

Senate Study Bill 275

Conference Committee Text

PAG LIN

1 1 Section 1. Section 321.40, unnumbered paragraph 2, Code
1 2 1995, is amended to read as follows:
1 3 On or before the fifteenth day of the month of expiration
1 4 of a vehicle's registration the county treasurer shall send a
1 5 statement by mail of fees due to the appropriate owner of
1 6 record. The statement shall be mailed to the most current
1 7 address of record, showing information sufficient to identify
1 8 the vehicle and a listing of the various fees as appropriate.
1 9 Failure to receive a statement shall have no effect upon the
1 10 accrual of penalty at the appropriate date.

~~This paragraph~~

1 11

~~applies to counties with a population of one hundred thousand~~

1 12

~~or more. This paragraph applies to any county with a~~

1 13

~~population of less than one hundred thousand at the discretion~~

1 14

~~of the county treasurer.~~

1 15 Sec. 2. Section [321.45](#), subsection 4, Code 1995, is
1 16 amended to read as follows:

1 17 4.

~~Within seven days of the sale and delivery of a mobile~~

1 18

~~home, the dealer making the sale shall certify to the county~~

1 19

~~treasurer of the county where the unit is delivered, the name~~

1 20

~~and address of the purchaser, the point of delivery to the~~

1 21

~~purchaser, and the make, year of manufacture, taxable size,~~

1 22

~~and identification number of the unit.~~

- A mobile home dealer,

1 23 as defined in section 322B.2, shall within fifteen days of

1 24 acquiring a used mobile or manufactured home, titled in Iowa,
1 25 apply for and obtain from the county treasurer of the dealer's
1 26 county of residence a new certificate of title for the mobile
1 27 or manufactured home.
1 28 Sec. 3. Section [331.506](#), subsection 1, Code 1995, is
1 29 amended to read as follows:
1 30 1. Except as provided in subsections 2 and 3, the auditor
1 31 shall sign or issue a county warrant only after approval of
1 32 the board by recorded vote. Each warrant shall be numbered
1 33 and the date, amount, number,

~~and the~~

- name of the person to

1 34 whom issued, and the purpose for which the warrant is issued.
1 35 shall be

~~recorded and filed in the auditor's office~~

- entered in

2 1 the county system. Each warrant shall be made payable to the
2 2 person performing the service or furnishing the supplies for
2 3 which the warrant makes payment

~~and the purpose for which the~~

-

2 4

~~warrant is issued shall be stated on it~~

-

2 5 Sec. 4. Section [331.552](#), subsection 4, Code 1995, is
2 6 amended to read as follows:

2 7 4. Keep the official county seal provided by the county.
2 8 The official seal shall be an impression seal on the face of
2 9 which shall appear the name of the county, the word "county"
2 10 which may be abbreviated, the word "treasurer" which may be
2 11 abbreviated, and the word "Iowa". The impression of the seal
2 12 shall be placed on each motor vehicle

~~registration~~

- certificate

2 13 of title signed by the treasurer.

2 14 Sec. 5. Section [331.552](#), Code 1995, is amended by adding
2 15 the following new subsection:

2 16 NEW SUBSECTION. 33. Issue motor vehicle licenses, non-
2 17 operator's identification cards, handicapped identification
2 18 devices, and other duties as appropriate, when authorized by
2 19 law.

2 20 Sec. 6. Section [331.553](#), Code 1995, is amended by adding
2 21 the following new subsection:

2 22 NEW SUBSECTION. 4. Charge five dollars, as an
2 23 administrative expense, for every rate, charge, rental, or
2 24 special assessment certified as a lien to the treasurer for
2 25 collection. This amount shall be added to the amount of the
2 26 lien, collected at the time of payment from the payor, and
2 27 credited to the county general fund.

2 28 Sec. 7. Section [331.554](#), subsections 1, 3, and 4, Code
2 29 1995, are amended to read as follows:

2 30 1. Upon receipt of a warrant, scrip, or other evidence of
2 31 the county's indebtedness, the treasurer shall endorse on it
2 32 the date of

~~its receipt, from whom it is received, and the~~

-

2 33

~~amount which the treasurer paid on it~~

- payment.

2 34 3. The treasurer shall

~~keep a record of all warrants~~

2 35

~~issued by the auditor and presented for payment in a warrant~~

3 1

~~book~~

~~enter into the county system the warrant number, date~~

3 2 paid, and interest paid, if any.

~~The treasurer shall record~~

3 3

~~for each warrant its number, date, principal, name of the~~

3 4

~~drawee, when paid, to whom paid, and the amount of interest~~

3 5

~~paid.~~

3 6 4. The treasurer shall return the paid warrants to the
3 7 auditor.

~~The treasurer shall compare the warrants with the~~

3 8

~~warrant book and the word "canceled" shall be written over the~~

3 9

~~minute of the proper numbers in the warrant book.~~

~~The~~

3 10 original warrant shall be preserved for at least two years.
3 11 The treasurer shall make monthly reports to show for each
3 12 warrant the number, date, drawee's name, when paid, to whom
3 13 paid, original amount, and interest.

3 14 Sec. 8. Section [331.554](#), subsection 2, Code 1995, is
3 15 amended by striking the subsection.

3 16 Sec. 9. Section [384.65](#), subsection 6, Code 1995, is
3 17 amended to read as follows:

3 18 6.

~~Any~~

~~After December 1, if a special assessment is not~~

3 19 delinquent, a property owner may

~~elect to~~

~~pay one-half or all~~

3 20 of

~~any~~

~~the next annual installment of principal and interest~~

3 21 of a special assessment

~~in advance, with the second semiannual~~

3 22

~~payment of ordinary taxes collected in the year preceding the~~

3 23

~~due date of such installment~~

~~prior to the delinquency date of~~

3 24 the installment. When the next installment has been paid in
3 25 full, successive principal installments may be prepaid. The
3 26 county treasurer shall accept

~~such~~

~~the partial payment of the~~

3 27 special assessment, and shall credit the next annual
3 28 installment or future installments of

~~such~~

~~the special~~

3 29 assessment to the extent of

~~such~~

~~the payment or payments, and~~

3 30 shall remit the payments to the city. If a property owner
3 31 elects to pay one or more principal installments in advance,
3 32 the pay schedule shall be advanced by the number of principal
3 33 installments prepaid.

3 34 Sec. 10. Section 384.84, subsection 4, Code 1995, is
3 35 amended to read as follows:

4 1 4. A lien shall not be imposed pursuant to this section
4 2 for a delinquent charge of less than five dollars. The
4 3 governing body of the city utility or enterprise may charge up
4 4 to five dollars, and the county treasurer may charge up to

~~two~~

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

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

4 20 "Mobile home park" means a site, lot, field, or tract of
4 21 land upon which three or more mobile homes, manufactured
4 22 homes, or modular homes, or a combination of any of these
4 23 homes are placed on developed spaces and operated as a single
4 24 for-profit enterprise with water, sewer, septic, and
4 25 electrical services available.

4 26 Sec. 12. Section 445.1, subsection 6, Code 1995, is
4 27 amended to read as follows:

4 28 6. "Taxes" means an annual ad valorem tax, a special
4 29 assessment, a drainage tax, a rate or charge, and taxes on
4 30

~~mobile~~

~~homes pursuant to chapter 435 which are collectible by~~

4 31 the county treasurer.

4 32 Sec. 13. Section 445.3, Code 1995, is amended by adding
4 33 the following new unnumbered paragraph:

4 34 NEW UNNUMBERED PARAGRAPH. This section is remedial and
4 35 shall apply to all delinquent taxes included in a tax sale

5 1 certificate of purchase issued to a county. Upon assignment
5 2 of a county-held tax sale certificate, this section shall not
5 3 apply to the assignee.

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

5 6 NEW UNNUMBERED PARAGRAPH. This section is remedial and
5 7 shall apply to all delinquent taxes included in a tax sale
5 8 certificate of purchase issued to a county. Upon assignment
5 9 of a county-held tax sale certificate, this section shall not
5 10 apply to the assignee.

5 11 Sec. 15. Section [445.16](#), Code 1995, is amended by adding
5 12 the following new unnumbered paragraph:

5 13 NEW UNNUMBERED PARAGRAPH. If the treasurer determines that
5 14 it is impractical to pursue collection of the total amount due
5 15 through the tax sale and the personal judgment remedies, the
5 16 treasurer shall make a written recommendation to the board of
5 17 supervisors to abate the amount due. The board of supervisors
5 18 shall abate, by resolution, the amount due and direct the
5 19 treasurer to strike the amount due from the county system.

5 20 Sec. 16. Section [445.37](#), unnumbered paragraph 1, Code
5 21 1995, is amended to read as follows:

5 22 If the semiannual installment of any tax has not been paid
5 23 before October 1 succeeding the levy, that amount becomes
5 24 delinquent from October 1 after due

~~unless~~

~~, including those~~

5 25 instances when the last day of September is a Saturday or
5 26 Sunday

~~in which case the amount of those taxes becomes~~

5 27

~~delinquent from the following Tuesday~~

~~. If the second~~

5 28 installment is not paid before April 1 succeeding its
5 29 maturity, it becomes delinquent from April 1 after due

~~unless~~

~~, including those instances when~~ the last day of March is a
5 30 including those instances when the last day of March is a
5 31 Saturday or Sunday

~~in which case the amount of that~~

5 32

~~installment becomes delinquent from the following Tuesday~~

~~. This paragraph~~

~~does not apply~~

~~applies to~~

~~special assessments~~

5 34

~~or rates or charges~~

~~all taxes as defined in section [445.1](#),~~
5 35 subsection 6.

6 1 Sec. 17. Section [446.15](#), Code 1995, is amended to read as
6 2 follows:

6 3 [446.15](#) OFFER FOR SALE.

6 4 The county treasurer shall

~~offer for sale~~, on the day of
6 5 the sale

~~offer for sale~~
-, each parcel separately

for the total
6 6 amount due against each parcel advertised for sale.
6 7 Sec. 18. Section 446.16, Code 1995, is amended to read as
6 8 follows:
6 9 446.16 BID – PURCHASER.
6 10 The person who offers to pay the total amount due, which is
6 11 a lien on any parcel, for the smallest percentage of the
6 12 parcel is the purchaser, and when the purchaser designates the
6 13 percentage of any parcel for which the purchaser will pay the
6 14 total amount due, the percentage thus designated shall give
6 15 the person an undivided interest upon the issuance of a
6 16 treasurer's deed, as provided in chapter 448. If two or more
6 17 persons have placed an equal bid and the bids are the smallest
6 18 percentage offered, the county treasurer shall use a random
6 19 selection process to select the bidder to whom a certificate
6 20 of purchase will be issued.
6 21 PARAGRAPH DIVIDED. The delinquent tax lien transfers with
6 22 the tax sale certificate, whether held by the county or
6 23 purchased by an individual, through assignment or direct
6 24 purchase at the tax sale. The delinquent tax lien expires
6 25 when the tax sale certificate expires.
6 26 Sec. 19. Section 446.19, unnumbered paragraph 1, Code
6 27 1995, is amended to read as follows:
6 28 When a parcel is offered at a tax sale under section
6 29 446.18, and no bid is received, or if the bid received is less
6 30 than the total amount due, the county in which the parcel is
6 31 located, through its

~~board of supervisors~~

- county treasurer,
6 32 shall bid for the parcel a sum equal to the total amount due.
6 33 Money shall not be paid by the county or other tax-levying or
6 34 tax-certifying body for the purchase, but each of the tax-
6 35 levying and tax-certifying bodies having any interest in the
7 1 taxes shall be charged with the total amount due the tax-
7 2 levying or tax-certifying body as its just share of the
7 3 purchase price.
7 4 Sec. 20. Section 446.20, Code 1995, is amended by adding
7 5 the following new subsection:
7 6 NEW SUBSECTION. 3. This section is remedial and shall
7 7 apply to all delinquent taxes included in a tax sale
7 8 certificate of purchase issued to a county. Upon assignment
7 9 of a county-held tax sale certificate, this section shall not
7 10 apply to the assignee.
7 11 Sec. 21. Section 446.31, unnumbered paragraph 1, Code
7 12 1995, is amended to read as follows:
7 13 The certificate of purchase is assignable by endorsement
7 14 and entry in the county system in the office of county
7 15 treasurer of the county from which the certificate was issued,
7 16 and when the assignment is so entered and the assignment
7 17 transaction fee paid, it shall vest in the assignee or legal
7 18 representatives of the assignee all the right and title of the
7 19 assignor. The statement in the treasurer's deed of the fact
7 20 of the assignment is presumptive evidence of that fact. For
7 21 each assignment transaction, the treasurer shall charge the
7 22 assignee an assignment transaction fee of ten dollars to be
7 23 deposited in the county general fund. The assignment
7 24 transaction fee shall not be added to the amount necessary to
7 25 redeem.

7 26 PARAGRAPH DIVIDED. When the county acquires a certificate
7 27 of purchase, the board of supervisors may assign the
7 28 certificate for the total amount due as of the date of
7 29 assignment or compromise the total amount due and assign the
7 30 certificate.

~~A~~

- An assignment or a compromise and assignment
7 31 shall be by written agreement. A copy of the agreement shall
7 32 be filed with the treasurer. For each assignment transaction,
7 33 the treasurer shall collect from the assignee an assignment
7 34 transaction fee of ten dollars to be deposited in the county
7 35 general fund, the assignment transaction fee shall not be
8 1 added to the amount necessary to redeem. All money received
8 2 from the assignment of county-held certificates of purchase
8 3 shall be apportioned to the tax-levying and certifying bodies
8 4 in proportion to their interests in the taxes for which the
8 5 parcel was sold with all interest, fees, and costs deposited
8 6 in the county general fund. After assignment of a certificate
8 7 of purchase which is held by the county, section 446.37
8 8 applies. In that instance, the three-year requirement shall
8 9 be calculated from the date

~~of~~

- the assignment is recorded by
8 10 the treasurer in the county system. When the assignment is
8 11 entered and the assignment transaction fee is paid, all of the
8 12 rights and title of the assignor shall vest in the assignee or
8 13 the legal representative of the assignee. The statement in
8 14 the treasurer's deed of fact of the assignment is presumptive
8 15 evidence of the fact.
8 16 Sec. 22. Section 447.9, unnumbered paragraph 2, Code 1995,
8 17 is amended to read as follows:
8 18 Service of the notice shall

~~also~~

- be made by mail on any
8 19 mortgagee having a lien upon the parcel, a vendor of the
8 20 parcel under a recorded contract of sale, a lessor who has a
8 21 recorded lease or memorandum of a recorded lease, and any
8 22 other person who has an interest of record, at the person's
8 23 last known address, and on the state of Iowa in case of an
8 24 old-age assistance lien by service upon the state department
8 25 of human services. The notice shall

~~also~~

- be served on any
8 26 city where the parcel is situated. Notice shall not be served
8 27 after the filing of the affidavit required by section 447.12.
8 28 Only those persons who are required to be

~~sent~~

- served the
8 29 notice of expiration as provided in this section or who have
8 30 acquired an interest in or possession of the parcel subsequent
8 31 to the filing of the notice of expiration of the right of
8 32 redemption are eligible to redeem a parcel from tax sale.
8 33 Sec. 23. Section 448.3, Code 1995, is amended to read as
8 34 follows:
8 35 448.3 EXECUTION AND EFFECT OF DEED.
9 1 The deed shall be signed by the county treasurer as such,
9 2 and acknowledged by the treasurer before some officer
9 3 authorized to take acknowledgments, and when substantially
9 4 thus executed and recorded in the proper record in the office
9 5 of the recorder of the county in which the parcel is situated,
9 6 shall vest in the purchaser all the right, title, interest,
9 7 and estate of the former owner in and to the parcel conveyed,

9 8 subject to all restrictive covenants, resulting from prior
9 9 conveyances in the chain of title to the former owner, all the
9 10 right and interest of a holder of a certificate of purchase
9 11 from a tax sale occurring after the tax sale for which the
9 12 deed was issued, and all the right, title, interest, and claim
9 13 of the state and county to the parcel. The issuance of the
9 14 deed shall operate to cancel all suspended taxes.

9 15 Sec. 24. Section 448.15, unnumbered paragraph 2, Code
9 16 1995, is amended to read as follows:

9 17 State of Iowa,)
9 18 County.) ss.

9 19 I,, being first duly sworn, on oath depose
9 20 and say that on (date) the county treasurer issued a
9 21 tax deed to (grantee) for the following described
9 22 parcel:; that the tax deed was filed for record in
9 23 the office of the county recorder of county, Iowa, on
9 24 (date), and appears in the records of the office in
9 25 county as recorded in Book ... Page ... of the
9 26 Records; and that

~~is now in possession of the parcel~~

9 27

~~and~~

~~claims title to an individual percent interest in~~
9 28 the parcel by virtue of the tax deed, or purported tax title.

9 29 Sec. 25. Section 468.57, subsection 2, unnumbered
9 30 paragraph 1, Code 1995, is amended to read as follows:

9 31 To pay the assessments in not less than ten nor more than
9 32 twenty equal installments, with the number of payments and
9 33 interest rate determined by the board, notwithstanding chapter
9 34 74A. The first installment of each assessment, or the total
9 35 amount if less than one hundred dollars, is due and payable on
10 1 July 1 next succeeding the date of the levy, unless the
10 2 assessment is filed with the county treasurer after May 31 in
10 3 any year. The first installment shall bear interest on the
10 4 whole unpaid assessment from the date of the levy as set by
10 5 the board to the first day of December following the due date.
10 6 The succeeding annual installments, with interest on the whole
10 7 unpaid amount, to the first day of December following the due
10 8 date, are respectively due on July 1 annually, and must be
10 9 paid at the same time and in the same manner as the first
10 10 semiannual payment of ordinary taxes. All future installments
10 11 of an assessment may be paid on any date by payment of the
10 12 then outstanding balance plus interest accrued to the date of
10 13 payment. Each installment of an assessment with interest on
10 14 the unpaid balance is delinquent from October 1 after its due
10 15 date,

~~unless~~

~~including those instances when~~ the last day of
10 16 September is a Saturday or Sunday,

~~in which case the~~

10 17

~~installment becomes delinquent from the following Tuesday,~~

~~and~~

10 18 bears the same delinquent interest as ordinary taxes. When
10 19 collected, the interest must be credited to the same drainage
10 20 fund as the drainage special assessment.

10 21 Sec. 26. EFFECTIVE DATES.

10 22 1. This section and sections 18, 19, 21, and 22 of this
10 23 Act, being deemed of immediate importance, take effect upon
10 24 enactment.

10 25 2. The remaining sections of this Act take effect July 1,
10 26 1995.

10 27 Sec. 27. APPLICABILITY DATE. Section 12 of this Act
10 28 applies to the tax year beginning July 1, 1995, for which
10 29 taxes are payable during the fiscal year beginning July 1,
10 30 1996, and ending June 30, 1997.

10 31 EXPLANATION

10 32 This bill changes some duties, eliminates some duties, and
10 33 adds some powers and duties of county treasurers.

10 34 Section 1 requires all county treasurers to mail a
10 35 statement of fees due for the renewal of vehicle
11 1 registrations. Currently, the treasurers of counties of over
11 2 100,000 population are required to make the mailing while the
11 3 remainder have the option of doing the mailing. (state
11 4 mandate)

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

11 12 Section 3 provides that each county warrant shall include
11 13 the purpose for which it is issued along with other
11 14 information which is entered into the county system.

11 15 Section 4 provides that the official county seal shall be
11 16 placed on a motor vehicle certificate of title rather than on
11 17 the certificate of registration.

11 18 Section 5 adds a duty for county treasurers to issue motor
11 19 vehicle licenses, nonoperator's identification cards, and
11 20 handicapped identification devices when authorized by law.

11 21 Section 6 authorizes the county treasurer to charge a \$5
11 22 administration fee for each rate, rental, charge, or special
11 23 assessment certified for collection by the county treasurer.

11 24 Sections 7 and 8 relate to county warrants by striking
11 25 reference to outdated procedures regarding the warrants and
11 26 the recording of their numbers, amounts, interest, and other
11 27 information. The information is currently kept in the county
11 28 system.

11 29 Section 9 provides procedures for the prepayment of special
11 30 assessments by a taxpayer.

11 31 Section 10 increases the fee from \$2 to \$5 which the county
11 32 treasurer may charge for administrative expenses.

11 33 Section 11 amends the definition of mobile home park.

11 34 Section 12 adds drainage taxes to the definition of taxes
11 35 in chapter 445.

12 1 Sections 13 through 15 relate to the collection of property
12 2 taxes through legal action or personal judgment process.
12 3 These sections will allow collection of taxes by personal
12 4 judgment which were delinquent prior to April 1, 1992, when
12 5 the procedure was originally authorized.

12 6 Section 16 relates to the delinquency dates for the
12 7 collection of semiannual real estate taxes.

12 8 Section 17 relates to the tax sale of each separate parcel
12 9 of property by the county treasurer for delinquent taxes.

12 10 Section 18 provides a random selection process to determine
12 11 the successful bidder if two or more bids are equal.

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

12 14 Section 20 relates to the collection of delinquent taxes by
12 15 sale of the property and issuance of a tax sale certificate of
12 16 purchase to the county.

12 17 Section 21 provides for an assignment transaction fee of
12 18 \$10 payable when a tax sale certificate of purchase is
12 19 assigned. The section also outlines assignment procedures and
12 20 compromise and assignment procedures.

12 21 Section 22 provides that after the 90 days' notice of the

12 22 right of redemption has been filed with the treasurer, a party
12 23 that has subsequently acquired a record of interest in a
12 24 parcel would be allowed to redeem from the tax sale even
12 25 though the party was not provided with the notice.

12 26 Section 23 provides that the right and interest of a holder
12 27 of a certificate of purchase from a tax sale occurring after
12 28 the tax sale for which the deed was issued is recognized.

12 29 Section 24 provides that a titleholder, who has an interest
12 30 in, but not necessarily possession of, a parcel of land by
12 31 virtue of a tax deed, may file an affidavit requesting claims
12 32 against the same parcel be filed with the county recorder
12 33 within 120 days of the filing of the affidavit. Currently,
12 34 only a titleholder by virtue of a tax deed who is in
12 35 possession of the parcel may file the 120-day affidavit.

13 1 Section 25 relates to the delinquency date for the annual
13 2 payment of special assessments for drainage projects.

13 3 Section 26 provides that the sections relating to the
13 4 annual tax sale held in June shall become effective upon
13 5 enactment.

13 6 This bill may create a state mandate as provided in chapter
13 7 25B.

13 8 LSB 2037SC 76

13 9 tj/jw/5