

MAR 16 1995

Place On Calendar

HOUSE FILE 479

BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO HSB 265)

WITHDRAWN

*Substituted by  
SF 458  
4-11-95  
(P. 1436)*

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to the duties of the county treasurer and  
2 providing effective and applicability dates.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

4

5

HOUSE FILE 479

6

H-3754

7

1 Amend House File 479 as follows:

8

- 2 1. Page 2, by striking lines 14 through 19.
- 3 2. By renumbering as necessary.

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By BRAUNS of Muscatine

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H-3754 FILED APRIL 5, 1995

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*Out of Order 4-11-95  
(P. 1436)*

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WITHDRAWN

HF 479

1 Section 1. Section 321.40, unnumbered paragraph 2, Code  
2 1995, is amended to read as follows:

3 On or before the fifteenth day of the month of expiration  
4 of a vehicle's registration the county treasurer shall send a  
5 statement by mail of fees due to the appropriate owner of  
6 record. The statement shall be mailed to the most current  
7 address of record, showing information sufficient to identify  
8 the vehicle and a listing of the various fees as appropriate.  
9 Failure to receive a statement shall have no effect upon the  
10 accrual of penalty at the appropriate date. ~~This paragraph  
11 applies to counties with a population of one hundred thousand  
12 or more. This paragraph applies to any county with a  
13 population of less than one hundred thousand at the discretion  
14 of the county treasurer.~~

15 Sec. 2. Section 321.45, subsection 4, Code 1995, is  
16 amended to read as follows:

17 ~~4. Within seven days of the sale and delivery of a mobile  
18 home, the dealer making the sale shall certify to the county  
19 treasurer of the county where the unit is delivered, the name  
20 and address of the purchaser, the point of delivery to the  
21 purchaser, and the make, year of manufacture, taxable size,  
22 and identification number of the unit.~~ A mobile home dealer,  
23 as defined in section 322B.2, shall within fifteen days of  
24 acquiring a used mobile or manufactured home, titled in Iowa,  
25 apply for and obtain from the county treasurer of the dealer's  
26 county of residence a new certificate of title for the mobile  
27 or manufactured home.

28 Sec. 3. Section 331.506, subsection 1, Code 1995, is  
29 amended to read as follows:

30 1. Except as provided in subsections 2 and 3, the auditor  
31 shall sign or issue a county warrant only after approval of  
32 the board by recorded vote. Each warrant shall be numbered  
33 and the date, amount, number, ~~and the~~ name of the person to  
34 whom issued, and the purpose for which the warrant is issued,  
35 shall be ~~recorded and filed in the auditor's office~~ entered in

1 the county system. Each warrant shall be made payable to the  
2 person performing the service or furnishing the supplies for  
3 which the warrant makes payment ~~and the purpose for which the~~  
4 ~~warrant is issued shall be stated on it.~~

5 Sec. 4. Section 331.552, subsection 4, Code 1995, is  
6 amended to read as follows:

7 4. Keep the official county seal provided by the county.  
8 The official seal shall be an impression seal on the face of  
9 which shall appear the name of the county, the word "county"  
10 which may be abbreviated, the word "treasurer" which may be  
11 abbreviated, and the word "Iowa". The impression of the seal  
12 shall be placed on each motor vehicle ~~registration~~ certificate  
13 of title signed by the treasurer.

14 Sec. 5. Section 331.552, Code 1995, is amended by adding  
15 the following new subsection:

16 NEW SUBSECTION. 33. Issue motor vehicle licenses, non-  
17 operator's identification cards, handicapped identification  
18 devices, and other duties as appropriate, when authorized by  
19 law.

20 Sec. 6. Section 331.553, Code 1995, is amended by adding  
21 the following new subsection:

22 NEW SUBSECTION. 4. Charge five dollars, as an  
23 administrative expense, for every rate, charge, rental, or  
24 special assessment certified as a lien to the treasurer for  
25 collection. This amount shall be added to the amount of the  
26 lien, collected at the time of payment from the payor, and  
27 credited to the county general fund.

28 Sec. 7. Section 331.554, subsections 1, 3, and 4, Code  
29 1995, are amended to read as follows:

30 1. Upon receipt of a warrant, scrip, or other evidence of  
31 the county's indebtedness, the treasurer shall endorse on it  
32 the date of ~~its receipt, from whom it is received, and the~~  
33 ~~amount which the treasurer paid on it~~ payment.

34 3. The treasurer shall ~~keep a record of all warrants~~  
35 ~~issued by the auditor and presented for payment in a warrant~~

1 book enter into the county system the warrant number, date  
2 paid, and interest paid, if any. The-treasurer-shall-record  
3 for-each-warrant-its-number,-date,-principal,-name-of-the  
4 drawee,-when-paid,-to-whom-paid,-and-the-amount-of-interest  
5 paid.

6 4. The treasurer shall return the paid warrants to the  
7 auditor. ~~The-treasurer-shall-compare-the-warrants-with-the~~  
8 ~~warrant-book-and-the-word-"canceled"-shall-be-written-over-the~~  
9 ~~minute-of-the-proper-numbers-in-the-warrant-book.~~ The  
10 original warrant shall be preserved for at least two years.  
11 The treasurer shall make monthly reports to show for each  
12 warrant the number, date, drawee's name, when paid, to whom  
13 paid, original amount, and interest.

14 Sec. 8. Section 331.554, subsection 2, Code 1995, is  
15 amended by striking the subsection.

16 Sec. 9. Section 384.65, subsection 6, Code 1995, is  
17 amended to read as follows:

18 6. Any After December 1, if a special assessment is not  
19 delinquent, a property owner may elect to pay one-half or all  
20 of any the next annual installment of principal and interest  
21 of a special assessment in-advance,-with-the-second-semiannual  
22 payment-of-ordinary-taxes-collected-in-the-year-preceding-the  
23 due-date-of-such-installment prior to the delinquency date of  
24 the installment. When the next installment has been paid in  
25 full, successive principal installments may be prepaid. The  
26 county treasurer shall accept ~~such-partial-payment the~~  
27 payments of the special assessment, and shall credit the next  
28 annual installment or future installments of such the special  
29 assessment to the extent of such the payment or payments, and  
30 shall remit the payments to the city. If a property owner  
31 elects to pay one or more principal installments in advance,  
32 the pay schedule shall be advanced by the number of principal  
33 installments prepaid.

34 Sec. 10. Section 384.84, subsection 4, Code 1995, is  
35 amended to read as follows:

1 4. A lien shall not be imposed pursuant to this section  
2 for a delinquent charge of less than five dollars. The  
3 governing body of the city utility or enterprise may charge up  
4 to five dollars, and the county treasurer may charge up to ~~two~~  
5 five dollars, as an administrative expense of certifying and  
6 filing this lien, which amounts shall be added to the amount  
7 of the lien to be collected at the time of payment of the  
8 assessment from the payor. Administrative expenses collected  
9 by the county treasurer on behalf of the city utility or  
10 enterprise shall be paid to the governing body of the city  
11 utility or enterprise, and those collected by the county  
12 treasurer on behalf of the county shall be credited to the  
13 county general fund. The lien has equal precedence with  
14 ordinary taxes, may be certified to the county treasurer and  
15 collected in the same manner as taxes, and is not divested by  
16 a judicial sale.

17 Sec. 11. Section 435.1, subsection 4, unnumbered paragraph  
18 1, Code 1995, is amended by striking the unnumbered paragraph  
19 and inserting in lieu thereof the following:

20 "Mobile home park" means a site, lot, field, or tract of  
21 land upon which three or more mobile homes, manufactured  
22 homes, or modular homes, or a combination of any of these  
23 homes are placed on developed spaces and operated as a for-  
24 profit enterprise with water, sewer or septic, and electrical  
25 services available.

26 Sec. 12. Section 445.1, subsection 6, Code 1995, is  
27 amended to read as follows:

28 6. "Taxes" means an annual ad valorem tax, a special  
29 assessment, a drainage tax, a rate or charge, and taxes on  
30 ~~mobile~~ homes pursuant to chapter 435 which are collectible by  
31 the county treasurer.

32 Sec. 13. Section 445.3, Code 1995, is amended by adding  
33 the following new unnumbered paragraph:

34 NEW UNNUMBERED PARAGRAPH. This section is remedial and  
35 shall apply to all delinquent taxes included in a tax sale

1 certificate of purchase issued to a county. Upon assignment  
2 of a county-held tax sale certificate, this section shall not  
3 apply to the assignee.

4 Sec. 14. Section 445.4, Code 1995, is amended by adding  
5 the following new unnumbered paragraph:

6 NEW UNNUMBERED PARAGRAPH. This section is remedial and  
7 shall apply to all delinquent taxes included in a tax sale  
8 certificate of purchase issued to a county. Upon assignment  
9 of a county-held tax sale certificate, this section shall not  
10 apply to the assignee.

11 Sec. 15. Section 445.16, Code 1995, is amended by adding  
12 the following new unnumbered paragraph:

13 NEW UNNUMBERED PARAGRAPH. If the treasurer determines that  
14 it is impractical to pursue collection of the total amount due  
15 through the tax sale and the personal judgment remedies, the  
16 treasurer shall make a written recommendation to the board of  
17 supervisors to abate the amount due. The board of supervisors  
18 shall abate, by resolution, the amount due and direct the  
19 treasurer to strike the amount due from the county system.

20 Sec. 16. Section 445.37, unnumbered paragraph 1, Code  
21 1995, is amended to read as follows:

22 If the semiannual installment of any tax has not been paid  
23 before October 1 succeeding the levy, that amount becomes  
24 delinquent from October 1 after due unless, including those  
25 instances when the last day of September is a Saturday or  
26 Sunday in-which-case-the-amount-of-those-taxes-becomes  
27 delinquent-from-the-following-Tuesday. If the second  
28 installment is not paid before April 1 succeeding its  
29 maturity, it becomes delinquent from April 1 after due unless,  
30 including those instances when the last day of March is a  
31 Saturday or Sunday in-which-case-the-amount-of-that  
32 installment-becomes-delinquent-from-the-following-Tuesday.  
33 This paragraph does-not-apply applies to special-assessments  
34 or-rates-or-charges all taxes as defined in section 445.1,  
35 subsection 6.

1     Sec. 17. Section 446.15, Code 1995, is amended to read as  
2 follows:

3     446.15 OFFER FOR SALE.

4     The county treasurer shall offer for sale, on the day of  
5 the sale ~~offer-for-sale~~, each parcel separately, for the total  
6 amount due against each parcel advertised for sale.

7     Sec. 18. Section 446.16, Code 1995, is amended to read as  
8 follows:

9     446.16 BID -- PURCHASER.

10    The person who offers to pay the total amount due, which is  
11 a lien on any parcel, for the smallest percentage of the  
12 parcel is the purchaser, and when the purchaser designates the  
13 percentage of any parcel for which the purchaser will pay the  
14 total amount due, the percentage thus designated shall give  
15 the person an undivided interest upon the issuance of a  
16 treasurer's deed, as provided in chapter 448. If two or more  
17 persons have placed an equal bid and the bids are the smallest  
18 percentage offered, the county treasurer shall use a random  
19 selection process to select the bidder to whom a certificate  
20 of purchase will be issued.

21    PARAGRAPH DIVIDED. The delinquent tax lien transfers with  
22 the tax sale certificate, whether held by the county or  
23 purchased by an individual, through assignment or direct  
24 purchase at the tax sale. The delinquent tax sale lien  
25 expires when the tax sale certificate expires.

26    Sec. 19. Section 446.19, unnumbered paragraph 1, Code  
27 1995, is amended to read as follows:

28    When a parcel is offered at a tax sale under section  
29 446.18, and no bid is received, or if the bid received is less  
30 than the total amount due, the county in which the parcel is  
31 located, through its ~~board-of-supervisors~~ county treasurer,  
32 shall bid for the parcel a sum equal to the total amount due.  
33 Money shall not be paid by the county or other tax-levying or  
34 tax-certifying body for the purchase, but each of the tax-  
35 levying and tax-certifying bodies having any interest in the

1 taxes shall be charged with the total amount due the tax-  
2 levying or tax-certifying body as its just share of the  
3 purchase price.

4 Sec. 20. Section 446.20, Code 1995, is amended by adding  
5 the following new subsection:

6 NEW SUBSECTION. 3. This section is remedial and shall  
7 apply to all delinquent taxes included in a tax sale  
8 certificate of purchase issued to a county. Upon assignment  
9 of a county-held tax sale certificate, this section shall not  
10 apply to the assignee.

11 Sec. 21. Section 446.31, unnumbered paragraph 1, Code  
12 1995, is amended to read as follows:

13 The certificate of purchase is assignable by endorsement  
14 and entry in the county system in the office of county  
15 treasurer of the county from which the certificate was issued,  
16 and when the assignment is so entered and the assignment  
17 transaction fee paid, it shall vest in the assignee or legal  
18 representatives of the assignee all the right and title of the  
19 assignor. The statement in the treasurer's deed of the fact  
20 of the assignment is presumptive evidence of that fact. For  
21 each assignment transaction, the treasurer shall charge the  
22 assignee an assignment transaction fee of ten dollars to be  
23 deposited in the county general fund. The assignment  
24 transaction fee shall not be added to the amount necessary to  
25 redeem.

26 PARAGRAPH DIVIDED. When the county acquires a certificate  
27 of purchase, the ~~board-of-supervisors~~ county may assign the  
28 certificate for the total amount due as of the date of  
29 assignment or compromise the total amount due and assign the  
30 certificate. A An assignment or a compromise and assignment  
31 shall be by written agreement. A copy of the agreement shall  
32 be filed with the treasurer. For each assignment transaction,  
33 the treasurer shall collect from the assignee an assignment  
34 transaction fee of ten dollars to be deposited in the county  
35 general fund. The assignment transaction fee shall not be

1 added to the amount necessary to redeem. All money received  
2 from the assignment of county-held certificates of purchase  
3 shall be apportioned to the tax-levying and certifying bodies  
4 in proportion to their interests in the taxes for which the  
5 parcel was sold with all interest, fees, and costs deposited  
6 in the county general fund. After assignment of a certificate  
7 of purchase which is held by the county, section 446.37  
8 applies. In that instance, the three-year requirement shall  
9 be calculated from the date of the assignment is recorded by  
10 the treasurer in the county system. When the assignment is  
11 entered and the assignment transaction fee is paid, all of the  
12 rights and title of the assignor shall vest in the assignee or  
13 the legal representative of the assignee. The statement in  
14 the treasurer's deed of the fact of the assignment is  
15 presumptive evidence of that fact.

16 Sec. 22. Section 447.9, unnumbered paragraph 2, Code 1995,  
17 is amended to read as follows:

18 Service of the notice shall ~~also~~ be made by mail on any  
19 mortgagee having a lien upon the parcel, a vendor of the  
20 parcel under a recorded contract of sale, a lessor who has a  
21 recorded lease or memorandum of a recorded lease, and any  
22 other person who has an interest of record, at the person's  
23 last known address, and on the state of Iowa in case of an  
24 old-age assistance lien by service upon the state department  
25 of human services. The notice shall ~~also~~ be served on any  
26 city where the parcel is situated. Notice shall not be served  
27 after the filing of the affidavit required by section 447.12.  
28 Only those persons who are required to be ~~sent~~ served the  
29 notice of expiration as provided in this section or who have  
30 acquired an interest in or possession of the parcel subsequent  
31 to the filing of the notice of expiration of the right of  
32 redemption are eligible to redeem a parcel from tax sale.

33 Sec. 23. Section 448.3, Code 1995, is amended to read as  
34 follows:

35 448.3 EXECUTION AND EFFECT OF DEED.

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

15 Sec. 24. Section 448.15, unnumbered paragraph 2, Code  
16 1995, is amended to read as follows:

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

19 I, ....., being first duly sworn, on oath depose  
20 and say that on ..... (date) the county treasurer issued a  
21 tax deed to ..... (grantee) for the following described  
22 parcel: .....; that the tax deed was filed for record in  
23 the office of the county recorder of ..... county, Iowa, on  
24 ..... (date), and appears in the records of the office in  
25 ..... county as recorded in Book ... Page ... of the .....  
26 Records; and that ..... ~~is now in possession of the parcel~~  
27 ~~and claims title to an undivided ..... percent interest in~~  
28 the parcel by virtue of the tax deed, or purported tax title.

29 Sec. 25. Section 468.57, subsection 2, unnumbered  
30 paragraph 1, Code 1995, is amended to read as follows:

31 To pay the assessments in not less than ten nor more than  
32 twenty equal installments, with the number of payments and  
33 interest rate determined by the board, notwithstanding chapter  
34 74A. The first installment of each assessment, or the total  
35 amount if less than one hundred dollars, is due and payable on

1 July 1 next succeeding the date of the levy, unless the  
2 assessment is filed with the county treasurer after May 31 in  
3 any year. The first installment shall bear interest on the  
4 whole unpaid assessment from the date of the levy as set by  
5 the board to the first day of December following the due date.  
6 The succeeding annual installments, with interest on the whole  
7 unpaid amount, to the first day of December following the due  
8 date, are respectively due on July 1 annually, and must be  
9 paid at the same time and in the same manner as the first  
10 semiannual payment of ordinary taxes. All future installments  
11 of an assessment may be paid on any date by payment of the  
12 then outstanding balance plus interest accrued to the date of  
13 payment. Each installment of an assessment with interest on  
14 the unpaid balance is delinquent from October 1 after its due  
15 date, unless including those instances when the last day of  
16 September is a Saturday or Sunday, in-which-case-the  
17 installment-becomes-delinquent-from-the-following-Tuesday, and  
18 bears the same delinquent interest as ordinary taxes. When  
19 collected, the interest must be credited to the same drainage  
20 fund as the drainage special assessment.

21 Sec. 26. EFFECTIVE DATES.

22 1. This section and sections 18, 19, 21, and 22 of this  
23 Act, being deemed of immediate importance, take effect upon  
24 enactment.

25 2. The remaining sections of this Act take effect July 1,  
26 1995.

27 Sec. 27. APPLICABILITY DATE. Section 11 of this Act  
28 applies to the tax year beginning July 1, 1995, for which  
29 taxes are payable during the fiscal year beginning July 1,  
30 1996, and ending June 30, 1997.

31 EXPLANATION

32 This bill changes some duties, eliminates some duties, and  
33 adds some powers and duties of county treasurers.

34 Section 1 requires all county treasurers to mail a  
35 statement of fees due for the renewal of vehicle

1 registrations. Currently, the treasurers of counties of over  
2 100,000 population are required to make the mailing while the  
3 remainder have the option of doing the mailing. (state  
4 mandate)

5 Section 2 removes a requirement that mobile home dealers  
6 provide certain information to the county treasurer within  
7 seven days of the sale of a mobile home. This information is  
8 available when the title is transferred. However, mobile home  
9 dealers and manufactured home dealers must apply for a new  
10 title within 15 days after acquiring a used mobile or  
11 manufactured home.

12 Section 3 provides that each county warrant shall include  
13 the purpose for which it is issued along with other  
14 information which is entered into the county system.

15 Section 4 provides that the official county seal shall be  
16 placed on a motor vehicle certificate of title rather than on  
17 the certificate of registration.

18 Section 5 adds a duty for county treasurers to issue motor  
19 vehicle licenses, nonoperator's identification cards, and  
20 handicapped identification devices when authorized by law.

21 Section 6 authorizes the county treasurer to charge a \$5  
22 administration fee for each rate, rental, charge, or special  
23 assessment certified for collection by the county treasurer.

24 Sections 7 and 8 relate to county warrants by striking  
25 reference to outdated procedures regarding the warrants and  
26 the recording of their numbers, amounts, interest, and other  
27 information. The information is currently kept in the county  
28 system.

29 Section 9 provides procedures for the prepayment of special  
30 assessments by a taxpayer.

31 Section 10 increases the fee from \$2 to \$5 which the county  
32 treasurer may charge for administrative expenses.

33 Section 11 amends the definition of mobile home park.

34 Section 12 adds drainage taxes to the definition of taxes  
35 in chapter 445.

1 Sections 13 through 15 relate to the collection of property  
2 taxes through legal action or personal judgment process.  
3 These sections will allow collection of taxes by personal  
4 judgment which were delinquent prior to April 1, 1992, when  
5 the procedure was originally authorized.

6 Section 16 relates to the delinquency dates for the  
7 collection of semiannual real estate taxes.

8 Section 17 relates to the tax sale of each separate parcel  
9 of property by the county treasurer for delinquent taxes.

10 Section 18 provides a random selection process to determine  
11 the successful bidder if two or more bids are equal.

12 Section 19 authorizes the county treasurer to make bids on  
13 parcels of land which have delinquent taxes and no other bids.

14 Section 20 relates to the collection of delinquent taxes by  
15 sale of the property and issuance of a tax sale certificate of  
16 purchase to the county.

17 Section 21 provides for an assignment transaction fee of  
18 \$10 payable when a tax sale certificate of purchase is  
19 assigned. The section also outlines assignment procedures and  
20 compromise and assignment procedures.

21 Section 22 provides that after the 90 days' notice of the  
22 right of redemption has been filed with the treasurer, a party  
23 that has subsequently acquired a record of interest in a  
24 parcel would be allowed to redeem from the tax sale even  
25 though the party was not provided with the notice.

26 Section 23 provides that the right and interest of a holder  
27 of a certificate of purchase from a tax sale occurring after  
28 the tax sale for which the deed was issued is recognized.

29 Section 24 provides that a titleholder, who has an interest  
30 in, but not necessarily possession of, a parcel of land by  
31 virtue of a tax deed, may file an affidavit requesting claims  
32 against the same parcel be filed with the county recorder  
33 within 120 days of the filing of the affidavit. Currently,  
34 only a titleholder by virtue of a tax deed who is in  
35 possession of the parcel may file the 120-day affidavit.

1 Section 25 relates to the delinquency date for the annual  
2 payment of special assessments for drainage projects.

3 Section 26 provides that the sections relating to the  
4 annual tax sale held in June shall become effective upon  
5 enactment.

6 This bill may create a state mandate as provided in chapter  
7 25B.

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**HOUSE FILE 479  
FISCAL NOTE**

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A fiscal note for House File 479 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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House File 479 relates to the duties of the county treasurer. The bill eliminates certain duties, adds new duties, and changes certain current duties. The bill also adds a new fee for each rate, rental, charge, or special assessment certified by a county treasurer. The bill increases the current fee for certain administrative expenses which a treasurer may charge.

**FISCAL EFFECT:**

House File 479 does not have a State fiscal impact. Although certain fees are increased which will increase county revenues, it is not possible to estimate the fiscal impact regarding changes to the duties of the county treasurer.

(LSB 2037hv, SLL)

FILED MARCH 21, 1995

BY DENNIS PROUTY, FISCAL DIRECTOR

LSB 2037HV 76

tj/jw/5

## HOUSE FILE 479

H-3794

1 Amend House File 479 as follows:

2 1. By striking everything after the enacting  
3 clause and inserting the following:

4 "Section 1. Section 321.40, unnumbered paragraph  
5 2, Code 1995, is amended to read as follows:

6 On or before the fifteenth day of the month of  
7 expiration of a vehicle's registration the county  
8 treasurer shall send a statement by mail of fees due  
9 to the appropriate owner of record. The statement  
10 shall be mailed to the most current address of record,  
11 showing information sufficient to identify the vehicle  
12 and a listing of the various fees as appropriate.  
13 Failure to receive a statement shall have no effect  
14 upon the accrual of penalty at the appropriate date.  
15 ~~This paragraph applies to counties with a population~~  
16 ~~of one hundred thousand or more. This paragraph~~  
17 ~~applies to any county with a population of less than~~  
18 ~~one hundred thousand at the discretion of the county~~  
19 ~~treasurer.~~

20 Sec. 2. Section 321.45, subsection 4, Code 1995,  
21 is amended to read as follows:

22 4. ~~Within seven days of the sale and delivery of a~~  
23 ~~mobile home, the dealer making the sale shall certify~~  
24 ~~to the county treasurer of the county where the unit~~  
25 ~~is delivered, the name and address of the purchaser,~~  
26 ~~the point of delivery to the purchaser, and the make,~~  
27 ~~year of manufacture, taxable size, and identification~~  
28 ~~number of the unit. A mobile home dealer, as defined~~  
29 ~~in section 322B.2, shall within fifteen days of~~  
30 ~~acquiring a used mobile or manufactured home, titled~~  
31 ~~in Iowa, apply for and obtain from the county~~  
32 ~~treasurer of the dealer's county of residence a new~~  
33 ~~certificate of title for the mobile or manufactured~~  
34 ~~home.~~

35 Sec. 3. Section 331.506, subsection 1, Code 1995,  
36 is amended to read as follows:

37 1. Except as provided in subsections 2 and 3, the  
38 auditor shall sign or issue a county warrant only  
39 after approval of the board by recorded vote. Each  
40 warrant shall be numbered and the date, amount,  
41 number, and the name of the person to whom issued, and  
42 the purpose for which the warrant is issued, shall be  
43 recorded and filed in the auditor's office entered in  
44 the county system. Each warrant shall be made payable  
45 to the person performing the service or furnishing the  
46 supplies for which the warrant makes payment ~~and the~~  
47 ~~purpose for which the warrant is issued shall be~~  
48 ~~stated on it.~~

49 Sec. 4. Section 331.552, subsection 4, Code 1995,  
50 is amended to read as follows:

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Page 2

1 4. Keep the official county seal provided by the  
2 county. The official seal shall be an impression seal  
3 on the face of which shall appear the name of the  
4 county, the word "county" which may be abbreviated,  
5 the word "treasurer" which may be abbreviated, and the  
6 word "Iowa". The impression of the seal shall be  
7 placed on each motor vehicle registration certificate  
8 of title signed by the treasurer.

9 Sec. 5. Section 331.553, Code 1995, is amended by  
10 adding the following new subsection:

11 NEW SUBSECTION. 4. Charge five dollars, as an  
12 administrative expense, for every rate, charge,  
13 rental, or special assessment certified as a lien to  
14 the treasurer for collection. This amount shall be  
15 added to the amount of the lien, collected at the time  
16 of payment from the payor, and credited to the county  
17 general fund.

18 Sec. 6. Section 331.554, subsections 1, 3, and 4,  
19 Code 1995, are amended to read as follows:

20 1. Upon receipt of a warrant, scrip, or other  
21 evidence of the county's indebtedness, the treasurer  
22 shall endorse on it the date of ~~its receipt, from whom~~  
23 ~~it is received, and the amount which the treasurer~~  
24 paid on it payment.

25 3. ~~The treasurer shall keep a record of all~~  
26 ~~warrants issued by the auditor and presented for~~  
27 ~~payment in a warrant book~~ enter into the county system  
28 the warrant number, date paid, and interest paid, if  
29 any. The treasurer shall record for each warrant its  
30 number, date, principal, name of the drawee, when  
31 paid, to whom paid, and the amount of interest paid.

32 4. The treasurer shall return the paid warrants to  
33 the auditor. ~~The treasurer shall compare the warrants~~  
34 ~~with the warrant book and the word "canceled" shall be~~  
35 ~~written over the minute of the proper numbers in the~~  
36 ~~warrant book.~~ The original warrant shall be preserved  
37 for at least two years. The treasurer shall make  
38 monthly reports to show for each warrant the number,  
39 date, drawee's name, when paid, to whom paid, original  
40 amount, and interest.

41 Sec. 7. Section 331.554, subsection 2, Code 1995,  
42 is amended by striking the subsection.

43 Sec. 8. Section 384.65, subsection 6, Code 1995,  
44 is amended to read as follows:

45 6. Any After December 1, if a special assessment  
46 is not delinquent, a property owner may elect to pay  
47 one-half or all of any the next annual installment of  
48 principal and interest of a special assessment in  
49 advance, with the second semiannual payment of  
50 ordinary taxes collected in the year preceding the due

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1 ~~date-of-such-installment~~ prior to the delinquency date  
2 of the installment. When the next installment has  
3 been paid in full, successive principal installments  
4 may be prepaid. The county treasurer shall accept  
5 ~~such-partial-payment~~ the payments of the special  
6 assessment, and shall credit the next annual  
7 installment or future installments of ~~such~~ the special  
8 assessment to the extent of ~~such~~ the payment or  
9 payments, and shall remit the payments to the city.  
10 If a property owner elects to pay one or more  
11 principal installments in advance, the pay schedule  
12 shall be advanced by the number of principal  
13 installments prepaid.

14 Sec. 9. Section 384.84, subsection 4, Code 1995,  
15 is amended to read as follows:

16 4. A lien shall not be imposed pursuant to this  
17 section for a delinquent charge of less than five  
18 dollars. The governing body of the city utility or  
19 enterprise may charge up to five dollars, and the  
20 county treasurer may charge up to ~~two~~ five dollars, as  
21 an administrative expense of certifying and filing  
22 this lien, which amounts shall be added to the amount  
23 of the lien to be collected at the time of payment of  
24 the assessment from the payor. Administrative  
25 expenses collected by the county treasurer on behalf  
26 of the city utility or enterprise shall be paid to the  
27 governing body of the city utility or enterprise, and  
28 those collected by the county treasurer on behalf of  
29 the county shall be credited to the county general  
30 fund. The lien has equal precedence with ordinary  
31 taxes, may be certified to the county treasurer and  
32 collected in the same manner as taxes, and is not  
33 divested by a judicial sale.

34 Sec. 10. Section 435.1, subsection 4, unnumbered  
35 paragraph 1, Code 1995, is amended by striking the  
36 unnumbered paragraph and inserting in lieu thereof the  
37 following:

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

44 Sec. 11. Section 445.1, subsection 6, Code 1995,  
45 is amended to read as follows:

46 6. "Taxes" means an annual ad valorem tax, a  
47 special assessment, a drainage tax, a rate or charge,  
48 and taxes on ~~mobile~~ homes pursuant to chapter 435  
49 which are collectible by the county treasurer.

50 Sec. 12. Section 445.3, Code 1995, is amended by  
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1 adding the following new unnumbered paragraph:

2 NEW UNNUMBERED PARAGRAPH. This section is remedial  
3 and shall apply to all delinquent taxes included in a  
4 tax sale certificate of purchase issued to a county.  
5 Upon assignment of a county-held tax sale certificate,  
6 this section shall not apply to the assignee.

7 Sec. 13. Section 445.4, Code 1995, is amended by  
8 adding the following new unnumbered paragraph:

9 NEW UNNUMBERED PARAGRAPH. This section is remedial  
10 and shall apply to all delinquent taxes included in a  
11 tax sale certificate of purchase issued to a county.  
12 Upon assignment of a county-held tax sale certificate,  
13 this section shall not apply to the assignee.

14 Sec. 14. Section 445.16, Code 1995, is amended by  
15 adding the following new unnumbered paragraph:

16 NEW UNNUMBERED PARAGRAPH. If the treasurer  
17 determines that it is impractical to pursue collection  
18 of the total amount due through the tax sale and the  
19 personal judgment remedies, the treasurer shall make a  
20 written recommendation to the board of supervisors to  
21 abate the amount due. The board of supervisors shall  
22 abate, by resolution, the amount due and direct the  
23 treasurer to strike the amount due from the county  
24 system.

25 Sec. 15. Section 445.37, unnumbered paragraph 1,  
26 Code 1995, is amended to read as follows:

27 If the semiannual installment of any tax has not  
28 been paid before October 1 succeeding the levy, that  
29 amount becomes delinquent from October 1 after due  
30 unless, including those instances when the last day of  
31 September is a Saturday or Sunday in-which-case-the  
32 amount-of-these-taxes-becomes-delinquent-from-the  
33 following-Tuesday. If the second installment is not  
34 paid before April 1 succeeding its maturity, it  
35 becomes delinquent from April 1 after due unless,  
36 including those instances when the last day of March  
37 is a Saturday or Sunday in-which-case-the-amount-of  
38 that-installment-becomes-delinquent-from-the-following  
39 Tuesday. This paragraph ~~does-not-apply~~ applies to  
40 special-assessments-or-rates-or-charges all taxes as  
41 defined in section 445.1, subsection 6.

42 Sec. 16. Section 446.15, Code 1995, is amended to  
43 read as follows:

44 446.15 OFFER FOR SALE.

45 The county treasurer shall, offer for sale, on the  
46 day of the sale ~~offer-for-sale,~~ each parcel  
47 separately, for the total amount due against each  
48 parcel advertised for sale.

49 Sec. 17. Section 446.16, Code 1995, is amended to  
50 read as follows:

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1 446.16 BID -- PURCHASER.

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

15 PARAGRAPH DIVIDED. The delinquent tax lien  
16 transfers with the tax sale certificate, whether held  
17 by the county or purchased by an individual, through  
18 assignment or direct purchase at the tax sale. The  
19 delinquent tax sale lien expires when the tax sale  
20 certificate expires.

21 Sec. 18. Section 446.19, unnumbered paragraph 1,  
22 Code 1995, is amended to read as follows:

23 When a parcel is offered at a tax sale under  
24 section 446.18, and no bid is received, or if the bid  
25 received is less than the total amount due, the county  
26 in which the parcel is located, through its board of  
27 supervisors county treasurer, shall bid for the parcel  
28 a sum equal to the total amount due. Money shall not  
29 be paid by the county or other tax-levying or tax-  
30 certifying body for the purchase, but each of the tax-  
31 levying and tax-certifying bodies having any interest  
32 in the taxes shall be charged with the total amount  
33 due the tax-levying or tax-certifying body as its just  
34 share of the purchase price.

35 Sec. 19. Section 446.20, Code 1995, is amended by  
36 adding the following new subsection:

37 NEW SUBSECTION. 3. This section is remedial and  
38 shall apply to all delinquent taxes included in a tax  
39 sale certificate of purchase issued to a county. Upon  
40 assignment of a county-held tax sale certificate, this  
41 section shall not apply to the assignee.

42 Sec. 20. Section 446.31, unnumbered paragraph 1,  
43 Code 1995, is amended to read as follows:

44 The certificate of purchase is assignable by  
45 endorsement and entry in the county system in the  
46 office of county treasurer of the county from which  
47 the certificate was issued, and when the assignment is  
48 so entered and the assignment transaction fee paid, it  
49 shall vest in the assignee or legal representatives of  
50 the assignee all the right and title of the assignor.

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1 The statement in the treasurer's deed of the fact of  
2 the assignment is presumptive evidence of that fact.  
3 For each assignment transaction, the treasurer shall  
4 charge the assignee an assignment transaction fee of  
5 ten dollars to be deposited in the county general  
6 fund. The assignment transaction fee shall not be  
7 added to the amount necessary to redeem.

8 PARAGRAPH DIVIDED. When the county acquires a  
9 certificate of purchase, the ~~board-of-supervisors~~  
10 county may assign the certificate for the total amount  
11 due as of the date of assignment or compromise the  
12 total amount due and assign the certificate. ~~A An~~  
13 assignment or a compromise and assignment shall be by  
14 written agreement. A copy of the agreement shall be  
15 filed with the treasurer. For each assignment  
16 transaction, the treasurer shall collect from the  
17 assignee an assignment transaction fee of ten dollars  
18 to be deposited in the county general fund. The  
19 assignment transaction fee shall not be added to the  
20 amount necessary to redeem. All money received from  
21 the assignment of county-held certificates of purchase  
22 shall be apportioned to the tax-levying and certifying  
23 bodies in proportion to their interests in the taxes  
24 for which the parcel was sold with all interest, fees,  
25 and costs deposited in the county general fund. After  
26 assignment of a certificate of purchase which is held  
27 by the county, section 446.37 applies. In that  
28 instance, the three-year requirement shall be  
29 calculated from the date of the assignment is recorded  
30 by the treasurer in the county system. When the  
31 assignment is entered and the assignment transaction  
32 fee is paid, all of the rights and title of the  
33 assignor shall vest in the assignee or the legal  
34 representative of the assignee. The statement in the  
35 treasurer's deed of the fact of the assignment is  
36 presumptive evidence of that fact.

37 Sec. 21. Section 447.9, unnumbered paragraph 2,  
38 Code 1995, is amended to read as follows:

39 Service of the notice shall ~~also~~ be made by mail on  
40 any mortgagee having a lien upon the parcel, a vendor  
41 of the parcel under a recorded contract of sale, a  
42 lessor who has a recorded lease or memorandum of a  
43 recorded lease, and any other person who has an  
44 interest of record, at the person's last known  
45 address, and on the state of Iowa in case of an old-  
46 age assistance lien by service upon the state  
47 department of human services. The notice shall ~~also~~  
48 be served on any city where the parcel is situated.  
49 Notice shall not be served after the filing of the  
50 affidavit required by section 447.12. Only those

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1 persons who are required to be ~~sent~~ served the notice  
2 of expiration as provided in this section or who have  
3 acquired an interest in or possession of the parcel  
4 subsequent to the filing of the notice of expiration  
5 of the right of redemption are eligible to redeem a  
6 parcel from tax sale.

7 Sec. 22. Section 448.3, Code 1995, is amended to  
8 read as follows:

9 448.3 EXECUTION AND EFFECT OF DEED.

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

26 Sec. 23. Section 448.15, unnumbered paragraph 2,  
27 Code 1995, is amended to read as follows:

28 State of Iowa, )  
29 ..... County. ) ss.

30 I, ....., being first duly sworn, on oath  
31 depose and say that on ..... (date) the county  
32 treasurer issued a tax deed to ..... (grantee) for  
33 the following described parcel: .....; that the  
34 tax deed was filed for record in the office of the  
35 county recorder of ..... county, Iowa, on .....  
36 (date), and appears in the records of the office in  
37 ..... county as recorded in Book ... Page ... of the  
38 ..... Records; and that ..... ~~is now in possession~~  
39 ~~of the parcel and~~ claims title to an undivided .....  
40 percent interest in the parcel by virtue of the tax  
41 deed, or purported tax title.

42 Sec. 24. Section 468.57, subsection 2, unnumbered  
43 paragraph 1, Code 1995, is amended to read as follows:

44 To pay the assessments in not less than ten nor  
45 more than twenty equal installments, with the number  
46 of payments and interest rate determined by the board,  
47 notwithstanding chapter 74A. The first installment of  
48 each assessment, or the total amount if less than one  
49 hundred dollars, is due and payable on July 1 next  
50 succeeding the date of the levy, unless the assessment

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1 is filed with the county treasurer after May 31 in any  
2 year. The first installment shall bear interest on  
3 the whole unpaid assessment from the date of the levy  
4 as set by the board to the first day of December  
5 following the due date. The succeeding annual  
6 installments, with interest on the whole unpaid  
7 amount, to the first day of December following the due  
8 date, are respectively due on July 1 annually, and  
9 must be paid at the same time and in the same manner  
10 as the first semiannual payment of ordinary taxes.  
11 All future installments of an assessment may be paid  
12 on any date by payment of the then outstanding balance  
13 plus interest accrued to the date of payment. Each  
14 installment of an assessment with interest on the  
15 unpaid balance is delinquent from October 1 after its  
16 due date, unless including those instances when the  
17 last day of September is a Saturday or Sunday, in  
18 which case the installment becomes delinquent from the  
19 following Tuesday, and bears the same delinquent  
20 interest as ordinary taxes. When collected, the  
21 interest must be credited to the same drainage fund as  
22 the drainage special assessment.

23 Sec. 25. EFFECTIVE DATES.

24 1. This section and sections 17, 18, 20, and 21 of  
25 this Act, being deemed of immediate importance, take  
26 effect upon enactment.

27 2. The remaining sections of this Act take effect  
28 July 1, 1995.

29 Sec. 26. APPLICABILITY DATE. Section 10 of this  
30 Act applies to the tax year beginning July 1, 1995,  
31 for which taxes are payable during the fiscal year  
32 beginning July 1, 1996, and ending June 30, 1997.

33 Sec. 27. POLITICAL SUBDIVISIONS RESPONSIBLE FOR  
34 ADDED COSTS. Except as otherwise provided in this  
35 Act, the state shall not pay any additional costs  
36 incurred by a political subdivision as a result of  
37 this Act."

By VANDE HOEF of Osceola

H-3794 FILED APRIL 6, 1995

*Adopted*  
*4-11-95*  
*(P. 1436)*

HSB 265

LOCAL GOVERNMENT

Success

HOUSE FILE 479

BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL BY  
CHAIRPERSON VANDE HOEF)

*Vande Hoef, chr.  
m. jers  
Carroll*

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to the duties of the county treasurer and  
2 providing effective and applicability dates.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 321.40, unnumbered paragraph 2, Code  
2 1995, is amended to read as follows:

3 On or before the fifteenth day of the month of expiration  
4 of a vehicle's registration the county treasurer shall send a  
5 statement by mail of fees due to the appropriate owner of  
6 record. The statement shall be mailed to the most current  
7 address of record, showing information sufficient to identify  
8 the vehicle and a listing of the various fees as appropriate.  
9 Failure to receive a statement shall have no effect upon the  
10 accrual of penalty at the appropriate date. ~~This paragraph  
11 applies to counties with a population of one hundred thousand  
12 or more.---This paragraph applies to any county with a  
13 population of less than one hundred thousand at the discretion  
14 of the county treasurer.~~

15 Sec. 2. Section 321.45, subsection 4, Code 1995, is  
16 amended to read as follows:

17 4. ~~Within seven days of the sale and delivery of a mobile  
18 home, the dealer making the sale shall certify to the county  
19 treasurer of the county where the unit is delivered, the name  
20 and address of the purchaser, the point of delivery to the  
21 purchaser, and the make, year of manufacture, taxable size,  
22 and identification number of the unit.~~ A mobile home dealer,  
23 as defined in section 322B.2, shall within fifteen days of  
24 acquiring a used mobile or manufactured home, titled in Iowa,  
25 apply for and obtain from the county treasurer of the dealer's  
26 county of residence a new certificate of title for the mobile  
27 or manufactured home.

28 Sec. 3. Section 331.506, subsection 1, Code 1995, is  
29 amended to read as follows:

30 1. Except as provided in subsections 2 and 3, the auditor  
31 shall sign or issue a county warrant only after approval of  
32 the board by recorded vote. Each warrant shall be numbered  
33 and the date, amount, number, ~~and the~~ name of the person to  
34 whom issued, and the purpose for which the warrant is issued,  
35 shall be ~~recorded and filed in the auditor's office~~ entered in

1 the county system. Each warrant shall be made payable to the  
2 person performing the service or furnishing the supplies for  
3 which the warrant makes payment ~~and-the-purpose-for-which-the~~  
4 ~~warrant-is-issued-shall-be-stated-on-it.~~

5 Sec. 4. Section 331.552, subsection 4, Code 1995, is  
6 amended to read as follows:

7 4. Keep the official county seal provided by the county.  
8 The official seal shall be an impression seal on the face of  
9 which shall appear the name of the county, the word "county"  
10 which may be abbreviated, the word "treasurer" which may be  
11 abbreviated, and the word "Iowa". The impression of the seal  
12 shall be placed on each motor vehicle ~~registration~~ certificate  
13 of title signed by the treasurer.

14 Sec. 5. Section 331.552, Code 1995, is amended by adding  
15 the following new subsection:

16 NEW SUBSECTION. 33. Issue motor vehicle licenses, non-  
17 operator's identification cards, handicapped identification  
18 devices, and other duties as appropriate, when authorized by  
19 law.

20 Sec. 6. Section 331.553, Code 1995, is amended by adding  
21 the following new subsection:

22 NEW SUBSECTION. 4. Charge five dollars, as an  
23 administrative expense, for every rate, charge, rental, or  
24 special assessment certified as a lien to the treasurer for  
25 collection. This amount shall be added to the amount of the  
26 lien, collected at the time of payment from the payor, and  
27 credited to the county general fund.

28 Sec. 7. Section 331.554, subsections 1, 3, and 4, Code  
29 1995, are amended to read as follows:

30 1. Upon receipt of a warrant, scrip, or other evidence of  
31 the county's indebtedness, the treasurer shall endorse on it  
32 the date of ~~its-receipt,-from-whom-it-is-received,-and-the~~  
33 ~~amount-which-the-treasurer-paid-on-it~~ payment.

34 3. The treasurer shall ~~keep-a-record-of-all-warrants~~  
35 ~~issued-by-the-auditor-and-presented-for-payment-in-a-warrant~~

S.F. \_\_\_\_\_ H.F. \_\_\_\_\_

1 book enter into the county system the warrant number, date  
2 paid, and interest paid, if any. ~~The treasurer shall record~~  
3 ~~for each warrant its number, date, principal, name of the~~  
4 ~~drawee, when paid, to whom paid, and the amount of interest~~  
5 ~~paid.~~

6 4. The treasurer shall return the paid warrants to the  
7 auditor. ~~The treasurer shall compare the warrants with the~~  
8 ~~warrant book and the word "canceled" shall be written over the~~  
9 ~~minute of the proper numbers in the warrant book.~~ The  
10 original warrant shall be preserved for at least two years.  
11 The treasurer shall make monthly reports to show for each  
12 warrant the number, date, drawee's name, when paid, to whom  
13 paid, original amount, and interest.

14 Sec. 8. Section 331.554, subsection 2, Code 1995, is  
15 amended by striking the subsection.

16 Sec. 9. Section 384.65, subsection 6, Code 1995, is  
17 amended to read as follows:

18 6. Any After December 1, if a special assessment is not  
19 delinquent, a property owner may elect to pay one-half or all  
20 of any the next annual installment of principal and interest  
21 of a special assessment in advance, with the second semiannual  
22 payment of ordinary taxes collected in the year preceding the  
23 due date of such installment prior to the delinquency date of  
24 the installment. When the next installment has been paid in  
25 full, successive principal installments may be prepaid. The  
26 county treasurer shall accept such the partial payment of the  
27 special assessment, and shall credit the next annual  
28 installment or future installments of such the special  
29 assessment to the extent of such the payment or payments, and  
30 shall remit the payments to the city. If a property owner  
31 elects to pay one or more principal installments in advance,  
32 the pay schedule shall be advanced by the number of principal  
33 installments prepaid.

34 Sec. 10. Section 384.84, subsection 4, Code 1995, is  
35 amended to read as follows:

1 4. A lien shall not be imposed pursuant to this section  
2 for a delinquent charge of less than five dollars. The  
3 governing body of the city utility or enterprise may charge up  
4 to five dollars, and the county treasurer may charge up to two  
5 five dollars, as an administrative expense of certifying and  
6 filing this lien, which amounts shall be added to the amount  
7 of the lien to be collected at the time of payment of the  
8 assessment from the payor. Administrative expenses collected  
9 by the county treasurer on behalf of the city utility or  
10 enterprise shall be paid to the governing body of the city  
11 utility or enterprise, and those collected by the county  
12 treasurer on behalf of the county shall be credited to the  
13 county general fund. The lien has equal precedence with  
14 ordinary taxes, may be certified to the county treasurer and  
15 collected in the same manner as taxes, and is not divested by  
16 a judicial sale.

17 Sec. 11. Section 435.1, subsection 4, unnumbered paragraph  
18 1, Code 1995, is amended by striking the unnumbered paragraph  
19 and inserting in lieu thereof the following:

20 "Mobile home park" means a site, lot, field, or tract of  
21 land upon which three or more mobile homes, manufactured  
22 homes, or modular homes, or a combination of any of these  
23 homes are placed on developed spaces and operated as a single  
24 for-profit enterprise with water, sewer, septic, and  
25 electrical services available.

26 Sec. 12. Section 445.1, subsection 6, Code 1995, is  
27 amended to read as follows:

28 6. "Taxes" means an annual ad valorem tax, a special  
29 assessment, a drainage tax, a rate or charge, and taxes on  
30 mobile homes pursuant to chapter 435 which are collectible by  
31 the county treasurer.

32 Sec. 13. Section 445.3, Code 1995, is amended by adding  
33 the following new unnumbered paragraph:

34 NEW UNNUMBERED PARAGRAPH. This section is remedial and  
35 shall apply to all delinquent taxes included in a tax sale

S.F. \_\_\_\_\_ H.F. \_\_\_\_\_

1 certificate of purchase issued to a county. Upon assignment  
2 of a county-held tax sale certificate, this section shall not  
3 apply to the assignee.

4 Sec. 14. Section 445.4, Code 1995, is amended by adding  
5 the following new unnumbered paragraph:

6 NEW UNNUMBERED PARAGRAPH. This section is remedial and  
7 shall apply to all delinquent taxes included in a tax sale  
8 certificate of purchase issued to a county. Upon assignment  
9 of a county-held tax sale certificate, this section shall not  
10 apply to the assignee.

11 Sec. 15. Section 445.16, Code 1995, is amended by adding  
12 the following new unnumbered paragraph:

13 NEW UNNUMBERED PARAGRAPH. If the treasurer determines that  
14 it is impractical to pursue collection of the total amount due  
15 through the tax sale and the personal judgment remedies, the  
16 treasurer shall make a written recommendation to the board of  
17 supervisors to abate the amount due. The board of supervisors  
18 shall abate, by resolution, the amount due and direct the  
19 treasurer to strike the amount due from the county system.

20 Sec. 16. Section 445.37, unnumbered paragraph 1, Code  
21 1995, is amended to read as follows:

22 If the semiannual installment of any tax has not been paid  
23 before October 1 succeeding the levy, that amount becomes  
24 delinquent from October 1 after due unless, including those  
25 instances when the last day of September is a Saturday or  
26 Sunday in-which-case-the-amount-of-those-taxes-becomes  
27 delinquent-from-the-following-Tuesday. If the second  
28 installment is not paid before April 1 succeeding its  
29 maturity, it becomes delinquent from April 1 after due unless,  
30 including those instances when the last day of March is a  
31 Saturday or Sunday in-which-case-the-amount-of-that  
32 installment-becomes-delinquent-from-the-following-Tuesday.  
33 This paragraph does-not-apply applies to special-assessments  
34 or-rates-or-charges all taxes as defined in section 445.1,  
35 subsection 6.

1     Sec. 17. Section 446.15, Code 1995, is amended to read as  
2 follows:

3     446.15 OFFER FOR SALE.

4     The county treasurer shall, offer for sale, on the day of  
5 the sale ~~offer-for-sale~~, each parcel separately, for the total  
6 amount due against each parcel advertised for sale.

7     Sec. 18. Section 446.16, Code 1995, is amended to read as  
8 follows:

9     446.16 BID -- PURCHASER.

10    The person who offers to pay the total amount due, which is  
11 a lien on any parcel, for the smallest percentage of the  
12 parcel is the purchaser, and when the purchaser designates the  
13 percentage of any parcel for which the purchaser will pay the  
14 total amount due, the percentage thus designated shall give  
15 the person an undivided interest upon the issuance of a  
16 treasurer's deed, as provided in chapter 448. If two or more  
17 persons have placed an equal bid and the bids are the smallest  
18 percentage offered, the county treasurer shall use a random  
19 selection process to select the bidder to whom a certificate  
20 of purchase will be issued.

21    PARAGRAPH DIVIDED. The delinquent tax lien transfers with  
22 the tax sale certificate, whether held by the county or  
23 purchased by an individual, through assignment or direct  
24 purchase at the tax sale. The delinquent tax lien expires  
25 when the tax sale certificate expires.

26    Sec. 19. Section 446.19, unnumbered paragraph 1, Code  
27 1995, is amended to read as follows:

28    When a parcel is offered at a tax sale under section  
29 446.18, and no bid is received, or if the bid received is less  
30 than the total amount due, the county in which the parcel is  
31 located, through its ~~board-of-supervisors~~ county treasurer,  
32 shall bid for the parcel a sum equal to the total amount due.  
33 Money shall not be paid by the county or other tax-levying or  
34 tax-certifying body for the purchase, but each of the tax-  
35 levying and tax-certifying bodies having any interest in the

1 taxes shall be charged with the total amount due the tax-  
2 levying or tax-certifying body as its just share of the  
3 purchase price.

4 Sec. 20. Section 446.20, Code 1995, is amended by adding  
5 the following new subsection:

6 NEW SUBSECTION. 3. This section is remedial and shall  
7 apply to all delinquent taxes included in a tax sale  
8 certificate of purchase issued to a county. Upon assignment  
9 of a county-held tax sale certificate, this section shall not  
10 apply to the assignee.

11 Sec. 21. Section 446.31, unnumbered paragraph 1, Code  
12 1995, is amended to read as follows:

13 The certificate of purchase is assignable by endorsement  
14 and entry in the county system in the office of county  
15 treasurer of the county from which the certificate was issued,  
16 and when the assignment is so entered and the assignment  
17 transaction fee paid, it shall vest in the assignee or legal  
18 representatives of the assignee all the right and title of the  
19 assignor. The statement in the treasurer's deed of the fact  
20 of the assignment is presumptive evidence of that fact. For  
21 each assignment transaction, the treasurer shall charge the  
22 assignee an assignment transaction fee of ten dollars to be  
23 deposited in the county general fund. The assignment  
24 transaction fee shall not be added to the amount necessary to  
25 redeem.

26 PARAGRAPH DIVIDED. When the county acquires a certificate  
27 of purchase, the board of supervisors may assign the  
28 certificate for the total amount due as of the date of  
29 assignment or compromise the total amount due and assign the  
30 certificate. A An assignment or a compromise and assignment  
31 shall be by written agreement. A copy of the agreement shall  
32 be filed with the treasurer. For each assignment transaction,  
33 the treasurer shall collect from the assignee an assignment  
34 transaction fee of ten dollars to be deposited in the county  
35 general fund, the assignment transaction fee shall not be

1 added to the amount necessary to redeem. All money received  
2 from the assignment of county-held certificates of purchase  
3 shall be apportioned to the tax-levying and certifying bodies  
4 in proportion to their interests in the taxes for which the  
5 parcel was sold with all interest, fees, and costs deposited  
6 in the county general fund. After assignment of a certificate  
7 of purchase which is held by the county, section 446.37  
8 applies. In that instance, the three-year requirement shall  
9 be calculated from the date of the assignment is recorded by  
10 the treasurer in the county system. When the assignment is  
11 entered and the assignment transaction fee is paid, all of the  
12 rights and title of the assignor shall vest in the assignee or  
13 the legal representative of the assignee. The statement in  
14 the treasurer's deed of fact of the assignment is presumptive  
15 evidence of the fact.

16 Sec. 22. Section 447.9, unnumbered paragraph 2, Code 1995,  
17 is amended to read as follows:

18 Service of the notice shall also be made by mail on any  
19 mortgagee having a lien upon the parcel, a vendor of the  
20 parcel under a recorded contract of sale, a lessor who has a  
21 recorded lease or memorandum of a recorded lease, and any  
22 other person who has an interest of record, at the person's  
23 last known address, and on the state of Iowa in case of an  
24 old-age assistance lien by service upon the state department  
25 of human services. The notice shall also be served on any  
26 city where the parcel is situated. Notice shall not be served  
27 after the filing of the affidavit required by section 447.12.  
28 Only those persons who are required to be ~~sent~~ served the  
29 notice of expiration as provided in this section or who have  
30 acquired an interest in or possession of the parcel subsequent  
31 to the filing of the notice of expiration of the right of  
32 redemption are eligible to redeem a parcel from tax sale.

33 Sec. 23. Section 448.3, Code 1995, is amended to read as  
34 follows:

35 448.3 EXECUTION AND EFFECT OF DEED.

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

15 Sec. 24. Section 448.15, unnumbered paragraph 2, Code  
16 1995, is amended to read as follows:

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

19 I, ....., being first duly sworn, on oath depose  
20 and say that on ..... (date) the county treasurer issued a  
21 tax deed to ..... (grantee) for the following described  
22 parcel: .....; that the tax deed was filed for record in  
23 the office of the county recorder of ..... county, Iowa, on  
24 ..... (date), and appears in the records of the office in  
25 ..... county as recorded in Book ... Page ... of the .....  
26 Records; and that ..... ~~is now in possession of the parcel~~  
27 ~~and~~ claims title to an individual ..... percent interest in  
28 the parcel by virtue of the tax deed, or purported tax title.

29 Sec. 25. Section 468.57, subsection 2, unnumbered  
30 paragraph 1, Code 1995, is amended to read as follows:

31 To pay the assessments in not less than ten nor more than  
32 twenty equal installments, with the number of payments and  
33 interest rate determined by the board, notwithstanding chapter  
34 74A. The first installment of each assessment, or the total  
35 amount if less than one hundred dollars, is due and payable on

1 July 1 next succeeding the date of the levy, unless the  
2 assessment is filed with the county treasurer after May 31 in  
3 any year. The first installment shall bear interest on the  
4 whole unpaid assessment from the date of the levy as set by  
5 the board to the first day of December following the due date.  
6 The succeeding annual installments, with interest on the whole  
7 unpaid amount, to the first day of December following the due  
8 date, are respectively due on July 1 annually, and must be  
9 paid at the same time and in the same manner as the first  
10 semiannual payment of ordinary taxes. All future installments  
11 of an assessment may be paid on any date by payment of the  
12 then outstanding balance plus interest accrued to the date of  
13 payment. Each installment of an assessment with interest on  
14 the unpaid balance is delinquent from October 1 after its due  
15 date, unless including those instances when the last day of  
16 September is a Saturday or Sunday, in-which-case-the  
17 installment-becomes-delinquent-from-the-following-Tuesday, and  
18 bears the same delinquent interest as ordinary taxes. When  
19 collected, the interest must be credited to the same drainage  
20 fund as the drainage special assessment.

21 Sec. 26. EFFECTIVE DATES.

22 1. This section and sections 18, 19, 21, and 22 of this  
23 Act, being deemed of immediate importance, take effect upon  
24 enactment.

25 2. The remaining sections of this Act take effect July 1,  
26 1995.

27 Sec. 27. APPLICABILITY DATE. Section 12 of this Act  
28 applies to the tax year beginning July 1, 1995, for which  
29 taxes are payable during the fiscal year beginning July 1,  
30 1996, and ending June 30, 1997.

31 EXPLANATION

32 This bill changes some duties, eliminates some duties, and  
33 adds some powers and duties of county treasurers.

34 Section 1 requires all county treasurers to mail a  
35 statement of fees due for the renewal of vehicle

1 registrations. Currently, the treasurers of counties of over  
2 100,000 population are required to make the mailing while the  
3 remainder have the option of doing the mailing. (state  
4 mandate)

5 Section 2 removes a requirement that mobile home dealers  
6 provide certain information to the county treasurer within  
7 seven days of the sale of a mobile home. This information is  
8 available when the title is transferred. However, mobile home  
9 dealers and manufactured home dealers must apply for a new  
10 title within 15 days after acquiring a used mobile or  
11 manufactured home.

12 Section 3 provides that each county warrant shall include  
13 the purpose for which it is issued along with other  
14 information which is entered into the county system.

15 Section 4 provides that the official county seal shall be  
16 placed on a motor vehicle certificate of title rather than on  
17 the certificate of registration.

18 Section 5 adds a duty for county treasurers to issue motor  
19 vehicle licenses, nonoperator's identification cards, and  
20 handicapped identification devices when authorized by law.

21 Section 6 authorizes the county treasurer to charge a \$5  
22 administration fee for each rate, rental, charge, or special  
23 assessment certified for collection by the county treasurer.

24 Sections 7 and 8 relate to county warrants by striking  
25 reference to outdated procedures regarding the warrants and  
26 the recording of their numbers, amounts, interest, and other  
27 information. The information is currently kept in the county  
28 system.

29 Section 9 provides procedures for the prepayment of special  
30 assessments by a taxpayer.

31 Section 10 increases the fee from \$2 to \$5 which the county  
32 treasurer may charge for administrative expenses.

33 Section 11 amends the definition of mobile home park.

34 Section 12 adds drainage taxes to the definition of taxes  
35 in chapter 445.

1 Sections 13 through 15 relate to the collection of property  
2 taxes through legal action or personal judgment process.  
3 These sections will allow collection of taxes by personal  
4 judgment which were delinquent prior to April 1, 1992, when  
5 the procedure was originally authorized.

6 Section 16 relates to the delinquency dates for the  
7 collection of semiannual real estate taxes.

8 Section 17 relates to the tax sale of each separate parcel  
9 of property by the county treasurer for delinquent taxes.

10 Section 18 provides a random selection process to determine  
11 the successful bidder if two or more bids are equal.

12 Section 19 authorizes the county treasurer to make bids on  
13 parcels of land which have delinquent taxes and no other bids.

14 Section 20 relates to the collection of delinquent taxes by  
15 sale of the property and issuance of a tax sale certificate of  
16 purchase to the county.

17 Section 21 provides for an assignment transaction fee of  
18 \$10 payable when a tax sale certificate of purchase is  
19 assigned. The section also outlines assignment procedures and  
20 compromise and assignment procedures.

21 Section 22 provides that after the 90 days' notice of the  
22 right of redemption has been filed with the treasurer, a party  
23 that has subsequently acquired a record of interest in a  
24 parcel would be allowed to redeem from the tax sale even  
25 though the party was not provided with the notice.

26 Section 23 provides that the right and interest of a holder  
27 of a certificate of purchase from a tax sale occurring after  
28 the tax sale for which the deed was issued is recognized.

29 Section 24 provides that a titleholder, who has an interest  
30 in, but not necessarily possession of, a parcel of land by  
31 virtue of a tax deed, may file an affidavit requesting claims  
32 against the same parcel be filed with the county recorder  
33 within 120 days of the filing of the affidavit. Currently,  
34 only a titleholder by virtue of a tax deed who is in  
35 possession of the parcel may file the 120-day affidavit.

1 Section 25 relates to the delinquency date for the annual  
2 payment of special assessments for drainage projects.

3 Section 26 provides that the sections relating to the  
4 annual tax sale held in June shall become effective upon  
5 enactment.

6 This bill may create a state mandate as provided in chapter  
7 25B.

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