

1-29-98 Do Pass
5-3/12/98 Do Pass
5.3/12/98 UNFINISHED BUSINESS CALENDAR

JAN 16 1998
LOCAL GOVERNMENT

HOUSE FILE 2049
BY HUSER and CARROLL

Passed House, (P.197) Date 2-10-98 Passed Senate, (P.998) Date 3 4/1/98
Vote: Ayes 97 Nays 0 Vote: Ayes 47 Nays 0

(P.1437) Approved 4/23/98
Passed 4-9-98
vote 95-0

A BILL FOR

1 An Act relating to redemption by a county of certain parcels sold
2 at property tax sale.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA.
HOUSE FILE 2049

S-5393

1 Amend House File 2049, as passed by the House, as
2 follows:
3 1. Page 1, by inserting before line 1 the
4 following:
5 "Section 1. Section 331.341, subsection 4, Code
6 1997, is amended to read as follows:
7 4. If the contract price for a public improvement
8 is five fifteen thousand dollars or more, the board
9 shall require a contractor's bond in accordance with
10 chapter 573."
11 2. By renumbering as necessary.

Adopted 4/1/98 (P.998) BY MERLIN E. BARTZ

S-5393 FILED MARCH 26. 1998

SENATE AMENDMENT TO HOUSE FILE 2049

H-8864

1 Amend House File 2049, as passed by the House, as
2 follows:
3 1. Page 1, by inserting before line 1 the
4 following:
5 "Section 1. Section 331.341, subsection 4, Code
6 1997, is amended to read as follows:
7 4. If the contract price for a public improvement
8 is five fifteen thousand dollars or more, the board
9 shall require a contractor's bond in accordance with
10 chapter 573."
11 2. By renumbering as necessary.

RECEIVED FROM THE SENATE

H-8864 FILED APRIL 1, 1998

House Concurred 4/9/98 (P.1437)

TLSB 3055YH 77

sc/jw/5

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6708

1 Section 1. Section 447.9, Code Supplement 1997, is amended
2 by adding the following new unnumbered paragraph:

3 NEW UNNUMBERED PARAGRAPH. The county in which the parcel
4 is located has the right of redemption for owner-occupied
5 residential parcels as provided in this paragraph. If a
6 person is unable to contribute to the public revenue, the
7 person may file a petition, duly sworn to, with the board of
8 supervisors, stating that fact and giving a statement of
9 parcels, as defined in section 445.1, owned or possessed by
10 the petitioner, and other information as the board may
11 require. The board of supervisors may order the county
12 auditor to redeem a parcel owned or possessed by the
13 petitioner from the holder of a certificate of purchase upon
14 payment by the county to the certificate holder of the amount
15 necessary to redeem under section 447.1. Each of the tax-
16 levying and tax-certifying bodies having any interest in the
17 taxes shall be charged with the total amount due the tax-
18 levying or tax-certifying body as its just share of the
19 purchase price, and that amount shall be deducted from the
20 next month's disbursement made by the county to the tax-
21 levying or tax-certifying body. Interest paid by the county
22 to the certificate holder pursuant to section 447.1 shall be
23 paid solely by the county and shall not be charged against the
24 other tax-levying and tax-certifying bodies. Taxes charged
25 and paid by the tax-levying or tax-certifying body in this
26 manner shall be treated as suspended taxes pursuant to
27 sections 427.8 through 427.12. Notwithstanding section
28 447.14, a county may redeem pursuant to this paragraph for tax
29 sales held before, on, or after July 1, 1998. A county may
30 limit the number of times a taxpayer may file a petition for
31 assistance under this paragraph.

32 EXPLANATION

33 This bill allows a county to redeem on behalf of a
34 delinquent taxpayer a parcel sold at tax sale, if the taxpayer
35 shows that the taxpayer is unable to contribute to the public

1 revenue, in the same manner that a county may suspend the
2 taxes due of a person otherwise deemed unable to contribute to
3 the public revenue. The bill provides that, with the
4 exception of the two percent interest paid by the county to
5 the certificate holder, the amount paid by the county to
6 redeem shall be charged against and deducted from the next
7 month's disbursement of funds made by the county to each tax-
8 levying or tax-certifying body having any interest in the
9 taxes. A county may limit the number of times a taxpayer may
10 petition for this type of assistance.

11 The bill applies to tax sales held before, on, or after
12 July 1, 1998.

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HOUSE FILE 2049

AN ACT
RELATING TO REDEMPTION BY A COUNTY OF CERTAIN PARCELS SOLD AT
PROPERTY TAX SALE.

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

Section 1. Section 331.341, subsection 4, Code 1997, is amended to read as follows:

4. If the contract price for a public improvement is five fifteen thousand dollars or more, the board shall require a contractor's bond in accordance with chapter 573.

Sec. 2. Section 447.9, Code Supplement 1997, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The county in which the parcel is located has the right of redemption for owner-occupied residential parcels as provided in this paragraph. If a person is unable to contribute to the public revenue, the person may file a petition, duly sworn to, with the board of supervisors, stating that fact and giving a statement of parcels, as defined in section 445.1, owned or possessed by the petitioner, and other information as the board may require. The board of supervisors may order the county auditor to redeem a parcel owned or possessed by the petitioner from the holder of a certificate of purchase upon payment by the county to the certificate holder of the amount necessary to redeem under section 447.1. Each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the tax-levying or tax-certifying body as its just share of the purchase price, and that amount shall be deducted from the next month's disbursement made by the county to the tax-levying or tax-certifying body. Interest paid by the county to the certificate holder pursuant to section 447.1 shall be

paid solely by the county and shall not be charged against the other tax-levying and tax-certifying bodies. Taxes charged and paid by the tax-levying or tax-certifying body in this manner shall be treated as suspended taxes pursuant to sections 427.8 through 427.12. Notwithstanding section 447.14, a county may redeem pursuant to this paragraph for tax sales held before, on, or after July 1, 1998. A county may limit the number of times a taxpayer may file a petition for assistance under this paragraph.

RON J. CORBETT
Speaker of the House

MARY E. KRANER
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2049, Seventy-seventh General Assembly.

ELIZABETH ISAACSON
Chief Clerk of the House

Approved 4/23, 1998

TERRY E. BRANSTAD
Governor