deed.
28 2. That the taxes had been paid before the sale.
29 3. That the property parcel had been redeemed from the
30 sale and that ~~such~~ the redemption was had or made for the use
31 and benefit of persons having the right of redemption.
32 4. That there had been an entire omission to list or
33 assess the property parcel, or to levy the taxes, or to give
34 notice of the sale, or to sell the property parcel.

35 Sec. 102. Section 448.7, Code 1991, is amended to read as

1 follows:

2 448.7 ADDITIONAL FACTS NECESSARY.

3 No A person shall not be permitted to question the title
4 acquired by a county treasurer's deed without first showing
5 that the person, or the person under whom that person claims
6 title, had title to the property parcel at the time of the
7 sale, or that the title was obtained from the United States or
8 this state after the sale, and that all taxes amounts due upon
9 the property parcel have been paid by such that person, or the
10 person under whom that person claims title.

11 Sec. 103. Section 448.8, Code 1991, is amended to read as
12 follows:

13 448.8 SALE MADE BY MISTAKE.

14 ~~In any case where a person had paid the person's taxes~~ If
15 an amount due was paid, and through mistake in the entry made
16 in the ~~treasurer's books, or in the receipt, the land upon~~
17 ~~which the taxes were paid~~ county system, the parcel was
18 afterward sold, the treasurer's deed ~~shall~~ does not convey the
19 title.

20 Sec. 104. Section 448.9, Code 1991, is amended to read as
21 follows:

22 448.9 FRAUDULENT SALE.

23 ~~In all cases where~~ If the owner of the ~~lands~~ a parcel sold
24 for taxes ~~shall resist~~ resists the validity of the tax title,
25 the owner may prove fraud committed by the officer selling the
26 ~~same parcel, or in the purchaser, to defeat the same title,~~
27 and, if fraud is established, the sale and title shall be
28 void.

29 Sec. 105. Section 448.10, Code 1991, is amended to read as
30 follows:

31 448.10 WRONGFUL SALES -- PURCHASER INDEMNIFIED.

32 ~~When~~ If, by mistake or wrongful act of the county
33 treasurer, ~~land~~ a parcel has been sold on which no tax was due
34 at the time, or when ~~land~~ a parcel is sold in consequence of
35 error in describing it ~~in the tax receipt~~ within the county

1 system, the county shall hold the purchaser harmless by paying
2 the purchaser the amount of ~~principal, interest, and costs~~ due
3 to which the purchaser would have been entitled had the ~~land~~
4 parcel been rightfully sold, and the treasurer and the
5 treasurer's surety shall be liable to the county ~~therefor~~ to
6 the amount of the treasurer's official bond; or the purchaser,
7 or the purchaser's assignee, may recover the same amount
8 directly ~~of~~ from the treasurer and the treasurer's surety.

9 Sec. 106. Section 448.11, Code 1991, is amended to read as
10 follows:

11 448.11 CORRECTING WRONGFUL SALE.

12 When it ~~shall be~~ is made to appear known to the county
13 treasurer, before the execution of a deed for real-estate a
14 parcel sold ~~for taxes~~, or if the deed ~~be~~ is returned by the
15 purchaser, that ~~any tract or lot~~ a parcel was sold which was
16 not subject to taxation, or upon which the taxes had been
17 paid, the treasurer shall make an entry ~~opposite such tract or~~
18 ~~lot on the sale book~~ in the county system that the same parcel
19 was erroneously sold, and ~~such the~~ entry shall be evidence of
20 the fact ~~therein stated~~, and the purchase money shall be
21 refunded to the purchaser.

22 Sec. 107. Section 448.12, Code 1991, is amended to read as
23 follows:

24 448.12 LIMITATION OF ACTIONS.

25 An action for the recovery of real-estate a parcel sold for
26 the nonpayment of taxes shall not be brought after ~~five~~ three
27 years from the execution and recording of the county
28 treasurer's deed, unless the owner is, at the time of the
29 sale, a minor, a mentally ill person, or an inmate in an adult
30 correctional institution, in which case ~~such the~~ action must
31 be brought within ~~five~~ three years after ~~such the~~ disability
32 is removed.

33 Sec. 108. Section 448.14, Code 1991, is amended to read as
34 follows:

35 448.14 OFFICERS DE FACTO.

1 In all actions and controversies involving the question of
2 title to ~~real-property~~ a parcel held under a county
3 treasurer's deed, all acts of assessors, treasurers, auditors,
4 supervisors, and other officers de facto shall be of the same
5 validity as acts of officers de jure.

6 Sec. 109. Section 448.15, Code 1991, is amended to read as
7 follows:

8 448.15 AFFIDAVIT BY TAX-TITLE HOLDER.

9 ~~After two years from~~ Immediately after the issuance and
10 recording of a tax deed or an instrument purporting to be a
11 tax deed issued by a county treasurer of this state, the then
12 owner or holder of ~~such~~ the title or purported title may file
13 with the county recorder of the county in which ~~such real~~
14 estate the parcel is located an affidavit substantially in the
15 following form:

16 State of Iowa,)
17 County.) ss.

18 I,, being first duly sworn, on oath depose and say
19 that on (date) the county treasurer issued a tax deed
20 to (grantee) for the following described ~~real-estate~~
21 parcel:

22
23

24 that ~~said~~ the tax deed was filed for record in the office of
25 the county recorder of county, Iowa, on (date),
26 and appears in the records of the office in county as
27 recorded in Book ... Page ... of the Records; and that
28 is now in possession of ~~such real-estate~~ the parcel and
29 claims title to the ~~same~~ parcel by virtue of ~~such~~ the tax
30 deed, or ~~such~~ purported tax title.

31 Any person claiming any right, title, or interest in or to
32 ~~such real-estate~~ the parcel adverse to the title or purported
33 title by virtue of ~~such~~ the tax deed referred to herein shall
34 file a claim of ~~the same~~ with the recorder of the county
35 ~~wherein such real-estate~~ where the parcel is located, within

1 one hundred twenty days after the filing of this affidavit,
2 such the claim to set forth the nature thereof of the
3 interest, also the time and manner in which such the interest
4 claimed was acquired.

5
6 Subscribed and sworn to before me this day of,
7 19

8
9 Notary Public in and for
10 County, Iowa.

11 Sec. 110. Section 448.16, Code 1991, is amended to read as
12 follows:

13 448.16 CLAIMS ADVERSE TO TAX TITLE BARRED.

14 When such the affidavit described in section 448.15 is
15 filed it shall be notice to all persons, and any person
16 claiming any right, title, or interest in or to such-reat
17 estate the parcel described adverse to the title or purported
18 title by virtue of such the tax deed hereinabove referred to,
19 shall file a claim ~~of-the-same~~ with the county recorder of the
20 county in which such-reat-estate the parcel is located within
21 one hundred twenty days after the filing of such the
22 affidavit, which claim shall set forth the nature thereof of
23 the interest, the time when and the manner in which such the
24 interest was acquired.

25 At the expiration of said the period of one hundred twenty
26 days, if no such claim has been filed, all persons shall
27 thereafter be forever barred and estopped from having or
28 claiming any right, title, or interest in such-reat-estate the
29 parcel adverse to the tax title or purported tax title, and no
30 action shall thereafter be brought to recover such-reat-estate
31 the parcel, and the then tax-title owner or owner of the
32 purported tax title shall also have acquired title to such
33 real-estate the parcel by adverse possession.

34 Sec. 111. Section 448.17, Code 1991, is amended to read as
35 follows:

1 448.17 INDEXING AND RECORDING OF AFFIDAVITS AND CLAIMS.

2 All affidavits and claims as provided for in sections
3 448.15 and 448.16, filed with the county recorder, shall be
4 indexed in the claimant's book under the description of the
5 real-estate parcel involved, and shall be recorded as other
6 instruments affecting real-estate parcels.

7 Sec. 112. Section 449.1, Code 1991, is amended to read as
8 follows:

9 449.1 APPLICATION.

10 When a tract-of-real-estate parcel has been assessed and
11 taxed as one item-of-property unit, and thereafter and before
12 the tax is paid, the title to different portions of said-real
13 estate the parcel becomes vested in different parties in
14 severalty, and the said owners are unable to agree as to what
15 portion of the total tax each portion of the real-estate
16 parcel should bear, any of said the parties may file with the
17 board of supervisors a written application for the
18 apportionment of said the tax.

19 Sec. 113. Section 449.3, Code 1991, is amended to read as
20 follows:

21 449.3 ORDER -- RECORD.

22 ~~On~~ At the hearing, the board shall apportion said the tax
23 to the different portions of the real-estate parcel owned in
24 severalty, in accordance with the values thereof of the
25 portions. All orders and determinations of the board shall be
26 entered of-record in its minutes. An order of apportionment
27 shall definitely clearly identify each portion of said-real
28 estate-so the parcel owned in severalty.

29 Sec. 114. Section 449.4, Code 1991, is amended to read as
30 follows:

31 449.4 CORRECTION OF BOOKS OR RECORDS.

32 The county auditor shall, upon the making of an order of
33 apportionment, ~~at-once~~ correct the tax books or records in the
34 auditor's possession, in accordance with said the order, and
35 if said the books or other records have been delivered to the

1 county treasurer, the said auditor shall at once certify said
2 the order of apportionment to the said treasurer who shall
3 ~~make-said-correction~~ correct the county system.

3787

4 Sec. 115. Section 569.8, Code 1991, is amended to read as
5 follows:

6 569.8 TITLE UNDER TAX DEED -- SALE -- APPORTIONMENT OF
7 PROCEEDS.

8 1. Disposition by a county of property a parcel acquired
9 by tax deed shall comply with ~~the requirements of~~ section
10 331.361, subsection 2.

11 2. When title to property a parcel acquired by tax deed is
12 transferred, the auditor shall immediately record the deed and
13 the assessor shall enter the property parcel to be assessed
14 following the assessment date.

15 3. Property A parcel the county holds by tax deed shall
16 not be assessed or taxed until transferred.

17 4. The transfer of property a parcel acquired by tax deed
18 gives the purchaser free title as to ~~past general~~ previously
19 levied or set taxes, and special taxes which are past due on
20 any special assessment already certified to the county.

21 5. ~~After deducting any expense the county incurred in the~~
22 The proceeds of the sale including ~~penalty, interest~~
23 ~~and costs shall be divided and prorated to the several taxing~~
24 ~~districts for general taxes and special assessments owed to~~
25 ~~the taxing districts in the proportion that the amounts of~~
26 ~~general taxes and special assessments owed to each taxing~~
27 ~~district are of the total amount of general taxes and special~~
28 ~~assessments owed to all taxing districts~~ credited to the
29 county general fund.

30 Sec. 116. Sections 445.6 through 445.9, 445.17, 445.19,
31 445.20, 445.29, 445.31, 445.40, 445.42 through 445.52, 445.58,
32 445.59, 446.3 through 446.6, 447.2, and 448.13, Code 1991, are
33 repealed.

34 Sec. 117. This Act takes effect April 1, 1992.

35

EXPLANATION

1 The bill rewrites the procedures for the collection of real
2 property taxes and mobile home taxes, tax sales and
3 redemptions, and tax deeds in chapters 445, 446, 447, and 448.

4 Highlights of the rewrite include:

5 1. Definitions of the pertinent terms relating to the
6 taxation process.

7 2. Changes in the abatement process on taxes deemed
8 uncollectible.

9 3. Changes in the tax sale procedure, including:

10 a. If offered the second year, and not purchased by a
11 private bidder, the county will receive the tax sale
12 certificate.

13 b. The period in which certificate holder has to take deed
14 has been reduced to three years. If a deed is not taken
15 within the three-year period, the certificate is canceled.

16 c. Redemption has been changed by deleting the four
17 percent penalty and nine percent interest and adding a two
18 percent per month interest charge from the month of sale to
19 the month of redemption.

20 d. Redemption period has been shortened from two years and
21 nine months to one year and nine months.

22 e. If the city or county purchases a parcel, and property
23 located on the parcel requires removal, the governing body may
24 cause the property to be removed after notice to the owner and
25 after the right of redemption has lapsed. The cost of removal
26 shall be assessed against any other property of the owner
27 located within the county.

28 4. Modifications have been made to the Code pertaining to
29 taxation of mobile homes so that mobile homes are now treated
30 in a similar manner as real property for taxation purposes and
31 for tax sale procedures.

32 The bill takes effect April 1, 1992.

33 The bill may establish a state mandate under chapter 25B.

34

35

HOUSE FILE 687
FISCAL NOTE

A fiscal note for House File 687 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

House File 687 rewrites the procedures for the collection of real property taxes and mobile home taxes, tax sales and redemptions, and tax deeds in Chapters 445, 446, 447, and 448, Iowa Code. The bill is effective April 1, 1992, and may establish a state mandate under Chapter 25B, Iowa Code. Highlights of the rewrite include:

1. Definitions of the pertinent terms relating to the taxation process.
2. Changes in the abatement process on taxes deemed uncollectible.
3. Changes in the tax sale procedure, including:
 - A. Increases the fee collected by the county treasurer for issuing a tax sale certificate or certificate of redemption from tax sale from \$3.00 to \$10.00
 - B. Increases the fee collected for deeds for parcels of land which were sold and unredeemed from \$3.00 to \$25.00
 - C. If offered the second year, and not purchased by a private bidder, the county will receive the tax sale certificate.
 - D. The period in which certificate holder has to take deed has been reduced to three years. If a deed is not taken within the three-year period, the certificate is canceled.
 - E. Redemption has been changed by deleting the four percent penalty and nine percent interest and adding a two percent per month interest charge from the month of sale to the month of redemption.
 - F. Redemption period has been shortened from two years and nine months to one year and nine months.
 - G. If the city or county purchases a parcel, and property located on the parcel requires removal, the governing body may cause the property to be removed after notice to the owner and after the right of redemption has lapsed. The cost of removal shall be assessed against any other property of the owner located within the county.
4. Modifications have been made to the Code of Iowa pertaining to taxation of mobile homes so that mobile homes are not treated in a similar manner as real property for taxation purposes and for tax sale procedures.

Fiscal Effect

The two fee increases are not anticipated to generate a significant amount of revenue for county governments. Additional notification requirements pertaining to properties being sold for delinquent taxes are not expected to pose a significant burden on local governments.

Source: Iowa State Association of Counties

(LSB 1459hh.3, PDD)

LED APRIL 17, 1991

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE FILE 687

H-3787

1 Amend House File 687 as follows:

2 1. Page 6, by inserting after line 3 the
3 following:

4 "Sec. _____. Section 331.604, Code 1991, is amended
5 to read as follows:

6 331.604 GENERAL RECORDING AND FILING FEE.

7 Except as otherwise provided by state law or
8 section 331.605, the recorder shall collect a fee of
9 five dollars for each page or fraction of a page of an
10 instrument which is filed or recorded in the
11 recorder's office. If a page or fraction of a page
12 contains more than one transaction, the recorder shall
13 collect the fee for each transaction."

14 2. Page 6, by inserting after line 5 the
15 following:

16 "Sec. _____. Section 409A.4, subsection 1, paragraph
17 a, Code 1991, is amended to read as follows:

18 a. A parcel letter or number designation approved
19 by the auditor.

20 Sec. _____. Section 409A.5, subsection 1, paragraph
21 a, Code 1991, is amended to read as follows:

22 a. The parcel letter or number designation."

23 3. Page 10, by inserting after line 29 the
24 following:

25 "Sec. _____. Section 428A.2, Code 1991, is amended
26 by adding the following new subsection:

27 NEW SUBSECTION. 21. Deeds in which the
28 consideration is five hundred dollars or less."

29 4. Page 55, by inserting after line 3 the
30 following:

31 "Sec. _____. Section 450.81, Code 1991, is amended
32 to read as follows:

33 450.81 DUTY OF RECORDER.

34 Each county recorder shall, upon the filing in the
35 recorder's office of any a deed, bill of sale, or
36 other transfer of any description whatsoever which
37 shows upon its face that it was made or intended to
38 take effect in possession or enjoyment at or after the
39 death of the maker of such the instrument, forward to
40 the department of revenue and finance a certified copy
41 thereof of the instrument.

42 Sec. _____. Section 455A.19, subsection 1, paragraph
43 b, subparagraph (5), Code 1991, is amended to read as
44 follows:

45 (5) Funds allocated pursuant to subparagraphs (2)
46 and (3) shall only be allocated to counties dedicating
47 property tax revenue at least equal to twenty-two
48 cents per thousand dollars of the assessed value of
49 taxable property in the county to county conservation
50 purposes. State funds received under this paragraph

H-3787

Page 2

1 shall not reduce or replace county tax revenues
 2 appropriated for county conservation purposes. The
 3 county auditor and treasurer shall submit
 4 documentation annually of the dedication of property
 5 tax revenue for county conservation purposes. The
 6 annual audit of the financial transactions and
 7 condition of a county shall certify compliance with
 8 requirements of this subparagraph. Funds not
 9 allocated to counties not qualifying for the
 10 allocations under subparagraph (2) as a result of this
 11 subparagraph shall be held in reserve for each county
 12 for two years. Counties qualifying within two years
 13 may receive the funds held in reserve. Funds not
 14 spent by a county within two years shall revert to the
 15 general pool of county funds for reallocation to other
 16 counties where needed.

17 Sec. ____ . Section 468.27, Code 1991, is amended by
 18 adding the following new unnumbered paragraph after
 19 unnumbered paragraph 2:

20 NEW UNNUMBERED PARAGRAPH. Upon the establishment
 21 of the drainage district, the petitioners shall file
 22 with the county auditor the survey and report or the
 23 permanent survey, plat, and profile, if one was made,
 24 and this filing shall be constructive notice of a
 25 permanent right-of-way easement."

By MERTZ of Kossuth
 DVORSKY of Johnson

H-3787 FILED APRIL 23, 1991

(Adopted 4/24/91 (p. 1503))

SENATE AMENDMENT TO HOUSE FILE 687

H-4032

1 Amend House File 687, as amended, passed, and
 2 reprinted by the House, as follows:
 3 1. Page 27, by striking lines 17 through 19 and
 4 inserting the following: "sale shall be made once by
 5 the treasurer in an official newspaper in the county
 6 designated by the treasurer at least".

RECEIVED FROM THE SENATE

H-4032 FILED MAY 2, 1991

(House concurred 5/3/91 (p. 2115))

HOUSE FILE 687

H-3583

- 1 Amend House File 687 as follows:
2 1. Page 19, line 24, by striking the words "; and
3 in case" and inserting the following: "~~and-in-case~~
4 unless the last day of September is a Saturday or
5 Sunday in which case the amount of those taxes becomes
6 delinquent from the following Tuesday. If".
7 2. Page 19, line 27, by inserting after the word
8 "due" the following: "unless the last day of March is
9 a Saturday or Sunday in which case the amount of that
10 installment becomes delinquent from the following
11 Tuesday".
12 3. Page 19, line 33, by striking the word and
13 figure "October 1" and inserting the following:
14 "~~October-1~~ on the delinquent date of the first
15 installment".
16 4. Page 20, line 19, by striking the words and
17 figure "April 1 following the levy" and inserting the
18 following: "~~April-1-following-the-levy~~ the delinquent
19 date specified for it in section 445.37".

By ROYER of Page

H-3583 FILED APRIL 10, 1991

Adopted 4/24/91 (p 1509)

HOUSE FILE 687

H-3585

- 1 Amend House File 687 as follows:
2 1. Page 26, by striking lines 25 through 27 and
3 inserting the following: "sale shall be made once by
4 the treasurer in an official newspaper in the county
5 designated by the treasurer at least".
6 2. Page 28, line 4, by striking the words "not
7 exceed" and inserting the following: "not-exceed be".

By SHEARER of Louisa

H-3585 FILED APRIL 11, 1991

Adopted 4/24/91 (p 1509)

San Way Means 4/25/91

HOUSE FILE 687

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 431)

(As Amended and Passed by the House April 24, 1991)

as amended (4032) by Senate
 Passed House, Date 5/3/91 (p 2075) Passed Senate, Date 5/2/91 (p 1607)
 Vote: Ayes 99 Nays 0 Vote: Ayes 48 Nays 0
 Approved May 21, 1991

A BILL FOR

1 An Act relating to the collection and administration of ad
 2 valorem property taxes, special assessments, mobile home
 3 taxes, and various rates and charges, and providing an
 4 effective date.

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

HOUSE FILE 687

S-3656

1 Amend House File 687, as amended, passed, and
 2 reprinted by the House, as follows:
 3 1. Page 27, by striking lines 17 through 19 and
 4 inserting the following: "sale shall be made once by
 5 the treasurer in an official newspaper in the county
 6 designated by the treasurer at least".

By COMMITTEE ON WAYS AND MEANS
 WILLIAM DIELEMAN, Chairperson

S-3656 FILED APRIL 30, 1991
Adopted 5/2/91 (p 1607)

- 15
- 16
- 17
- 18
- 19
- 20
- 21

1 Section 1. Section 96.14, subsection 3, unnumbered
2 paragraph 7, Code 1991, is amended to read as follows:

3 The division shall, substantially as provided in ~~sections~~
4 ~~445-6-and-445-7~~ this chapter and chapter 626, proceed to
5 collect all contributions as soon as practicable after the
6 ~~same they~~ become delinquent, except that no property of the
7 employer ~~shall-be~~ is exempt from the payment of ~~said the~~
8 contributions.

9 Sec. 2. Section 135D.24, subsections 1 and 7, Code 1991,
10 are amended to read as follows:

11 1. The annual tax is due and payable to the county
12 treasurer on or after July 1 in each fiscal year and is
13 collectible in the same manner and at the same time as
14 ordinary taxes as provided in sections 445.36, 445.37, and
15 445.39. ~~Penalties~~ Interest at the rate prescribed by law
16 shall accrue on unpaid taxes ~~but-the-penalty-shall-not-exceed~~
17 ~~forty-eight-percent~~. Both installments of taxes may be paid
18 at one time. The September installment represents a tax
19 period beginning July 1 and ending December 31. The March
20 installment represents a tax period beginning January 1 and
21 ending June 30. A mobile home, coming into this state from
22 outside the state, put in use from a dealer's inventory, or
23 put in use at any time after July 1 or January 1, is subject
24 to the taxes prorated for the remaining unexpired months of
25 the tax period, but the purchaser is not required to pay the
26 tax at the time of purchase. ~~A-penalty~~ Interest attaches the
27 following April 1 for taxes prorated on or after October 1. ~~A~~
28 ~~penalty~~ Interest attaches the following October 1 for taxes
29 prorated on or after April 1. If the taxes are not paid, the
30 county treasurer shall send a statement of delinquent taxes as
31 part of the notice of tax sale as provided in section 446.9.
32 The owner of a mobile home who sells the mobile home between
33 July 1 and December 31 and obtains a tax clearance statement
34 is responsible only for the September tax payment and is not
35 required to pay taxes for subsequent tax periods. If the

1 owner of a mobile home sells the mobile home, obtains a tax
2 clearance statement, and obtains a replacement mobile home,
3 the owner shall not pay taxes under this chapter for the newly
4 acquired mobile home for the same tax period that the owner
5 has paid taxes on the mobile home sold. Interest added-as-a
6 penalty for delinquent taxes shall be calculated to the
7 nearest whole dollar. In calculating interest each fraction
8 of a month shall be counted as an entire month.

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

35 b. Partial payment of taxes which are delinquent may be

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

12 Sec. 3. Section 135D.24, Code 1991, is amended by adding
13 the following new subsection:

14 NEW SUBSECTION. 8. Current year taxes may be paid at any
15 time regardless of any outstanding prior year delinquent
16 taxes.

17 Sec. 4. Section 135D.26, subsection 1, paragraph c, Code
18 1991, is amended to read as follows:

19 c. If a security interest is noted on the certificate of
20 title, tendering to the secured party a mortgage on the real
21 estate upon which the mobile home is to be located in the
22 unpaid amount of the secured debt, and with the same priority
23 as or a higher priority than the secured party's security
24 interest, or obtaining written consent of the secured party to
25 the conversion, in which latter case the lien notation on the
26 certificate of title shall suffice to preserve the
27 lienholder's security in the mobile home separate from any
28 interest in the land.

29 Sec. 5. Section 135D.26, subsection 2, paragraph b, Code
30 1991, is amended to read as follows:

31 b. If compliance with subsection 1, paragraph "c", has
32 been accomplished by the secured party consenting to the
33 conversion without accepting a mortgage, the secured party
34 shall retain the mobile home vehicle title and the assessor
35 shall note the conversion on the assessor's records and enter

1 the property upon the tax rolls. So long as a security
2 interest is noted on the certificate of title, the title to
3 the mobile home will not be merged with title to the land, and
4 the sale or foreclosure of an interest in the land shall not
5 affect title to the mobile home or any security interest in
6 the mobile home.

7 Sec. 6. Section 321.46, subsection 2, Code 1991, is
8 amended to read as follows:

9 2. Upon filing the application for a new registration and
10 a new title, the applicant shall pay a title fee of ten
11 dollars and a registration fee prorated for the remaining
12 unexpired months of the registration year. However, no title
13 fee shall be charged to a mobile home dealer applying for a
14 certificate of title for a used mobile home, titled in Iowa,
15 as required under section 321.45, subsection 4. The county
16 treasurer, if satisfied of the genuineness and regularity of
17 the application, and in the case of a mobile home, that taxes
18 are not owing under chapter 135D, and that applicant has
19 complied with all the requirements of this chapter, shall
20 issue a new certificate of title and, except for a mobile
21 home, a registration card to the purchaser or transferee,
22 shall cancel the prior registration for the vehicle, and shall
23 forward the necessary copies to the department on the date of
24 issuance, as prescribed in section 321.24. Mobile homes
25 titled under chapter 448 that have been subject under section
26 446.18 to a scavenger public bidder sale in a county, shall be
27 titled in the county's name, with no fee and the county
28 treasurer shall issue the title.

29 Sec. 7. Section 331.401, subsection 1, paragraph 1, Code
30 1991, is amended to read as follows:

31 1. Carry out duties in regard to the collection of taxes
32 as provided in sections 445.16, ~~445.19~~, 445.60, and 445.62.

33 Sec. 8. Section 331.427, subsection 1, unnumbered
34 paragraph 1, Code 1991, is amended to read as follows:

35 Except as otherwise provided by state law, county revenues

1 from taxes and other sources for general county services shall
2 be credited to the general fund of the county, including
3 revenues received under sections 84.21, 98.35, 98A.6, 101A.2,
4 101A.7, 110.12, 123.36, 123.143, 176A.8, 246.908, 321.105,
5 321.152, 321G.7, 331.554, subsection 6, 341A.20, 364.3,
6 368.21, 422.65, 422A.2, 428A.8, 430A.3, 433.15, 434.19,
7 ~~445.52~~, 445.57, 533.24, 556B.1, 567.10, 583.6, 906.17, and
8 911.3, and chapter 405A, and the following:

9 Sec. 9. Section 331.512, subsections 14 and 15, Code 1991,
10 are amended by striking the subsections.

11 Sec. 10. Section 331.552, subsection 23, Code 1991, is
12 amended to read as follows:

13 23. Collect a fee of three ten dollars for issuing a tax
14 sale certificate for-land-sold-for-nonpayment-of-taxes or a
15 certificate of redemption of land-sold-for-taxes from tax
16 sale.

17 Sec. 11. Section 331.553, Code 1991, is amended by adding
18 the following new subsection;

19 NEW SUBSECTION. 3. Require that payment be made by
20 guaranteed funds for tax sale redemptions, issuance of plat
21 clearances, issuance of tax clearances for mobile homes,
22 payments of taxes or assessments made within the ten days
23 prior to the annual tax sale or any adjournment of the tax
24 sale, and any other payment which is to be collected by the
25 county treasurer. For the purposes of this subsection,
26 "guaranteed funds" means cash, cashier's check, money order,
27 travelers' check, or certified check.

28 Sec. 12. Section 331.559, subsections 22, 23, and 24, Code
29 1991, are amended to read as follows:

30 22. Carry out duties relating to the sale of property
31 parcels for delinquent taxes as provided in chapter 446.

32 23. Carry out duties relating to the redemption of
33 property parcels sold for delinquent taxes as provided in
34 chapter 447.

35 24. Carry out duties relating to the issuance of a tax

1 deed or certificate of title for property parcels, as defined
2 in section 445.1, sold for delinquent taxes as provided in
3 chapter 448.

4 Sec. 13. Section 331.604, Code 1991, is amended to read as
5 follows:

6 331.604 GENERAL RECORDING AND FILING FEE.

7 Except as otherwise provided by state law or section
8 331.605, the recorder shall collect a fee of five dollars for
9 each page or fraction of a page of an instrument which is
10 filed or recorded in the recorder's office. If a page or
11 fraction of a page contains more than one transaction, the
12 recorder shall collect the fee for each transaction.

13 Sec. 14. Section 331.653, subsections 36 and 37, Code
14 1991, are amended by striking the subsections.

15 Sec. 15. Section 409A.4, subsection 1, paragraph a, Code
16 1991, is amended to read as follows:

17 a. A parcel letter or number designation approved by the
18 auditor.

19 Sec. 16. Section 409A.5, subsection 1, paragraph a, Code
20 1991, is amended to read as follows:

21 a. The parcel letter or number designation.

22 Sec. 17. Section 420.246, Code 1991, is amended to read as
23 follows:

24 420.246 TAX AND DEED STATUTES APPLICABLE.

25 Sections ~~445-47-to-445-51~~, ~~446-3-to-446-6~~, 446.16, 446.32,
26 and 448.10 to ~~448-13~~ 448.12 are applicable to cities acting
27 under special charters, except that, where the word
28 "treasurer" is used, there shall be substituted the words
29 "city collector or treasurer or deputy treasurer or deputy or
30 officer authorized to collect city taxes"; and where the word
31 "auditor" is used, there shall be substituted the words "city
32 clerk or recorder".

33 Sec. 18. Section 422.26, unnumbered paragraph 8, Code
34 1991, is amended to read as follows:

35 The department shall, substantially as provided in sections

1 ~~445-6-and-445-7~~ this chapter and chapter 626, proceed to
2 collect all taxes and penalties as soon as practicable after
3 ~~the same~~ they become delinquent, except that no property of
4 the taxpayer ~~shall-be~~ is exempt from the payment of ~~said the~~
5 tax. ~~In-the-event~~ if service has not been made on a distress
6 warrant by the officer to whom addressed within five days from
7 the date the distress warrant was received by the officer, the
8 authorized revenue agents of the department ~~are-hereby~~
9 ~~empowered-to~~ may serve and make return of ~~such the~~ warrant to
10 the clerk of the district court of the county named in the
11 distress warrant, and all subsequent procedure shall be in
12 compliance with chapter 626.

13 Sec. 19. Section 425.17, subsection 10, Code 1991, is
14 amended by striking the subsection and inserting in lieu
15 thereof the following:

16 10. "Special assessment" means an unpaid special
17 assessment certified pursuant to chapter 384, division IV.
18 The claimant may include as a portion of the taxes due during
19 the fiscal year next following the base year an amount equal
20 to the unpaid special assessment installment due, plus
21 interest, during the fiscal year next following the base year.

22 Sec. 20. Section 427.8, Code 1991, is amended to read as
23 follows:

24 427.8 PETITION FOR SUSPENSION OR ~~CANCELLATION~~ ABATEMENT OF
25 TAXES, ASSESSMENTS, AND RATES OR CHARGES.

26 If a person, ~~by-reason-of-age-or-infirmary~~, is unable to
27 contribute to the public revenue, the person may file a
28 petition, duly sworn to, with the board of supervisors,
29 stating that fact and giving a statement of ~~real-property~~
30 parcels, as defined in section 445.1, owned or possessed by
31 the petitioner, and other information as the board may
32 require. The board of supervisors may order the county
33 treasurer to suspend the collection of the taxes, special
34 assessments ~~under-sections-384-37-through-384-79,-and-rates-or~~
35 ~~assessments-imposed-under-section-384-84-or-chapter-317-or~~

1 364, and rates or charges which are assessed against the
2 petitioner or the petitioner's estate, ~~or both,~~ for the
3 current year and those unpaid for prior years, or the board
4 may ~~cancel and remit~~ abate the taxes, special assessments, and
5 ~~other assessments or rates or charges.~~ However, ~~the petition~~
6 ~~must first be approved by the council of the city in which the~~
7 ~~property of the petitioner is located, or by the township~~
8 ~~trustees of the township in which the property is located.~~
9 The petition, when approved, shall be filed by March 1 of the
10 current tax year with the treasurer.

11 Sec. 21. Section 427.9, Code 1991, is amended to read as
12 follows:

13 427.9 SUSPENSION OF TAXES, ASSESSMENTS, AND RATES OR
14 CHARGES.

15 Whenever if a person is a recipient of federal
16 supplementary security income or state supplementary
17 assistance, as defined in section 249.1, or is a resident of a
18 health care facility, as defined by section 135C.1, which is
19 receiving payment from the department of human services for
20 the person's care, the person shall be deemed to be unable to
21 contribute to the public revenue. The director of human
22 services shall notify the board of supervisors, of the county
23 in which the assisted person owns property parcels, as defined
24 in section 445.1, of the fact, giving a statement of property,
25 parcels owned, possessed, or upon which the person is paying
26 taxes as a purchaser under contract. The board of supervisors
27 so notified, without the filing of a petition and statement as
28 specified in section 427.8, shall order the county treasurer
29 to suspend the collection of all the taxes, special
30 assessments, and rates or charges assessed against the
31 property parcels and remaining unpaid by the person or
32 contractually payable by the person, for such time as the
33 person remains the owner or contractually prospective owner of
34 the property parcels, and during the period the person
35 receives assistance as described in this section. The

1 director of human services shall advise the person that the
2 person may apply for an additional property tax credit
3 pursuant to sections 425.16 to 425.39 which shall be credited
4 against the amount of the property taxes suspended.

5 Sec. 22. Section 427.10, Code 1991, is amended to read as
6 follows:

7 427.10 ~~BOARD-MAY-CANCEL-OR-REMIT~~ ABATEMENT.

8 The board of supervisors may, if in their judgment it is
9 for the best interests of the public and the petitioner
10 referred to in section 427.8, or the public and the person
11 referred to in section 427.9, ~~cancel-and-remit~~ abate the taxes
12 ~~assessed-against-the-petitioner-or-the-person-or-the~~
13 ~~petitioner's-or-person's-estate-or-both,-even-though-the~~
14 taxes, special assessments, and rates or charges which have
15 previously been suspended as provided in sections 427.8 or
16 427.9.

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

19 427.11 GRANTEE OR DEVISEE TO PAY TAX.

20 ~~In-the-event-that~~ If the petitioner shall sell or person
21 described in section 427.9 sells any real-estate parcel upon
22 which the ~~tax-has~~ taxes, special assessments, and rates or
23 charges have been suspended ~~in-the-manner-above-provided,~~ or
24 ~~in-case~~ if any property parcel, or any part thereof of the
25 parcel, upon which said-tax-has the taxes, special
26 assessments, and rates or charges have been suspended, ~~shall~~
27 ~~pass~~ passes by devise, bequest, or inheritance to any person
28 other than the surviving spouse or minor child of ~~such-infirm~~
29 the petitioner or other person, the taxes, special
30 assessments, and rates or charges without any accrued penalty
31 interest, that have been thus suspended shall all become due
32 and payable ~~with-six-percent-interest-per-annum-from-the-date~~
33 ~~of-such-suspension,-except-that-no-interest-on-taxes-shall-be~~
34 ~~charged-against-the-property-or-estate-of-a-person-receiving~~
35 ~~or-having-received-monthly-or-quarterly-payments-of-old-age~~

1 assistance, and shall be enforceable against the property or
2 part thereof which does not pass to such spouse or minor
3 child. The petitioner, or any other person, shall have the
4 right to may pay the suspended taxes amounts at any time.

5 Sec. 24. Section 427.12, Code 1991, is amended to read as
6 follows:

7 427.12 SUSPENDED TAX LIST RECORD.

8 The county treasurer shall maintain ~~a book which shall be~~
9 ~~known as the "suspended tax list" and in which the treasurer~~
10 ~~shall enter the following data relative to all taxes~~ within
11 the county system, as defined in section 445.1, the official
12 record of suspended taxes, special assessments, and rates or
13 charges, the collection of which has been suspended by order
14 of the board of supervisors. The record shall include, but is
15 not limited to, the following information:

16 1. A governmental or platted description of the ~~land~~
17 parcel on which the tax, special assessment, rate, or charge
18 has been levied or on which it is a lien.

19 2. The name of the owner of the ~~land~~ parcel.

20 3. The amount, and ~~current~~ year of the tax, special
21 assessment, rate or charge.

22 4. ~~The date of the order suspending collection of the tax~~
23 the suspension was ordered.

24 The book county system, as defined in section 445.1, shall
25 ~~be so prepared, ruled, and headed~~ such that all entries of
26 ~~taxes and polls, special assessments, rates, or charges~~
27 ~~against the land in a section or in a city plat, addition, or~~
28 ~~auditor's plat~~ parcel shall be separate from the entry of
29 taxes, special assessments, rates, or charges against the ~~land~~
30 ~~in any other section, or city plat, addition, or auditor's~~
31 ~~plat~~ all other parcels.

32 If a suspended tax on the book special assessment, or rate
33 or charge in the county system is paid, or subsequently
34 ~~legally canceled and remitted~~ abated, the treasurer shall
35 enter in the book ~~and over the treasurer's official signature~~

1 county system a notification of satisfaction payment or
2 abatement.

3 ~~The suspended-tax-list-is-the-only-official-record-of~~
4 ~~suspended-taxes-in-the-county:~~ When a suspension ordered by
5 the board of supervisors for any reason provided by law, has
6 been entered in the suspended-tax-list county system, the
7 entry, on and after its date, is a lien and shall serve as
8 notice of a lien in accordance with section 445.10 ~~and-is-not~~
9 ~~required-to-be-entered-in-or-carried-forward-to-any-other-book~~
10 ~~or-tax-list.~~

11 Sec. 25. Section 428A.2, Code 1991, is amended by adding
12 the following new subsection:

13 NEW SUBSECTION. 21. Deeds in which the consideration is
14 five hundred dollars or less.

15 Sec. 26. Section 445.1, Code 1991, is amended by striking
16 the section and inserting in lieu thereof the following:

17 445.1 DEFINITION OF TERMS.

18 For the purpose of chapters 445, 446, 447, and 448, section
19 331.553, subsection 3, and sections 427.8 through 427.12 and
20 569.8:

21 1. "Abate" means to cancel in their entirety all
22 applicable amounts.

23 2. "Compromise" means to enter into a contractual
24 agreement for the payment of taxes, interests, fees, and costs
25 in amounts different from those specified by law.

26 3. "County system" means a method of data storage and
27 retrieval as approved by the auditor of state including, but
28 not limited to, tax lists, books, records, indexes, registers,
29 or schedules.

30 4. "Parcel" means each separate item shown on the tax
31 list, mobile home tax list, schedule of assessment, or
32 schedule of rate or charge.

33 5. "Rate or charge" means an item legally certified to the
34 county treasurer for collection as provided in sections
35 331.489, 364.11, and 364.12 and section 384.84, subsection 1.

1 6. "Taxes" means an annual ad valorem tax, a special
2 assessment, a rate or charge, and taxes on mobile homes
3 pursuant to chapter 135D which are collectible by the county
4 treasurer.

5 7. "Total amount due" means the aggregate total of all
6 taxes, penalties, interests, costs, and fees due on a parcel.

7 Sec. 27. NEW SECTION. 445.2 DUTY OF COUNTY TREASURER.

8 The county treasurer, after making the entry provided in
9 section 445.10, shall proceed to collect the ad valorem taxes,
10 and the list referred to in chapter 443 is the treasurer's
11 authority and justification against any illegality in the
12 proceedings prior to receiving the list. The treasurer shall
13 also collect, as far as practicable, the taxes remaining
14 unpaid on the county system. If the taxes are not paid, the
15 treasurer shall send a statement of delinquent taxes as part
16 of the notice of tax sale as provided in section 446.9.

17 Sec. 28. Section 445.3, Code 1991, is amended to read as
18 follows:

19 445.3 ACTIONS AUTHORIZED.

20 In addition to all other remedies and proceedings now
21 provided by law for the collection of taxes on-personal
22 property, the county treasurer ~~is hereby authorized to~~ may
23 bring or cause an ordinary suit at law to be commenced and
24 prosecuted in the treasurer's name for the use and benefit of
25 the county for the collection of taxes from any person,
26 ~~persons, firm, or corporation~~ as shown by the ~~tax list~~ county
27 system in the treasurer's office, and the ~~same~~ suit shall be
28 in all respects commenced, tried, and prosecuted to final
29 judgment the same as provided ~~by the Code~~ for ordinary
30 actions.

31 The commencement of actions for ad valorem taxes authorized
32 under this section shall not begin until the issuance of a tax
33 sale certificate under the requirements of section 446.19.

34 The commencement of actions for all other taxes authorized
35 under this section shall not begin until ten days after the

1 publication of tax sale under the requirements of section
2 446.9, subsection 2.

3 Sec. 29. Section 445.4, Code 1991, is amended to read as
4 follows:

5 445.4 STATUTES APPLICABLE -- ATTACHMENT -- DAMAGES.

6 ~~All-the-provisions-of-chapters~~ Chapter 639 and-642-are
7 hereby-made is applicable to any proceedings instituted by a
8 county treasurer under section 445.3, and a writ of attachment
9 shall be issued upon the county treasurer complying with the
10 provisions of ~~said-chapters~~ chapter 639, for taxes, whether
11 due or not due, except that no a bond shall not be required
12 from the treasurer or county in such cases, but the county
13 shall be liable for damages, only, as provided by section
14 639.14. The county attorney, upon request of the treasurer,
15 shall assist in prosecution of actions authorized in this
16 section.

17 Sec. 30. Section 445.5, Code 1991, is amended by striking
18 the section and inserting in lieu thereof the following:

19 445.5 RECEIPT.

20 The county treasurer shall deliver to the taxpayer a
21 receipt stating the year of tax, date of payment, a
22 description of the parcel, and the amount of taxes, interest,
23 fees, and costs paid except when payment of taxes is made by
24 check, then a receipt shall be issued only upon request. The
25 receipt shall be in full of the first half, second half, or
26 full year amounts unless a payment is made under section
27 445.36A or 135D.24, subsection 7.

28 Sec. 31. Section 445.10, Code 1991, is amended to read as
29 follows:

30 445.10 FORMER DELINQUENT REAL-ESTATE TAXES.

31 The county treasurer shall each year, upon after receiving
32 the tax list referred to in chapter 443, enter upon-the-same
33 in-separate-columns-opposite into the county system a notation
34 of delinquency for each parcel of-real-estate on which the tax
35 remains unpaid for any previous year, ~~the-amount-of-such~~

1 unpaid-tax, and unless such. Unless the delinquent real
 2 estate tax is so brought forward and entered it shall cease to
 3 be a lien upon the real estate upon which the same was levied,
 4 and upon any other real estate of the owner that parcel. But
 5 to To preserve such the tax lien it shall is only be necessary
 6 to enter such tax, as aforesaid, opposite the notation for any
 7 tract parcel upon which it was is a lien. Any sale for the
 8 whole or any part of such delinquent tax not so entered shall
 9 be invalid. -- Nothing contained in this section shall be held
 10 to require that in order to preserve the lien of such tax and
 11 make such tax sale valid, delinquent taxes must be brought
 12 forward upon the current tax list if said tax list is received
 13 by the county treasurer less than six months preceding the
 14 date of conducting the said tax sale as provided in section
 15 446.25 or section 446.28 if the tax list received each year by
 16 the treasurer. If the county system is such that all
 17 delinquent real estate and delinquent personal taxes of any
 18 preceding year are shown automatically brought forward against
 19 each parcel of the real estate on which the tax remains unpaid
 20 for any year and the amount of such unpaid tax is shown, the
 21 treasurer shall is not be required to make any further entry.
 22 Any sale for a delinquent tax not noted on the county system
 23 is invalid. However, this section does not require that in
 24 order to preserve the lien of tax and make the tax sale valid,
 25 delinquent taxes must be brought forward upon the county
 26 system if the tax list is received by the treasurer less than
 27 six months preceding the date of conducting the tax sale as
 28 provided in section 446.25 or 446.28.

29 Sec. 32. Section 445.11, Code 1991, is amended to read as
 30 follows:

31 445.11 SPECIAL ASSESSMENT BOOK LEVY SUBMITTED.

32 When the levy of a special assessment is submitted to the
 33 county treasurer, in a format acceptable by the treasurer, the
 34 county treasurer shall prepare in a book to be known as a
 35 special assessment book, the list of the persons owning real

1 ~~estate-affected-by-the-assessment,-in-alphabetical-or~~
2 ~~numerical-order,-which-book-shall-contain~~ enter in the county
3 system a description of ~~the-real-estate~~ each parcel affected,
4 the date of the assessment, the total amount assessed, the
5 installments to be paid, and the amounts of the respective
6 installments if the assessment is payable in installments.

7 Sec. 33. Section 445.12, Code 1991, is amended to read as
8 follows:

9 445.12 ADDITIONAL DATA FOR SPECIAL ASSESSMENTS.

10 ~~Said-special-assessment-tax-list-shall-also~~ The county
11 system may contain space for showing penalties interest, if
12 any, that may be incurred, a column showing payments and their
13 amounts thereof, a column showing the number of the receipt to
14 be issued by the county treasurer, and a column that may be
15 used to show the date of payment of said the assessment, or
16 any installment thereof of it.

17 Sec. 34. Section 445.14, Code 1991, is amended to read as
18 follows:

19 445.14 ENTRIES ON GENERAL-TAX-LIST THE COUNTY SYSTEM.

20 The county treasurer shall each year, upon after receiving
21 the tax list referred to in section 445.10, indicate upon-the
22 ~~tax-list,-in-a-separate-column-opposite-each-parcel-of-real~~
23 ~~estate-upon-which-the-special-assessment-remains-unpaid-for~~
24 ~~any-previous-year~~ on the county system that a special
25 assessment is due unpaid. This indication is not required if
26 the county system automatically brings forward a notation of
27 the unpaid special assessment.

28 Sec. 35. Section 445.16, Code 1991, is amended by striking
29 the section and inserting in lieu thereof the following:

30 445.16 ABATEMENT OR COMPROMISE OF TAX.

31 When a parcel is offered and not sold at regular tax sale,
32 or if the county holds the tax sale certificate of purchase
33 and the county is unable to assign the certificate as provided
34 in section 446.31, the county, through the board of
35 supervisors, may compromise by written agreement, or abate by

1 resolution, the tax, interest, fees, or costs. In the event
2 of a compromise, the board of supervisors may enter into a
3 written agreement with the owner of the legal title or with
4 any lienholder for the payment of a stipulated sum in full
5 satisfaction of all amounts included in that agreement.

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

8 Sec. 36. Section 445.18, Code 1991, is amended to read as
9 follows:

10 445.18 EFFECT OF COMPROMISE PAYMENT OR ABATEMENT.

11 When payment is made, as provided by the compromise
12 agreement or when there is an abatement, all taxes included in
13 the compromise agreement or abatement shall be deemed to be
14 fully satisfied and canceled and the county treasurer shall
15 ~~cause-the-appropriate-books-to~~ show the satisfaction on the
16 county system.

17 Sec. 37. Section 445.22, Code 1991, is amended to read as
18 follows:

19 445.22 SUBSEQUENT COLLECTION.

20 Any ~~delinquent-taxes~~ tax subsequently collected shall be
21 apportioned according to the tax apportionment ~~for-the-current~~
22 year at the time of collection. However, this section does
23 not apply to the payment of special assessments, or rates or
24 charges.

25 Sec. 38. Section 445.23, Code 1991, is amended by striking
26 the section and inserting in lieu thereof the following:

27 445.23 STATEMENT OF TAXES DUE.

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

1 Sec. 39. Section 445.24, Code 1991, is amended to read as
2 follows:

3 445.24 EFFECT OF STATEMENT AND RECEIPT.

4 The statement received under section 445.23, with the
5 county treasurer's receipt showing the payment of all the
6 taxes specified in the statement, and the treasurer's
7 certificate of redemption from the tax sales mentioned in the
8 statement, is conclusive evidence for all purposes, and
9 against all persons, that the ~~parcel of real-estate-in-the~~
10 ~~statement-and-receipt-described~~ was, at the date of the
11 receipt, free and clear of all taxes ~~and-assessments~~, and
12 sales for taxes ~~or-assessments~~, except sales where the time of
13 redemption had already expired and the tax purchaser had
14 received the deed.

15 Sec. 40. Section 445.28, Code 1991, is amended to read as
16 follows:

17 445.28 TAX LIEN OF TAXES ON REAL ESTATE.

18 Taxes upon ~~real-estate-shall-be~~ a parcel are a lien on the
19 ~~real-estate~~ parcel against all persons except the state.
20 However, taxes upon ~~real-estate-shall-be~~ the parcel are a lien
21 on the ~~real-estate~~ parcel against the state and any a
22 political subdivision of the state which is liable for payment
23 of property taxes as a purchaser under ~~the-provisions-of~~
24 section 427.18.

25 Sec. 41. Section 445.30, Code 1991, is amended to read as
26 follows:

27 445.30 LIEN BETWEEN VENDOR AND PURCHASER.

28 As against a purchaser, such tax liens ~~shall~~ attach to ~~real~~
29 ~~estate~~ a parcel on and after June 30 in each year.

30 Sec. 42. Section 445.32, Code 1991, is amended to read as
31 follows:

32 445.32 LIENS ON BUILDINGS.

33 If a building is erected by a person other than the owner
34 of the land on which the building is located, as provided for
35 in section 428.4, the taxes on the building ~~shall-be~~ are and

1 remain a lien on the building from the date of levy until
2 paid. If the property taxes on the building become delinquent
3 for-a-tax-year, as provided in section 445.37, the county
4 treasurer shall collect the tax in-the-same-manner-as
5 delinquent-personal-property-taxes-are-collected-under-section
6 445.8 as provided in sections 445.3 and 445.4. This section
7 does not apply to special assessments, or rates or charges.

8 Sec. 43. Section 445.36, Code 1991, is amended to read as
9 follows:

10 445.36 PAYMENT -- INSTALLMENTS.

11 1. ~~For fiscal years after July 17, 1975, the property~~ The
12 taxes which become delinquent during the fiscal year shall ~~be~~
13 are for the previous fiscal year.

14 2. ~~No~~ A demand of taxes shall ~~be~~ is not necessary, but it
15 shall ~~be the duty of~~ every person subject to taxation to shall
16 attend at the office of the county treasurer, ~~at some time~~
17 ~~between the first Monday in August and September 1 following,~~
18 and pay the person's taxes either in full, or one-half thereof
19 of the taxes before September 1 succeeding the levy, and the
20 remaining half before March 1 following. However, if the
21 first installment of a person's taxes are is delinquent and
22 not paid as of February 15, the treasurer shall mail a notice
23 to the taxpayer of the delinquency and the due date for the
24 second installment. Failure to receive a mailed notice is not
25 a defense to the payment of the tax and any interest and
26 penalty due. This section does not apply to special
27 assessments, or rates or charges.

28 Sec. 44. Section 445.36A, Code 1991, is amended to read as
29 follows:

30 445.36A MONTHLY-OR-QUARTERLY PARTIAL PAYMENTS.

31 1. As an alternative to the semiannual or annual payment
32 of taxes, the county treasurer may accept partial payments of
33 current-year-real-estate-and-real-property taxes. A minimum
34 payment amount shall be established by the county treasurer.
35 The treasurer shall transfer amounts from each taxpayer's

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

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

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

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

3 Sec. 45. Section 445.37, Code 1991, is amended to read as
 4 follows:

5 445.37 WHEN DELINQUENT.

6 ~~in-all-cases-where~~ If the half semiannual installment of
 7 any taxes tax has not been paid before October 1 succeeding
 8 the levy, the that amount thereof-shall-become becomes
 9 delinquent from October 1 after due-and-in-case unless the
 10 last day of September is a Saturday or Sunday in which case
 11 the amount of those taxes becomes delinquent from the
 12 following Tuesday. If the second installment is not paid
 13 before April 1 succeeding its maturity, it shall-become
 14 becomes delinquent from April 1 after due unless the last day
 15 of March is a Saturday or Sunday in which case the amount of
 16 that installment becomes delinquent from the following
 17 Tuesday. This paragraph does not apply to special assessments
 18 or rates or charges.

19 However, if there is a delay of the certification delivery
 20 of the tax list referred to in chapter 443 to the county
 21 treasurer, the amount of ad valorem taxes and mobile home
 22 taxes due shall become delinquent thirty days after such the
 23 date of certification delivery or October-1 on the delinquent
 24 date of the first installment, whichever date occurs later.
 25 ~~However-such~~ The delay shall not affect the due and
 26 delinquent dates for special assessments specified-by-section
 27 384-65 and rates or charges. The delinquent date for special
 28 assessments, and rates or charges is the same as the first
 29 installment delinquent date for ad valorem taxes.

30 Sec. 46. Section 445.38, Code 1991, is amended to read as
 31 follows:

32 445.38 APPORTIONMENT.

33 ~~in-all-cases-where~~ If ad valorem or mobile home taxes are
 34 paid by installment, each of such those payments shall be
 35 apportioned among the several funds for which taxes have been

1 assessed in their proper proportions.

2 Sec. 47. Section 445.39, Code 1991, is amended to read as
3 follows:

4 445.39 INTEREST AS-PENALTY ON DELINQUENT TAXES.

5 If the first installment of taxes is not paid by the
6 delinquent date specified in section 445.37, the installment
7 ~~shall-become~~ becomes due and ~~draw~~ draws interest, ~~-as-a~~
8 ~~penalty,~~ of one and one-half percent per month until paid,
9 from the delinquent date following the levy, ~~-and-if.~~ If the
10 last half is not paid by April-1-following-the-levy the
11 delinquent date specified for it in section 445.37, the same
12 interest shall be charged from the date the last half became
13 delinquent. However, after April 1 in a fiscal year when late
14 certification delivery of the tax list referred to in chapter
15 443 results in a penalty delinquency date later than October 1
16 for the first installment, penalties interest on delinquent
17 first installments shall accrue as if certification-were
18 delivery were made on the previous June 30. The interest
19 penalty imposed under this section shall be computed to the
20 nearest whole dollar and the amount of interest shall not be
21 less than one dollar. In calculating interest each fraction
22 of a month shall be counted as an entire month. The interest
23 percentage on delinquent special assessments and rates or
24 charges is the same as that for the first installment of
25 delinquent ad valorem taxes.

26 Sec. 48. Section 445.41, Code 1991, is amended to read as
27 follows:

28 445.41 WHEN INTEREST PENALTY OMITTED.

29 ~~No-interest-as-a-penalty~~ Interest shall not be added to
30 taxes levied by any a court to pay a judgment on county, city,
31 or school district indebtedness, other than the interest which
32 ~~such that~~ judgment may draw, nor upon taxes levied in aid of
33 the construction of any a railroad.

34 Sec. 49. Section 445.53, Code 1991, is amended to read as
35 follows:

1 445.53 TAXES CERTIFIED TO ANOTHER COUNTY.

2 In all cases of delinquent taxes ~~in-any-county~~, where if
3 the person upon whose property the ~~same~~ taxes were levied
4 ~~shall-have~~ has disposed of or removed the ~~said~~ property and
5 the treasurer of the county where the taxes were levied can
6 find no property within ~~said~~ that county ~~out-of~~ against which
7 ~~said~~ those taxes can be made collected, the treasurer of the
8 county where ~~said~~ those taxes are delinquent shall make out a
9 certified abstract ~~thereof~~ of the taxes and forward ~~the-same~~
10 it to the treasurer of the county in which the ~~delinquent~~
11 person resides or has property, ~~when~~ if the treasurer
12 transmitting the ~~said~~ abstract has reason to believe that ~~said~~
13 the delinquent taxes can be collected ~~thereby~~ by that county.

14 Sec. 50. Section 445.54, Code 1991, is amended to read as
15 follows:

16 445.54 COLLECTION IN SUCH CASE.

17 The county treasurer forwarding and the one receiving said
18 abstract shall each keep a record ~~thereof~~ of it, and, upon
19 receipt and filing in the office of the treasurer to whom
20 sent, it shall have the effect of a levy of taxes in that
21 county, and the collection ~~of-the-same~~ shall ~~be-proceeded-with~~
22 proceed in the same manner as in the collection of other
23 taxes.

24 Sec. 51. Section 445.55, Code 1991, is amended to read as
25 follows:

26 445.55 PENALTIES FEES COLLECTIBLE.

27 The ~~officer~~ county treasurer collecting taxes so certified
28 into another county shall, in addition to the ~~penalties~~
29 interest, fees, and costs on delinquent taxes, assess and
30 ~~collect-the-further-penalty~~ a collection fee of twenty percent
31 on the whole amount of ~~such~~ the taxes, inclusive of the
32 ~~penalties-thereon~~ interest, fees, and costs on the taxes.

33 Sec. 52. Section 445.56, Code 1991, is amended to read as
34 follows:

35 445.56 RETURN.

1 The county treasurer receiving the abstract shall, upon
2 collection, forward the amount to the treasurer of the county
3 where the taxes were levied, less the collection fee provided
4 in section 445.55.

5 The ~~officer~~ treasurer receiving ~~said~~ the abstract shall,
6 when in the ~~officer's~~ treasurer's opinion the taxes are
7 uncollectible, return the ~~same~~ abstract with the endorsement
8 ~~thereon "uncollectible"; and, if collected, the officer shall~~
9 ~~remit the amount to the treasurer of the county where said~~
10 ~~taxes were levied, less the penalty provided by section 445.55~~
11 on it. In such case, when it is administratively impractical
12 to collect the tax, the board of supervisors shall compromise
13 or abate the tax, interest, and costs.

14 Sec. 53. Section 445.57, Code 1991, is amended to read as
15 follows:

16 445.57 MONTHLY APPORTIONMENT.

17 On or before the tenth day of each month, the county
18 treasurer shall apportion all taxes collected during the
19 preceding month, except partial payment amounts collected
20 pursuant to section 445.36A, subsection 1 and section 135D.24,
21 subsection 7, paragraph "a", among the several funds to which
22 they belong according to the amount levied for each fund, and
23 shall apportion the interest and penalties thereon, fees, and
24 costs on the taxes to the general fund, and shall enter the
25 same those amounts upon the treasurer's cash account, and
26 report the amount of each tax and the interest and penalties
27 collected on the same amounts to the county auditor, who shall
28 charge the treasurer in each fund with the same.

29 Sec. 54. Section 445.60, Code 1991, is amended to read as
30 follows:

31 445.60 REFUNDING ERRONEOUS TAX.

32 The board of supervisors shall direct the county treasurer
33 to refund to the taxpayer any tax or portion of any a tax
34 found to have been erroneously or illegally paid, with all
35 interest, fees, and costs actually paid. A refund shall not

1 be ordered or made unless a claim for refund is presented to
2 the board within one year of the date the tax was due, or if
3 appealed to the board of review, the state board of tax
4 review, or district court, within one year of the final
5 decision.

6 Sec. 55. Section 445.61, Code 1991, is amended to read as
7 follows:

8 445.61 SALE FOR ERRONEOUS TAX.

9 ~~In case any real estate~~ If a parcel subject to taxation
10 ~~shall be~~ is sold for the payment of such erroneous tax,
11 interest, fees, or costs, the error or irregularity in the tax
12 may be corrected at any time provided in this chapter, but
13 ~~such~~ this correction ~~shall~~ does not affect the validity of the
14 sale or the right or title conveyed by a county treasurer's
15 deed, if the property parcel was subject to taxation for any
16 of the purposes for which any portion of the taxes for which
17 the ~~land~~ parcel was sold was levied, and the taxes were not
18 paid before the sale, or the property parcel redeemed from
19 sale.

20 Sec. 56. Section 445.62, Code 1991, is amended to read as
21 follows:

22 445.62 REMISSION ABATEMENT OR REFUND IN CASE OF LOSS.

23 The board of supervisors ~~shall have power to remit~~ has the
24 authority to abate or refund in whole or in part the taxes of
25 any person whose buildings, crops, stock, or other property
26 has been destroyed by fire, tornado, or other unavoidable
27 casualty, if ~~said that~~ said property has not been sold for taxes,
28 or if ~~said the~~ said taxes have not been delinquent for thirty days
29 at the time of the destruction. The loss for which ~~such~~
30 remission abatement or refund is allowed shall be ~~such~~ only as
31 that amount which is not covered by insurance. The loss of
32 capital stock in a bank operated within the state and the
33 making and paying of a stock assessment for the year ~~such that~~
34 stock was assessed for taxation ~~shall be~~ is a destruction
35 within the meaning of this section.

1 Sec. 57. Section 445.63, Code 1991, is amended to read as
2 follows:

3 445.63 ABATEMENT OF TAXES.

4 When ~~delinquent-mobile-home taxes, regular-property-taxes,~~
5 ~~or-special-assessments~~ are owing against property a parcel
6 owned or claimed by the state or a political subdivision of
7 this state and the taxes ~~or-special-assessments-are~~ were owing
8 before the ~~property-is~~ parcel was acquired by the state or a
9 political subdivision of this state, the county treasurer
10 shall give notice to the appropriate governing body which
11 shall pay the amount of the ~~delinquent-mobile-home taxes,~~
12 ~~regular-property-taxes, or-special-assessments~~ due. If the
13 governing body fails to immediately pay the taxes ~~or-special-~~
14 ~~assessments~~ due, the board of supervisors may shall abate all
15 of the ~~delinquent-mobile-home taxes, regular-property-taxes,~~
16 ~~or-special-assessments~~.

17 Sec. 58. Section 446.1, Code 1991, is amended to read as
18 follows:

19 446.1 SALE SHOWN.

20 The county treasurer shall designate on the ~~tax-list~~ county
21 system each ~~piece-or~~ parcel of ~~real-estate~~ sold for taxes, and
22 not redeemed, by ~~writing-opposite-the-parcel-of-real-estate~~
23 noting on the county system the year in which it was sold in-a
24 column-headed-"sold-in".

25 Sec. 59. Section 446.2, Code 1991, is amended by striking
26 the section and inserting in lieu thereof the following:

27 446.2 NOTICE OF PREVIOUS SALE.

28 For each parcel sold, the county treasurer shall notify the
29 titleholder of record that the parcel was sold at tax sale.
30 The notice of sale may be included on or with the tax
31 statement or by separate mail.

32 Sec. 60. Section 446.7, Code 1991, is amended to read as
33 follows:

34 446.7 ANNUAL TAX SALE.

35 Annually, on the third Monday in June the county treasurer

1 shall offer at the treasurer's office at public sale all
 2 ~~lands, city lots, or other real property parcels~~ on which
 3 ~~taxes, regular, special, and those charges certified pursuant~~
 4 ~~to section 384.84 for the preceding fiscal year or years~~ are
 5 ~~delinquent, which.~~ The sale shall be made for the total
 6 amount of taxes, interest, fees, and costs due and unpaid,
 7 including all prior suspended taxes. However, property
 8 ~~against which the county holds a tax sale certificate, shall~~
 9 ~~not be offered or sold.~~ Interest or penalty on suspended
 10 ~~taxes shall not be included in the sale price, except that six~~
 11 ~~percent interest per annum from the date of suspension shall~~
 12 ~~be included as to taxes suspended under section 427.8.~~

13 Property Parcels against which the county holds a tax sale
 14 certificate, parcels of municipal and political subdivisions
 15 of the state of Iowa, and property parcels held by a city or
 16 county agency or the Iowa finance authority for use in an Iowa
 17 homesteading project, or parcels of the state or its agencies,
 18 shall not be offered or sold at tax sale and a tax sale of
 19 that property those parcels is void from its inception. When
 20 delinquent taxes are owing against property parcels owned or
 21 claimed by a municipal or political subdivision of the state
 22 of Iowa, or property parcels held by a city or county agency
 23 or the Iowa finance authority for use in an Iowa homesteading
 24 project, or parcels of the state or its agencies, the
 25 treasurer shall give notice to the appropriate governing body
 26 ~~of the agency, subdivision or authority~~ which shall then pay
 27 the total amount of the due and delinquent taxes. If the
 28 governing body fails to pay the taxes total amount due, the
 29 board of supervisors shall abate the taxes as provided in
 30 chapters 427 and 445 and section 569.8 total amount due.

31 Sec. 61. Section 446.9, Code 1991, is amended to read as
 32 follows:

33 446.9 NOTICE OF SALE -- SERVICE -- PUBLICATION -- COSTS.

34 i. A notice of the time and place of the annual tax sale
 35 shall be served upon the person in whose name the ~~real-estate~~

1 parcel subject to sale is taxed. The county treasurer shall
2 serve the notice by sending it by regular first class mail to
3 the person's last known address not later than May 1 of each
4 fiscal year. The notice shall contain a description of the
5 real-estate parcel to be sold which is clear, concise, and
6 sufficient to distinguish the real-estate parcel to be sold
7 from all other parcels. It shall also contain the amount of
8 delinquent taxes~~,-both-regular-and-special,~~ for which the real
9 estate parcel is liable each year, the amount of the penalty,
10 interest, fees, and the actual cost of publication ~~in-an~~
11 official-newspaper of the notice as provided in subsection 2,
12 all to be incorporated as a single sum. The notice shall
13 contain a statement that, after the sale, if the real-estate
14 parcel is not redeemed within the period provided in chapter
15 447, the right to redeem expires and a deed may be issued.

365016 2. Publication of the time and place of the annual tax
17 sale shall be made once by the treasurer in an-official a
18 newspaper in-the-county designated by the treasurer, which
19 newspaper meets the requirements of section 618.3, at least
20 one week, but not more than three weeks, before the day of
21 sale. The publication shall contain a description of the real
22 estate parcel to be sold that is clear, concise, and
23 sufficient to distinguish the real-estate parcel to be sold
24 from all other parcels. All items offered for sale pursuant
25 to section 446.18 may be indicated by an "s" or by an
26 asterisk. The publication shall also contain the name of the
27 person in whose name the real-estate parcel to be sold is
28 taxed, the amount of delinquent taxes~~,-both-regular-and~~
29 special, for which the real-estate parcel is liable for each
30 year, the amount of the penalty, interest, fees, costs, and
31 the actual cost of publication in ~~an-official~~ the newspaper,
32 all to be incorporated as a single sum. The publication shall
33 contain a statement that, after the sale, if the real-estate
34 parcel is not redeemed within the period provided in chapter
35 447, the right to redeem expires and a deed may be issued.

1 3. In addition to the notice required by subsection 1 and
2 the publication required by subsection 2, the treasurer shall
3 send, at least one week, but not more than three weeks, before
4 the day of sale, a notice of sale in the form prescribed by
5 subsection 1, by regular first class mail, to any mortgagee
6 having a lien upon the real-estate parcel, a vendor of the
7 real-estate parcel under a recorded contract of sale, a lessor
8 of the parcel who has a recorded lease or memorandum of a
9 recorded lease, and to any other person who has an interest of
10 record in the real-estate parcel, if the mortgagee, vendor,
11 lessor, or other person having an interest of record has done
12 both of the following:

13 a. ~~Has-requested~~, Requested on a form prescribed by the
14 treasurer, that notice of sale be sent to the person.

15 b. ~~Has-filed~~ Filed the request form with the treasurer at
16 least one month prior to the date of sale, together with a fee
17 of twenty-five dollars per parcel.

18 The request for notice is valid for a period of five years
19 from the date of filing with the treasurer. The request for
20 notice may be renewed for additional periods of five years by
21 the procedure specified in this subsection.

22 4. Notice required by subsections 1 and 3 shall be deemed
23 ~~made-and~~ completed when the notice is enclosed in a sealed
24 envelope with the proper postage on the envelope, is addressed
25 to the person entitled to receive it at the person's last
26 known mailing address, and is deposited in a mail receptacle
27 provided by the United States postal service.

28 Sec. 62. Section 446.10, Code 1991, is amended to read as
29 follows:

30 446.10 PUBLICATION COSTS.

31 The compensation for publication shall not exceed four
32 dollars for each separately described parcel, and shall be
33 paid by the county. The amount paid shall be collected as a
34 part of the costs of sale and paid deposited into the county
35 treasury general fund. If the taxes are paid before the date

1 of sale, the amount paid for publication shall be included as
2 a part of the costs of collecting the taxes.

3 Sec. 63. Section 446.11, Code 1991, is amended to read as
4 follows:

5 446.11 SUBSTITUTED SERVICE.

6 If the county treasurer cannot procure the publication of
7 the notice for the sum ~~herein fixed~~, then specified in section
8 446.10, the notice may be given by posting ~~the same~~ it in ~~four~~
9 ~~of the most public places in the county~~, to be selected by the
10 ~~treasurer~~, for four weeks, ~~and filing a copy thereof with the~~
11 ~~auditor before the day of sale~~, with the treasurer's verified
12 ~~statement thereon that it had been posted as and for the time~~
13 ~~herein required~~, and that the treasurer could not obtain a
14 ~~publication thereof at the legal rate~~ the treasurer's office
15 for two weeks.

16 Sec. 64. Section 446.12, Code 1991, is amended to read as
17 follows:

18 446.12 CERTIFICATE OF PUBLICATION.

19 The county treasurer shall obtain a copy of the notice of
20 sale, with a certificate of its publication, from the printer
21 or publisher, and file it in the office of the ~~auditor~~, which
22 treasurer. The certificate shall be substantially in the
23 following form:

24 I,, publisher (or printer) of the, a
25 newspaper printed and published in the county of and
26 state of Iowa, certify that the foregoing notice and list were
27 published in that newspaper on the ... day of,,
28 and that copies of each issue of the paper in which the notice
29 and list were published were delivered by carrier or
30 transmitted by mail to each of the subscribers to the paper.

31
32 Signature of publisher (or printer)

33 State of Iowa,)
34 County.) ss.

35 The above certificate of publication was subscribed and

1 sworn to before me by the above named who is
2 personally known to me to be the identical person described in
3 the certificate, on the day of,

4
5 Auditor Notary
6 County, Iowa.

7 Sec. 65. Section 446.13, Code 1991, is amended to read as
8 follows:

9 446.13 METHOD OF DESCRIBING LANDS PARCELS, ETC.

10 In ~~all~~ entries required to be made by the county auditor,
11 county treasurer, or other officer, letters and figures may be
12 used to denote townships, ranges, sections, parts of sections,
13 lots, blocks, ~~date~~ dates, and the amount of taxes, interest,
14 fees, and costs.

15 Sec. 66. Section 446.14, Code 1991, is amended to read as
16 follows:

17 446.14 IRREGULARITIES IN ADVERTISEMENT.

18 No An irregularity or informality in the advertisement
19 ~~shall~~ does not affect the legality of the sale or the title to
20 ~~any-real-estate~~ a parcel conveyed by the county treasurer's
21 deed under this chapter and chapters 447 and 448, and in all
22 cases its provisions shall be sufficient notice to the owners
23 of the sale ~~thereof~~ of the parcel.

24 Sec. 67. Section 446.15, Code 1991, is amended to read as
25 follows:

26 446.15 OFFER FOR SALE.

27 The county treasurer shall, on the day of the sale ~~at ten~~
28 ~~o'clock in the forenoon, at the treasurer's office,~~ offer for
29 sale, separately, for the total amount due each tract or
30 parcel of real-estate advertised for sale ~~on which the taxes~~
31 ~~and costs shall not have been paid.~~

32 Sec. 68. Section 446.16, Code 1991, is amended to read as
33 follows:

34 446.16 BID -- PURCHASER.

35 The person who offers to pay the total amount ~~of taxes~~ due

1 which ~~are~~ is a lien on any parcel ~~of-land-or-city-lot~~ for the
2 smallest portion ~~thereof-shall-be~~ of the parcel is the
3 purchaser, and when the purchaser ~~shall-designate~~ designates
4 the portion of any ~~tract-of-land-or-city-lot~~ parcel for which
5 the purchaser will pay the ~~whole~~ total amount ~~of-taxes-for~~
6 ~~when-it-may-be-sold~~ due, the portion thus designated shall be
7 become an undivided portion. The delinquent tax lien
8 transfers with the tax sale certificate, whether held by the
9 county or ~~if-paid~~ purchased by an individual, by through
10 assignment or purchased direct purchase at the tax sale. The
11 delinquent tax lien expires when the tax sale certificate
12 expires.

13 Sec. 69. Section 446.17, Code 1991, is amended to read as
14 follows:

15 446.17 SALE CONTINUED.

16 The county treasurer shall continue the sale from day to
17 day as long as there are bidders, or until ~~the-taxes-are-all~~
18 paid all delinquent parcels have been offered for sale.

19 Sec. 70. Section 446.18, Code 1991, is amended to read as
20 follows:

21 446.18 "SCAVENGER PUBLIC BIDDER SALE" -- NOTICE.

22 Each county treasurer shall, on the day of the regular tax
23 sale each year or any continuance or adjournment thereof of
24 the tax sale, offer and sell at public sale, ~~to-the-highest~~
25 bidder, all ~~real-estate~~ parcels which ~~remains~~ remain liable to
26 sale for delinquent taxes, ~~and-shall~~ which have previously
27 been advertised, and offered for ~~two-years~~ one year or more,
28 and ~~remained~~ remain unsold for want of bidders, ~~general~~
29 notice. Notice of such the sale being shall be given at the
30 same time and in the same manner as that given of the regular
31 sale.

32 Sec. 71. Section 446.19, Code 1991, is amended to read as
33 follows:

34 446.19 COUNTY AS PURCHASER.

35 When property a parcel is offered at a tax sale under the

1 ~~provisions of~~ section 446.18, and no bid is received, or if
 2 the bid received is less than the total amount of the
 3 ~~delinquent-general-and-special-taxes, interest, penalties and~~
 4 ~~costs due~~, the county in which the real-estate parcel is
 5 located, through its board of supervisors, shall bid for the
 6 real-estate parcel a sum equal to the total amount of ~~all~~
 7 ~~delinquent-general-taxes, special-assessments, interest,~~
 8 ~~penalties and costs charged against real-estate due~~. No money
 9 Money shall not be paid by the county or other tax-levying and
 10 tax-certifying body for the purchase, but each of the tax-
 11 levying and tax-certifying bodies having any interest in the
 12 ~~general-and-special~~ taxes ~~for which the real-estate is sold~~
 13 shall be charged with the full total amount of ~~all the~~
 14 ~~delinquent-general-and-special-taxes~~ due the levying and tax-
 15 certifying ~~bodies~~, body as its just share of the purchase
 16 price.

17 PARAGRAPH DIVIDED. This section does not prohibit a
 18 governmental agency or political subdivision from bidding at
 19 the sale for property a parcel to protect its interests. When
 20 a bid is received by a city in which the parcel is located,
 21 money shall not be paid by the city, but each of the tax-
 22 levying and tax-certifying bodies having any interest in the
 23 taxes shall be charged with the total amount due the levying
 24 and tax-certifying bodies as its just share of the purchase
 25 price.

26 Sec. 72. NEW SECTION. 446.20 REMEDIES.

27 1. Without limiting the county's rights under section
 28 445.3, once a certificate is issued to a county, a county may
 29 collect the total amount due by the alternative remedy
 30 provided in section 445.3 by converting the total amount due
 31 to a personal judgment. The prosecution in equity of such
 32 action may be commenced anytime after the date of issuance of
 33 the certificate under section 446.19. Entrance of the
 34 judgment shall be shown on the county system. Collection of
 35 the judgment may then be initiated as provided in section

1 445.4. The county attorney shall, upon request of the
2 treasurer, assist in prosecution of action authorized under
3 this section and sections 445.3 and 445.4.

4 2. If the board or council determines that any property
5 located on a parcel purchased by the county or city pursuant
6 to section 446.19 requires removal, dismantling, or
7 demolition, the board or council shall, at the same time and
8 in the same manner that the notice of expiration of right of
9 redemption is served, cause to be served on the person in
10 possession of the parcel and also upon the person in whose
11 name the parcel is taxed a separate notice stating that if the
12 parcel is not redeemed within the time period specified in the
13 notice of expiration of right of redemption, the property
14 described in the notice shall be removed, dismantled, or
15 demolished. The notice shall further state that the costs of
16 removal, dismantling, or demolition shall be assessed against
17 the person in whose name the parcel is taxed and a lien for
18 the costs shall be placed against any other parcel taxed in
19 that person's name within the county.

20 Service of the notice shall also be made by mail on any
21 mortgagee having a lien upon the parcel, a vendor of the
22 parcel under a recorded contract of sale, a lessor who has a
23 recorded lease or memorandum of a recorded lease, and any
24 other person who has an interest of record, at the person's
25 last known address, if the mortgagee, vendor, lessor, or other
26 person has filed a request for notice, as prescribed in
27 section 446.9, subsection 3, and on the state of Iowa in case
28 of an old-age assistance lien by service upon the department
29 of human services. The notice shall also be served on any
30 city where the parcel is situated.

31 Sec. 73. Section 446.21, Code 1991, is amended to read as
32 follows:

33 446.21 APPLICABLE-STATUTE ASSIGNMENT OF CERTIFICATE TO
34 BONDHOLDER.

35 In tax sales made under section 446.19, a holder of a

1 special assessment certificate against a ~~lot or~~ parcel of
 2 ground, ~~or,~~ a holder of a bond payable in whole or in part out
 3 of a special assessment against a ~~lot or~~ parcel of ground, or
 4 a city within which ~~the lot or~~ a parcel of ground is situated,
 5 which ~~lot or~~ parcel of ground has been sold for taxes, ~~either~~
 6 ~~general or special,~~ is entitled to an assignment of any
 7 certificate of tax sale of the ~~property for general taxes or~~
 8 ~~special taxes~~ parcel, upon tender to the holder or to the
 9 county treasurer of the amount to which the holder of the tax
 10 sale certificate would be entitled in case of redemption.

11 Sec. 74. Section 446.23, Code 1991, is amended to read as
 12 follows:

13 446.23 RESALE.

14 The person purchasing a tax sale certificate against any
 15 parcel or ~~part thereof~~ shall ~~forthwith~~ immediately pay to the
 16 county treasurer the total amount bid, and on bid. Upon
 17 failure to do so the ~~same shall at once be~~ parcel is again
 18 offered as if no such sale had been made. Such These payments
 19 may be made in the funds receivable in payment of taxes.

20 Sec. 75. Section 446.24, Code 1991, is amended to read as
 21 follows:

22 446.24 RECORD OF SALES.

23 The county treasurer or a designee shall attend all tax
 24 sales of real estate for taxes, and keep a record in the
 25 county system of the sales in a book to be kept for that
 26 purpose, describing each tract of real estate parcel on which
 27 the ~~taxes and costs were~~ total amount due was paid by the
 28 purchaser, as they are described in the copy of the notice on
 29 file in the treasurer's office, ~~stating in separate columns~~
 30 ~~the amount, as obtained from the tax list, of each.~~ The
 31 county system shall include a statement of the amount, kind of
 32 tax, interest, fees, and costs for each tract, how much and
 33 what part of each parcel was sold parcel, to whom sold, and
 34 the date of sale.

35 Sec. 76. Section 446.25, Code 1991, is amended to read as

1 follows:

2 446.25 SALE ADJOURNED.

3 When all the real-estate parcels advertised for sale has
4 have been offered, and a-part-remains parcels remain unsold
5 for want of bidders, the county treasurer shall adjourn the
6 sale to some day not exceeding two months from adjournment,
7 due notice of which day shall be given at the time thereof of
8 adjournment, and by keeping such the notice posted in a
9 conspicuous place in the treasurer's office, ~~and no further.~~
10 Further notice ~~shall be~~ is not necessary. On the day fixed by
11 the adjournment, the same proceedings shall ~~be had~~ occur as in
12 the first instance. Further adjournment adjournments shall be
13 made ~~from-time-to-time~~, not exceeding intervals of two months,
14 and the sales ~~thus continued~~ continue until the next regular
15 annual sale, or until all the ~~taxes are paid~~ parcels are sold.

16 Sec. 77. Section 446.26, Code 1991, is amended by striking
17 the section and inserting in lieu thereof the following:

18 446.26 RESPONSIBILITY OF TREASURER TO ATTEND TAX SALE.

19 A county treasurer failing to attend a tax sale in person,
20 by a deputy treasurer, or by another designated employee is
21 guilty of a simple misdemeanor.

22 Sec. 78. Section 446.27, Code 1991, is amended to read as
23 follows:

24 446.27 FRAUD-OF-OFFICER LIABILITY OF TREASURER.

25 1. If the county treasurer, deputy treasurer, or other
26 designated employee sells or assists in selling any parcel,
27 knowing it is not subject to taxation or that the amount for
28 which it is sold has been paid, or knowingly and willfully
29 sells or assists in selling a parcel to defraud the owner, or
30 knowingly and willfully executes a deed for such a parcel
31 sold, the treasurer, deputy treasurer, or designated employee
32 is guilty of a serious misdemeanor and liable to pay the
33 injured party all damages sustained as a result of the illegal
34 sale.

35 2. If any the treasurer is directly or indirectly

1 concerned in the purchase of real-estate a parcel sold for-the
 2 nonpayment-of-taxes at tax sale, the treasurer and the
 3 treasurer's sureties are liable on the treasurer's official
 4 bond for all damages sustained by the owner of the property
 5 parcel. In addition, the treasurer, deputy treasurer, or
 6 designated person, as the case may be, is guilty of a
 7 fraudulent practice.

8 3. Sales made in violation of this section are void. In
 9 ~~addition, the treasurer is guilty of a fraudulent practice.~~

10 Sec. 79. Section 446.28, Code 1991, is amended to read as
 11 follows:

12 446.28 SUBSEQUENT SALE.

13 ~~If, from neglect of officers to make returns, or other~~ for
 14 good cause, real-estate a parcel cannot be advertised and
 15 offered for sale on the third Monday of June, the county
 16 treasurer shall make the sale on the first third Monday of the
 17 next succeeding month in which the required notice can be
 18 given.

19 Sec. 80. Section 446.29, Code 1991, is amended to read as
 20 follows:

21 446.29 CERTIFICATE OF PURCHASE.

22 The county treasurer shall prepare, sign, and deliver to
 23 the purchaser of any real-estate parcel or part of a parcel
 24 ~~sold for-the-nonpayment-of-taxes~~ a certificate of purchase,
 25 describing it the parcel or part of the parcel as shown in the
 26 ~~record-of-sales, giving-the-part-of-each-tract-or-lot~~ county
 27 system identifying the parcel or part of the parcel sold, the
 28 total amount of ~~each-kind-of-tax, interest, and costs~~ due for
 29 ~~each tract-or-lot~~ parcel as described in-the-record, and that
 30 payment has been made. Not more than one parcel or
 31 ~~description~~ shall be entered upon each certificate of
 32 purchase. The certificate fee is the amount specified in
 33 section 331.552, subsection 23. The delinquent tax lien
 34 transfers with the tax sale certificate, whether held by the
 35 county or ~~if-paid~~ purchased by an individual, ~~by~~ through

1 assignment or ~~purchased~~ direct purchase at the tax sale. The
2 delinquent tax lien expires when the tax sale certificate
3 expires.

4 Sec. 81. Section 446.30, Code 1991, is amended to read as
5 follows:

6 446.30 LOSS OF CERTIFICATE.

7 ~~In-case-of-loss-of-said~~ If a certificate of purchase is
8 lost or destroyed, the owner thereof, ~~as appears on~~ of record,
9 may, by filing an affidavit of ~~such~~ the loss or destruction
10 with the county treasurer, receive a duplicate ~~thereof~~ of the
11 certificate, which shall take the place of the original
12 certificate and have the same force and effect in law and be
13 subject to the same ~~rules~~ laws. The cost of a duplicate
14 certificate of purchase is the same as the cost of the
15 original certificate as provided in section 331.552,
16 subsection 23.

17 Sec. 82. Section 446.31, Code 1991, is amended to read as
18 follows:

19 446.31 ASSIGNMENT -- PRESUMPTION FROM DEED RECITALS.

20 The certificate of purchase ~~shall be~~ is assignable by
21 endorsement and entry in the ~~register of tax sales~~ county
22 system in the office of county treasurer of the county from
23 which ~~said~~ the certificate was issued, and when ~~such~~ the
24 assignment is so entered, it shall vest in the assignee or
25 legal representatives of the assignee all the right and title
26 of the assignor. The statement in the treasurer's deed of the
27 fact of the assignment ~~shall be~~ is presumptive evidence
28 thereof of that fact. When the county acquires a certificate
29 of purchase ~~and has the same in its possession for one year~~
30 ~~or more~~, the board of supervisors may compromise and assign
31 the ~~said~~ certificate of purchase, ~~with the written approval of~~
32 ~~all tax levying and tax certifying bodies having any interest~~
33 ~~in said general taxes~~. All money received from assignment of
34 ~~said~~ certificates of purchase shall be apportioned to the tax-
35 levying and certifying bodies in proportion to their interests

1 in the taxes for which ~~said-real-estate~~ the parcel was sold.
 2 After assignment of a certificate of purchase which is held by
 3 the county, section 446.37 applies. In that instance, the
 4 three-year requirement shall be calculated from the date of
 5 assignment.

6 Sec. 83. Section 446.32, Code 1991, is amended to read as
 7 follows:

8 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

9 The county treasurer shall also prepare, sign, and deliver
 10 to the purchaser of any-real-estate a parcel sold for-taxes at
 11 tax sale a receipt for taxes,--interest,--and-costs the total
 12 amount paid by the purchaser after the date of purchase for a
 13 subsequent year. Taxes for a subsequent year may be paid by
 14 the purchaser any time after certification June 30 or upon
 15 delivery of the new tax list referred to in chapter 443.

16 Sec. 84. Section 446.35, Code 1991, is amended to read as
 17 follows:

18 446.35 ASSESSMENT TO WRONG PERSON.

19 No A sale of real-estate-for-taxes-shall-be a parcel
 20 through tax sale is not invalid on-account-of-its-having-been
 21 if taxed in any other name than that of the rightful owner, if
 22 it is in other respects sufficiently described.

23 Sec. 85. Section 446.36, Code 1991, is amended to read as
 24 follows:

25 446.36 CERTIFIED COPIES OF RECORDS AS EVIDENCE.

26 The ~~books-and-records-belonging-to~~ information in the
 27 county system of the office of the county treasurer, or copies
 28 of-them a copy properly certified, are is sufficient evidence
 29 to prove the sale of ~~real-estate-for-taxes~~ a parcel at tax
 30 sale, the redemption of the ~~real-estate~~ parcel, or the payment
 31 of taxes on it.

32 Sec. 86. Section 446.37, Code 1991, is amended to read as
 33 follows:

34 446.37 FAILURE TO OBTAIN DEED -- CANCELLATION OF SALE.

35 After five three years have elapsed from the time of any

1 tax sale, and action has not been completed during the time
2 which qualifies the holder of a certificate to obtain a deed,
3 the county treasurer shall cancel the sale from the ~~tax-sale~~
4 ~~index-and-tax-sale-register~~ county system. However, this
5 section does not apply to certificates of purchase at tax sale
6 which are held by a county.

7 Sec. 87. Section 446.38, Code 1991, is amended by striking
8 the section and inserting in lieu thereof the following:

9 446.38 SUSPENDED TAXES OF OLD-AGE ASSISTANCE RECIPIENTS.

10 In cases where taxes were suspended one year or more upon
11 the parcel of a deceased old-age assistance recipient and no
12 estate was opened within ninety days after the death of the
13 recipient and the surviving spouse of the recipient is not
14 occupying the parcel, the county may apply to the probate
15 court to have the parcel conveyed to it for satisfaction of
16 the suspended taxes. The probate court shall prescribe the
17 manner and notices to be given. The probate court shall order
18 the parcel conveyed to the county for satisfaction of the
19 suspended taxes if an estate is not opened within a time
20 specified by the court. The probate court shall make and
21 enter all appropriate orders to effect this conveyance to the
22 county if an estate is not opened within the time specified.
23 The parcel, at the election of the county treasurer, may be
24 offered at tax sale after its conveyance to the county.

25 Sec. 88. Section 446.39, Code 1991, is amended to read as
26 follows:

27 446.39 IOWA FINANCE AUTHORITY STATEMENT.

28 A city or county, a city or county agency as authorized by
29 the Iowa finance authority, or the Iowa finance authority may
30 file with the county treasurer a verified statement that a
31 parcel of-property to be sold at tax sale is abandoned and
32 deteriorating in condition, or is inhabited but is not safe
33 for human habitation, or is, or is likely to become, a public
34 nuisance, and that the property parcel is suitable for use and
35 is to be used in an Iowa homesteading project under section

1 220.14. Other information may be included. Upon proper
 2 filing of the statement, and if the property parcel is offered
 3 at any a tax sale and no bid is received, or if the bid
 4 received is less than the total amount ~~of-the-delinquent~~
 5 ~~general-taxes,-interest,-penalties-and-costs~~ due, or if the
 6 property parcel is to be transferred to the county under
 7 section 446.38, the city, county, city or county agency, or
 8 Iowa finance authority may bid for the property parcel for use
 9 in an Iowa homesteading project, bidding a sum equal to the
 10 total amount ~~of-all-delinquent-general-taxes,-interest,-~~
 11 ~~penalties-and-costs-charged-against-the-property~~ due. Each of
 12 the tax-levying and tax-certifying bodies having an interest
 13 in the taxes for which the property parcel is sold shall be
 14 charged with ~~the-full-amount-of-all-delinquent-taxes-due-to~~
 15 ~~it,-as~~ its proportionate share of the purchase price.

16 Sec. 89. Section 447.1, Code 1991, is amended to read as
 17 follows:

18 447.1 REDEMPTION -- TERMS.

19 Real-estate A parcel sold under this chapter and chapter
 20 446 may be redeemed at any time before the right of redemption
 21 ~~is-cut-off~~ expires, by the payment to the county treasurer, to
 22 be held by the treasurer subject to the order of the
 23 purchaser, of the amount for which the real-estate parcel was
 24 sold and ~~four-percent-of-the-amount-added-as-a-penalty,-with~~
 25 ~~three-quarters-percent~~ interest of two percent per month on
 26 ~~the-sale-price-plus-the-penalty,~~ counting each fraction of a
 27 month as an entire month, from the date month of sale, and the
 28 total amount of-all-taxes,-interest,-and-costs paid by the
 29 purchaser or the purchaser's assignee for any subsequent year,
 30 ~~with a-similar-penalty~~ interest at the same rate added as
 31 before on the amount of the payment for each subsequent year,
 32 ~~and-three-quarters-percent-per-month-on-the-whole-amount~~ from
 33 the date month of payment, counting each fraction of a month
 34 as an entire month. The amount of interest must be at least
 35 one dollar and shall be rounded to the nearest whole dollar.

1 Interest shall accrue on subsequent amounts from the month of
2 payment by the certificate holder.

3 When the county is the certificate holder of the parcel
4 redeemed, the redemption amount shall be apportioned among the
5 several funds for which the taxes were levied. All interest,
6 costs, and fees shall be apportioned to the general fund of
7 the county.

8 Sec. 90. Section 447.3, Code 1991, is amended to read as
9 follows:

10 447.3 AGRICULTURAL COLLEGE LANDS.

11 In redeeming from a sale of a leasehold interest in
12 agricultural college land, the amount to be paid shall include
13 any amount paid by the holder of the certificate as interest
14 or principal due by the terms of the lease or otherwise to
15 prevent a forfeiture, and for which proper voucher has been
16 filed with the county treasurer, with interest at eight
17 percent per annum from date of payment, which amount shall be
18 paid by the treasurer to the holder of the certificate, and
19 the certificate of redemption shall show the amount paid by
20 the party redeeming.

21 Sec. 91. Section 447.4, Code 1991, is amended to read as
22 follows:

23 447.4 REDEMPTION FROM SALE FOR PART OF TAX.

24 In case a redemption is made of ~~real-estate-sold~~ a parcel
25 compromised and assigned for a sum less than the ~~taxes,~~
26 ~~penalty,~~ ~~interest,~~ ~~and-costs~~ total amount due, the purchaser
27 is entitled to receive only the amount paid and a ratable part
28 of the ~~penalty,~~ interest, and costs. In determining the
29 interest ~~and-penalties~~ to be paid upon redemption from sale,
30 the sum due on a parcel sold shall be taken to be the ~~full~~
31 total amount of ~~taxes,~~ ~~interest,~~ ~~and-costs~~ due on the parcel
32 at the time of sale, and the amount paid for a parcel at sale
33 shall be apportioned ratably ~~among-the-several-funds-to-which~~
34 it-belongs in accordance with section 447.1. ~~Real-estate~~
35 Parcels so sold ~~is~~ are redeemable in the same manner and with

1 the same ~~penalties~~ interest as that those sold for the taxes
2 of the preceding year.

3 Sec. 92. Section 447.5, Code 1991, is amended to read as
4 follows:

5 447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

6 The county treasurer ~~shall~~, upon application of any a party
7 to redeem real-estate a parcel sold for-taxes at a tax sale,
8 and being satisfied that the party has a right to redeem the
9 real-estate parcel upon the payment of the proper amount,
10 shall issue to the party a certificate of redemption, setting
11 forth the facts of the sale substantially as contained in the
12 certificate, the date of the redemption, the amount paid, and
13 by whom redeemed, and shall make the proper entries in the
14 book-of-sales county system in the treasurer's office. The
15 amount of the fee shall be as provided in section 331.552,
16 subsection 23, for either the original certificate or
17 duplicate certificate.

18 Sec. 93. Section 447.6, Code 1991, is amended by striking
19 the section and inserting in lieu thereof the following:

20 447.6 ERASURES PROHIBITED.

21 The entries by the county treasurer on the county system
22 shall be of a permanent nature and if errors are subsequently
23 discovered the correcting entries shall be adequately
24 documented to support the correction.

25 Sec. 94. Section 447.7, Code 1991, is amended to read as
26 follows:

27 447.7 MINORS AND PERSONS OF UNSOUND MIND.

28 If real-property a parcel of a minor, or person of unsound
29 mind is sold for-taxes at tax sale, it may be redeemed at any
30 time within one year after the disability is removed, in the
31 manner specified in section 447.8, or redemption may be made
32 by the guardian or legal representative under sections 447.1
33 to and 447.3 at any time before the delivery of the
34 treasurer's deed.

35 Sec. 95. Section 447.8, Code 1991, is amended to read as

1 follows:

2 447.8 REDEMPTION AFTER DELIVERY OF DEED.

3 ~~Any person entitled to redeem lands sold for taxes after~~
4 After the delivery of the treasurer's deed, a person entitled
5 to redeem a parcel sold at tax sale shall do so by an
6 equitable action in a court of record, in which all persons
7 claiming an interest in the land parcel derived from the tax
8 sale, as shown by the record, shall be made defendants, and
9 the court shall determine the rights, claims, and ~~interest~~
10 interests of the several parties, including liens for taxes
11 and claims for improvements made on or to the land parcel by
12 the person claiming under the tax title. ~~No A person shall be~~
13 is not allowed to redeem ~~land a parcel~~ sold for taxes in any
14 other manner after the service of the notice provided for by
15 section 447.9 and the execution and delivery of the
16 treasurer's deed.

17 Sec. 96. Section 447.9, Code 1991, is amended to read as
18 follows:

19 447.9 NOTICE OF EXPIRATION OF RIGHT OF REDEMPTION.

20 After ~~two-years~~ one year and nine months from the date of
21 sale, or after nine months from the date of a sale made under
22 section 446.18, 446.38 or 446.39, the holder of the
23 certificate of purchase may cause to be served upon the person
24 in possession of the real-estate parcel, and also upon the
25 person in whose name the real-estate parcel is taxed, in the
26 manner provided for the service of original notices in R.C.P.
27 56.1, if the person resides in Iowa, or otherwise as provided
28 in section 446.9, subsection 1, a notice signed by the
29 certificate holder or the certificate holder's agent or
30 attorney, stating the date of sale, the description of the
31 property parcel sold, the name of the purchaser, and that the
32 right of redemption will expire and a deed for the land parcel
33 be made unless redemption is made within ninety days from the
34 completed service of the notice. The ninety-day redemption
35 period begins as provided in section 447.12. When the notice

1 is given by a county as a holder of a certificate of purchase
2 the notice shall be signed by the county treasurer or the
3 county attorney, and when given by a city, it shall be signed
4 by the city officer designated by resolution of the council.
5 When the notice is given by the Iowa finance authority or a
6 city or county agency holding the property parcel as part of
7 an Iowa homesteading project, it shall be signed on behalf of
8 the agency or authority by one of its officers, as authorized
9 in rules of the agency or authority.

10 Service of the notice shall also be made by mail on any
11 mortgagee having a lien upon the real-estate parcel, a vendor
12 of the real-estate parcel under a recorded contract of sale, a
13 lessor who has a recorded lease or memorandum of a recorded
14 lease, and any other person who has an interest of record, at
15 the person's last known address, and on the state of Iowa in
16 case of an old-age assistance lien by service upon the state
17 department of human services. The notice shall also be served
18 on any city where the real-estate parcel is situated. Only
19 those persons who are required to be sent the notice of
20 expiration as provided in this section are eligible to redeem
21 a parcel from tax sale.

22 Sec. 97. Section 447.11, Code 1991, is amended to read as
23 follows:

24 447.11 AGENT OF NONRESIDENT.

25 Any-such A nonresident may in writing appoint a resident of
26 the county in which ~~such-land~~ the parcel is situated as agent,
27 and file ~~said~~ the appointment with the county treasurer of
28 ~~said the~~ the county, who shall ~~forthwith-record~~ make note of the
29 ~~same-in-a-record-kept-in-the-treasurer's-office-therefor,-and~~
30 ~~index-the-same~~ appointment in the county system, after which
31 personal service of ~~said~~ notice shall be made upon ~~said the~~
32 agent.

33 Sec. 98. Section 447.12, Code 1991, is amended to read as
34 follows:

35 447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

1 Service is complete only after an affidavit has been filed
2 with the county treasurer, showing the making of the service,
3 the manner of service, the time when and place where made, and
4 under whose direction the service was made, and costs incurred
5 as provided in section 447.13. Costs not filed with the
6 treasurer before a redemption is complete shall not be
7 collected by the treasurer. The affidavit shall be made by
8 the holder of the certificate or by the holder's agent or
9 attorney, and in either of the latter cases stating that the
10 affiant is the agent or attorney of the holder of the
11 certificate. The affidavit shall be filed by the treasurer
12 and entered ~~upon the sale book opposite the entry of the sale,~~
13 in the county system and ~~the record or affidavit is~~
14 presumptive evidence of the completed service of the notice.
15 The right of redemption shall not expire until ninety days
16 after service is complete. When the property parcel is held
17 by a city or county, a city or county agency, or the Iowa
18 finance authority, for use in an Iowa homesteading project,
19 whether or not the property parcel is the subject of a
20 conditional conveyance granted under the project, the
21 affidavit shall be made by the treasurer of the county or the
22 county attorney, a city officer designated by resolution of
23 the council, or on behalf of the agency or authority, by one
24 of its officers as authorized in rules of the agency or
25 authority.

26 Sec. 99. Section 447.13, Code 1991, is amended to read as
27 follows:

28 447.13 COST -- FEE -- REPORT.

29 The cost of a record search and the cost of serving the
30 notice, including the cost of mailing certified mail notices
31 and the cost of publication under section 447.10 if
32 publication is required, shall be added to the amount
33 necessary to redeem. The fee for personal service of the
34 notice shall be the same as for service of an original notice,
35 including copy fee and mileage. The county treasurer shall

1 file the proof of service and statement of costs and enter it
2 ~~on-the-sale-book~~ record these costs against the ~~proper-tract~~
3 ~~of-real-estate~~ parcel. The certificate holder ~~of-the~~
4 ~~certificate-of-sale~~ or the holder's agent shall report in
5 writing to the county treasurer the amount of authorized costs
6 incurred, and the treasurer shall ~~enter-it-in-the-sale-book~~
7 file the statement. ~~A-redemption-is-not-complete-until-the~~
8 ~~costs-are-paid~~. Costs not filed with the treasurer before
9 redemption shall not be collected by the treasurer and may be
10 recovered through a court action against the parcel owner by
11 the certificate holder. If the property parcel is held by a
12 city or county, a city or county agency, or the Iowa finance
13 authority, for use in an Iowa homesteading project, whether or
14 not the property parcel is the subject of a conditional
15 conveyance granted under the project, the costs incurred for
16 repairs and rehabilitation work required and undertaken in
17 order to make the property parcel meet applicable building or
18 housing code standards shall be added to the amount necessary
19 to redeem, ~~and-a-redemption-is-not-complete-until-the-costs~~
20 ~~are-paid~~.

21 Sec. 100. Section 448.1, Code 1991, is amended to read as
22 follows:

23 448.1 DEED EXECUTED.

24 Immediately after the expiration of ninety days from the
25 date of completed service of the notice provided in section
26 447.12 the county treasurer ~~then-in-office~~ shall make out a
27 deed for each ~~lot-or~~ parcel of-land sold and unredeemed, and
28 deliver it to the purchaser upon the return of the certificate
29 of purchase. The treasurer shall receive three twenty-five
30 dollars for each deed made by the treasurer, and the treasurer
31 may include any number of parcels ~~of-land~~ purchased by one
32 person in one deed, if desired authorized by the purchaser
33 treasurer.

34 Sec. 101. Section 448.2, Code 1991, is amended to read as
35 follows:

1 448.2 FORM.
2 Deeds executed by the county treasurer shall be
3 substantially in the following form:
4 KNOW ALL PERSONS BY THESE PRESENTS, that the following
5 described real-property parcel: (Here follows the
6 description), situated in the county of and state of
7 Iowa, was subject to taxation taxes for the year (or years)
8 A.D., and the taxes assessed-thereon on the parcel for
9 the year (or years) stated remained due and unpaid at the date
10 of the sale; and the treasurer of the county, on the day
11 of, A.D., by virtue of the authority vested by law
12 in the treasurer, at (an adjournment of) the sale begun and
13 publicly held on the third Monday of June, A.D., exposed
14 to public sale at the office of the county treasurer in the
15 county named, in substantial conformity with all the
16 requirements of the statute, the real-property parcel
17 described, for the payment of the taxes,-interest-and-costs
18 total amount then due and remaining unpaid on the property
19 parcel, and at that time and place A B, of the
20 county of and state of, offered to pay the sum
21 of dollars and cents, being the whole total amount
22 of-taxes,-interest-and-costs then due and remaining unpaid on
23 the property parcel, for (here follows the description of the
24 property parcel sold) which was the least quantity bid for,
25 and payment of that sum was made by that person to the
26 treasurer, the property parcel was stricken off to that person
27 at that price; and A B did, on the day of
28, A.D., assign the certificate of the sale of the
29 property parcel and all right, title, and interest to the
30 property parcel to E F of the county of
31 and state of; and by the affidavit of, filed
32 in the treasurer's office on the day of,
33 A.D., it appears that notice has been given more than
34 ninety days before the execution of this deed to and
35 of the expiration of the time of redemption allowed by

1 law; and ~~three~~ two years have elapsed since the date of the
2 sale, and the property parcel has not been redeemed:

3 Now, I, C D, treasurer of ~~said~~ the county,
4 for the consideration of ~~said~~ the stated sum paid to the
5 treasurer ~~paid-as-aforsaid~~ and by virtue of law, have
6 granted, bargained, and sold, and by these presents do grant,
7 bargain, and sell to ~~the-said~~ A B (or E
8 F), and that person's heirs and assigns, the real
9 property-hereinbefore parcel described, to have and to hold
10 unto that person (or E F), and that person's
11 heirs and assigns, forever; subject, however, to all the
12 rights of redemption provided by law. In witness whereof, I,
13 C D, treasurer ~~as-aforsaid~~ of
14 county, by virtue of the authority ~~aforsaid~~ vested in me,
15 have hereunto subscribed my name on this day of,
16 A.D.

17
18 Treasurer
19 State of Iowa,)
20 County.) ss.

21 I hereby certify that before me,, in and for said
22 county, personally appeared the above named C D,
23 treasurer of ~~said~~ the county, personally known to me to be the
24 treasurer of ~~said~~ the county at the date of the execution of
25 the above conveyance, and to be the identical person whose
26 name is affixed to and who executed the above conveyance as
27 treasurer of ~~said~~ the county, and acknowledged the execution
28 of the same conveyance to be the treasurer's voluntary act and
29 deed as treasurer of ~~said~~ the county, for the purposes therein
30 expressed in the conveyance.

31 Given under my hand (and seal) this day of,
32 A.D.

33

34 Sec. 102. Section 448.3, Code 1991, is amended to read as
35 follows:

1 448.3 EXECUTION AND EFFECT OF DEED.

2 The deed shall be signed by the county treasurer as such,
3 and acknowledged by the treasurer before some officer
4 authorized to take acknowledgments, and when substantially
5 thus executed and recorded in the proper record in the office
6 of the recorder of the county in which the property parcel is
7 situated, shall vest in the purchaser all the right, title,
8 interest, and estate of the former owner in and to the ~~land~~
9 parcel conveyed, subject to all restrictive covenants,
10 resulting from prior conveyances in the chain of title to the
11 former owner, and all the right, title, interest, and claim of
12 the state and county ~~thereto~~ to the parcel. The issuance of
13 the deed shall operate to cancel all suspended taxes.

14 Sec. 103. Section 448.4, Code 1991, is amended to read as
15 follows:

16 448.4 PRESUMPTIVE EVIDENCE.

17 The deed shall be presumptive evidence in all the courts of
18 this state in all controversies and actions in relation to the
19 rights of the purchaser, and the purchaser's heirs or assigns,
20 to the ~~land-thereby~~ parcel conveyed, of the following facts:

21 1. That the ~~real-property~~ parcel conveyed was subject to
22 taxation taxes for the year or years stated in the deed.

23 2. That the taxes were not paid at any time before the
24 sale.

25 3. That the ~~real-property~~ parcel conveyed had not been
26 redeemed from the sale at the date of the deed.

27 4. That the property parcel had been listed and assessed.

28 5. That the taxes were levied or set according to law.

29 6. That the property parcel was duly advertised for sale.

30 7. That the property parcel was sold ~~for-taxes~~ as stated
31 in the deed.

32 Sec. 104. Section 448.5, subsection 3, Code 1991, is
33 amended to read as follows:

34 3. That all the prerequisites of the law were complied
35 with by all the officers who had, or whose duty it was to have

1 had, any part or action in any transaction relating to or
2 affecting the title conveyed or purporting to be conveyed by
3 the deed, from the listing and valuation of the property
4 parcel up to the execution of the deed, both inclusive, and
5 that all things ~~whatsoever~~ required by law to make a good and
6 valid sale and to vest the title in the purchaser were done,
7 except in regard to the points named in section 448.4 ~~wherein~~
8 for which the deed shall be presumptive evidence only.

9 Sec. 105. Section 448.6, Code 1991, is amended to read as
10 follows:

11 448.6 FACTS NECESSARY TO DEFEAT DEED.

12 In all actions involving the title to ~~real-estate~~ a parcel
13 claimed and held under a deed executed substantially as
14 ~~aforsaid~~ required in this chapter by the county treasurer,
15 the person claiming title adverse to the title conveyed
16 ~~thereby~~ shall be required to prove, in order to defeat the
17 title, ~~either~~ any of the following:

- 18 1. That the ~~real-property~~ parcel was not subject to
19 taxation taxes for the year or years named in the deed~~7~~.
- 20 2. That the taxes had been paid before the sale~~7~~.
- 21 3. That the property parcel had been redeemed from the
22 sale and that ~~such~~ the redemption was ~~had-or~~ made for the use
23 and benefit of persons having the right of redemption~~7-or~~.
- 24 4. That there had been an entire omission to list or
25 assess the property parcel, or to levy the taxes, or to give
26 notice of the sale, or to sell the property parcel.

27 Sec. 106. Section 448.7, Code 1991, is amended to read as
28 follows:

29 448.7 ADDITIONAL FACTS NECESSARY.

30 ~~No~~ A person shall not be permitted to question the title
31 acquired by a county treasurer's deed without first showing
32 that the person, or the person under whom that person claims
33 title, had title to the property parcel at the time of the
34 sale, or that the title was obtained from the United States or
35 this state after the sale, and that all ~~taxes~~ amounts due upon

1 the property parcel have been paid by such that person, or the
2 person under whom that person claims title.

3 Sec. 107. Section 448.8, Code 1991, is amended to read as
4 follows:

5 448.8 SALE MADE BY MISTAKE.

6 ~~In any case where a person had paid the person's taxes~~ If
7 an amount due was paid, and through mistake in the entry made
8 in the ~~treasurer's books, or in the receipt, the land upon~~
9 ~~which the taxes were paid~~ county system, the parcel was
10 afterward sold, the treasurer's deed ~~shall~~ does not convey the
11 title.

12 Sec. 108. Section 448.9, Code 1991, is amended to read as
13 follows:

14 448.9 FRAUDULENT SALE.

15 ~~In all cases where~~ If the owner of ~~the lands~~ a parcel sold
16 for taxes ~~shall resist~~ resists the validity of the tax title,
17 the owner may prove fraud committed by the officer selling the
18 same parcel, or in the purchaser, to defeat the same title,
19 and, if fraud is established, the sale and title shall be
20 void.

21 Sec. 109. Section 448.10, Code 1991, is amended to read as
22 follows:

23 448.10 WRONGFUL SALES -- PURCHASER INDEMNIFIED.

24 ~~When~~ If, by mistake or wrongful act of the county
25 treasurer, ~~land~~ a parcel has been sold on which no tax was due
26 at the time, or when ~~land~~ a parcel is sold in consequence of
27 error in describing it ~~in the tax receipt~~ within the county
28 system, the county shall hold the purchaser harmless by paying
29 the purchaser the amount ~~of principal, interest, and costs~~ due
30 to which the purchaser would have been entitled had the ~~land~~
31 parcel been rightfully sold, and the treasurer and the
32 treasurer's surety shall be liable to the county ~~therefor~~ to
33 the amount of the treasurer's official bond; or the purchaser,
34 or the purchaser's assignee, may recover the same amount
35 directly ~~of~~ from the treasurer and the treasurer's surety.

1 Sec. 110. Section 448.11, Code 1991, is amended to read as
2 follows:

3 448.11 CORRECTING WRONGFUL SALE.

4 When it ~~shall-be~~ is made ~~to-appear~~ known to the county
5 treasurer, before the execution of a deed for ~~real-estate~~ a
6 parcel sold ~~for-taxes~~, or if the deed ~~be~~ is returned by the
7 purchaser, that ~~any-tract-or-lot~~ a parcel was sold which was
8 not subject to taxation, or upon which the taxes had been
9 paid, the treasurer shall make an entry ~~opposite-such-tract-or~~
10 ~~lot-on-the-sale-book~~ in the county system that the ~~same~~ parcel
11 was erroneously sold, and ~~such~~ the entry shall be evidence of
12 the fact ~~therein-stated~~, and the purchase money shall be
13 refunded to the purchaser.

14 Sec. 111. Section 448.12, Code 1991, is amended to read as
15 follows:

16 448.12 LIMITATION OF ACTIONS.

17 An action for the recovery of ~~real-estate~~ a parcel sold for
18 the nonpayment of taxes shall not be brought after ~~five~~ three
19 years from the execution and recording of the county
20 treasurer's deed, unless the owner is, at the time of the
21 sale, a minor, a mentally ill person, or an inmate in an adult
22 correctional institution, in which case ~~such~~ the action must
23 be brought within ~~five~~ three years after ~~such~~ the disability
24 is removed.

25 Sec. 112. Section 448.14, Code 1991, is amended to read as
26 follows:

27 448.14 OFFICERS DE FACTO.

28 In all actions and controversies involving the question of
29 title to ~~real-property~~ a parcel held under a county
30 treasurer's deed, all acts of assessors, treasurers, auditors,
31 supervisors, and other officers de facto shall be of the same
32 validity as acts of officers de jure.

33 Sec. 113. Section 448.15, Code 1991, is amended to read as
34 follows:

35 448.15 AFFIDAVIT BY TAX-TITLE HOLDER.

1 ~~After two years from~~ Immediately after the issuance and
2 recording of a tax deed or an instrument purporting to be a
3 tax deed issued by a county treasurer of this state, the then
4 owner or holder of such the title or purported title may file
5 with the county recorder of the county in which ~~such real~~
6 ~~estate~~ the parcel is located an affidavit substantially in the
7 following form:

8 State of Iowa,)
9 County.) ss.

10 I,, being first duly sworn, on oath depose and say
11 that on (date) the county treasurer issued a tax deed
12 to (grantee) for the following described ~~real-estate~~
13 parcel:

14
15

16 that ~~said~~ the tax deed was filed for record in the office of
17 the county recorder of county, Iowa, on (date),
18 and appears in the records of the office in county as
19 recorded in Book ... Page ... of the Records; and that
20 is now in possession of ~~such real-estate~~ the parcel and
21 claims title to the ~~same~~ parcel by virtue of such the tax
22 deed, or such purported tax title.

23 Any person claiming any right, title, or interest in or to
24 ~~such real-estate~~ the parcel adverse to the title or purported
25 title by virtue of such the tax deed referred to herein shall
26 file a claim ~~of the same~~ with the recorder of the county
27 ~~wherein such real-estate~~ where the parcel is located, within
28 one hundred twenty days after the filing of this affidavit,
29 such the claim to set forth the nature ~~thereof~~ of the
30 interest, also the time and manner in which such the interest
31 claimed was acquired.

32

33 Subscribed and sworn to before me this day of,
34 19

35

1 Notary Public in and for
2 County, Iowa.

3 Sec. 114. Section 448.16, Code 1991, is amended to read as
4 follows:

5 448.16 CLAIMS ADVERSE TO TAX TITLE BARRED.

6 When such the affidavit described in section 448.15 is
7 filed it shall be notice to all persons, and any person
8 claiming any right, title, or interest in or to such-real
9 estate the parcel described adverse to the title or purported
10 title by virtue of such the tax deed hereinabove referred to,
11 shall file a claim ~~of-the-same~~ with the county recorder of the
12 county in which such-real-estate the parcel is located within
13 one hundred twenty days after the filing of such the
14 affidavit, which claim shall set forth the nature thereof of
15 the interest, the time when and the manner in which such the
16 interest was acquired.

17 At the expiration of said the period of one hundred twenty
18 days, if no such claim has been filed, all persons shall
19 thereafter be forever barred and estopped from having or
20 claiming any right, title, or interest in such-real-estate the
21 parcel adverse to the tax title or purported tax title, and no
22 action shall thereafter be brought to recover such-real-estate
23 the parcel, and the then tax-title owner or owner of the
24 purported tax title shall also have acquired title to such
25 real-estate the parcel by adverse possession.

26 Sec. 115. Section 448.17, Code 1991, is amended to read as
27 follows:

28 448.17 INDEXING AND RECORDING OF AFFIDAVITS AND CLAIMS.

29 All affidavits and claims as provided for in sections
30 448.15 and 448.16, filed with the county recorder, shall be
31 indexed in the claimant's book under the description of the
32 real-estate parcel involved, and shall be recorded as other
33 instruments affecting real-estate parcels.

34 Sec. 116. Section 449.1, Code 1991, is amended to read as
35 follows:

1 449.1 APPLICATION.

2 When a tract-of-real-estate parcel has been assessed and
3 taxed as one item-of-property unit, and thereafter and before
4 the tax is paid, the title to different portions of said-real
5 estate the parcel becomes vested in different parties in
6 severalty, and the said owners are unable to agree as to what
7 portion of the total tax each portion of the real-estate
8 parcel should bear, any of said the parties may file with the
9 board of supervisors a written application for the
10 apportionment of said the tax.

11 Sec. 117. Section 449.3, Code 1991, is amended to read as
12 follows:

13 449.3 ORDER -- RECORD.

14 ~~On~~ At the hearing, the board shall apportion said the tax
15 to the different portions of the real-estate parcel owned in
16 severalty, in accordance with the values thereof of the
17 portions. All orders and determinations of the board shall be
18 entered of-record in its minutes. An order of apportionment
19 shall definitely clearly identify each portion of said-real
20 estate-so the parcel owned in severalty.

21 Sec. 118. Section 449.4, Code 1991, is amended to read as
22 follows:

23 449.4 CORRECTION OF BOOKS OR RECORDS.

24 The county auditor shall, upon the making of an order of
25 apportionment, at-once correct the tax books or records in the
26 auditor's possession, in accordance with said the order, and
27 if said the books or other records have been delivered to the
28 county treasurer, the said auditor shall at once certify said
29 the order of apportionment to the said treasurer who shall
30 make-said-correction correct the county system.

31 Sec. 119. Section 450.81, Code 1991, is amended to read as
32 follows:

33 450.81 DUTY OF RECORDER.

34 Each county recorder shall, upon the filing in the
35 recorder's office of any a deed, bill of sale, or other

1 transfer of any description whatsoever which shows upon its
2 face that it was made or intended to take effect in possession
3 or enjoyment at or after the death of the maker of such the
4 instrument, forward to the department of revenue and finance a
5 certified copy thereof of the instrument.

6 Sec. 120. Section 455A.19, subsection 1, paragraph b,
7 subparagraph (5), Code 1991, is amended to read as follows:

8 (5) Funds allocated pursuant to subparagraphs (2) and (3)
9 shall only be allocated to counties dedicating property tax
10 revenue at least equal to twenty-two cents per thousand
11 dollars of the assessed value of taxable property in the
12 county to county conservation purposes. State funds received
13 under this paragraph shall not reduce or replace county tax
14 revenues appropriated for county conservation purposes. The
15 county auditor and treasurer shall submit documentation
16 annually of the dedication of property tax revenue for county
17 conservation purposes. The annual audit of the financial
18 transactions and condition of a county shall certify
19 compliance with requirements of this subparagraph. Funds not
20 allocated to counties not qualifying for the allocations under
21 subparagraph (2) as a result of this subparagraph shall be
22 held in reserve for each county for two years. Counties
23 qualifying within two years may receive the funds held in
24 reserve. Funds not spent by a county within two years shall
25 revert to the general pool of county funds for reallocation to
26 other counties where needed.

27 Sec. 121. Section 468.27, Code 1991, is amended by adding
28 the following new unnumbered paragraph after unnumbered
29 paragraph 2:

30 NEW UNNUMBERED PARAGRAPH. Upon the establishment of the
31 drainage district, the petitioners shall file with the county
32 auditor the survey and report or the permanent survey, plat,
33 and profile, if one was made, and this filing shall be
34 constructive notice of a permanent right-of-way easement.

35 Sec. 122. Section 569.8, Code 1991, is amended to read as

1 follows:

2 569.8 TITLE UNDER TAX DEED -- SALE -- APPORTIONMENT OF
3 PROCEEDS.

4 1. Disposition by a county of property a parcel acquired
5 by tax deed shall comply with ~~the requirements of~~ section
6 331.361, subsection 2.

7 2. When title to property a parcel acquired by tax deed is
8 transferred, the auditor shall immediately record the deed and
9 the assessor shall enter the property parcel to be assessed
10 following the assessment date.

11 3. Property A parcel the county holds by tax deed shall
12 not be assessed or taxed until transferred.

13 4. The transfer of property a parcel acquired by tax deed
14 gives the purchaser free title as to ~~past general~~ previously
15 levied or set taxes, and special taxes which are past due on
16 any special assessment already certified to the county.

17 5. ~~After deducting any expense the county incurred in the~~
18 ~~sale, the~~ The proceeds of the sale ~~including penalty, interest~~
19 ~~and costs~~ shall be ~~divided and prorated to the several taxing~~
20 ~~districts for general taxes and special assessments owed to~~
21 ~~the taxing districts in the proportion that the amounts of~~
22 ~~general taxes and special assessments owed to each taxing~~
23 ~~district are of the total amount of general taxes and special~~
24 ~~assessments owed to all taxing districts~~ credited to the
25 county general fund.

26 Sec. 123. Sections 445.6 through 445.9, 445.17, 445.19,
27 445.20, 445.29, 445.31, 445.40, 445.42 through 445.52, 445.58,
28 445.59, 446.3 through 446.6, 447.2, and 448.13, Code 1991, are
29 repealed.

30 Sec. 124. This Act takes effect April 1, 1992.

31
32
33
34
35

HOUSE FILE 687

AN ACT

RELATING TO THE COLLECTION AND ADMINISTRATION OF AD VALOREM PROPERTY TAXES, SPECIAL ASSESSMENTS, MOBILE HOME TAXES, AND VARIOUS RATES AND CHARGES, AND PROVIDING AN EFFECTIVE DATE.

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

Section 1. Section 96.14, subsection 3, unnumbered paragraph 7, Code 1991, is amended to read as follows:

The division shall, substantially as provided in sections 445-6-and-445-7 this chapter and chapter 626, proceed to collect all contributions as soon as practicable after the same they become delinquent, except that no property of the employer shall be is exempt from the payment of said the contributions.

Sec. 2. Section 135D.24, subsections 1 and 7, Code 1991, are amended to read as follows:

1. The annual tax is due and payable to the county treasurer on or after July 1 in each fiscal year and is collectible in the same manner and at the same time as ordinary taxes as provided in sections 445.36, 445.37, and 445.39. Penalties Interest at the rate prescribed by law shall accrue on unpaid taxes ~~but the penalty shall not exceed forty-eight percent~~. Both installments of taxes may be paid at one time. The September installment represents a tax period beginning July 1 and ending December 31. The March installment represents a tax period beginning January 1 and ending June 30. A mobile home, coming into this state from outside the state, put in use from a dealer's inventory, or put in use at any time after July 1 or January 1, is subject to the taxes prorated for the remaining unexpired months of

the tax period, but the purchaser is not required to pay the tax at the time of purchase. A penalty Interest attaches the following April 1 for taxes prorated on or after October 1. A penalty Interest attaches the following October 1 for taxes prorated on or after April 1. If the taxes are not paid, the county treasurer shall send a statement of delinquent taxes as part of the notice of tax sale as provided in section 446.9. The owner of a mobile home who sells the mobile home between July 1 and December 31 and obtains a tax clearance statement is responsible only for the September tax payment and is not required to pay taxes for subsequent tax periods. If the owner of a mobile home sells the mobile home, obtains a tax clearance statement, and obtains a replacement mobile home, the owner shall not pay taxes under this chapter for the newly acquired mobile home for the same tax period that the owner has paid taxes on the mobile home sold. Interest added-as-a penalty for delinquent taxes shall be calculated to the nearest whole dollar. In calculating interest each fraction of a month shall be counted as an entire month.

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 county treasurer. The treasurer shall transfer amounts from each taxpayer's account to be applied to each semiannual tax installment prior to the delinquency dates specified in section 445.37 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 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 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. 3. Section 135D.24, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 8. Current year taxes may be paid at any time regardless of any outstanding prior year delinquent taxes.

Sec. 4. Section 135D.26, subsection 1, paragraph c, Code 1991, is amended to read as follows:

c. If a security interest is noted on the certificate of title, tendering to the secured party a mortgage on the real estate upon which the mobile home is to be located in the unpaid amount of the secured debt, and with the same priority as or a higher priority than the secured party's security interest, or obtaining written consent of the secured party to

the conversion, in which latter case the lien notation on the certificate of title shall suffice to preserve the lienholder's security in the mobile home separate from any interest in the land.

Sec. 5. Section 135D.26, subsection 2, paragraph b, Code 1991, is amended to read as follows:

b. If compliance with subsection 1, paragraph "c", has been accomplished by the secured party consenting to the conversion without accepting a mortgage, the secured party shall retain the mobile home vehicle title and the assessor shall note the conversion on the assessor's records and enter the property upon the tax rolls. So long as a security interest is noted on the certificate of title, the title to the mobile home will not be merged with title to the land, and the sale or foreclosure of an interest in the land shall not affect title to the mobile home or any security interest in the mobile home.

Sec. 6. Section 321.46, subsection 2, Code 1991, is amended to read as follows:

2. Upon filing the application for a new registration and a new title, the applicant shall pay a title fee of ten dollars and a registration fee prorated for the remaining unexpired months of the registration year. However, no title fee shall be charged to a mobile home dealer applying for a certificate of title for a used mobile home, titled in Iowa, as required under section 321.45, subsection 4. The county treasurer, if satisfied of the genuineness and regularity of the application, and in the case of a mobile home, that taxes are not owing under chapter 135D, and that applicant has complied with all the requirements of this chapter, shall issue a new certificate of title and, except for a mobile home, a registration card to the purchaser or transferee, shall cancel the prior registration for the vehicle, and shall forward the necessary copies to the department on the date of issuance, as prescribed in section 321.24. Mobile homes

titled under chapter 448 that have been subject under section 446.18 to a scavenger public bidder sale in a county, shall be titled in the county's name, with no fee and the county treasurer shall issue the title.

Sec. 7. Section 331.401, subsection 1, paragraph 1, Code 1991, is amended to read as follows:

1. Carry out duties in regard to the collection of taxes as provided in sections 445.16, ~~445.19~~, 445.60, and 445.62.

Sec. 8. Section 331.427, subsection 1, unnumbered paragraph 1, Code 1991, is amended to read as follows:

Except as otherwise provided by state law, county revenues from taxes and other sources for general county services shall be credited to the general fund of the county, including revenues received under sections 84.21, 98.35, 98A.6, 101A.3, 101A.7, 110.12, 123.36, 123.143, 176A.8, 246.908, 321.105, 321.152, 321G.7, 331.554, subsection 6, 341A.20, 364.3, 368.21, 422.65, 422A.2, 428A.8, 430A.3, 433.15, 434.19, ~~445.52~~, 445.57, 533.24, 556B.1, 567.10, 583.6, 906.17, and 911.3, and chapter 405A, and the following:

Sec. 9. Section 331.512, subsections 14 and 15, Code 1991, are amended by striking the subsections.

Sec. 10. Section 331.552, subsection 23, Code 1991, is amended to read as follows:

23. Collect a fee of three ten dollars for issuing a tax sale certificate for land sold for nonpayment of taxes or a certificate of redemption of land sold for taxes from tax sale.

Sec. 11. Section 331.553, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 3. Require that payment be made by guaranteed funds for tax sale redemptions, issuance of plat clearances, issuance of tax clearances for mobile homes, payments of taxes or assessments made within the ten days prior to the annual tax sale or any adjournment of the tax sale, and any other payment which is to be collected by the

county treasurer. For the purposes of this subsection, "guaranteed funds" means cash, cashier's check, money order, travelers' check, or certified check.

Sec. 12. Section 331.559, subsections 22, 23, and 24, Code 1991, are amended to read as follows:

22. Carry out duties relating to the sale of property parcels for delinquent taxes as provided in chapter 446.

23. Carry out duties relating to the redemption of property parcels sold for delinquent taxes as provided in chapter 447.

24. Carry out duties relating to the issuance of a tax deed or certificate of title for property parcels, as defined in section 445.1, sold for delinquent taxes as provided in chapter 448.

Sec. 13. Section 331.604, Code 1991, is amended to read as follows:

331.604 GENERAL RECORDING AND FILING FEE.

Except as otherwise provided by state law or section 331.605, the recorder shall collect a fee of five dollars for each page or fraction of a page of an instrument which is filed or recorded in the recorder's office. If a page or fraction of a page contains more than one transaction, the recorder shall collect the fee for each transaction.

Sec. 14. Section 331.653, subsections 36 and 37, Code 1991, are amended by striking the subsections.

Sec. 15. Section 409A.4, subsection 1, paragraph a, Code 1991, is amended to read as follows:

a. A parcel letter or number designation approved by the auditor.

Sec. 16. Section 409A.5, subsection 1, paragraph a, Code 1991, is amended to read as follows:

a. The parcel letter or number designation.

Sec. 17. Section 420.246, Code 1991, is amended to read as follows:

420.246 TAX AND DEED STATUTES APPLICABLE.

Sections ~~445-47-to-445-51~~; ~~446-3-to-446-6~~; 446.10, 446.12, and 448.10 to ~~448-13~~ 448.12 are applicable to citizens acting under special charters, except that, where the word "treasurer" is used, there shall be substituted the words "city collector or treasurer or deputy treasurer or deputy or officer authorized to collect city taxes"; and where the word "auditor" is used, there shall be substituted the words "city clerk or recorder".

Sec. 18. Section 422.26, unnumbered paragraph B, Code 1991, is amended to read as follows:

The department shall, substantially as provided in sections ~~445-6-and-445-7~~ this chapter and chapter 626, proceed to collect all taxes and penalties as soon as practicable after ~~the same~~ they become delinquent, except that no property of the taxpayer shall ~~be~~ is exempt from the payment of ~~and~~ the tax. ~~In the event~~ If service has not been made on a distress warrant by the officer to whom addressed within five days from the date the distress warrant was received by the officer, the authorized revenue agents of the department are ~~hereby~~ empowered to may serve and make return of ~~such~~ the warrant to the clerk of the district court of the county named in the distress warrant, and all subsequent procedure shall be in compliance with chapter 626.

Sec. 19. Section 425.17, subsection 10, Code 1991, is amended by striking the subsection and inserting in lieu thereof the following:

10. "Special assessment" means an unpaid special assessment certified pursuant to chapter 384, division IV. The claimant may include as a portion of the taxes due during the fiscal year next following the base year an amount equal to the unpaid special assessment installment due, plus interest, during the fiscal year next following the base year.

Sec. 20. Section 427.8, Code 1991, is amended to read as follows:

427.8 PETITION FOR SUSPENSION OR ~~CANCELLATION~~ ABATEMENT OF TAXES, ASSESSMENTS, AND RATES OR CHARGES.

If a person ~~by reason of age or infirmity~~ 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 real property 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 ~~under sections 384-37 through 384-79 and rates or assessments imposed under section 384-84 or chapter 317 or 364, and rates or charges~~ which are assessed against the petitioner or the petitioner's estate ~~or both~~, for the current year and those unpaid for prior years, or the board may ~~cancel and remit~~ abate the taxes, special assessments, and ~~other assessments or rates or charges~~. ~~However, the petition must first be approved by the council of the city in which the property of the petitioner is located, or by the township trustees of the township in which the property is located.~~ The petition, when approved, shall be filed by March 1 of the current tax year with the treasurer.

Sec. 21. Section 427.9, Code 1991, is amended to read as follows:

427.9 SUSPENSION OF TAXES, ASSESSMENTS, AND RATES OR CHARGES.

Whenever 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 property parcels, as defined

In section 445.1, of the fact, giving a statement of property 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 assessed against the property 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 property 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 property taxes suspended.

Sec. 22. Section 427.10, Code 1991, is amended to read as follows:

427.10 BOARD MAY CANCEL OR REMIT 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, ~~cancel and remit~~ abate the taxes assessed against the petitioner or the person or the petitioner's or person's estate or both, even though the taxes, special assessments, and rates or charges ~~which~~ have previously been suspended as provided in sections 427.8 or 427.9.

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

427.11 GRANTEE OR DEVISEE TO PAY TAX.

~~In the event that if~~ the petitioner ~~shall sell or person described in section 427.9 sells any real-estate parcel upon which the tax has taxes, special assessments, and rates or charges have been suspended in the manner above provided, or~~

~~in case if any property parcel, or any part thereof of the parcel, upon which said tax has the taxes, special assessments, and rates or charges have been suspended, shall pass passes by devise, bequest, or inheritance to any person other than the surviving spouse or minor child of such infirm the petitioner or other person, the taxes, special assessments, and rates or charges without any accrued penalty interest, that have been thus suspended shall all become due and payable, with six percent interest per annum from the date of such suspension, except that no interest on taxes shall be charged against the property or estate of a person receiving or having received monthly or quarterly payments of old age assistance, and shall be enforceable against the property or part thereof which does not pass to such spouse or minor child. The petitioner, or any other person, shall have the right to may pay the suspended taxes amounts at any time.~~

Sec. 24. Section 427.12, Code 1991, is amended to read as follows:

427.12 SUSPENDED TAX 687 RECORD.

The county treasurer shall maintain a book which shall be known as the "suspended tax list" and in which the treasurer shall enter the following data relative to all taxes within the county system, as defined in section 445.1, the official record of suspended taxes, special assessments, and rates or charges, the collection of which has been suspended by order of the board of supervisors. The record shall include, but is not limited to, the following information:

1. A governmental or platted description of the land parcel on which the tax, special assessment, rate, or charge has been levied or on which it is a lien.
2. The name of the owner of the land parcel.
3. The amount, and current year of the tax, special assessment, rate or charge.
4. The date of the order suspending collection of the tax the suspension was ordered.

The book county system, as defined in section 445.1, shall be so prepared, raised, and headed such that all entries of taxes and polls, special assessments, rates, or charges against the land-in-a-section-or-in-a-city-plot-addition-or auditor's-plot parcel shall be separate from the entry of taxes, special assessments, rates, or charges against the land-in-any-other-section-or-city-plot-addition-or-auditor's-plot all other parcels.

If a suspended tax on-the-book special assessment, or rate or charge in the county system is paid, or subsequently legally-canceled-and-remitted abated, the treasurer shall enter in the book-and-over-the-treasurer's-official-signature county system a notification of satisfaction payment or abatement.

The-suspended-tax-list-is-the-only-official-record-of suspended-taxes-in-the-county. When a suspension ordered by the board of supervisors for any reason provided by law, has been entered in the suspended-tax-list county system, the entry, on and after its date, is a lien and shall serve as notice of a lien in accordance with section 445.10 and-is-not required-to-be-entered-in-or-carried-forward-to-any-other-book-or-tax-list.

Sec. 25. Section 428A.2, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 21. Deeds in which the consideration is five hundred dollars or less.

Sec. 26. Section 445.1, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

445.1 DEFINITION OF TERMS.

For the purpose of chapters 445, 446, 447, and 448, section 331.553, subsection 3, and sections 427.8 through 427.12 and 569.8:

1. "Abate" means to cancel in their entirety all applicable amounts.

2. "Compromise" means to enter into a contractual agreement for the payment of taxes, interests, fees, and costs in amounts different from those specified by law.

3. "County system" means a method of data storage and retrieval as approved by the auditor of state including, but not limited to, tax lists, books, records, indexes, registers, or schedules.

4. "Parcel" means each separate item shown on the tax list, mobile home tax list, schedule of assessment, or schedule of rate or charge.

5. "Rate or charge" means an item legally certified to the county treasurer for collection as provided in sections 331.489, 364.11, and 364.12 and section 384.84, subsection 1.

6. "Taxes" means an annual ad valorem tax, a special assessment, a rate or charge, and taxes on mobile homes pursuant to chapter 135D which are collectible by the county treasurer.

7. "Total amount due" means the aggregate total of all taxes, penalties, interests, costs, and fees due on a parcel.

Sec. 27. NEW SECTION. 445.2 DUTY OF COUNTY TREASURER.

The county treasurer, after making the entry provided in section 445.10, shall proceed to collect the ad valorem taxes, and the list referred to in chapter 443 is the treasurer's authority and justification against any illegality in the proceedings prior to receiving the list. The treasurer shall also collect, as far as practicable, the taxes remaining unpaid on the county system. If the taxes are not paid, the treasurer shall send a statement of delinquent taxes as part of the notice of tax sale as provided in section 446.9.

Sec. 28. Section 445.3, Code 1991, is amended to read as follows:

445.3 ACTIONS AUTHORIZED.

In addition to all other remedies and proceedings now provided by law for the collection of taxes on-personal property, the county treasurer is-hereby-authorized-to pay

bring or cause an ordinary suit at law to be commenced and prosecuted in the treasurer's name for the use and benefit of the county for the collection of taxes from any person, persons, firm or corporation as shown by the tax list county system in the treasurer's office, and the same suit shall be in all respects commenced, tried, and prosecuted to final judgment the same as provided by the Code for ordinary actions.

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.

Sec. 29. Section 445.4, Code 1991, is amended to read as follows:

445.4 STATUTES APPLICABLE -- ATTACHMENT -- DAMAGES.

~~All the provisions of chapters Chapter 639 and 642 are hereby made~~ is applicable to any proceedings instituted by a county treasurer under section 445.3, and a writ of attachment shall be issued upon the county treasurer complying with the provisions of ~~said chapters~~ chapter 639, for taxes, whether due or not due, except that no a bond shall not be required from the treasurer or county in such cases, but the county shall be liable for damages, only, as provided by section 639.14. The county attorney, upon request of the treasurer, shall assist in prosecution of actions authorized in this section.

Sec. 30. Section 445.5, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

445.5 RECEIPT.

The county treasurer shall deliver to the taxpayer a receipt stating the year of tax, date of payment, a description of the parcel, and the amount of taxes, interest,

fees, and costs paid except when payment of taxes is made by check, then a receipt shall be issued only upon request. The receipt shall be in full of the first half, second half, or full year amounts unless a payment is made under section 445.36A or 135D.24, subsection 7.

Sec. 31. Section 445.10, Code 1991, is amended to read as follows:

445.10 FORMER DELINQUENT REAB-ESTATE TAXES.

The county treasurer shall each year, upon after receiving the tax list referred to in chapter 443, enter upon the same in separate columns opposite into the county system a notation of delinquency for each parcel of real estate on which the tax remains unpaid for any previous year, the amount of such unpaid tax, and unless such. Unless the delinquent real estate tax is so brought forward and entered it shall cease to be a lien upon the real estate upon which the same was levied, and upon any other real estate of the owner that parcel. But to To preserve such the tax lien it shall is only be necessary to enter such tax, as aforesaid, opposite the notation for any tract parcel upon which it was is a lien. Any sale for the whole or any part of such delinquent tax not so entered shall be invalid. -- Nothing contained in this section shall be held to require that in order to preserve the lien of such tax and make such tax sale valid, delinquent taxes must be brought forward upon the current tax list if said tax list is received by the county treasurer less than six months preceding the date of conducting the said tax sale as provided in section 446.25 or section 446.26 if the tax list received each year by the treasurer. If the county system is such that all delinquent real estate and delinquent personal taxes of any preceding year are shown automatically brought forward against each parcel of the real estate on which the tax remains unpaid for any year and the amount of such unpaid tax is shown, the treasurer shall is not be required to make any further entry. Any sale for a delinquent tax not noted on the county system

is invalid. However, this section does not require that in order to preserve the lien of tax and make the tax sale valid, delinquent taxes must be brought forward upon the county system if the tax list is received by the treasurer less than six months preceding the date of conducting the tax sale as provided in section 446.25 or 446.28.

Sec. 32. Section 445.11, Code 1991, is amended to read as follows:

445.11 SPECIAL ASSESSMENT BOOK LEVY SUBMITTED.

When the levy of a special assessment is submitted to the county treasurer, in a format acceptable by the treasurer, the county treasurer shall prepare in a book to be known as a special assessment book, the list of the persons owning real estate affected by the assessment, in alphabetical or numerical order, which book shall contain enter in the county system a description of the real estate each parcel affected, the date of the assessment, the total amount assessed, the installments to be paid, and the amounts of the respective installments if the assessment is payable in installments.

Sec. 33. Section 445.12, Code 1991, is amended to read as follows:

445.12 ADDITIONAL DATA FOR SPECIAL ASSESSMENTS.

Said special assessment tax list shall also The county system may contain space for showing penalties interest, if any, that may be incurred, a column showing payments and their amounts thereof, a column showing the number of the receipt to be issued by the county treasurer, and a column that may be used to show the date of payment of said the assessment, or any installment thereof of it.

Sec. 34. Section 445.14, Code 1991, is amended to read as follows:

445.14 ENTRIES ON GENERAL TAX LIST THE COUNTY SYSTEM.

The county treasurer shall each year, upon after receiving the tax list referred to in section 445.10, indicate upon the tax list in a separate column opposite each parcel of real

estate upon which the special assessment remains unpaid for any previous year on the county system that a special assessment is due unpaid. This indication is not required if the county system automatically brings forward a notation of the unpaid special assessment.

Sec. 35. Section 445.16, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

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.

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

Sec. 36. Section 445.18, Code 1991, is amended to read as follows:

445.18 EFFECT OF COMPROMISE PAYMENT OR ABATEMENT.

When payment is made, as provided by the compromise agreement or when there is an abatement, all taxes included in the compromise agreement or abatement shall be deemed to be fully satisfied and canceled and the county treasurer shall cause the appropriate books to show the satisfaction on the county system.

Sec. 37. Section 445.22, Code 1991, is amended to read as follows:

445.22 SUBSEQUENT COLLECTION.

Any delinquent taxes tax subsequently collected shall be apportioned according to the tax apportionment for the current year at the time of collection. However, this section does

not apply to the payment of special assessments, or rates or charges.

Sec. 38. Section 445.23, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

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 be deposited in the county general fund.

Sec. 39. Section 445.24, Code 1991, is amended to read as follows:

445.24 EFFECT OF STATEMENT AND RECEIPT.

The statement received under section 445.23, with the county treasurer's receipt showing the payment of all the taxes specified in the statement, and the treasurer's certificate of redemption from the tax sales mentioned in the statement, is conclusive evidence for all purposes and against all persons, that the parcel of real-estate-in-the-statement-and-receipt-described was, at the date of the receipt, free and clear of all taxes and assessments, and sales for taxes or assessments, except sales where the time of redemption had already expired and the tax purchaser had received the deed.

Sec. 40. Section 445.28, Code 1991, is amended to read as follows:

445.28 TAX LIEN ON TAXES ON REAL ESTATE.

Taxes upon real-estate-shall-be a parcel are a lien on the real-estate parcel against all persons except the state. However, taxes upon real-estate-shall-be the parcel are a lien on the real-estate parcel against the state and any political subdivision of the state which is liable for payment

of property taxes as a purchaser under the provisions of section 427.18.

Sec. 41. Section 445.30, Code 1991, is amended to read as follows:

445.30 LIEN BETWEEN VENDOR AND PURCHASER.

As against a purchaser, such tax liens shall attach to real estate a parcel on and after June 30 in each year.

Sec. 42. Section 445.32, Code 1991, is amended to read as follows:

445.32 LIENS ON BUILDINGS.

If a building is erected by a person other than the owner of the land on which the building is located, as provided for in section 428.4, the taxes on the building shall be are and remain a lien on the building from the date of levy until paid. If the property taxes on the building become delinquent for-a-tax-year, as provided in section 445.37, the county treasurer shall collect the tax in-the-same-manner-as delinquent-personal-property-taxes-are-collected-under-section 445.8 as provided in sections 445.3 and 445.4. This section does not apply to special assessments, or rates or charges.

Sec. 43. Section 445.36, Code 1991, is amended to read as follows:

445.36 PAYMENT -- INSTALLMENTS.

1. For-fiscal-years-after-July-1, 1975, the-property The taxes which become delinquent during the fiscal year shall-be are for the previous fiscal year.
2. No demand of taxes shall-be is not necessary, but it shall-be-the-duty-of every person subject to taxation to shall attend at the office of the county treasury-at-some-time between-the-first-Monday-in-August-and-September-1-following, and pay the person's taxes either in full, or one-half thereof of the taxes before September 1 succeeding the levy, and the remaining half before March 1 following. However, if the first installment of a-person's taxes are is delinquent and not paid as of February 15, the treasurer shall mail a notice

to the taxpayer of the delinquency and the due date for the second installment. Failure to receive a mailed notice is not a defense to the payment of the tax and any interest and penalty due. This section does not apply to special assessments, or rates or charges.

Sec. 44. Section 445.36A, Code 1991, is amended to read as follows:

445.36A MONTHLY-OR-QUARTERLY PARTIAL PAYMENTS.

1. As an alternative to the semiannual or annual payment of taxes, the county treasurer may accept partial payments of current-year-real-estate-and-real-property taxes. A minimum payment amount shall be established by the county treasurer. The treasurer shall transfer amounts from each taxpayer's account to be applied to each semiannual tax installment prior to the delinquency dates specified in section 445.37 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 chapter 446. Any remaining balance in a taxpayer's account in excess of the amount needed to fully satisfy an installment shall remain in the account to be applied toward the next semiannual installment. Any interest income derived from the account shall be deposited in the county's general fund to cover administrative costs. The county treasurer shall send a notice with the tax statement or by separate mail to each taxpayer stating that, upon request to the treasurer, the taxpayer may make partial payments of current-year-real-estate-and-real-property taxes.

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 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. 45. Section 445.37, Code 1991, is amended to read as follows:

445.37 WHEN DELINQUENT.

In all cases where if the half semiannual installment of any taxes tax has not been paid before October 1 succeeding the levy, the that amount thereof shall become becomes delinquent from October 1 after due; and in case unless the last day of September is a Saturday or Sunday in which case the amount of those taxes becomes delinquent from the following Tuesday. If the second installment is not paid before April 1 succeeding its maturity, it shall become becomes delinquent from April 1 after due unless the last day of March is a Saturday or Sunday in which case the amount of that installment becomes delinquent from the following Tuesday. This paragraph does not apply to special assessments or rates or charges.

However, if there is a delay of the certification 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 such the date of certification delivery or October 1 on the delinquent date of the first installment, whichever date occurs later. However, such delay shall not affect the due or delinquent dates for special assessments specified by section 384-65 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.

Sec. 46. Section 445.38, Code 1991, is amended to read as follows:

445.38 APPORTIONMENT.

In all cases where if ad valorem or mobile home taxes are paid by installment, each of such those payments shall be apportioned among the several funds for which taxes have been assessed in their proper proportions.

Sec. 47. Section 445.39, Code 1991, is amended to read as follows:

445.39 INTEREST AS-PENALTY ON DELINQUENT TAXES

If the first installment of taxes is not paid by the delinquent date specified in section 445.37, the installment shall become becomes due and draw draws interest as a penalty of one and one-half percent per month until paid, from the delinquent date following the levy; and if the last half is not paid by April 1 following the levy the delinquent date specified for it in section 445.37, the same interest shall be charged from the date the last half became delinquent. However, after April 1 in a fiscal year when late certification delivery of the tax list referred to in chapter 443 results in a penalty delinquency date later than October 1 for the first installment, penalties interest on delinquent first installments shall accrue as if certification were delivery were made on the previous June 30. The interest penalty imposed under this section shall be computed to the nearest whole dollar and the amount of interest shall not be less than one dollar. In calculating interest each fraction

of a month shall be counted as an entire month. The interest percentage on delinquent special assessments and rates or charges is the same as that for the first installment of delinquent ad valorem taxes.

Sec. 48. Section 445.41, Code 1991, is amended to read as follows:

445.41 WHEN INTEREST PENALTY OMITTED.

No interest as a penalty interest shall not be added to taxes levied by any a court to pay a judgment on county, city, or school district indebtedness, other than the interest which such that judgment may draw, nor upon taxes levied in aid of the construction of any a railroad.

Sec. 49. Section 445.53, Code 1991, is amended to read as follows:

445.53 TAXES CERTIFIED TO ANOTHER COUNTY.

In all cases of delinquent taxes in any county, where if the person upon whose property the same taxes were levied shall have has disposed of or removed the said property and the treasurer of the county where the taxes were levied can find no property within said that county out of against which said those taxes can be made collected, the treasurer of the county where said those taxes are delinquent shall make out a certified abstract thereof of the taxes and forward the same it to the treasurer of the county in which the delinquent person resides or has property, when if the treasurer transmitting the said abstract has reason to believe that said the delinquent taxes can be collected thereby by that county.

Sec. 50. Section 445.54, Code 1991, is amended to read as follows:

445.54 COLLECTION IN SUCH CASE.

The county treasurer forwarding and the one receiving said abstract shall each keep a record thereof of it, and, upon receipt and filing in the office of the treasurer to whom sent, it shall have the effect of a levy of taxes in that county, and the collection of the same shall be proceeded with

proceed in the same manner as in the collection of other taxes.

Sec. 51. Section 445.55, Code 1991, is amended to read as follows:

445.55 PENALTIES FEES COLLECTIBLE.

The officer county treasurer collecting taxes so certified into another county shall, in addition to the penalties interest, fees, and costs on delinquent taxes, assess and collect the further penalty a collection fee of twenty percent on the whole amount of such the taxes, inclusive of the penalties thereon interest, fees, and costs on the taxes.

Sec. 52. Section 445.56, Code 1991, is amended to read as follows:

445.56 RETURN.

The county treasurer receiving the abstract shall, upon collection, forward the amount to the treasurer of the county where the taxes were levied, less the collection fee provided in section 445.55.

The officer treasurer receiving said the abstract shall, when in the officer's treasurer's opinion the taxes are uncollectible, return the same abstract with the endorsement thereon "uncollectible"; and, if collected, the officer shall remit the amount to the treasurer of the county where said taxes were levied, less the penalty provided by section 445.55 on it. In such case, when it is administratively impractical to collect the tax, the board of supervisors shall compromise or abate the tax, interest, and costs.

Sec. 53. Section 445.57, Code 1991, is amended to read as follows:

445.57 MONTHLY APPORTIONMENT.

On or before the tenth day of each month, the county treasurer shall apportion all taxes collected during the preceding month, except partial payment amounts collected pursuant to section 445.36A, subsection 1 and section 135D.24, subsection 7, paragraph "a", among the several funds to which

they belong according to the amount levied for each fund, and shall apportion the interest and penalties thereon, fees, and costs on the taxes to the general fund, and shall enter the same those amounts upon the treasurer's cash account, and report the amount of each tax and the interest and penalties collected on the same amounts to the county auditor, who shall charge the treasurer in each fund with the same.

Sec. 54. Section 445.60, Code 1991, is amended to read as follows:

445.60 REFUNDING ERRONEOUS TAX.

The board of supervisors shall direct the county treasurer to refund to the taxpayer any tax or portion of any a tax found to have been erroneously or illegally paid, with all interest, fees, and costs actually paid. A refund shall not be ordered or made unless a claim for refund is presented to the board within one year of the date the tax was due, or if appealed to the board of review, the state board of tax review, or district court, within one year of the final decision.

Sec. 55. Section 445.61, Code 1991, is amended to read as follows:

445.61 SALE FOR ERRONEOUS TAX.

in case any real estate if a parcel subject to taxation shall be is sold for the payment of such erroneous tax, interest, fees, or costs, the error or irregularity in the tax may be corrected at any time provided in this chapter, but such this correction shall does not affect the validity of the sale or the right or title conveyed by a county treasurer's deed, if the property parcel was subject to taxation for any of the purposes for which any portion of the taxes for which the land parcel was sold was levied, and the taxes were not paid before the sale, or the property parcel redeemed from sale.

Sec. 56. Section 445.62, Code 1991, is amended to read as follows:

445.62 REMISSION ABATEMENT OR REFUND IN CASE OF LOSS.

The board of supervisors shall have power to ~~rem~~ has the authority to abate or refund in whole or in part the taxes of any person whose buildings, crops, stock, or other property has been destroyed by fire, tornado, or other unavoidable casualty, if said ~~that~~ property has not been sold ~~for~~ taxes, or if said the taxes have not been delinquent for thirty days at the time of the destruction. The loss for which such ~~remission abatement or refund~~ is allowed shall be ~~with~~ only as that amount which is not covered by insurance. The loss of capital stock in a bank operated within the state and the making and paying of a stock assessment for the year ~~such that~~ stock was assessed for taxation shall ~~be~~ is a destruction within the meaning of this section.

Sec. 57. Section 445.63, Code 1991, is amended to read as follows:

445.63 ABATEMENT OF TAXES.

When ~~delinquent-mobile-home taxes; regular-property-taxes; or special-assessments~~ are owing against property a parcel owned or claimed by the state or a political subdivision of this state and the taxes ~~or special-assessments-are~~ were owing before the property ~~is~~ parcel was acquired by the state or a political subdivision of this state, the county treasurer shall give notice to the appropriate governing body which shall pay the amount of the ~~delinquent-mobile-home taxes; regular-property-taxes; or special-assessments~~ due. If the governing body fails to immediately pay the taxes ~~or special assessments~~ due, the board of supervisors may shall abate all of the ~~delinquent-mobile-home taxes; regular-property-taxes; or special-assessments~~.

Sec. 58. Section 446.1, Code 1991, is amended to read as follows:

446.1 SALE SHOW.

The county treasurer shall designate on the tax ~~and~~ county system each ~~piece of~~ parcel of ~~real-estate~~ sold for taxes, and not redeemed, by ~~writing opposite the parcel of real-estate~~

noting on the county system the year in which it was sold ~~in a column-headed "sold-in"~~.

Sec. 59. Section 446.2, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

446.2 NOTICE OF PREVIOUS SALE.

For each parcel sold, the county treasurer shall notify the titleholder of record that the parcel was sold at tax sale. The notice of sale may be included on or with the tax statement or by separate mail.

Sec. 60. Section 446.7, Code 1991, is amended to read as follows:

446.7 ANNUAL TAX SALE.

Annually, on the third Monday in June the county treasurer shall offer at the ~~treasurer's office at~~ public sale all ~~lands; city lots; or other real-property~~ parcels on which taxes ~~regular; special; and those charges certified pursuant to section 384.84; for the preceding fiscal year or years~~ are delinquent, which. The sale shall be made for the total amount of taxes, interest, fees, and costs due ~~and unpaid, including all prior suspended taxes.~~ However, ~~property against which the county holds a tax sale certificate, shall not be offered or sold; interest or penalty on suspended taxes shall not be included in the sale price; except that six percent interest per annum from the date of suspension shall be included as to taxes suspended under section 427.8.~~

Property Parcels against which the county holds a tax sale certificate, parcels of municipal and political subdivisions of the state of Iowa, and property parcels held by a city or county agency or the Iowa finance authority for use in an Iowa homesteading project, or parcels of the state or its agencies, shall not be offered or sold at tax sale and a tax sale of that property those parcels is void from its inception. When delinquent taxes are owing against property parcels owned or claimed by a municipal or political subdivision of the state of Iowa, or property parcels held by a city or county agency

or the Iowa finance authority for use in an Iowa homesteading project, or parcels of the state or its agencies, the treasurer shall give notice to the appropriate governing body of the agency, subdivision or authority which shall then pay the total amount of the due and delinquent taxes. If the governing body fails to pay the taxes total amount due, the board of supervisors shall abate the taxes as provided in chapters 427 and 445 and section 569B total amount due.

Sec. 61. Section 446.9, Code 1991, is amended to read as follows:

446.9 NOTICE OF SALE -- SERVICE -- PUBLICATION -- COSTS.

1. A notice of the time and place of the annual tax sale shall be served upon the person in whose name the real-estate parcel subject to sale is taxed. The county treasurer shall serve the notice by sending it by regular first class mail to the person's last known address not later than May 1 of each fiscal year. The notice shall contain a description of the real-estate parcel to be sold which is clear, concise, and sufficient to distinguish the real-estate parcel to be sold from all other parcels. It shall also contain the amount of delinquent taxes, both regular and special, for which the real-estate parcel is liable each year, the amount of the penalty, interest, fees, and the actual cost of publication in an official newspaper of the notice as provided in subsection 2, all to be incorporated as a single sum. The notice shall contain a statement that, after the sale, if the real-estate parcel is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

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 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 real-estate parcel to be sold that is clear, concise, and sufficient to distinguish the real-estate 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 real-estate parcel to be sold is taxed, the amount of delinquent taxes, both regular and special, for which the real-estate parcel is liable for each year, the amount of the penalty, interest, fees, costs, and the actual cost of publication in an official newspaper, all to be incorporated as a single sum. The publication shall contain a statement that, after the sale, if the real-estate parcel is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

3. In addition to the notice required by subsection 1 and the publication required by subsection 2, the treasurer shall send, at least one week, but not more than three weeks, before the day of sale, a notice of sale in the form prescribed by subsection 1, by regular first class mail, to any mortgagee having a lien upon the real-estate parcel, a vendor of the real-estate parcel under a recorded contract of sale, a lessor of the parcel who has a recorded lease or memorandum of a recorded lease, and to any other person who has an interest of record in the real-estate parcel, if the mortgagee, vendor, lessor, or other person having an interest of record has done both of the following:

a. Has requested, Requested on a form prescribed by the treasurer, that notice of sale be sent to the person.

b. Has filed, Filed the request form with the treasurer at least one month prior to the date of sale, together with a fee of twenty-five dollars per parcel.

The request for notice is valid for a period of five years from the date of filing with the treasurer. The request for notice may be renewed for additional periods of five years by the procedure specified in this subsection.

4. Notice required by subsections 1 and 3 shall be deemed made and completed when the notice is enclosed in a sealed

envelope with the proper postage on the envelope, is addressed to the person entitled to receive it at the person's last known mailing address, and is deposited in a mail receptacle provided by the United States postal service.

Sec. 62. Section 446.10, Code 1991, is amended to read as follows:

446.10 PUBLICATION COSTS.

The compensation for publication shall not exceed four dollars for each separately described parcel and shall be paid by the county. The amount paid shall be collected as a part of the costs of sale and paid deposited into county treasury general fund. If the taxes are paid before the date of sale, the amount paid for publication shall be included as a part of the costs of collecting the taxes.

Sec. 63. Section 446.11, Code 1991, is amended to read as follows:

446.11 SUBSTITUTED SERVICE.

If the county treasurer cannot procure the publication of the notice for the sum herein fixed, then specifically in section 446.10, the notice may be given by posting the same in four of the most public places in the county, to be selected by the treasurer, for four weeks, and filing a copy thereof with the auditor before the day of sale, with the treasurer's verified statement thereon that it had been posted as and for the time herein required, and that the treasurer could not obtain a publication thereof at the legal rate the treasurer's office for two weeks.

Sec. 64. Section 446.12, Code 1991, is amended to read as follows:

446.12 CERTIFICATE OF PUBLICATION.

The county treasurer shall obtain a copy of the notice of sale with a certificate of its publication from the printer or publisher, and file it in the office of the auditor, which treasurer. The certificate shall be substantially in the following form:

I,, publisher (or printer) of the, a newspaper printed and published in the county of and state of Iowa, certify that the foregoing notice and list were published in that newspaper on the ... day of, and that copies of each issue of the paper in which the notice and list were published were delivered by carrier or transmitted by mail to each of the subscribers to the paper.

.....
Signature of publisher (or printer)

State of Iowa,)
..... County.) ss.

The above certificate of publication was subscribed and sworn to before me by the above named, who is personally known to me to be the identical person described in the certificate, on the ... day of,

.....
Auditor Notary
..... County, Iowa.

Sec. 65. Section 446.13, Code 1991, is amended to read as follows:

446.13 METHOD OF DESCRIBING LANDS PARCELS, ETC.

In all entries required to be made by the county auditor, county treasurer, or other officer, letters and figures may be used to denote townships, ranges, sections, parts of sections, lots, blocks, date dates, and the amount of taxes, interest, fees, and costs.

Sec. 66. Section 446.14, Code 1991, is amended to read as follows:

446.14 IRREGULARITIES IN ADVERTISEMENT.

No An irregularity or informality in the advertisement shall does not affect the legality of the sale or the title to any real-estate a parcel conveyed by the county treasurer's deed under this chapter and chapters 447 and 448, and in all cases its provisions shall be sufficient notice to the owners of the sale thereof of the parcel.

Sec. 57. Section 446.15, Code 1991, is amended to read as follows:

446.15 OFFER FOR SALE.

The county treasurer shall, on the day of the sale ~~at ten o'clock in the forenoon at the treasurer's office,~~ offer for sale, separately, for the total amount due each tract or parcel of real estate advertised for sale on which the taxes and costs shall not have been paid.

Sec. 68. Section 446.16, Code 1991, is amended to read as follows:

446.16 BID -- PURCHASER.

The person who offers to pay the total amount of taxes due which ~~are~~ is a lien on any parcel ~~of land or city lot~~ for the smallest portion thereof ~~shall be~~ of the parcel is the purchaser, and when the purchaser ~~shall designate~~ designates the portion of any tract ~~of land or city lot~~ parcel for which the purchaser will pay the whole total amount of taxes for which it may be sold due, the portion thus designated shall become an undivided portion. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or ~~if paid~~ purchased by an individual, by through assignment or purchased direct purchase at the tax sale. The delinquent tax lien expires when the tax sale certificate expires.

Sec. 69. Section 446.17, Code 1991, is amended to read as follows:

446.17 SALE CONTINUED.

The county treasurer shall continue the sale from day to day as long as there are bidders, or until ~~the taxes are all paid~~ all delinquent parcels have been offered for sale.

Sec. 70. Section 446.18, Code 1991, is amended to read as follows:

446.18 "SEAVENGER PUBLIC BIDDING SALE" -- NOTICE.

Each county treasurer shall, on the day of the regular tax sale each year or any continuance or adjournment thereof of

the tax sale, offer and sell at public sale ~~to the highest bidder;~~ all real-estate parcels which ~~remains~~ remain liable to sale for delinquent taxes, and ~~shall~~ which have previously been advertised, and offered for ~~two years one year or more,~~ and ~~remained~~ remain unsold for want of bidders, ~~general~~ notice. Notice of such the sale being shall be given at the same time and in the same manner as that given of the regular sale.

Sec. 71. Section 446.19, Code 1991, is amended to read as follows:

446.19 COUNTY AS PURCHASER.

When property a parcel is offered at a tax sale under the provisions of section 446.18, and no bid is received, or if the bid received is less than the total amount of the ~~delinquent general and special taxes, interest, penalties and costs due,~~ the county in which the real-estate parcel is located, through its board of supervisors, shall bid for the real-estate parcel a sum equal to the total amount of ~~all delinquent general taxes, special assessments, interest, penalties and costs charged against real estate due.~~ all delinquent general taxes, special assessments, interest, penalties and costs charged against real estate due. No money shall not be paid by the county or other tax-levying and tax-certifying body for the purchase, but each of the tax-levying and tax-certifying bodies having any interest in the ~~general and special taxes for which the real estate is sold~~ shall be charged with the ~~full~~ total amount of ~~all the delinquent general and special taxes due the levying and tax-certifying bodies,~~ body as its just share of the purchase price.

PARAGRAPH DIVIDED. This section does not prohibit a governmental agency or political subdivision from bidding at the sale for property a parcel to protect its interests. When a bid is received by a city in which the parcel is located, money shall not be paid by the city, but each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the levying

and tax-certifying bodies as its just share of the purchase price.

Sec. 72. NEW SECTION. 446.20 REMEDIES.

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 treasurer, assist in prosecution of action authorized under this section and sections 445.3 and 445.4.

2. If the board or council determines that any property located on a parcel purchased by the county or city pursuant to section 446.19 requires removal, dismantling, or demolition, the board or council shall, at the same time and in the same manner that the notice of expiration of right of redemption is served, cause to be served on the person in possession of the parcel and also upon the person in whose name the parcel is taxed a separate notice stating that if the parcel is not redeemed within the time period specified in the notice of expiration of right of redemption, the property described in the notice shall be removed, dismantled, or demolished. The notice shall further state that the costs of removal, dismantling, or demolition shall be assessed against the person in whose name the parcel is taxed and a lien for the costs shall be placed against any other parcel taxed in that person's name within the county.

Service of the notice shall also be made by mail on any mortgagee having a lien upon the parcel, a vendor of the parcel under a recorded contract of sale, a lessor who has a recorded lease or memorandum of a recorded lease, and any

other person who has an interest of record, at the person's last known address, if the mortgagee, vendor, lessor, or other person has filed a request for notice, as prescribed in section 446.9, subsection 3, and on the state of Iowa in case of an old-age assistance lien by service upon the department of human services. The notice shall also be served on any city where the parcel is situated.

Sec. 73. Section 446.21, Code 1991, is amended to read as follows:

446.21 APPLICABLE-STATUTE ASSIGNMENT OF CERTIFICATE TO BONDHOLDER.

In tax sales made under section 446.19, a holder of a special assessment certificate against a lot-or parcel of ground-or, a holder of a bond payable in whole or in part out of a special assessment against a lot-or parcel of-ground, or a city within which the-lot-or a parcel of-ground is situated, which lot-or parcel of-ground has been sold for-taxes-either general-or-special, is entitled to an assignment of any certificate of tax sale of the property-for-general-taxes-or special-taxes parcel, upon tender to the holder or to the county treasurer of the amount to which the holder of the tax sale certificate would be entitled in case of redemption.

Sec. 74. Section 446.23, Code 1991, is amended to read as follows:

446.23 RESALE.

The person purchasing a tax sale certificate against any parcel or-part-thereof shall forthwith immediately pay to the county treasurer the total amount bid-and-on bid. Upon failure to do so the same-shall-at-once-be parcel is again offered as if no such sale had been made. Such These payments may be made in the funds receivable in payment of taxes.

Sec. 75. Section 446.24, Code 1991, is amended to read as follows:

446.24 RECORD OF SALES.

The county treasurer or a designee shall attend all tax sales of real-estate-for-taxes, and keep a record in the county system of the sales in a book-to-be-kept-for-that purpose, describing each tract-of-real-estate parcel on which the taxes-and-costs-were total amount due was paid by the purchaser, as they are described in the copy of the notice, on file in the treasurer's office, stating in separate columns the amount-as-obtained-from-the-tax-list-of-each. The county system shall include a statement of the amount, kind of tax, interest, fees, and costs for each tract-how-much-and what-part-of-each-parcel-was-sold parcel, to whom sold, and the date of sale.

Sec. 76. Section 446.25, Code 1991, is amended to read as follows:

446.25 SALE ADJOURNED.

When all the real-estate parcels advertised for sale have been offered, and a-part-remains parcels remain unsold for want of bidders, the county treasurer shall adjourn the sale to some day not exceeding two months from adjournment, due notice of which day shall be given at the time thereof of adjournment, and by keeping such the notice posted in a conspicuous place in the treasurer's office-and-no-further. Further notice shall-be is not necessary. On the day fixed by the adjournment, the same proceedings shall be had occur as in the first instance. Further adjournment adjournments shall be made from-time-to-time, not exceeding intervals of two months, and the sales-thus-continued continue until the next regular annual sale, or until all the taxes-are-paid parcels are sold.

Sec. 77. Section 446.26, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

446.26 RESPONSIBILITY OF TREASURER TO ATTEND TAX SALE.

A county treasurer failing to attend a tax sale in person, by a deputy treasurer, or by another designated employee is guilty of a simple misdemeanor.

Sec. 78. Section 446.27, Code 1991, is amended to read as follows:

446.27 FRAUD-OF-OFFICER LIABILITY OF TREASURER.

1. If the county treasurer, deputy treasurer, or other designated employee sells or assists in selling any parcel, knowing it is not subject to taxation or that the amount for which it is sold has been paid, or knowingly and willfully sells or assists in selling a parcel to defraud the owner, or knowingly and willfully executes a deed for such a parcel sold, the treasurer, deputy treasurer, or designated employee is guilty of a serious misdemeanor and liable to pay the injured party all damages sustained as a result of the illegal sale.

2. If any the treasurer is directly or indirectly concerned in the purchase of real-estate a parcel sold for-the nonpayment-of-taxes 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 property parcel. In addition, the treasurer, deputy treasurer, or designated person, as the case may be, is guilty of a fraudulent practice.

3. Sales made in violation of this section are void. In addition, the treasurer-is-guilty-of-a-fraudulent-practice.

Sec. 79. Section 446.28, Code 1991, is amended to read as follows:

446.28 SUBSEQUENT SALE.

If, from neglect-of-officers-to-make-returns, or other for good cause, real-estate a parcel cannot be advertised and offered for sale on the third Monday of June, the county treasurer shall make the sale on the first third Monday of the next succeeding month in which the required notice can be given.

Sec. 80. Section 446.29, Code 1991, is amended to read as follows:

446.29 CERTIFICATE OF PURCHASE.

The county treasurer shall prepare, sign, and deliver to the purchaser of any real-estate parcel or part of a parcel sold for nonpayment of taxes a certificate of purchase, describing it the parcel or part of the parcel as shown in the record of sales, giving the part of each tract or a county system identifying the parcel or part of the parcel sold, the total amount of each kind of tax, interest, and costs due for each tract or lot parcel as described in the record and that payment has been made. Not more than one parcel or descriptions shall be entered upon each certificate of purchase. The certificate fee is the amount specified in section 331.552, subsection 23. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or if paid purchased by an individual by through assignment or purchased direct purchase at the tax sale. The delinquent tax lien expires when the tax sale certificate expires.

Sec. 81. Section 446.30, Code 1991, is amended to read as follows:

446.30 LOSS OF CERTIFICATE.

In case of loss of said if a certificate of purchase is lost or destroyed, the owner thereof, as appears on of record, may, by filing an affidavit of such the loss or destruction with the county treasurer, receive a duplicate thereof of the certificate, which shall take the place of the original certificate and have the same force and effect in law and be subject to the same rules laws. The cost of a duplicate certificate of purchase is the same as the cost of the original certificate as provided in section 331.552, subsection 23.

Sec. 82. Section 446.31, Code 1991, is amended to read as follows:

446.31 ASSIGNMENT -- PRESUMPTION FROM DEED RECITALS.

The certificate of purchase shall be is assignable by endorsement and entry in the register of tax sales county

system in the office of county treasurer of the county from which said the certificate was issued, and when such 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 shall be is presumptive evidence thereof of that fact. When the county acquires a certificate of purchase and has the same in its possession for one year or more, the board of supervisors may compromise and assign the said certificate of purchase with the written approval of all tax-levying and tax-certifying bodies having any interest in said general taxes. All money received from assignment of said certificates of purchase shall be apportioned to the tax-levying and certifying bodies in proportion to their interests in the taxes for which said real-estate 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. 83. Section 446.32, Code 1991, is amended to read as follows:

446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

The county treasurer shall also prepare, sign, and deliver to the purchaser of any real-estate a parcel sold for taxes at tax sale a receipt for taxes, interest, and costs the total amount paid by the purchaser after the date of purchase for a subsequent year. Taxes for a subsequent year may be paid by the purchaser any time after certification June 30 or upon delivery of the new tax list referred to in chapter 443.

Sec. 84. Section 446.35, Code 1991, is amended to read as follows:

446.35 ASSESSMENT TO WRONG PERSON.

No A sale of real-estate for taxes shall be a parcel through tax sale is not invalid on account of its having been if taxed in any other name than that of the rightful owner, if it is in other respects sufficiently described.

Sec. 85. Section 446.36, Code 1991, is amended to read as follows:

446.36 CERTIFIED COPIES OF RECORDS AS EVIDENCE.

The ~~books-and-records-belonging-to~~ information in the county system of the office of the county treasurer, or copies of ~~them~~ a copy properly certified, ~~are~~ is sufficient evidence to prove the sale of ~~real-estate-for-taxes~~ a parcel at tax sale, the redemption of the ~~real-estate~~ parcel, or the payment of taxes on it.

Sec. 86. Section 446.37, Code 1991, is amended to read as follows:

446.37 FAILURE TO OBTAIN DEED -- CANCELLATION OF SALE.

After ~~five~~ three years have elapsed from the time of any tax sale, and action has not been completed during the time which qualifies the holder of a certificate to obtain a deed, the county treasurer shall cancel the sale from the ~~tax-sale index-and-tax-sale-register~~ county system. ~~However, this section does not apply to certificates of purchase at tax sale which are held by a county.~~

Sec. 87. Section 446.38, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

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.

Sec. 88. Section 446.39, Code 1991, is amended to read as follows:

446.39 IOWA FINANCE AUTHORITY STATEMENT.

A city or county, a city or county agency as authorized by the Iowa finance authority, or the Iowa finance authority may file with the county treasurer a verified statement that a parcel of property to be sold at tax sale is abandoned and deteriorating in condition, or is inhabited but is not safe for human habitation, or is, or is likely to become, a public nuisance, and that the property parcel is suitable for use and is to be used in an Iowa homesteading project under section 220.14. Other information may be included. Upon proper filing of the statement, and if the property parcel is offered at any a tax sale and no bid is received, or if the bid received is less than the total amount of ~~the delinquent general-taxes-interest-penalties-and-costs~~ due, or if the property parcel is to be transferred to the county under section 446.38, the city, county, city or county agency, or Iowa finance authority may bid for the property parcel for use in an Iowa homesteading project, bidding a sum equal to the total amount of ~~all delinquent general-taxes-interest-penalties-and-costs-charged-against-the-property~~ due. Each of the tax-levying and tax-certifying bodies having an interest in the taxes for which the property parcel is sold shall be charged with ~~the full amount of all delinquent taxes due to it~~ as its proportionate share of the purchase price.

Sec. 89. Section 447.1, Code 1991, is amended to read as follows:

447.1 REDEMPTION -- TERMS.

Real-estate A parcel sold under this chapter and chapter 446 may be redeemed at any time before the right of redemption ~~is cut-off~~ expires, by the payment to the county treasurer, to be held by the treasurer subject to the order of the

purchase, of the amount for which the real-estate parcel was sold and four-percent-of-the-amount-added-as-a-penalty-with three-quarters-percent interest of two percent per month on the sale-price-plus-the-penalty, counting each fraction of a month as an entire month, from the date month of sale, and the total amount of all-taxes-interest-and-costs paid by the purchaser or the purchaser's assignee for any subsequent year, with a-similar-penalty interest at the same rate added as before on the amount of the payment for each subsequent year, and-three-quarters-percent-per-month-on-the-whole-amount from the date month of payment, counting each fraction of a month as an entire month. The amount of interest must be at least one dollar and shall be rounded to the nearest whole dollar. Interest shall accrue on subsequent amounts from the month of payment by the certificate holder.

When the county is the certificate holder of the parcel redeemed, the redemption amount shall be apportioned among the several funds for which the taxes were levied. All interest, costs, and fees shall be apportioned to the general fund of the county.

Sec. 90. Section 447.3, Code 1991, is amended to read as follows:

447.3 AGRICULTURAL COLLEGE LANDS.

In redeeming from a sale of a leasehold interest in agricultural college land, the amount to be paid shall include any amount paid by the holder of the certificate as interest or principal due by the terms of the lease or otherwise to prevent a forfeiture, and for which proper voucher has been filed with the county treasurer, with interest at eight percent per annum from date of payment, which amount shall be paid by the treasurer to the holder of the certificate, and the certificate of redemption shall show the amount paid by the party redeeming.

Sec. 91. Section 447.4, Code 1991, is amended to read as follows:

447.4 REDEMPTION FROM SALE FOR PART OF TAX.

In case a redemption is made of real-estate-sold a parcel compromised and assigned for a sum less than the taxes, penalty-interest-and-costs total amount due, the purchaser is entitled to receive only the amount paid and a ratable part of the penalty interest and costs. In determining the interest and penalties to be paid upon redemption from sale, the sum due on a parcel sold shall be taken to be the full total amount of-taxes-interest-and-costs due on the parcel at the time of sale, and the amount paid for a parcel at sale shall be apportioned ratably among-the-several-funds-to-which it-belongs in accordance with section 447.1. Real-estate Parcels so sold is are redeemable in the same manner and with the same penalties interest as that those sold for the taxes of the preceding year.

Sec. 92. Section 447.5, Code 1991, is amended to read as follows:

447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

The county treasurer shall, upon application of any a party to redeem real-estate a parcel sold for-taxes at a tax sale, and being satisfied that the party has a right to redeem the real-estate parcel upon the payment of the proper amount, shall issue to the party a certificate of redemption, setting forth the facts of the sale substantially as contained in the certificate, the date of the redemption, the amount paid, and by whom redeemed, and shall make the proper entries in the book-of-sales county system in the treasurer's office. The amount of the fee shall be as provided in section 331.552, subsection 23, for either the original certificate or duplicate certificate.

Sec. 93. Section 447.6, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

447.6 ERASURES PROHIBITED.

The entries by the county treasurer on the county system shall be of a permanent nature and if errors are subsequently discovered the correcting entries shall be adequately documented to support the correction.

Sec. 94. Section 447.7, Code 1991, is amended to read as follows:

447.7 MINORS AND PERSONS OF UNSOUND MIND.

If ~~real-property~~ a parcel of a minor, or person of unsound mind is sold ~~for-taxes at tax sale~~, it may be redeemed at any time within one year after the disability is removed, in the manner specified in section 447.8, or redemption may be made by the guardian or legal representative under sections 447.1 to ~~and~~ 447.3 at any time before the delivery of the treasurer's deed.

Sec. 95. Section 447.8, Code 1991, is amended to read as follows:

447.8 REDEMPTION AFTER DELIVERY OF DEED.

~~Any person entitled to redeem lands sold for taxes after~~ After the delivery of the treasurer's deed, a person entitled to redeem a parcel sold at tax sale shall do so by an equitable action in a court of record, in which all persons claiming an interest in the land parcel derived from the tax sale, as shown by the record, shall be made defendants, and the court shall determine the rights, claims, and interest interests of the several parties, including liens for taxes and claims for improvements made on or to the land parcel by the person claiming under the tax title. ~~No A person shall be is not~~ allowed to redeem ~~land a parcel~~ sold for taxes in any other manner after the service of the notice provided for by section 447.3 and the execution and delivery of the treasurer's deed.

Sec. 96. Section 447.9, Code 1991, is amended to read as follows:

447.9 NOTICE OF EXPIRATION OF RIGHT OF REDEMPTION.

After ~~two-years~~ one year and nine months from the date of sale, or after nine months from the date of a sale made under section 446.28, 446.38 or 446.39, the holder of the certificate of purchase may cause to be served upon the person in possession of the real-estate parcel, and also upon the

person in whose name the real-estate parcel is taxed, in the manner provided for the service of original notices in R.C.P. 56.1, if the person resides in Iowa, or otherwise as provided in section 446.9, subsection 1, a notice signed by the certificate holder or the certificate holder's agent or attorney, stating the date of sale, the description of the property parcel sold, the name of the purchaser, and that the right of redemption will expire and a deed for the land parcel be made unless redemption is made within ninety days from the completed service of the notice. The ninety-day redemption period begins as provided in section 447.12. When the notice is given by a county as a holder of a certificate of purchase the notice shall be signed by the county treasurer or the county attorney, and when given by a city, it shall be signed by the city officer designated by resolution of the council. When the notice is given by the Iowa finance authority or a city or county agency holding the property parcel as part of an Iowa homesteading project, it shall be signed on behalf of the agency or authority by one of its officers, as authorized in rules of the agency or authority.

Service of the notice shall also be made by mail on any mortgagee having a lien upon the real-estate parcel, a vendor of the real-estate parcel under a recorded contract of sale, a lessor who has a recorded lease or memorandum of a recorded lease, and any other person who has an interest of record, at the person's last known address, and on the state of Iowa in case of an old-age assistance lien by service upon the state department of human services. The notice shall also be served on any city where the real-estate parcel is situated. Only those persons who are required to be sent the notice of expiration as provided in this section are eligible to redeem a parcel from tax sale.

Sec. 97. Section 447.11, Code 1991, is amended to read as follows:

447.11 AGENT OF NONRESIDENT.

Any such A nonresident may in writing appoint a resident of the county in which such land the parcel is situated as agent, and file said the appointment with the county treasurer of said the county, who shall forthwith-record make note of the same-in-a-record-kept-in-the-treasurer's-office-then-for-7-and-index-the-same appointment in the county system, after which personal service of said notice shall be made upon said the agent.

Sec. 98. Section 447.12, Code 1991, is amended to read as follows:

447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

Service is complete only after an affidavit has been filed with the county treasurer, showing the making of the service, the manner of service, the time when and place where made, and under whose direction the service was made, and costs incurred as provided in section 447.13. Costs not filed with the treasurer before a redemption is complete shall not be collected by the treasurer. The affidavit shall be made by the holder of the certificate or by the holder's agent or attorney, and in either of the latter cases stating that the affiant is the agent or attorney of the holder of the certificate. The affidavit shall be filed by the treasurer and entered upon-the-sale-book-opposite-the-entry-of-the-sale; in the county system and the record or affidavit is presumptive evidence of the completed service of the notice. The right of redemption shall not expire until ninety days after service is complete. When the property 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 property parcel is the subject of a conditional conveyance granted under the project, the affidavit shall be made by the treasurer of the county or the county attorney, a city officer designated by resolution of the council, or on behalf of the agency or authority by one of its officers as authorized in rules of the agency or authority.

Sec. 99. Section 447.13, Code 1991, is amended to read as follows:

447.13 COST -- FEE -- 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 enter it on-the-sale-book record these costs against the proper tract of real-estate parcel. The certificate holder of the certificate-of-sale or the holder's agent shall report in writing to the county treasurer the amount of authorized costs incurred, and the treasurer shall enter-it-in-the-sale-book file the statement. A-redemption-is-not-complete-until-the-costs-are-paid. Costs not filed with the treasurer before redemption 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 property 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 property 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 property parcel meet applicable building or housing code standards shall be added to the amount necessary to redeem, and-a-redemption-is-not-complete-until-the-costs-are-paid.

Sec. 100. Section 448.1, Code 1991, is amended to read as follows:

448.1 DEED EXECUTED.

Immediately after the expiration of ninety days from the date of completed service of the notice provided in section

447.12 the county treasurer then-in-office shall make out a deed for each lot or parcel of land sold and unredeemed, and deliver it to the purchaser upon the return of the certificate of purchase. The treasurer shall receive three ~~twenty-five~~ dollars for each deed made by the treasurer, and the treasurer may include any number of parcels of land purchased by one person in one deed, if desired authorized by the purchaser treasurer.

Sec. 101. Section 448.2, Code 1991, is amended to read as follows:

448.2 FORM.

Deeds executed by the county treasurer shall be substantially in the following form:

KNOW ALL PERSONS BY THESE PRESENTS, that the following described real-property parcel: (Here follows the description), situated in the county of and state of Iowa, was subject to taxation taxes for the year (or years) A.D., and the taxes assessed thereon on the parcel for the year (or years) stated remained due and unpaid at the date of the sale; and the treasurer of the county, on the ... day of, A.D., by virtue of the authority vested by law in the treasurer, at (an adjournment of) the sale begun and public held on the third Monday of June, A.D., exposed to public sale at the office of the county treasurer in the county named, in substantial conformity with all the requirements of the statute, the real-property parcel described, for the payment of the taxes, interest and costs total amount then due and remaining unpaid on the property parcel, and at that time and place A B, of the county of and state of, offered to pay the sum of dollars and cents, being the whole total amount of taxes, interest and costs then due and remaining unpaid on the property parcel, for (here follows the description of the property parcel, sold) which was the least quantity bid for, and payment of that sum was made by that person to the

treasurer, the property parcel was stricken off to that person at that price; and A B did, on the day of, A.D., assign the certificate of the sale of the property parcel and all right, title, and interest to the property parcel to E F of the county of and state of, and by the affidavit of, filed in the treasurer's office on the day of, A.D., it appears that notice has been given more than ninety days before the execution of this deed to and of the expiration of the time of redemption allowed by law; and three two years have elapsed since the date of the sale, and the property parcel has not been redeemed:

Now, I, C D, treasurer of said the county, for the consideration of said the stated sum paid to the treasurer paid-as-aforsaid and by virtue of law, have granted, bargained, and sold, and by these presents do grant, bargain, and sell to the-said A B (or E F), and that person's heirs and assigns, the real property-hereinbefore parcel described, to have and to hold unto that person (or E F), and that person's heirs and assigns, forever; subject, however, to all the rights of redemption provided by law. In witness whereof, I, C D, treasurer as-aforsaid of county, by virtue of the authority aforsaid vested in me, have hereunto subscribed my name on this day of, A.D.

.....
Treasurer

State of Iowa,)
..... County.) ss.

I hereby certify that before me,, in and for said county, personally appeared the above named C D, treasurer of said the county, personally known to me to be the treasurer of said the county at the date of the execution of the above conveyance, and to be the identical person whose

name is affixed to and who executed the above conveyance as treasurer of said the county, and acknowledged the execution of the same conveyance to be the treasurer's voluntary act and deed as treasurer of said the county, for the purposes therein expressed in the conveyance.

Given under my hand (and seal) this day of, A.D.

.....
Sec. 102. Section 448.3, Code 1991, is amended to read as follows:

448.3 EXECUTION AND EFFECT OF DEED.

The deed shall be signed by the county treasurer as such, and acknowledged by the treasurer before some officer authorized to take acknowledgments, and when substantially thus executed and recorded in the proper record in the office of the recorder of the county in which the property parcel is situated, shall vest in the purchaser all the right, title, interest, and estate of the former owner in and to the land parcel conveyed, subject to all restrictive covenants, resulting from prior conveyances in the chain of title to the former owner, and all the right, title, interest, and claim of the state and county thereto to the parcel. The issuance of the deed shall operate to cancel all suspended taxes.

Sec. 103. Section 448.4, Code 1991, is amended to read as follows:

448.4 PRESUMPTIVE EVIDENCE.

The deed shall be presumptive evidence in all the courts of this state in all controversies and actions in relation to the rights of the purchaser, and the purchaser's heirs or assigns, to the land-thereby parcel conveyed, of the following facts:

1. That the real-property parcel conveyed was subject to taxation taxes for the year or years stated in the deed.
2. That the taxes were not paid at any time before the sale.

3. That the real-property parcel conveyed had not been redeemed from the sale at the date of the deed.
4. That the property parcel had been listed and assessed.
5. That the taxes were levied or set according to law.
6. That the property parcel was duly advertised for sale.
7. That the property parcel was sold for-taxes as stated in the deed.

Sec. 104. Section 448.5, subsection 3, Code 1991, is amended to read as follows:

3. That all the prerequisites of the law were complied with by all the officers who had, or whose duty it was to have had, any part or action in any transaction relating to or affecting the title conveyed or purporting to be conveyed by the deed, from the listing and valuation of the property parcel up to the execution of the deed, both inclusive, and that all things whatsoever required by law to make a good and valid sale and to vest the title in the purchaser were done, except in regard to the points named in section 448.4 wherein for which the deed shall be presumptive evidence only.

Sec. 105. Section 448.6, Code 1991, is amended to read as follows:

448.6 FACTS NECESSARY TO DEFEAT DEED.

In all actions involving the title to real-estate a parcel claimed and held under a deed executed substantially as aforesaid required in this chapter by the county treasurer, the person claiming title adverse to the title conveyed thereby shall be required to prove, in order to defeat the title, either any of the following:

1. That the real-property parcel was not subject to taxation taxes for the year or years named in the deed.
2. That the taxes had been paid before the sale.
3. That the property parcel had been redeemed from the sale and that such the redemption was had-or made for the use and benefit of persons having the right of redemption-or.

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4. That there had been an entire omission to file or assess the property parcel, or to levy the taxes, or to give notice of the sale, or to sell the property parcel.

Sec. 106. Section 448.7, Code 1991, is amended to read as follows:

448.7 ADDITIONAL FACTS NECESSARY.

No A person shall not be permitted to question the title acquired by a county treasurer's deed without first showing that the person, or the person under whom that person claims title, had title to the property parcel at the time of the sale, or that the title was obtained from the United States or this state after the sale, and that all taxes amounts due upon the property parcel have been paid by such that person, or the person under whom that person claims title.

Sec. 107. Section 448.8, Code 1991, is amended to read as follows:

448.8 SALE MADE BY MISTAKE.

~~In any case where a person has paid the person's taxes if an amount due was paid, and through mistake in the entry made in the treasurer's books, or in the receipt, the land upon which the taxes were paid~~ county system, the parcel was afterward sold, the treasurer's deed shall does not convey the title.

Sec. 108. Section 448.9, Code 1991, is amended to read as follows:

448.9 FRAUDULENT SALE.

~~In all cases where if the owner of the lands a parcel sold for taxes shall resist~~ resists the validity of the tax title, the owner may prove fraud committed by the officer selling the same parcel, or in the purchaser, to defeat the same title, and, if fraud is established, the sale and title shall be void.

Sec. 109. Section 448.10, Code 1991, is amended to read as follows:

448.10 WRONGFUL SALES -- PURCHASER INDEMNIFIED.

When if, by mistake or wrongful act of the county treasurer, land a parcel has been sold on which no tax was due at the time, or when land a parcel is sold in consequence of error in describing it ~~in the tax receipt~~ within the county system, the county shall hold the purchaser harmless by paying the purchaser the amount of ~~principal, interest, and costs due~~ to which the purchaser would have been entitled had the land parcel been rightfully sold, and the treasurer and the treasurer's surety shall be liable to the county therefore to the amount of the treasurer's official bond; or the purchaser, or the purchaser's assignee, may recover the same amount directly of from the treasurer and the treasurer's surety.

Sec. 110. Section 448.11, Code 1991, is amended to read as follows:

448.11 CORRECTING WRONGFUL SALE.

When it ~~shall be~~ is made to appear known to the county treasurer, before the execution of a deed for real-estate a parcel sold for taxes, or if the deed be is returned by the purchaser, that ~~any tract or lot a parcel~~ a parcel was sold which was not subject to taxation, or upon which the taxes had been paid, the treasurer shall make an entry ~~opposite such tract or lot on the sale book~~ in the county system that the same parcel was erroneously sold, and such the entry shall be evidence of the fact therein stated, and the purchase money shall be refunded to the purchaser.

Sec. 111. Section 448.12, Code 1991, is amended to read as follows:

448.12 LIMITATION OF ACTIONS.

An action for the recovery of real-estate a parcel sold for the nonpayment of taxes shall not be brought after five three years from the execution and recording of the county treasurer's deed, unless the owner is, at the time of the sale, a minor, a mentally ill person, or an inmate in an adult correctional institution, in which case such the action must be brought within five three years after such the disability is removed.

Sec. 112. Section 448.14, Code 1991, is amended to read as follows:

448.14 OFFICERS DE FACTO.

In all actions and controversies involving the question of title to real-property a parcel held under a county treasurer's deed, all acts of assessors, treasurers, auditors, supervisors, and other officers de facto shall be of the same validity as acts of officers de jure.

Sec. 113. Section 448.15, Code 1991, is amended to read as follows:

448.15 AFFIDAVIT BY TAX-TITLE HOLDER.

After two years from immediately after the issuance and recording of a tax deed or an instrument purporting to be a tax deed issued by a county treasurer of this state the then owner or holder of such the title or purported title may file with the county recorder of the county in which such real estate the parcel is located an affidavit substantially in the following form:

State of Iowa,)
County,) ss.

I,, being first duly sworn, on oath depose and say that on (date) the county treasurer issued a tax deed to (grantee) for the following described real-estate parcel:

.....; that said the tax deed was filed for record in the office of the county recorder of county, Iowa, on (date), and appears in the records of the office in county as recorded in Book ... Page ... of the Records; and that is now in possession of such real-estate the parcel and claims title to the same parcel by virtue of such the tax deed, or such purported tax title.

Any person claiming any right, title, or interest in or to such real-estate the parcel adverse to the title or purported

title by virtue of such the tax deed referred to herein shall file a claim of-the-same with the recorder of the county wherein such real-estate where the parcel is located, within one hundred twenty days after the filing of this affidavit, such the claim to set forth the nature thereof of the interest, also the time and manner in which such the interest claimed was acquired.

Subscribed and sworn to before me this day of, 19

Notary Public in and for
County, Iowa.

Sec. 114. Section 448.16, Code 1991, is amended to read as follows:

448.16 CLAIMS ADVERSE TO TAX TITLE BARRED.

When such the affidavit described in section 448.15 is filed it shall be notice to all persons, and any person claiming any right, title, or interest in or to such real estate the parcel described adverse to the title or purported title by virtue of such the tax deed hereinabove referred to, shall file a claim of-the-same with the county recorder of the county in which such real-estate the parcel is located within one hundred twenty days after the filing of such the affidavit, which claim shall set forth the nature thereof of the interest, the time when and the manner in which such the interest was acquired.

At the expiration of said the period of one hundred twenty days, if no such claim has been filed, all persons shall thereafter be forever barred and estopped from having or claiming any right, title, or interest in such real-estate the parcel adverse to the tax title or purported tax title, and no action shall thereafter be brought to recover such real-estate the parcel, and the then tax-title owner or owner of the purported tax title shall also have acquired title to such real-estate the parcel by adverse possession.

Sec. 115. Section 448.17, Code 1991, is amended to read as follows:

448.17 INDEXING AND RECORDING OF AFFIDAVITS AND CLAIMS.

All affidavits and claims as provided for in sections 448.15 and 448.16, filed with the county recorder, shall be indexed in the claimant's book under the description of the real-estate parcel involved, and shall be recorded as other instruments affecting real-estate parcels.

Sec. 116. Section 449.1, Code 1991, is amended to read as follows:

449.1 APPLICATION.

When a tract-of-real-estate parcel has been assessed and taxed as one ite--of-property unit, and thereafter and before the tax is paid, the title to different portions of said-real-estate the parcel becomes vested in different parties in severalty, and the said owners are unable to agree as to what portion of the total tax each portion of the real-estate parcel should bear, any of said the parties may file with the board of supervisors a written application for the apportionment of said the tax.

Sec. 117. Section 449.3, Code 1991, is amended to read as follows:

449.3 ORDER -- RECORD.

On At the hearing, the board shall apportion said the tax to the different portions of the real-estate parcel owned in severalty, in accordance with the values thereof of the portions. All orders and determinations of the board shall be entered of-record in its minutes. An order of apportionment shall definitely clearly identify each portion of said-real-estate-so the parcel owned in severalty.

Sec. 118. Section 449.4, Code 1991, is amended to read as follows:

449.4 CORRECTION OF BOOKS OR RECORDS.

The county auditor shall, upon the making of an order of apportionment, at-once correct the tax books or records in the

auditor's possession, in accordance with said the order, and if said the books or other records have been delivered to the county treasurer, the said auditor shall at once certify said the order of apportionment to the said treasurer who shall make-said-correction correct the county system.

Sec. 119. Section 450.81, Code 1991, is amended to read as follows:

450.81 DUTY OF RECORDER.

Each county recorder shall, upon the filing in the recorder's office of any a deed, bill of sale, or other transfer of any description whatsoever which shows upon its face that it was made or intended to take effect in possession or enjoyment at or after the death of the maker of such the instrument, forward to the department of revenue and finance a certified copy thereof of the instrument.

Sec. 120. Section 455A.19, subsection 1, paragraph b, subparagraph (5), Code 1991, is amended to read as follows:

(5) Funds allocated pursuant to subparagraphs (2) and (3) shall only be allocated to counties dedicating property tax revenue at least equal to twenty-two cents per thousand dollars of the assessed value of taxable property in the county to county conservation purposes. State funds received under this paragraph shall not reduce or replace county tax revenues appropriated for county conservation purposes. The county auditor and treasurer shall submit documentation annually of the dedication of property tax revenue for county conservation purposes. The annual audit of the financial transactions and condition of a county shall certify compliance with requirements of this subparagraph. Funds not allocated to counties not qualifying for the allocations under subparagraph (2) as a result of this subparagraph shall be held in reserve for each county for two years. Counties qualifying within two years may receive the funds held in reserve. Funds not spent by a county within two years shall revert to the general pool of county funds for reallocation to other counties where needed.

Sec. 121. Section 468.27, Code 1991, is amended by adding the following new unnumbered paragraph after unnumbered paragraph 2:

NEW UNNUMBERED PARAGRAPH. Upon the establishment of the drainage district, the petitioners shall file with the county auditor the survey and report or the permanent survey, plat, and profile, if one was made, and this filing shall be constructive notice of a permanent right-of-way easement.

Sec. 122. Section 569.8, Code 1991, is amended to read as follows:

569.8 TITLE UNDER TAX DEED -- SALE -- APPORTIONMENT OF PROCEEDS.

1. Disposition by a county of property a parcel acquired by tax deed shall comply with the requirements of section 331.361, subsection 2.
2. When title to property a parcel acquired by tax deed is transferred, the auditor shall immediately record the deed and the assessor shall enter the property parcel to be assessed following the assessment date.
3. Property a parcel the county holds by tax deed shall not be assessed or taxed until transferred.
4. The transfer of property a parcel acquired by tax deed gives the purchaser free title as to past general previously levied or set taxes, and special taxes which are past due on any special assessment already certified to the county.
5. ~~After deducting any expense the county incurred in the sale, the~~ The proceeds of the sale including penalty, interest and costs shall be divided and prorated to the several taxing districts for general taxes and special assessments owed to the taxing districts in the proportion that the amounts of general taxes and special assessments owed to each taxing district are of the total amount of general taxes and special assessments owed to all taxing districts credited to the county general fund.

Sec. 123. Sections 445.6 through 445.9, 445.17, 445.19, 445.20, 445.29, 445.31, 445.40, 445.42 through 445.52, 445.58, 445.59, 446.3 through 446.6, 447.2, and 448.13, Code 1991, are repealed.

Sec. 124. This Act takes effect April 1, 1992.

ROBERT C. ARNOULD
Speaker of the House

JOE J. WELSH
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 687, Seventy-fourth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved May 21, 1991

TERRY E. BRANSTAD
Governor

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