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APR 9 1996
WAYS & MEANS CALENDAR

HOUSE FILE 2496
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2470)

Passed House, Date 4/17/96 (p.1698) Passed Senate, Date _____
Vote: Ayes 96 Nays 0 Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the financial and regulatory procedures of
2 counties, cities, and drainage districts, by amending the
3 powers and duties of county treasurers, by eliminating the
4 filing of late claims for property credits, by striking
5 personal property tax credits of military veterans, by
6 striking outdated property tax limitations, by amending tax
7 sale procedures, by providing delinquency dates for property
8 taxes, by providing for properly related matters, and by
9 providing an applicability date and effective dates.

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

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HF 2496

REPRINTED
249/11938

1 Section 1. Section 331.508, subsection 6, Code Supplement
2 1995, is amended to read as follows:

3 6. ~~Fee-book~~ A record of fees within the county system as
4 provided in section 331.902.

5 Sec. 2. Section 331.553, Code Supplement 1995, is amended
6 by adding the following new subsections:

7 NEW SUBSECTION. 5. Require that payments be made by cash,
8 check, or other form of legal tender or payment accepted by
9 the federal internal revenue service.

10 NEW SUBSECTION. 6. Accept electronic transfers of funds
11 in payment of moneys due to the county, including but not
12 limited to, state credits, tax payments, and redemptions.

13 NEW SUBSECTION. 7. Require a payor or an agent of a payor
14 who makes an aggregate payment of one hundred thousand dollars
15 or more to make payment by electronic transfer of the funds.

16 Sec. 3. Section 331.607, subsection 3, Code 1995, is
17 amended to read as follows:

18 3. A ~~fee-book~~ record of fees within the county system as
19 provided in section 331.902.

20 Sec. 4. Section 331.655, subsection 3, Code 1995, is
21 amended to read as follows:

22 3. The sheriff shall keep an accurate record of the fees
23 collected ~~in-a-fee-book~~ within the county system, make a
24 quarterly report of the fees collected to the board, and pay
25 the fees belonging to the county into the county treasury as
26 provided in section 331.902.

27 Sec. 5. Section 331.902, subsections 2 and 3, Code 1995,
28 are amended to read as follows:

29 2. Each elective officer specified in subsection 1 shall
30 keep a ~~fee-book~~ record of fees within the county system as a
31 part of the permanent county records of the office. The ~~book~~
32 record shall ~~be ruled-in-appropriate-columns-for~~ include the
33 date, kind of service, for whom rendered, and the amount of
34 fee or charge collected and, when the fee is for recording an
35 instrument, the names of the parties to the instrument. The

1 required information shall be recorded ~~in-the-fee-book~~ when
2 the service is rendered.

3 3. Each elective officer specified in subsection 1 shall
4 make a quarterly report to the board showing, by type, the
5 fees collected during the preceding quarter. The officer
6 shall pay at least quarterly to the county treasury the fees
7 and charges collected, receive duplicate receipts for the
8 payment, and file one of the receipts in the office of the
9 auditor, except for the county auditor's transfer fees, which
10 shall be paid directly to the county treasurer by the county
11 recorder. The officer shall note in the ~~officer's-fee-book~~
12 county system the date and amount of each payment into the
13 county treasury. This subsection does not apply to the county
14 treasurer if the county treasurer credits the fees daily to
15 the county treasury and reports the receipts on the monthly
16 report to the auditor and the board of supervisors.

17 Sec. 6. Section 335.1, Code 1995, is amended to read as
18 follows:

19 335.1 WHERE APPLICABLE.

20 1. The provisions of this chapter shall be applicable to
21 any county of the state at the option of the board of
22 supervisors of any such county or upon the filing of a
23 petition as provided in subsection 2.

24 2. The eligible electors of the unincorporated area of a
25 county may petition for a referendum on the question of
26 whether the board of supervisors shall adopt regulations
27 pursuant to this chapter. The petition shall meet the
28 requirements of section 331.306, except that the number of
29 eligible electors required shall be an amount equal to at
30 least ten percent of the votes cast in the unincorporated area
31 of the county for the office of president of the United States
32 or governor at the preceding general election. If the
33 question of whether to adopt regulations pursuant to this
34 chapter is approved by at least a majority of those voting in
35 the unincorporated area of the county on the question at the

1 general election, or at a special election held for this
2 purpose, the board shall commence preparation of regulations
3 under this chapter.

4 Sec. 7. Section 384.63, unnumbered paragraphs 2 and 4,
5 Code 1995, are amended to read as follows:

6 The council shall, by resolution, provide that the
7 deficiencies for the lots specially benefited by a public
8 improvement shall be certified to the county treasurer, who
9 shall record them in ~~a separate book entitled "Special~~
10 ~~Assessment-Deficiencies"~~ the county system, and to the
11 appropriate city official charged with the responsibility of
12 issuing building permits, who shall notify the council when a
13 private improvement is subsequently constructed on any lot
14 subject to a deficiency. Certification to the county
15 treasurer shall include a legal description of each lot. The
16 period of amortization for a public improvement for which
17 there are deficiencies shall commence with the adoption of the
18 resolution of necessity and extend for the same period for
19 which installments of assessments for the project are made
20 payable. Deficiencies may be assessed only during the period
21 of amortization, which shall also be certified to the county
22 treasurer and the city official charged with the
23 responsibility of issuing building permits. Certification to
24 the county treasurer shall include a legal description of each
25 lot.

26 An owner may appeal from the amount of the assessment
27 within thirty days of the date notice is mailed. County
28 officials shall collect a deficiency assessment, commencing in
29 the year following the assessment, in the manner provided for
30 the collection of other special assessments. Upon collection,
31 the county treasurer shall make the appropriate credit entries
32 in the ~~"Special-Assessment-Deficiencies"-book~~ county system,
33 and shall credit the amounts collected as provided for other
34 special assessments on the same public improvement, or to the
35 city, to the extent that the deficiency has been previously

1 paid from other city funds.

2 Sec. 8. Section 425.2, unnumbered paragraphs 2 and 6, Code
3 1995, are amended to read as follows:

4 Upon the filing and allowance of the claim, the claim shall
5 be allowed on that homestead for successive years without
6 further filing as long as the property is legally or equitably
7 owned and used as a homestead by that person or that person's
8 spouse on July 1 of each of those successive years, and the
9 owner of the property being claimed as a homestead declares
10 residency in Iowa for purposes of income taxation, and the
11 property is occupied by that person or that person's spouse
12 for at least six months in each of those calendar years in
13 which the fiscal year begins. When the property is sold or
14 transferred, the buyer or transferee who wishes to qualify
15 shall refile for the credit. However, when the property is
16 transferred as part of a distribution made pursuant to chapter
17 598, the transferee who is the spouse retaining ownership of
18 the property is not required to refile for the credit.

19 Property divided pursuant to chapter 598 shall not be modified
20 following the division of the property. An owner who ceases
21 to use a property for a homestead or intends not to use it as
22 a homestead for at least six months in a calendar year shall
23 provide written notice to the assessor by July 1 following the
24 date on which the use is changed. ~~If the written notice is
25 not provided to the assessor by the appropriate July 1, the
26 owner forfeits the right to file a belated claim on another
27 homestead for the year the notice should have been given.~~ A
28 person who sells or transfers a homestead or the personal
29 representative of a deceased person who had a homestead at the
30 time of death, shall provide written notice to the assessor
31 that the property is no longer the homestead of the former
32 claimant.

33 ~~The failure of a person to file a claim under this section
34 on or before July 1 of the year for which the person is first
35 claiming the credit or to have the evidence of ownership~~

1 recorded-in-the-office-of-the-county-recorder-does-not
2 disqualify-the-claim-if-the-person-claiming-the-credit-or
3 through-whom-the-credit-is-claimed-is-otherwise-qualified.
4 The-belated-claim-shall-be-filed-with-the-appropriate-assessor
5 on-or-before-December-31-of-the-following-calendar-year-and,
6 if-approved-by-the-board-of-supervisors,-the-county-treasurer
7 shall-submit-the-belated-claim-to-the-director-of-revenue-and
8 finance-who-shall-send-payment-to-the-claimant.--The-payment
9 shall-be-made-from-funds-appropriated-to-the-homestead-credit
10 fund.

11 Sec. 9. Section 425.20, unnumbered paragraph 2, Code 1995,
12 is amended to read as follows:

13 A claim for credit for property taxes due shall not be paid
14 or allowed unless the claim is filed with the county treasurer
15 between January 1 and June 1, both dates inclusive,
16 immediately preceding the fiscal year during which the
17 property taxes are due. However, in case of sickness,
18 absence, or other disability of the claimant, or if in the
19 judgment of the county treasurer good cause exists, the county
20 treasurer may extend the time for filing a claim for credit
21 through September 30 of the same calendar year. The county
22 treasurer shall ~~submit-the-claim~~ certify to the director of
23 revenue and finance on or before ~~August~~ May 1 of each year the
24 total amount of dollars due for claims allowed.

25 Sec. 10. Section 425.20, unnumbered paragraph 3, Code
26 1995, is amended by striking the unnumbered paragraph.

27 Sec. 11. Section 425.23, subsection 3, paragraph a, Code
28 1995, is amended to read as follows:

29 a. A person who is eligible to file a claim for credit for
30 property taxes due and who has a household income of six
31 thousand dollars or less and who has an unpaid special
32 assessment levied against the homestead may file a claim for
33 special assessment credit with the county treasurer ~~that-the~~
34 ~~claimant-had-a-household-income-of-six-thousand-dollars-or~~
35 ~~less-and-that-an-unpaid-special-assessment-is-presently-levied~~

1 ~~against-the-homestead.~~ The department shall provide to the
2 respective treasurers the forms necessary for the
3 administration of this subsection. The claim shall be filed
4 not later than September 30 of each year. Upon the filing of
5 the claim, interest for late payment shall not accrue against
6 the amount of the unpaid special assessment due and payable.
7 The claim filed by the claimant constitutes a claim for credit
8 of an amount equal to the actual amount due upon the unpaid
9 special assessment, plus interest, payable during the fiscal
10 year for which the claim is filed against the homestead of the
11 claimant. However, where the claimant is an individual
12 described in section 425.17, subsection 2, paragraph "b", and
13 the tentative credit is determined according to the schedule
14 in section 425.23, subsection 1, paragraph "b", subparagraph
15 (2), the claim filed constitutes a claim for credit of an
16 amount equal to one-half of the actual amount due and payable
17 during the fiscal year. ~~The department of revenue and finance~~
18 ~~shall, upon the filing of the claim with the department by the~~
19 ~~treasurer, pay that amount of the unpaid special assessment~~
20 ~~during the current fiscal year to the treasurer.~~ The
21 treasurer shall ~~submit the claims~~ certify to the director of
22 revenue and finance not later than October 15 of each year the
23 total amount of dollars due for the claims allowed. ~~The~~
24 ~~director of revenue and finance shall certify the amount of~~
25 ~~reimbursement due each county for unpaid special assessment~~
26 ~~credits allowed under this subsection.~~ The amount of
27 reimbursement due each county shall be paid by the director of
28 revenue and finance ~~on October 20~~ by November 15 of each year,
29 drawn upon warrants payable to the respective treasurer.
30 There is appropriated annually from the general fund of the
31 state to the department of revenue and finance an amount
32 sufficient to carry out the provisions of this subsection.
33 The treasurer shall credit any moneys received from the
34 department against the amount of the unpaid special assessment
35 due and payable on the homestead of the claimant.

1 Sec. 12. Section 427.1, subsection 27, Code Supplement
2 1995, is amended by striking the subsection.

3 Sec. 13. Section 428A.1, unnumbered paragraph 1, Code
4 1995, is amended to read as follows:

5 There is imposed on each deed, instrument, or writing by
6 which any lands, tenements, or other realty in this state are
7 granted, assigned, transferred, or otherwise conveyed, a tax
8 determined in the following manner: When there is no
9 consideration or when the deed instrument or writing is
10 executed and tendered for recording as an instrument
11 corrective of title, and so states, there is no tax. When
12 there is consideration and the actual market value of the real
13 property transferred is in excess of five hundred dollars, the
14 tax is eighty cents for each five hundred dollars or
15 fractional part of five hundred dollars in excess of five
16 hundred dollars. The term "consideration", as used in this
17 chapter, means the full amount of the actual sale price of the
18 real property involved, paid or to be paid, including the
19 amount of an encumbrance or lien on the property, whether if
20 assumed or-not by the grantee. It is presumed that the sale
21 price so stated includes the value of all personal property
22 transferred as part of the sale unless the dollar value of
23 personal property is stated on the instrument of conveyance.
24 When the dollar value of the personal property included in the
25 sale is so stated, it shall be deducted from the consideration
26 shown on the instrument for the purpose of determining the
27 tax.

28 Sec. 14. Section 435.22, subsection 5, unnumbered
29 paragraph 1, Code 1995, is amended to read as follows:

30 A claim for credit for home tax due shall not be paid or
31 allowed unless the claim is actually filed with the county
32 treasurer between January 1 and June 1, both dates inclusive,
33 immediately preceding the fiscal year during which the home
34 taxes are due and, with the exception of a claim filed on
35 behalf of a deceased claimant by the claimant's legal

1 guardian, spouse, or attorney, or by the executor or
2 administrator of the claimant's estate, contains an affidavit
3 of the claimant's intent to occupy the home for six months or
4 more during the fiscal year beginning in the calendar year in
5 which the claim is filed. However, in case of sickness,
6 absence, or other disability of the claimant, or if in the
7 judgment of the county treasurer good cause exists, the county
8 treasurer may extend the time for filing a claim for credit
9 through September 30 of the same calendar year. The county
10 treasurer shall ~~submit-the-claim~~ certify to the director of
11 revenue and finance on or before ~~August-1~~ November 15 each
12 year the total dollar amount due for claims allowed.

13 Sec. 15. Section 445.37, unnumbered paragraph 1, Code
14 Supplement 1995, is amended by striking the unnumbered
15 paragraph and inserting the following:

16 If the semiannual installment of any tax has not been paid
17 before October 1 succeeding the levy, that amount becomes
18 delinquent from October 1 after due unless the last day of
19 September is a Saturday or Sunday in which case the amount of
20 those taxes becomes delinquent from the following Tuesday. If
21 the second installment is not paid before April 1 succeeding
22 its maturity, it becomes delinquent from April 1 after due
23 unless the last day of March is a Saturday or Sunday in which
24 case the amount of that installment becomes delinquent from
25 the following Tuesday. This paragraph does not apply to
26 special assessments or rates or charges.

27 Sec. 16. Section 446.16, unnumbered paragraph 1, Code
28 Supplement 1995, is amended to read as follows:

29 The person who offers to pay the total amount due, which is
30 a lien on any parcel, for the smallest percentage of the
31 parcel is the purchaser, and when the purchaser designates the
32 percentage of any parcel for which the purchaser will pay the
33 total amount due, the percentage thus designated shall give
34 the person an undivided interest upon the issuance of a
35 treasurer's deed, as provided in chapter 448. If two or more

1 persons have placed an equal bid and the bids are the smallest
2 percentage offered, the county treasurer shall use a random
3 selection process to select the bidder to whom a certificate
4 of purchase will be issued. All bidders shall be at least
5 eighteen years of age.

6 Sec. 17. Section 446.39, Code 1995, is amended to read as
7 follows:

8 446.39 IOWA FINANCE AUTHORITY STATEMENT.

9 A city or county, a city or county agency as authorized by
10 the Iowa finance authority, or the Iowa finance authority may
11 file with the county treasurer a verified statement that a
12 parcel to be sold at tax sale is abandoned and deteriorating
13 in condition, is inhabited but is not safe for human
14 habitation, or is, or is likely to become, a public nuisance,
15 and that the parcel is suitable for use and is to be used in
16 an Iowa homesteading project under section 16.14. Other
17 information may be included. Upon proper filing of the
18 statement, and if the parcel is offered at a tax sale and no
19 bid is received, or if the bid received is less than the total
20 amount due, ~~or-if-the-parcel-is-to-be-transferred-to-the~~
21 ~~county-under-section-446-38,~~ the city, county, city or county
22 agency, or Iowa finance authority may bid for the parcel for
23 use in an Iowa homesteading project, bidding a sum equal to
24 the total amount due. Each of the tax-levying and tax-
25 certifying bodies having an interest in the taxes for which
26 the parcel is sold shall be charged with its proportionate
27 share of the purchase price.

28 Sec. 18. Section 447.9, unnumbered paragraph 1, Code
29 Supplement 1995, is amended to read as follows:

30 After one year and nine months from the date of sale, or
31 after nine months from the date of a sale made under section
32 446.187-~~446-38~~ or 446.39, the holder of the certificate of
33 purchase may cause to be served upon the person in possession
34 of the parcel, and also upon the person in whose name the
35 parcel is taxed, in the manner provided for the service of

1 original notices in R.C.P. 56.1, if the person resides in
2 Iowa, or otherwise as provided in section 446.9, subsection 1,
3 a notice signed by the certificate holder or the certificate
4 holder's agent or attorney, stating the date of sale, the
5 description of the parcel sold, the name of the purchaser, and
6 that the right of redemption will expire and a deed for the
7 parcel be made unless redemption is made within ninety days
8 from the completed service of the notice. The ninety-day
9 redemption period begins as provided in section 447.12. When
10 the notice is given by a county as a holder of a certificate
11 of purchase the notice shall be signed by the county treasurer
12 or the county attorney, and when given by a city, it shall be
13 signed by the city officer designated by resolution of the
14 council. When the notice is given by the Iowa finance
15 authority or a city or county agency holding the parcel as
16 part of an Iowa homesteading project, it shall be signed on
17 behalf of the agency or authority by one of its officers, as
18 authorized in rules of the agency or authority.

19 Sec. 19. Section 448.3, Code Supplement 1995, is amended
20 to read as follows:

21 448.3 EXECUTION AND EFFECT OF DEED.

22 The deed shall be signed by the county treasurer as such,
23 and acknowledged by the treasurer before some officer
24 authorized to take acknowledgments, and when substantially
25 thus executed and recorded in the proper record in the office
26 of the recorder of the county in which the parcel is situated,
27 shall vest in the purchaser all the right, title, interest,
28 and claim of the state and county to the parcel, and all the
29 right, title, interest, and estate of the former owner in and
30 to the parcel conveyed. However, the deed is subject to all
31 restrictive covenants, resulting from prior conveyances in the
32 chain of title to the former owner, and subject to all the
33 right and interest of a holder of a certificate of purchase
34 from a tax sale occurring after the tax sale for which the
35 deed was issued ~~and all the right, title, interest, and claim~~

1 ~~of-the-state-and-county-to-the-parcel.~~ The issuance of the
2 deed shall operate to cancel all suspended taxes.

3 Sec. 20. Section 468.57, subsection 2, unnumbered
4 paragraph 1, Code Supplement 1995, is amended to read as
5 follows:

6 To pay the assessments in not less than ten nor more than
7 twenty equal installments, with the number of payments and
8 interest rate determined by the board, notwithstanding chapter
9 74A. The first installment of each assessment, or the total
10 amount if less than one hundred dollars, is due and payable on
11 July 1 next succeeding the date of the levy, unless the
12 assessment is filed with the county treasurer after May 31 in
13 any year. The first installment shall bear interest on the
14 whole unpaid assessment from the date of the levy as set by
15 the board to the first day of December following the due date.
16 The succeeding annual installments, with interest on the whole
17 unpaid amount, to the first day of December following the due
18 date, are respectively due on July 1 annually, and must be
19 paid at the same time and in the same manner as the first
20 semiannual payment of ordinary taxes. All future installments
21 of an assessment may be paid on any date by payment of the
22 then outstanding balance plus interest ~~accrued-to-the-date-of~~
23 payment to the next December 1, or additional annual
24 installments may be paid after the current installment has
25 been paid before December 1 without interest. A payment must
26 be for the full amount of the next installment. If
27 installments remain to be paid, the next annual installment
28 with interest added to December 1 will be due. After December
29 1, if a drainage assessment is not delinquent, a property
30 owner may pay one-half or all of the next annual installment
31 of principal and interest of a drainage assessment prior to
32 the delinquency date of the installment. When the next
33 installment has been paid in full, successive principal
34 installments may be prepaid. The county treasurer shall
35 accept the payments of the drainage assessment, and shall

1 credit the next annual installment or future installments of
2 the drainage assessment to the extent of the payment or
3 payments, and shall remit the payments to the drainage fund.
4 If a property owner elects to pay one or more principal
5 installments in advance, the pay schedule shall be advanced by
6 the number of principal installments prepaid. Each
7 installment of an assessment with interest on the unpaid
8 balance is delinquent from October 1 after its due date,
9 including those instances when the last day of September is a
10 Saturday or Sunday, and bears the same delinquent interest as
11 ordinary taxes. When collected, the interest must be credited
12 to the same drainage fund as the drainage special assessment.

13 Sec. 21. Section 444.28, Code 1995, is repealed.

14 Sec. 22. APPLICABILITY DATE. Sections 9, 11, and 14 of
15 this Act are retroactively applicable to claims filed on or
16 after January 1, 1996.

17 Sec. 23. EFFECTIVE DATES.

18 1. This section and sections 16, 17, and 19 of this Act,
19 being deemed of immediate importance, take effect upon
20 enactment.

21 2. The remaining sections of this Act take effect on July
22 1, 1996.

23 EXPLANATION

24 This bill provides amendments to the powers and duties of
25 county treasurers.

26 Section 2 adds three provisions relating to the form and
27 method of payment made to county treasurers. The county
28 treasurers are to accept payment by cash, check, or other form
29 of legal tender or payment accepted by the federal internal
30 revenue service, but the treasurer may refuse payment in the
31 form of coins. The county treasurers may also accept
32 electronic transfers of moneys and may require a payor or
33 agent of a payor to pay by electronic transfer if the
34 aggregate payment is \$100,000 or more.

35 Sections 1, 3, and 4 are corresponding amendments to

1 section 5 which changes reference to a fee book to a record of
2 fees within the county system.

3 Section 5 amends provisions relating to the keeping of
4 records of fees collected. The subsections are updated to
5 refer to the county system of records rather than to fee
6 books. Section 7 also updates the records of special
7 assessments to reflect the use of a county system of records
8 in lieu of books.

9 Section 335.1 is amended to allow eligible electors of the
10 unincorporated area of a county to petition the board of
11 supervisors for a referendum on the question of whether the
12 board shall adopt a zoning ordinance for the unincorporated
13 area.

14 Sections 8, 9, 11, and 14 amend sections 425.2, 425.20,
15 425.23, and 435.22 to eliminate the late filing of claims for
16 homestead credits and other property tax credits. The
17 amendments allow an extension of the deadline from June 1 to
18 September 30 in the judgment of the county treasurer in lieu
19 of the director of revenue and finance. The date of
20 certification to the department of revenue and finance is
21 changed to May 1. Certification of special assessment claims
22 and claims for mobile homes to the department is changed to
23 November 15.

24 Section 10 strikes a provision which allows the late filing
25 of a claim for homestead credits or reimbursement.

26 Section 12 strikes a personal property tax exemption for
27 persons serving in the armed forces of the United States while
28 they remain on active duty.

29 Section 13 amends the definition of consideration as it
30 relates to the sale price of real estate which is subject to
31 the real estate transfer tax. If enacted, the consideration
32 will include the sale price of the real estate and the amount
33 of an encumbrance or lien on the property only if the
34 encumbrance or lien is assumed by the grantee.

35 Section 15 provides that if October 1 and April 1 are a

1 Saturday or Sunday, a property tax installment becomes
2 delinquent from the following Tuesday.

3 Section 16 requires that all bidders at tax sales be at
4 least eighteen years of age.

5 Sections 17 and 18 amend sections 446.39 and 447.9 to
6 remove a conflict with section 446.38 relating to the
7 conveyance of property with suspended taxes.

8 Section 19 relates to execution and effect of a deed to a
9 parcel issued as a result of sale of the parcel at a tax sale.

10 Section 20 changes the date of waived drainage future
11 installment payments to be consistent with waived special
12 assessments and also changes the delinquency penalty dates to
13 be consistent with the remainder of the tax collection
14 process.

15 Section 21 repeals the property tax limitations for cities
16 and counties for the fiscal year 1995.

17 Section 22 makes sections 9, 11, and 14 retroactively
18 applicable to claims filed on or after January 1, 1996.

19 Sections 16, 17, and 19 are effective upon enactment.

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HOUSE FILE 2496

H-5890

1 Amend House File 2496 as follows:

2 1. Page 7, by inserting after line 27 the
3 following:

4 "Sec. _____. Section 435.1, subsection 5, Code
5 Supplement 1995, is amended to read as follows:

6 5. "Modular home" means a factory-built structure
7 ~~built-on-a-permanent-chassis~~ which is manufactured to
8 be used as a place of human habitation, is constructed
9 to comply with the Iowa state building code for
10 modular factory-built structures, and must display the
11 seal issued by the state building code commissioner.
12 If a modular home is placed in a mobile home park, the
13 home is subject to the annual tax as required by
14 section 435.22. If a modular home is placed outside a
15 mobile home park, the home shall be considered real
16 property and is to be assessed and taxed as real
17 estate."

18 2. Page 8, by striking lines 13 through 26.

19 3. Page 12, by inserting after line 12 the
20 following:

21 "Sec. _____. Section 555B.4, subsection 3, Code
22 1995, is amended to read as follows:

23 3. If a tax lien exists on the mobile home or
24 personal property at the time an action for
25 abandonment is initiated, the real property owner
26 shall notify the county treasurer of each county in
27 which a tax lien appears by restricted certified mail
28 sent not less than ten days before the hearing. The
29 notice shall describe the mobile home and shall state
30 the docket, case number, date and time at which the
31 hearing is scheduled, and the county treasurer's right
32 to assert a claim to the mobile home at the hearing.
33 The notice shall also state that failure to assert a
34 claim to the mobile home is deemed a waiver of all
35 right, title, claim, and interest in the mobile home
36 and is deemed consent to the sale or disposal of the
37 mobile home.

38 Sec. _____. Section 562B.7, subsection 6, Code 1995,
39 is amended by striking the subsection and inserting in
40 lieu thereof the following:

41 6. "Mobile home park" means a site, lot, field, or
42 tract of land upon which three or more mobile homes,
43 manufactured homes, or modular homes, or a combination
44 of any of these homes are placed on developed spaces
45 and operated as a for-profit enterprise with water,
46 sewer or septic, and electrical services available."

47 4. By renumbering as necessary.

By VANDE HOEF of Osceola

H-5890 FILED APRIL 9, 1996

Adopted as amended 4/17/96 (p. 1696)

HOUSE FILE 2496

H-5895

- 1 Amend House File 2496 as follows:
2 1. Page 2, line 22, by inserting after the word
3 "or" the following: "to commercial operations which
4 are swine confinement feeding operations".
5 2. Page 2, by striking line 27 and inserting the
6 following: "pursuant to this chapter which apply to
7 commercial operations which are confinement feeding
8 operations as defined in section 455B.161 in which
9 swine are confined and fed. A swine confinement
10 feeding operation is not a commercial operation
11 subject to regulation under this chapter, if any of
12 the following is applicable:
13 a. Less than three thousand five hundred head of
14 swine are subject to care and feeding by the
15 confinement feeding operation.
16 b. The owner of the parcel of land where the
17 confinement feeding operation is located is qualified
18 to file for a homestead tax credit as provided
19 pursuant to section 425.2 on that parcel.
20 The petition shall meet the".
21 3. Page 3, by striking line 3 and inserting the
22 following: "as provided in this subsection."

By WEIGEL of Chickasaw

H-5895 FILED APRIL 9, 1996

w/d 4/17/96 (p.1694)

HOUSE FILE 2496

H-5901

- 1 Amend House File 2496 as follows:
2 1. Page 2, line 22, by inserting after the word
3 "or" the following: "to commercial operations which
4 are swine confinement feeding operations".
5 2. Page 2, by striking line 27 and inserting the
6 following: "pursuant to this chapter which apply to
7 commercial operations that are confinement feeding
8 operations in which swine are confined and fed. A
9 swine confinement feeding operation is not a
10 commercial operation subject to regulation under this
11 chapter, if any of the following is applicable:
12 a. Less than three thousand five hundred head of
13 swine are subject to care and feeding by the
14 confinement feeding operation.
15 b. The owner of the parcel of land where the
16 confinement feeding operation is located is qualified
17 to file for a homestead tax credit on that parcel.
18 The petition shall meet the".
19 3. Page 3, by striking line 3 and inserting the
20 following: "as provided in this subsection."

By WEIGEL of Chickasaw

H-5901 FILED APRIL 9, 1996

out/order 4/17/96 (p.1696)

HOUSE FILE 2496

H-5910

- 1 Amend House File 2496 as follows:
2 1. By striking page 2, line 17, through page 3,
3 line 3.
4 2. By renumbering and correcting internal
5 references as necessary.

By HALVORSON of Clayton

H-5910 FILED APRIL 10, 1996

*W/d 4/17/96 (p. 1694)
motion R/c 4-17
Adopted 4/17/96 (p. 1696)*

HOUSE FILE 2496

H-5931

- 1 Amend House File 2496 as follows:
2 1. Page 8, line 27, by striking the words
3 "unnumbered paragraph 1,".
4 2. Page 8, line 29, by striking the word "The"
5 and inserting the following: "1. The".
6 3. Page 9, by striking lines 4 and 5 and
7 inserting the following: "of purchase will be issued.
8 2. To ensure that the process is fair to all
9 bidders, an individual or agent acting on behalf of
10 another individual shall not contract with or offer
11 anything of value to another individual to place a bid
12 on a parcel as provided in subsection 1 for the
13 purpose of transferring the certificate of purchase to
14 the contractor or offeror. An individual or agent
15 acting on behalf of another individual in violation of
16 this subsection may be disqualified by a county
17 treasurer from bidding at a tax sale in this state for
18 three years.
19 3. The delinquent tax liens transfers with the tax
20 sale certificate, whether held by the county or
21 purchased by an individual, through assignment or
22 direct purchase at the tax sale. The delinquent tax
23 sale lien expires when the tax sale certificate
24 expires."

By VANDE HOEF of Osceola

H-5931 FILED APRIL 11, 1996

Adopted 4/17/96 (p. 1697)

HOUSE FILE 2496

H-5942

1 Amend House File 2496 as follows:

2 1. Page 12, by inserting after line 12 the
3 following:

4 "Sec. ____ . NEW SECTION. 509A.14A IOWA INDIVIDUAL
5 HEALTH BENEFIT REINSURANCE ASSOCIATION -- ELECTION NOT
6 TO PARTICIPATE.

7 A political subdivision of the state or a school
8 corporation providing health insurance or health
9 benefits for employees pursuant to this chapter may
10 elect not to participate in the Iowa individual health
11 benefit reinsurance association established in section
12 513C.10 in accordance with and subject to the terms
13 and conditions adopted by the board of the Iowa
14 individual health benefit reinsurance association.
15 Health insurance or health benefits provided by a
16 political subdivision of the state or school
17 corporation which elects not to participate in the
18 Iowa individual health benefit reinsurance association
19 shall not be considered qualifying existing coverage
20 or qualifying previous coverage as defined in section
21 513C.3."

22 2. Title page, line 8, by inserting after the
23 word "taxes," the following: "by providing for health
24 insurance and benefits,".

By VANDE HOEF of Osceola

H-5942 FILED APRIL 12, 1996

w/d 4/17/96 (p. 1697)

HOUSE FILE 2496

H-5959

1 Amend House File 2496 as follows:

2 1. Page 12, by inserting after line 12 the
3 following:

4 "Sec. ____ . NEW SECTION. 509A.14A IOWA INDIVIDUAL
5 HEALTH BENEFIT REINSURANCE ASSOCIATION -- ELECTION NOT
6 TO PARTICIPATE.

7 A political subdivision of the state or a school
8 corporation providing health insurance or health
9 benefits for employees pursuant to section 509A.14 may
10 elect not to participate in the Iowa individual health
11 benefit reinsurance association established in section
12 513C.10 in accordance with and subject to the terms
13 and conditions adopted by the board of the Iowa
14 individual health benefit reinsurance association.
15 Health insurance or health benefits provided by a
16 political subdivision of the state or school
17 corporation which elects not to participate in the
18 Iowa individual health benefit reinsurance association
19 shall not be considered qualifying existing coverage
20 or qualifying previous coverage as defined in section
21 513C.3."

22 2. Title page, line 8, by inserting after the
23 word "taxes," the following: "by providing for health
24 insurance and benefits,".

By VANDE HOEF of Osceola

H-5959 FILED APRIL 15, 1996

Adopted 4/17/96 (p. 1697)

HOUSE FILE 2496

H-5967

1 Amend House File 2496 as follows:

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

4 "Section 1. Section 330A.6, subsection 2, Code
5 1995, is amended to read as follows:

6 2. After the hearing, and if in the best interests
7 of the municipality, the municipality shall enact an
8 ordinance authorizing the creation of the authority.
9 However, within ten days of adoption of the ordinance,
10 a petition may be filed requesting that the measure be
11 approved by the registered voters of the municipality
12 before taking effect. The petition shall meet the
13 requirements of section 331.306 or 364.2, as
14 applicable. Upon receipt of such a petition, the
15 governing body may repeal the ordinance or shall
16 direct the county commissioner of elections to call a
17 special election for voter approval of the ordinance.
18 The results of the referendum are binding on any
19 further action of the board pertaining to the
20 ordinance."

21 2. By renumbering as necessary.

By HEATON of Henry

H-5967 FILED APRIL 16, 1996

Ruled not germane 4/17/96 (p. 1694)

HOUSE FILE 2496

H-5977

1 Amend the amendment, H-5890, to House File 2496 as
2 follows:

3 1. Page 1, by striking line 18 and inserting the
4 following:

5 "____. Page 8, by inserting after line 26 the
6 following:

7 "Sec. ____ . Section 445.57, Code 1995, is amended
8 to read as follows:

9 445.57 MONTHLY APPORTIONMENT.

10 On or before the tenth day of each month, the
11 county treasurer shall apportion all taxes collected
12 during the preceding month, and those taxes collected
13 before the first Tuesday of the current month if the
14 delinquency date is extended as provided in section
15 445.37, except partial payment amounts collected
16 pursuant to section 445.36A, subsection 1 and section
17 435.24, subsection 6, paragraph "a", among the several
18 funds to which they belong according to the amount
19 levied for each fund, and shall apportion the
20 interest, fees, and costs on the taxes to the general
21 fund, and shall enter those amounts upon the
22 treasurer's cash account, and report the amounts to
23 the county auditor.""

24 2. By renumbering as necessary.

By GARMAN of Story

H-5977 FILED APRIL 17, 1996

Adopted (p. 1696)

5-4-96u d - 1.

HOUSE FILE **2496**
BY COMMITTEE ON WAYS AND MEANS
(SUCCESSOR TO HF 2470)

(As Amended and Passed by the House, April 17, 1996)

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

A BILL FOR

1 An Act relating to the financial and regulatory procedures of
2 counties, cities, and drainage districts, by amending the
3 powers and duties of county treasurers, by eliminating the
4 filing of late claims for property credits, by striking
5 personal property tax credits of military veterans, by
6 striking outdated property tax limitations, by amending tax
7 sale procedures, by providing delinquency dates for property
8 taxes, by providing for health insurance and benefits, by
9 providing for properly related matters, and by providing an
10 applicability date and effective dates.

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

12
13
14
15
16
17
18
19
20

House Amendments _____

Deleted Language *

1 Section 1. Section 331.508, subsection 6, Code Supplement
2 1995, is amended to read as follows:

3 6. ~~Fee-book~~ A record of fees within the county system as
4 provided in section 331.902.

5 Sec. 2. Section 331.553, Code Supplement 1995, is amended
6 by adding the following new subsections:

7 NEW SUBSECTION. 5. Require that payments be made by cash,
8 check, or other form of legal tender or payment accepted by
9 the federal internal revenue service.

10 NEW SUBSECTION. 6. Accept electronic transfers of funds
11 in payment of moneys due to the county, including but not
12 limited to, state credits, tax payments, and redemptions.

13 NEW SUBSECTION. 7. Require a payor or an agent of a payor
14 who makes an aggregate payment of one hundred thousand dollars
15 or more to make payment by electronic transfer of the funds.

16 Sec. 3. Section 331.607, subsection 3, Code 1995, is
17 amended to read as follows:

18 3. A ~~fee-book~~ record of fees within the county system as
19 provided in section 331.902.

20 Sec. 4. Section 331.655, subsection 3, Code 1995, is
21 amended to read as follows:

22 3. The sheriff shall keep an accurate record of the fees
23 collected ~~in-a-fee-book~~ within the county system, make a
24 quarterly report of the fees collected to the board, and pay
25 the fees belonging to the county into the county treasury as
26 provided in section 331.902.

27 Sec. 5. Section 331.902, subsections 2 and 3, Code 1995,
28 are amended to read as follows:

29 2. Each elective officer specified in subsection 1 shall
30 keep a ~~fee-book~~ record of fees within the county system as a
31 part of the permanent county records of the office. The ~~book~~
32 record shall ~~be ruled-in-appropriate-columns-for~~ include the
33 date, kind of service, for whom rendered, and the amount of
34 fee or charge collected and, when the fee is for recording an
35 instrument, the names of the parties to the instrument. The

1 required information shall be recorded ~~in-the-fee-book~~ when
2 the service is rendered.

3 3. Each elective officer specified in subsection 1 shall
4 make a quarterly report to the board showing, by type, the
5 fees collected during the preceding quarter. The officer
6 shall pay at least quarterly to the county treasury the fees
7 and charges collected, receive duplicate receipts for the
8 payment, and file one of the receipts in the office of the
9 auditor, except for the county auditor's transfer fees, which
10 shall be paid directly to the county treasurer by the county
11 recorder. The officer shall note in the ~~officer's-fee-book~~
12 county system the date and amount of each payment into the
13 county treasury. This subsection does not apply to the county
14 treasurer if the county treasurer credits the fees daily to
15 the county treasury and reports the receipts on the monthly
16 report to the auditor and the board of supervisors.

* 17 Sec. 6. Section 384.63, unnumbered paragraphs 2 and 4,
18 Code 1995, are amended to read as follows:

19 The council shall, by resolution, provide that the
20 deficiencies for the lots specially benefited by a public
21 improvement shall be certified to the county treasurer, who
22 shall record them in ~~a-separate-book-entitled-"Special~~
23 ~~Assessment-Deficiencies"~~ the county system, and to the
24 appropriate city official charged with the responsibility of
25 issuing building permits, who shall notify the council when a
26 private improvement is subsequently constructed on any lot
27 subject to a deficiency. Certification to the county
28 treasurer shall include a legal description of each lot. The
29 period of amortization for a public improvement for which
30 there are deficiencies shall commence with the adoption of the
31 resolution of necessity and extend for the same period for
32 which installments of assessments for the project are made
33 payable. Deficiencies may be assessed only during the period
34 of amortization, which shall also be certified to the county
35 treasurer and the city official charged with the

1 responsibility of issuing building permits. Certification to
2 the county treasurer shall include a legal description of each
3 lot.

4 An owner may appeal from the amount of the assessment
5 within thirty days of the date notice is mailed. County
6 officials shall collect a deficiency assessment, commencing in
7 the year following the assessment, in the manner provided for
8 the collection of other special assessments. Upon collection,
9 the county treasurer shall make the appropriate credit entries
10 in the "~~Special-Assessment-Deficiencies~~"-book county system,
11 and shall credit the amounts collected as provided for other
12 special assessments on the same public improvement, or to the
13 city, to the extent that the deficiency has been previously
14 paid from other city funds.

15 Sec. 7. Section 425.2, unnumbered paragraphs 2 and 6, Code
16 1995, are amended to read as follows:

17 Upon the filing and allowance of the claim, the claim shall
18 be allowed on that homestead for successive years without
19 further filing as long as the property is legally or equitably
20 owned and used as a homestead by that person or that person's
21 spouse on July 1 of each of those successive years, and the
22 owner of the property being claimed as a homestead declares
23 residency in Iowa for purposes of income taxation, and the
24 property is occupied by that person or that person's spouse
25 for at least six months in each of those calendar years in
26 which the fiscal year begins. When the property is sold or
27 transferred, the buyer or transferee who wishes to qualify
28 shall refile for the credit. However, when the property is
29 transferred as part of a distribution made pursuant to chapter
30 598, the transferee who is the spouse retaining ownership of
31 the property is not required to refile for the credit.
32 Property divided pursuant to chapter 598 shall not be modified
33 following the division of the property. An owner who ceases
34 to use a property for a homestead or intends not to use it as
35 a homestead for at least six months in a calendar year shall

1 provide written notice to the assessor by July 1 following the
2 date on which the use is changed. ~~If the written notice is~~
3 ~~not provided to the assessor by the appropriate July 1, the~~
4 ~~owner forfeits the right to file a belated claim on another~~
5 ~~homestead for the year the notice should have been given.~~ A
6 person who sells or transfers a homestead or the personal
7 representative of a deceased person who had a homestead at the
8 time of death, shall provide written notice to the assessor
9 that the property is no longer the homestead of the former
10 claimant.

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

24 Sec. 8. Section 425.20, unnumbered paragraph 2, Code 1995,
25 is amended to read as follows:

26 A claim for credit for property taxes due shall not be paid
27 or allowed unless the claim is filed with the county treasurer
28 between January 1 and June 1, both dates inclusive,
29 immediately preceding the fiscal year during which the
30 property taxes are due. However, in case of sickness,
31 absence, or other disability of the claimant, or if in the
32 judgment of the county treasurer good cause exists, the county
33 treasurer may extend the time for filing a claim for credit
34 through September 30 of the same calendar year. The county
35 treasurer shall ~~submit the claim~~ certify to the director of

1 revenue and finance on or before ~~August~~ May 1 of each year the
2 total amount of dollars due for claims allowed.

3 Sec. 9. Section 425.20, unnumbered paragraph 3, Code 1995,
4 is amended by striking the unnumbered paragraph.

5 Sec. 10. Section 425.23, subsection 3, paragraph a, Code
6 1995, is amended to read as follows:

7 a. A person who is eligible to file a claim for credit for
8 property taxes due and who has a household income of six
9 thousand dollars or less and who has an unpaid special
10 assessment levied against the homestead may file a claim for
11 special assessment credit with the county treasurer ~~that-the~~
12 ~~claimant-had-a-household-income-of-six-thousand-dollars-or~~
13 ~~less-and-that-an-unpaid-special-assessment-is-presently-levied~~
14 ~~against-the-homestead.~~ The department shall provide to the
15 respective treasurers the forms necessary for the
16 administration of this subsection. The claim shall be filed
17 not later than September 30 of each year. Upon the filing of
18 the claim, interest for late payment shall not accrue against
19 the amount of the unpaid special assessment due and payable.
20 The claim filed by the claimant constitutes a claim for credit
21 of an amount equal to the actual amount due upon the unpaid
22 special assessment, plus interest, payable during the fiscal
23 year for which the claim is filed against the homestead of the
24 claimant. However, where the claimant is an individual
25 described in section 425.17, subsection 2, paragraph "b", and
26 the tentative credit is determined according to the schedule
27 in section 425.23, subsection 1, paragraph "b", subparagraph
28 (2), the claim filed constitutes a claim for credit of an
29 amount equal to one-half of the actual amount due and payable
30 during the fiscal year. ~~The-department-of-revenue-and-finance~~
31 ~~shall,-upon-the-filing-of-the-claim-with-the-department-by-the~~
32 ~~treasurer,-pay-that-amount-of-the-unpaid-special-assessment~~
33 ~~during-the-current-fiscal-year-to-the-treasurer.~~ The
34 treasurer shall ~~submit-the-claims~~ certify to the director of
35 revenue and finance not later than October 15 of each year the

1 total amount of dollars due for the claims allowed. The
2 ~~director of revenue and finance shall certify the amount of~~
3 ~~reimbursement due each county for unpaid special assessment~~
4 ~~credits allowed under this subsection.~~ The amount of
5 reimbursement due each county shall be paid by the director of
6 revenue and finance ~~on October 20~~ by November 15 of each year,
7 drawn upon warrants payable to the respective treasurer.
8 There is appropriated annually from the general fund of the
9 state to the department of revenue and finance an amount
10 sufficient to carry out the provisions of this subsection.
11 The treasurer shall credit any moneys received from the
12 department against the amount of the unpaid special assessment
13 due and payable on the homestead of the claimant.

14 Sec. 11. Section 427.1, subsection 27, Code Supplement
15 1995, is amended by striking the subsection.

16 Sec. 12. Section 428A.1, unnumbered paragraph 1, Code
17 1995, is amended to read as follows:

18 There is imposed on each deed, instrument, or writing by
19 which any lands, tenements, or other realty in this state are
20 granted, assigned, transferred, or otherwise conveyed, a tax
21 determined in the following manner: When there is no
22 consideration or when the deed instrument or writing is
23 executed and tendered for recording as an instrument
24 corrective of title, and so states, there is no tax. When
25 there is consideration and the actual market value of the real
26 property transferred is in excess of five hundred dollars, the
27 tax is eighty cents for each five hundred dollars or
28 fractional part of five hundred dollars in excess of five
29 hundred dollars. The term "consideration", as used in this
30 chapter, means the full amount of the actual sale price of the
31 real property involved, paid or to be paid, including the
32 amount of an encumbrance or lien on the property, whether if
33 assumed or not by the grantee. It is presumed that the sale
34 price so stated includes the value of all personal property
35 transferred as part of the sale unless the dollar value of

1 personal property is stated on the instrument of conveyance.
2 When the dollar value of the personal property included in the
3 sale is so stated, it shall be deducted from the consideration
4 shown on the instrument for the purpose of determining the
5 tax.

6 Sec. 13. Section 435.1, subsection 5, Code Supplement
7 1995, is amended to read as follows:

8 5. "Modular home" means a factory-built structure built-on
9 a-permanent-chassis which is manufactured to be used as a
10 place of human habitation, is constructed to comply with the
11 Iowa state building code for modular factory-built structures,
12 and must display the seal issued by the state building code
13 commissioner. If a modular home is placed in a mobile home
14 park, the home is subject to the annual tax as required by
15 section 435.22. If a modular home is placed outside a mobile
16 home park, the home shall be considered real property and is
17 to be assessed and taxed as real estate.

18 Sec. 14. Section 435.22, subsection 5, unnumbered
19 paragraph 1, Code 1995, is amended to read as follows:

20 A claim for credit for home tax due shall not be paid or
21 allowed unless the claim is actually filed with the county
22 treasurer between January 1 and June 1, both dates inclusive,
23 immediately preceding the fiscal year during which the home
24 taxes are due and, with the exception of a claim filed on
25 behalf of a deceased claimant by the claimant's legal
26 guardian, spouse, or attorney, or by the executor or
27 administrator of the claimant's estate, contains an affidavit
28 of the claimant's intent to occupy the home for six months or
29 more during the fiscal year beginning in the calendar year in
30 which the claim is filed. However, in case of sickness,
31 absence, or other disability of the claimant, or if in the
32 judgment of the county treasurer good cause exists, the county
33 treasurer may extend the time for filing a claim for credit
34 through September 30 of the same calendar year. The county
35 treasurer shall ~~submit-the-claim~~ certify to the director of

1 revenue and finance on or before ~~August-1~~ November 15 each
2 year the total dollar amount due for claims allowed.

* 3 Sec. 15. Section 445.37, unnumbered paragraph 1, Code
4 Supplement 1995, is amended by striking the unnumbered
5 paragraph and inserting the following:

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

17 Sec. 16. Section 445.57, Code 1995, is amended to read as
18 follows:

19 445.57 MONTHLY APPORTIONMENT.

20 On or before the tenth day of each month, the county
21 treasurer shall apportion all taxes collected during the
22 preceding month, and those taxes collected before the first
23 Tuesday of the current month if the delinquency date is
24 extended as provided in section 445.37, except partial payment
25 amounts collected pursuant to section 445.36A, subsection 1
26 and section 435.24, subsection 6, paragraph "a", among the
27 several funds to which they belong according to the amount
28 levied for each fund, and shall apportion the interest, fees,
29 and costs on the taxes to the general fund, and shall enter
30 those amounts upon the treasurer's cash account, and report
31 the amounts to the county auditor.

* 32 Sec. 17. Section 446.16, Code Supplement 1995, is amended
33 to read as follows:

34 1. The person who offers to pay the total amount due,
35 which is a lien on any parcel, for the smallest percentage of

1 the parcel is the purchaser, and when the purchaser designates
2 the percentage of any parcel for which the purchaser will pay
3 the total amount due, the percentage thus designated shall
4 give the person an undivided interest upon the issuance of a
5 treasurer's deed, as provided in chapter 448. If two or more
6 persons have placed an equal bid and the bids are the smallest
7 percentage offered, the county treasurer shall use a random
8 selection process to select the bidder to whom a certificate
9 of purchase will be issued.

10 2. To ensure that the process is fair to all bidders, an
11 individual or agent acting on behalf of another individual
12 shall not contract with or offer anything of value to another
13 individual to place a bid on a parcel as provided in
14 subsection 1 for the purpose of transferring the certificate
15 of purchase to the contractor or offeror. An individual or
16 agent acting on behalf of another individual in violation of
17 this subsection may be disqualified by a county treasurer from
18 bidding at a tax sale in this state for three years.

19 3. The delinquent tax liens transfers with the tax sale
20 certificate, whether held by the county or purchased by an
21 individual, through assignment or direct purchase at the tax
22 sale. The delinquent tax sale lien expires when the tax sale
23 certificate expires.

24 Sec. 18. Section 446.39, Code 1995, is amended to read as
25 follows:

26 446.39 IOWA FINANCE AUTHORITY STATEMENT.

27 A city or county, a city or county agency as authorized by
28 the Iowa finance authority, or the Iowa finance authority may
29 file with the county treasurer a verified statement that a
30 parcel to be sold at tax sale is abandoned and deteriorating
31 in condition, is inhabited but is not safe for human
32 habitation, or is, or is likely to become, a public nuisance,
33 and that the parcel is suitable for use and is to be used in
34 an Iowa homesteading project under section 16.14. Other
35 information may be included. Upon proper filing of the

1 statement, and if the parcel is offered at a tax sale and no
2 bid is received, or if the bid received is less than the total
3 amount due, ~~or if the parcel is to be transferred to the~~
4 ~~county under section 446.38,~~ the city, county, city or county
5 agency, or Iowa finance authority may bid for the parcel for
6 use in an Iowa homesteading project, bidding a sum equal to
7 the total amount due. Each of the tax-levying and tax-
8 certifying bodies having an interest in the taxes for which
9 the parcel is sold shall be charged with its proportionate
10 share of the purchase price.

11 Sec. 19. Section 447.9, unnumbered paragraph 1, Code
12 Supplement 1995, is amended to read as follows:

13 After one year and nine months from the date of sale, or
14 after nine months from the date of a sale made under section
15 446.18~~7~~-~~446.38~~ or 446.39, the holder of the certificate of
16 purchase may cause to be served upon the person in possession
17 of the parcel, and also upon the person in whose name the
18 parcel is taxed, in the manner provided for the service of
19 original notices in R.C.P. 56.1, if the person resides in
20 Iowa, or otherwise as provided in section 446.9, subsection 1,
21 a notice signed by the certificate holder or the certificate
22 holder's agent or attorney, stating the date of sale, the
23 description of the parcel sold, the name of the purchaser, and
24 that the right of redemption will expire and a deed for the
25 parcel be made unless redemption is made within ninety days
26 from the completed service of the notice. The ninety-day
27 redemption period begins as provided in section 447.12. When
28 the notice is given by a county as a holder of a certificate
29 of purchase the notice shall be signed by the county treasurer
30 or the county attorney, and when given by a city, it shall be
31 signed by the city officer designated by resolution of the
32 council. When the notice is given by the Iowa finance
33 authority or a city or county agency holding the parcel as
34 part of an Iowa homesteading project, it shall be signed on
35 behalf of the agency or authority by one of its officers, as

1 authorized in rules of the agency or authority.

2 Sec. 20. Section 448.3, Code Supplement 1995, is amended
3 to read as follows:

4 448.3 EXECUTION AND EFFECT OF DEED.

5 The deed shall be signed by the county treasurer as such,
6 and acknowledged by the treasurer before some officer
7 authorized to take acknowledgments, and when substantially
8 thus executed and recorded in the proper record in the office
9 of the recorder of the county in which the parcel is situated,
10 shall vest in the purchaser all the right, title, interest,
11 and claim of the state and county to the parcel, and all the
12 right, title, interest, and estate of the former owner in and
13 to the parcel conveyed. However, the deed is subject to all
14 restrictive covenants, resulting from prior conveyances in the
15 chain of title to the former owner, and subject to all the
16 right and interest of a holder of a certificate of purchase
17 from a tax sale occurring after the tax sale for which the
18 deed was issued,~~and all the right, title, interest, and claim~~
19 ~~of the state and county to the parcel.~~ The issuance of the
20 deed shall operate to cancel all suspended taxes.

21 Sec. 21. Section 468.57, subsection 2, unnumbered
22 paragraph 1, Code Supplement 1995, is amended to read as
23 follows:

24 To pay the assessments in not less than ten nor more than
25 twenty equal installments, with the number of payments and
26 interest rate determined by the board, notwithstanding chapter
27 74A. The first installment of each assessment, or the total
28 amount if less than one hundred dollars, is due and payable on
29 July 1 next succeeding the date of the levy, unless the
30 assessment is filed with the county treasurer after May 31 in
31 any year. The first installment shall bear interest on the
32 whole unpaid assessment from the date of the levy as set by
33 the board to the first day of December following the due date.
34 The succeeding annual installments, with interest on the whole
35 unpaid amount, to the first day of December following the due

1 date, are respectively due on July 1 annually, and must be
2 paid at the same time and in the same manner as the first
3 semiannual payment of ordinary taxes. All future installments
4 of an assessment may be paid on any date by payment of the
5 then outstanding balance plus interest ~~accrued to the date of~~
6 payment to the next December 1, or additional annual
7 installments may be paid after the current installment has
8 been paid before December 1 without interest. A payment must
9 be for the full amount of the next installment. If
10 installments remain to be paid, the next annual installment
11 with interest added to December 1 will be due. After December
12 1, if a drainage assessment is not delinquent, a property
13 owner may pay one-half or all of the next annual installment
14 of principal and interest of a drainage assessment prior to
15 the delinquency date of the installment. When the next
16 installment has been paid in full, successive principal
17 installments may be prepaid. The county treasurer shall
18 accept the payments of the drainage assessment, and shall
19 credit the next annual installment or future installments of
20 the drainage assessment to the extent of the payment or
21 payments, and shall remit the payments to the drainage fund.
22 If a property owner elects to pay one or more principal
23 installments in advance, the pay schedule shall be advanced by
24 the number of principal installments prepaid. Each
25 installment of an assessment with interest on the unpaid
26 balance is delinquent from October 1 after its due date,
27 including those instances when the last day of September is a
28 Saturday or Sunday, and bears the same delinquent interest as
29 ordinary taxes. When collected, the interest must be credited
30 to the same drainage fund as the drainage special assessment.

31 Sec. 22. NEW SECTION. 509A.14A IOWA INDIVIDUAL HEALTH
32 BENEFIT REINSURANCE ASSOCIATION -- ELECTION NOT TO
33 PARTICIPATE.

34 A political subdivision of the state or a school
35 corporation providing health insurance or health benefits for

1 employees pursuant to section 509A.14 may elect not to
2 participate in the Iowa individual health benefit reinsurance
3 association established in section 513C.10 in accordance with
4 and subject to the terms and conditions adopted by the board
5 of the Iowa individual health benefit reinsurance association.
6 Health insurance or health benefits provided by a political
7 subdivision of the state or school corporation which elects
8 not to participate in the Iowa individual health benefit
9 reinsurance association shall not be considered qualifying
10 existing coverage or qualifying previous coverage as defined
11 in section 513C.3.

12 Sec. 23. Section 555B.4, subsection 3, Code 1995, is
13 amended to read as follows:

14 3. If a tax lien exists on the mobile home or personal
15 property at the time an action for abandonment is initiated,
16 the real property owner shall notify the county treasurer of
17 each county in which a tax lien appears by restricted
18 certified mail sent not less than ten days before the hearing.
19 The notice shall describe the mobile home and shall state the
20 docket, case number, date and time at which the hearing is
21 scheduled, and the county treasurer's right to assert a claim
22 to the mobile home at the hearing. The notice shall also
23 state that failure to assert a claim to the mobile home is
24 deemed a waiver of all right, title, claim, and interest in
25 the mobile home and is deemed consent to the sale or disposal
26 of the mobile home.

27 Sec. 24. Section 562B.7, subsection 6, Code 1995, is
28 amended by striking the subsection and inserting in lieu
29 thereof the following:

30 6. "Mobile home park" means a site, lot, field, or tract
31 of land upon which three or more mobile homes, manufactured
32 homes, or modular homes, or a combination of any of these
33 homes are placed on developed spaces and operated as a for-
34 profit enterprise with water, sewer or septic, and electrical
35 services available.

1 Sec. 25. Section 444.28, Code 1995, is repealed.

2 Sec. 26. APPLICABILITY DATE. Sections 8, 10, and 14 of
3 this Act are retroactively applicable to claims filed on or
4 after January 1, 1996.

5 Sec. 27. EFFECTIVE DATES.

6 1. This section and sections 17, 18, and 20 of this Act,
7 being deemed of immediate importance, take effect upon
8 enactment.

9 2. The remaining sections of this Act take effect on July
10 1, 1996.

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