

Substituted for by SF 2400
4-1-98 (P1168)

3/19/98 Unfinished Business Calendar

FEB 25 1998
Place On Calendar

HOUSE FILE **2440**
BY COMMITTEE ON LOCAL GOVERNMENT
(SUCCESSOR TO HSB 615)

WITHDRAWN
4-1-98 P. 1172

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

A BILL FOR

1 An Act relating to the powers and duties of county treasurers and
2 including an applicability date provision.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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TT-2440

1 Section 1. Section 161A.35, subsection 2, Code 1997, is
2 amended to read as follows:

3 2. To pay such assessments in ~~not~~ ^{MINIMUM} less than ten nor more
4 than forty equal installments, the number to be fixed by the
5 governing body of the subdistrict and interest at the rate
6 fixed by the governing body of the subdistrict, not exceeding
7 that permitted by chapter 74A. The first installment of each
8 assessment shall become due and payable at the ~~October~~
9 September semiannual tax paying date after the date of filing
10 such agreement, unless the agreement is filed with the county
11 ~~auditor~~ treasurer less than ~~thirty~~ ninety days prior to such
12 ~~October~~ September semiannual tax paying date, in that event,
13 the first installment shall become due and payable at the next
14 succeeding ~~October~~ September semiannual tax paying date. The
15 second and each subsequent installment shall become due and
16 payable at the ~~October~~ September semiannual tax paying date
17 each year thereafter. All such installments shall be
18 collected with interest accrued on the unpaid balance to the
19 ~~October~~ September semiannual tax paying date and as other
20 taxes on real estate, with like penalty for delinquency.

21 Sec. 2. Section 176A.14, subsection 5, Code Supplement
22 1997, is amended to read as follows:

23 5. Each of the officers of the extension council shall
24 perform and carry out the officer's duties as provided in this
25 section and shall perform and carry out any other duties as
26 required by rules adopted by the extension council as
27 authorized in this chapter. A member of the extension
28 council, within fifteen days after the member's election,
29 shall take and sign the usual oath of public officers which
30 shall be filed in the office of the county auditor of the
31 county of the extension district. The treasurer of the
32 extension council, within ten days after being elected and
33 before entering upon the duties of the office, shall execute
34 to the extension council a corporate surety bond for an amount
35 not less than twenty thousand dollars. The bond shall be

1 continued until the treasurer faithfully discharges the duties
2 of the office. The bond shall be filed with the county
3 auditor of the county of the extension district. The county
4 auditor shall notify the chairperson of the extension council
5 of the ~~approval-by-the-county-treasurer-and-of-the~~ bond's
6 filing in the auditor's office. The cost of the surety bond
7 shall be paid for by the extension council.

8 Sec. 3. Section 309.55, Code 1997, is amended to read as
9 follows:

10 309.55 TERMINATING INTEREST.

11 When the accruing funds in the hands of the county
12 treasurer, for a year covered by anticipatory certificates,
13 are sufficient to pay the first retirable certificate or
14 certificates, the county treasurer shall, by mail, as shown by
15 the county treasurer's records, promptly notify the holder of
16 such certificate of such fact, and ~~thirty~~ ten days from and
17 after the mailing of such letter all interest on such
18 certificates shall cease.

19 Sec. 4. Section 311.17, Code 1997, is amended to read as
20 follows:

21 311.17 ASSESSMENTS OVER TEN DOLLARS -- WAIVER.

22 1. If an owner other than the state or a county or city,
23 of any tracts of land on which the assessment is more than ~~ten~~
24 one hundred dollars, shall, within twenty days from the date
25 of the assessment, agree in writing filed in the office of the
26 county auditor, that in consideration of the owner having the
27 right to pay the assessment in installments, the owner will
28 not make any objection of illegality or irregularity as to the
29 assessment upon the real estate, and will pay the assessment
30 plus interest, the assessment shall be payable in ten equal
31 installments. The first installment shall be payable on the
32 date of the agreement. The other installments ~~with-interest~~
33 ~~on-the-whole-amount-unpaid~~ shall be paid annually at the same
34 time and in the same manner as the September semiannual
35 payment of ordinary taxes with interest accruing as provided

1 in section 384.65, subsection 3. The rate of interest shall
2 be as established by the board, but not exceeding that
3 permitted by chapter 74A.

4 2. An owner of land who has used ~~said~~ the ten-year option
5 may at any time discharge the assessment by paying the balance
6 then due on all unpaid installments, with interest on the
7 entire amount of the unpaid installments ~~for-thirty-days-in~~
8 advance to the following December 1.

9 Sec. 5. Section 311.18, Code 1997, is amended to read as
10 follows:

11 311.18 ASSESSMENT DELINQUENT -- INTEREST.

12 The assessed taxes shall become delinquent from October 1
13 after their maturity ~~unless-the-last-day-of-September-is-a~~
14 ~~Saturday-or-Sunday,-in-which-case-the-taxes-become-delinquent~~
15 ~~from-the-following-Tuesday~~ including those instances when the
16 last day of September is a Saturday or Sunday, shall bear the
17 same interest, and be attended with the same rights and
18 remedies for collection, as ordinary taxes.

19 Sec. 6. Section 311.19, unnumbered paragraph 1, Code 1997,
20 is amended to read as follows:

21 Assessments of ~~ten~~ one hundred dollars or less against any
22 tract of land, and assessments against lands owned by the
23 state, county or city, shall be due and payable from the date
24 of levy by the board of supervisors, or in the case of any
25 appeal, from the date of final confirmation of the levy by the
26 court.

27 Sec. 7. Section 317.21, subsection 1, Code 1997, is
28 amended to read as follows:

29 1. Annually, after the weed commissioner has completed the
30 program of destruction of weeds by reason of noncompliance by
31 persons responsible for the destruction, the board of
32 supervisors shall determine as to each tract of real estate
33 the actual cost of labor and materials used by the
34 commissioner in cutting, burning, or otherwise destroying the
35 weeds, the cost of serving notice, and of special meetings or

1 proceedings, if any. To the total of all sums expended, the
2 board shall add an amount equal to twenty-five percent of that
3 total to compensate for the cost of supervision and
4 administration and assess the resulting sum against the tract
5 of real estate by a special tax, which shall be certified to
6 the county auditor and county treasurer by the clerk of the
7 board of supervisors, and shall be placed upon the tax books,
8 and collected, with interest after delinquent, in the same
9 manner as other unpaid taxes. The tax shall be due on March 1
10 after assessment, and shall be delinquent from April 1 after
11 ~~due unless the last day of March is a Saturday or Sunday, in~~
12 ~~which case the tax becomes delinquent from the following~~
13 Tuesday, including those instances when the last day of March
14 is a Saturday or Sunday. When collected, the moneys shall be
15 paid into the fund from which the costs were originally paid.

16 Sec. 8. Section 321.44A, Code Supplement 1997, is amended
17 to read as follows:

18 321.44A VOLUNTARY CONTRIBUTION -- ANATOMICAL GIFT PUBLIC
19 AWARENESS AND TRANSPLANTATION FUND -- AMOUNT RETAINED BY
20 COUNTY TREASURER.

21 For each application for registration or renewal, the
22 county treasurer or the department shall request through use
23 of a written form, and, if the application is made in person,
24 through verbal communication, that an applicant make a
25 voluntary contribution of one dollar or more to the anatomical
26 gift public awareness and transplantation fund established
27 pursuant to section 142C.15. Ninety-five One hundred percent
28 of the moneys collected by the county and one hundred percent
29 of the moneys collected by the department in the form of
30 contributions shall be remitted to the treasurer of state for
31 deposit in the fund to be used for the purposes specified for
32 the fund. ~~The remaining~~ However, up to five percent shall of
33 the moneys collected by the county may be retained by the
34 county treasurer for deposit in the general fund of the
35 county. The director shall adopt rules to administer this

1 section.

2 Sec. 9. Section 331.502, subsection 10, Code 1997, is
3 amended to read as follows:

4 10. Notify the chairperson of the county agricultural
5 extension education council when the bond of the council
6 treasurer has been ~~approved-and~~ filed as provided in section
7 176A.14.

8 Sec. 10. Section 331.602, subsection 1, unnumbered
9 paragraph 1, Code Supplement 1997, is amended to read as
10 follows:

11 Record all instruments presented to the recorder's office
12 for recordation upon payment of the proper fees and compliance
13 with other recording requirements as provided by law. The
14 instruments presented for filing or recordation shall be
15 legible and reproducible, and shall have typed or legibly
16 printed on them the names of all signatories including the
17 names of acknowledging officers and witnesses beneath the
18 original signatures. Except as otherwise authorized by the
19 recorder, the instruments shall be no larger than eight and
20 one-half inches by fourteen inches and shall provide a space
21 at the top of the instrument at least eight and one-half
22 inches across the page by two inches in length, on which space
23 shall be typed or legibly printed across the page on the
24 bottom one-fourth inch of this space, the name, address, and
25 telephone number of the individual who prepared the instrument
26 and, immediately below the two inches of space, the tax
27 statement information required in paragraph "d". The
28 remaining portion of this space shall be reserved for use by
29 the county recorder.

30 Sec. 11. Section 331.602, subsection 1, Code Supplement
31 1997, is amended by adding the following new paragraph:

32 NEW PARAGRAPH. d. An instrument conveying an interest in
33 real property shall contain the statement: "Address tax
34 statement to:" which statement shall be completed with the
35 appropriate name and mailing address. This information shall

1 be provided on each instrument conveying an interest in real
2 property unless the recorder authorizes otherwise.

3 Sec. 12. Section 349.16, subsection 3, Code 1997, is
4 amended to read as follows:

5 3. The annual reports of the county treasurer, including a
6 schedule of the receipts and expenditures of the county and
7 the current cash balance in each fund in the treasurer's
8 office together with the total of warrants outstanding against
9 each of said funds as shown by the warrant register in the
10 auditor's office.

11 Sec. 13. Section 384.47, subsection 1, Code 1997, is
12 amended to read as follows:

13 1. A description and parcel number of each lot and the
14 name of the property owner.

15 Sec. 14. Section 384.60, subsection 1, paragraph b, Code
16 Supplement 1997, is amended to read as follows:

17 b. State the number of annual installments, not exceeding
18 fifteen, into which assessments of fifty one hundred dollars
19 or more are divided.

20 Sec. 15. Section 384.60, subsection 2, Code Supplement
21 1997, is amended to read as follows:

22 2. On or before the second publication of the notice, the
23 clerk shall send by mail to each property owner whose property
24 is subject to assessment for the improvement, as shown by the
25 records in the office of the county auditor, a copy of the
26 notice. The notice shall also include a statement in
27 substance that assessments may be paid in full or in part
28 without interest within thirty days after the date of the
29 first notice of the final assessment schedule, and thereafter
30 all unpaid special assessments bear interest at the rate
31 specified by the council, but not exceeding that permitted by
32 chapter 74A, computed to the December 1 next following the due
33 dates of the respective installments as provided in section
34 384.65, subsection 3, and each installment will be delinquent
35 from October 1 following its due date, unless including those

1 instances when the last day of September is a Saturday or
2 Sunday, ~~in-which-case-the-installment-becomes-delinquent-from~~
3 ~~the-following-Tuesday,~~ and will draw additionally the same
4 delinquent interest as ordinary taxes. The notice shall also
5 state substantially that property owners may elect to pay any
6 installment semiannually in advance. If a property is shown
7 by the records to be in the name of more than one owner at the
8 same mailing address, a single notice may be mailed to all
9 owners at that address. Failure to receive a mailed notice is
10 not a defense to the special assessment or interest due on the
11 special assessment.

12 Sec. 16. Section 384.65, subsection 4, Code 1997, is
13 amended to read as follows:

14 4. Each installment of an assessment with interest on the
15 unpaid balance is delinquent from October 1 after its due
16 date, unless including those instances when the last day of
17 September is a Saturday or Sunday, ~~in-which-case-the~~
18 ~~installment-becomes-delinquent-from-the-following-Tuesday,~~ and
19 bears the same delinquent interest as ordinary taxes. When
20 collected, the interest must be credited to the same fund as
21 the special assessment.

22 Sec. 17. Section 384.84, Code Supplement 1997, is amended
23 by adding the following new subsection:

24 NEW SUBSECTION. 8. For the purposes of this section,
25 "premises" includes a mobile home, modular home, or
26 manufactured home as defined in section 435.1, when the mobile
27 home, modular home, or manufactured home is taxed as real
28 estate.

29 Sec. 18. Section 435.26, Code 1997, is amended by adding
30 the following new subsection:

31 NEW SUBSECTION. 3. When the property is entered on the
32 tax rolls, the assessor shall also enter on the tax rolls the
33 title number last assigned to the mobile home, modular home,
34 or manufactured home and the manufacturer's identification
35 number.

1 Sec. 19. Section 445.36, subsection 2, Code 1997, is
2 amended to read as follows:

3 2. A demand of taxes is not necessary, but every person
4 subject to taxation shall attend at the office of the county
5 treasurer and pay the taxes either in full, or one-half of the
6 taxes before September 1 succeeding the levy, and the
7 remaining half before March 1 following. However, if the
8 first installment of taxes is delinquent and not paid as of
9 February 15, the treasurer shall mail a notice to the taxpayer
10 of the delinquency and the due date for the second
11 installment. Failure to receive a mailed notice is not a
12 defense to the payment of the tax-and-any-interest total
13 amount due. This section does not apply to special
14 assessments, or rates or charges.

15 Sec. 20. Section 446.2, Code 1997, is amended to read as
16 follows:

17 446.2 NOTICE OF SALE.

18 For each parcel sold, the county treasurer shall notify the
19 party in whose name the parcel was taxed, according to the
20 treasurer's records at the time of sale, that the parcel was
21 sold at tax sale. The notice of sale shall be sent by regular
22 mail within fifteen days from the date of the annual tax sale
23 or any adjourned tax sale. Failure to receive a mailed notice
24 is not a defense to payment of the total amount due.

25 Sec. 21. Section 446.9, subsection 4, Code Supplement
26 1997, is amended to read as follows:

27 4. Notice required by subsections 1 and 3 shall be deemed
28 completed when the notice is enclosed in a sealed envelope
29 with the proper postage on the envelope, is addressed to the
30 person entitled to receive it at the person's last known
31 mailing address, and is deposited in a mail receptacle
32 provided by the United States postal service. Failure to
33 receive a mailed notice is not a defense to the payment of the
34 total amount due.

35 Sec. 22. Section 446.20, subsection 2, unnumbered

1 paragraph 2, Code 1997, is amended to read as follows:

2 Service of the notice shall also be made by mail on any
3 mortgagee having a lien upon the parcel, a vendor of the
4 parcel under a recorded contract of sale, a lessor who has a
5 recorded lease or memorandum of a recorded lease, and any
6 other person who has an interest of record, at the person's
7 last known address, if the mortgagee, vendor, lessor, or other
8 person has filed a request for notice, as prescribed in
9 section 446.9, subsection 3, and on the state of Iowa in case
10 of an old-age assistance lien by service upon the department
11 of human services. The notice shall also be served on any
12 city where the parcel is situated. Failure to receive a
13 mailed notice is not a defense to the payment of the total
14 amount due.

15 Sec. 23. Section 447.9, unnumbered paragraph 1, Code
16 Supplement 1997, is amended to read as follows:

17 After one year and nine months from the date of sale, or
18 after nine months from the date of a sale made under section
19 446.18 or 446.39, the holder of the certificate of purchase
20 may cause to be served upon the person in possession of the
21 parcel, and also upon the person in whose name the parcel is
22 taxed, ~~in-the-manner-provided-for-the-service-of-original~~
23 ~~notices-in-R.C.P.-56-17-if-the-person-resides-in-Iowa7-or~~
24 ~~otherwise-as-provided-in-section-446-97-subsection-17~~ a notice
25 signed by the certificate holder or the certificate holder's
26 agent or attorney, stating the date of sale, the description
27 of the parcel sold, the name of the purchaser, and that the
28 right of redemption will expire and a deed for the parcel be
29 made unless redemption is made within ninety days from the
30 completed service of the notice. The notice shall be served
31 by certified mail to the person's last known address and such
32 notice is deemed completed when the notice is deposited in the
33 mail and postmarked for delivery. The ninety-day redemption
34 period begins as provided in section 447.12. When the notice
35 is given by a county as a holder of a certificate of purchase

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

9 Sec. 24. Sections 10 and 11 of this Act, amending section
10 331.602, apply to instruments signed or notarized on or after
11 January 1, 1999.

12 EXPLANATION

13 This bill makes a number of changes to the powers and
14 duties of county treasurers.

15 Code section 161A.23 is amended to provide that installment
16 payments for improvements to property for purposes of
17 watershed protection and flood prevention shall become due and
18 payable at the September semiannual pay date and the agreement
19 to pay in installments shall be filed with the county
20 treasurer rather than with the county auditor.

21 Code section 176A.14 is amended to eliminate the
22 requirement that the county treasurer's approval be endorsed
23 on the bond filed by the treasurer of an agricultural
24 extension council. Code section 331.502 is amended to
25 correspond to this change.

26 Code section 309.55 is amended to change the time period
27 after which interest ceases to accrue on anticipatory
28 certificates issued in anticipation of revenues collected for
29 deposit in the county secondary road fund. The time period is
30 changed from 30 days to 10 days.

31 Code section 311.17 is amended to make the secondary road
32 assessment payment procedure consistent with payment of other
33 special assessments. The amendment also increases from \$10 to
34 \$100 the amount owed by the taxpayer before the amount may be
35 paid in installments. Code sections 311.19 and 384.60 are

1 also amended to provide that assessments of \$100 or less may
2 not be paid in installments.

3 Code sections 311.18, 317.21, 384.60, and 384.65 are
4 amended to provide that special assessments and special taxes
5 collected by the county are considered delinquent if not
6 received by the county on the last day due including in those
7 instances when the last day due is a Saturday or a Sunday.

8 Code section 321.44A is amended to give the county
9 treasurer the option of retaining for deposit in the county
10 general fund up to 5 percent of the voluntary contribution
11 made to the state's anatomical gift public awareness and
12 transplantation fund.

13 Code section 331.602 is amended to require that an
14 instrument conveying an interest in real property must include
15 the name and address of the person who is to receive a
16 property tax statement unless the county recorder determines
17 that the information is not necessary. The amendment is
18 applicable to instruments signed or notarized on or after
19 January 1, 1999.

20 Code section 349.16 is amended to require that the county
21 treasurer publish the report on the financial condition of the
22 county annually, rather than semiannually.

23 Code section 384.47 is amended to require that the parcel
24 number be identified on a special assessment payment schedule
25 for a public improvement.

26 Code section 384.84 is amended to define premises, for
27 purposes of delinquent utility liens, to include a mobile
28 home, modular home, or manufactured home when such a home is
29 taxed as real estate.

30 Code section 435.26 is amended to require the assessor,
31 when entering a mobile home, modular home, or manufactured
32 home taxed as real estate on the tax rolls, to also enter on
33 the tax rolls the prior title number of the home, if it is
34 being converted to real estate, and the manufacturer's
35 identification number.

1 Code section 445.36 is amended to refer to the total amount
2 of property taxes due rather than the tax and interest due,
3 making the provision consistent with other statutory
4 references to delinquent property tax amounts.

5 Code sections 446.2, 446.9, and 446.20 are amended to
6 provide that failure to receive a notice pertaining to a tax
7 sale is not a defense to failure to pay the total amount due.
8 The amendment to Code section 446.9 also applies to statements
9 of delinquent taxes mailed by the treasurer with the notice of
10 tax sale.

11 Code section 447.9 is amended to provide that notice of
12 expiration of right of redemption must be served by certified
13 mail to the taxpayer. Currently, personal service is
14 required. By internal reference, this also changes the type
15 of service required in Code section 446.20 when a county
16 serves notice of liability for costs incurred by the county in
17 removing, dismantling, or demolishing property purchased by
18 the county at tax sale.

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HOUSE FILE 2440

H-8532

1 Amend House File 2440 as follows:

2 1. Page 6, by striking lines 3 through 10 and
3 inserting the following:

4 "Sec. 100. Section 335.30A, Code Supplement 1997,
5 is amended to read as follows:

6 335.30A LAND-LEASED COMMUNITIES.

7 A county shall not adopt or enforce zoning or
8 subdivision regulations or other ordinances which
9 disallow or make infeasible the plans and
10 specifications of land-leased communities solely
11 ~~because the housing within the land-leased community~~
12 ~~will be modular or manufactured housing.~~

13 "Land-leased community" means any site, lot, field,
14 or tract of land under common ownership upon which ten
15 or more occupied manufactured homes ~~or modular homes~~
16 are harbored, either free of charge or for revenue
17 purposes, and shall include any building, structure,
18 or enclosure used or intended for use as part of the
19 equipment of the land-leased community. The term
20 "land-leased community" shall not be construed to
21 include homes, buildings, or other structures
22 temporarily maintained by any individual, educational
23 institution, or company on their own premises and used
24 exclusively to house their own labor or students."

25 2. Page 7, by inserting after line 28 the
26 following:

27 "Sec. 101. Section 414.28A, Code Supplement 1997,
28 is amended to read as follows:

29 414.28A LAND-LEASED COMMUNITIES.

30 A city shall not adopt or enforce zoning or
31 subdivision regulations or other ordinances which
32 disallow or make infeasible the plans and
33 specifications of land-leased communities solely
34 ~~because the housing within the land-leased community~~
35 ~~will be modular or manufactured housing.~~

36 "Land-leased community" means any site, lot, field,
37 or tract of land under common ownership upon which ten
38 or more occupied manufactured homes ~~or modular homes~~
39 are harbored, either free of charge or for revenue
40 purposes, and shall include any building, structure,
41 or enclosure used or intended for use as part of the
42 equipment of the land-leased community. The term
43 "land-leased community" shall not be construed to
44 include homes, buildings, or other structures
45 temporarily maintained by any individual, educational
46 institution, or company on their own premises and used
47 exclusively to house their own labor or students.

48 Sec. 102. Section 435.1, subsection 4, Code
49 Supplement 1997, is amended to read as follows:

50 4. "Mobile home park" means a site, lot, field, or

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1 tract of land upon which three or more mobile homes,
2 or manufactured homes, or ~~modular homes~~, or a
3 combination of any of these homes are placed on
4 developed spaces and operated as a for-profit
5 enterprise with water, sewer or septic, and electrical
6 services available.

7 Sec. 103. Section 435.22, unnumbered paragraph 1,
8 Code 1997, is amended to read as follows:

9 The owner of each mobile home, or manufactured
10 home, ~~or modular home~~, located within a mobile home
11 park shall pay to the county treasurer an annual tax.
12 However, when the owner is any educational institution
13 and the home is used solely for student housing or
14 when the owner is the state of Iowa or a subdivision
15 of the state, the owner shall be exempt from the tax.
16 The annual tax shall be computed as follows:

17 Sec. 104. Section 435.26, subsection 1, paragraph
18 a, Code 1997, is amended to read as follows:

19 a. A mobile home, ~~modular home~~, or manufactured
20 home which is located outside a mobile home park shall
21 be converted to real estate by being placed on a
22 permanent foundation and shall be assessed for real
23 estate taxes. A home, after conversion to real
24 estate, is eligible for the homestead tax credit and
25 the military tax exemption as provided in sections
26 425.2 and 427.3."

27 3. Page 8, by inserting before line 1 the
28 following:

29 "Sec. 105. Section 435.27, subsection 1, Code
30 1997, is amended to read as follows:

31 1. A mobile home, or manufactured home, ~~or modular~~
32 home converted to real estate under section 435.26 may
33 be reconverted to a home as provided in this section
34 when it is moved to a mobile home park or a dealer's
35 inventory. When the home is located within a mobile
36 home park, the home shall be taxed pursuant to section
37 435.22, subsection 1.

38 Sec. 106. Section 435.29, Code 1997, is amended to
39 read as follows:

40 435.29 CIVIL PENALTY.

41 The person who moves the mobile home, or
42 manufactured home, ~~or modular home~~ without having
43 obtained a tax clearance statement as provided in
44 section 435.24 shall pay a civil penalty of one
45 hundred dollars. The penalty money shall be credited
46 to the general fund of the county.

47 Sec. 107. NEW SECTION. 435.34 MODULAR HOME
48 EXEMPTION.

49 For the purposes of this chapter a modular home
50 shall not be construed to be a mobile home and shall

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1 be exempt from the provisions of this chapter.

2 However, this section shall not prohibit the location
3 of a modular home within a mobile home park.

4 This section does not apply to mobile home parks in
5 existence on or before January 1, 1998. If a modular
6 home is placed in a mobile home park which was in
7 existence on or before January 1, 1998, that modular
8 home shall be subject to property tax pursuant to
9 section 435.22.

10 Sec. 108. Section 435.35, Code 1997, is amended to
11 read as follows:

12 435.35 EXISTING HOME OUTSIDE OF MOBILE HOME PARK
13 -- EXEMPTION.

14 A taxable mobile home, or manufactured home, ~~or~~
15 modular-home which is not located in a mobile home
16 park as of January 1, 1995, shall be assessed and
17 taxed as real estate. The home is also exempt from
18 the permanent foundation requirements of this chapter
19 until the home is relocated."

20 4. Page 10, by inserting after line 11 the
21 following:

22 "Sec. 111. RETROACTIVE APPLICABILITY. Sections
23 100, 101, 102, 103, 104, 105, 106, 107, and 108 of
24 this Act apply retroactively to the assessment year
25 beginning January 1, 1998, and all subsequent
26 assessment years."

27 5. By renumbering as necessary.

By DIX of Butler

H-8532 FILED MARCH 23, 1998

Adapted 4-1-98

HOUSE FILE 2440

H-8137

- 1 Amend House File 2440 as follows:
- 2 1. Page 6, by striking lines 3 through 10.
- 3 2. By renumbering as necessary.

By FALLON of Polk

H-8137 FILED FEBRUARY 27, 1998

HOUSE FILE 2440

H-8138

- 1 Amend House File 2440 as follows:
- 2 1. Page 6, line 5, by striking the word "annual".
- 3 2. Page 6, line 10, by inserting after the word
- 4 "office." the following:
- 5 "In counties with a population of fifty thousand or
- 6 more, the reports of the treasurer shall be published
- 7 semiannually. In counties with a population of less
- 8 than fifty thousand, the reports of the treasurer
- 9 shall be published annually."

By FALLON of Polk

H-8138 FILED FEBRUARY 27, 1998

WITHDRAWN 4-1-98 (p 1165)

HOUSE FILE 2440

H-8159

- 1 Amend House File 2440 as follows:
- 2 1. Page 9, by striking lines 22 through 24 and
- 3 inserting the following: "taxed, in the manner
- 4 provided for the service of original notices in R.C.P.
- 5 56.1, if the person resides in Iowa, or by restricted
- 6 certified mail to the person's last known address if
- 7 the person resides in or outside Iowa, or otherwise as
- 8 provided in section 446.9, subsection 1, a notice".
- 9 2. Page 9, by striking lines 30 through 33 and
- 10 inserting the following: "completed service of the
- 11 notice. Notice by restricted certified mail is deemed
- 12 completed as of the date of delivery of the restricted
- 13 certified mail as shown on the return receipt. The
- 14 ninety-day redemption".

By CARROLL of Poweshiek

H-8159 FILED MARCH 3, 1998

HOUSE FILE 2440

H-8160

- 1 Amend House File 2440 as follows:
- 2 1. Page 9, line 31, by inserting before the word
- 3 "certified" the following: "restricted".
- 4 2. Page 9, by striking lines 32 and 33 and
- 5 inserting the following: "notice is deemed completed
- 6 as of the date of delivery of the restricted certified
- 7 mail as shown on the return receipt. The ninety-day
- 8 redemption".

By CARROLL of Poweshiek

H-8160 FILED MARCH 3, 1998

Dix, Ch
Huseman
Mertz

HSB 615
LOCAL GOVERNMENT

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

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

A BILL FOR

1 An Act relating to the powers and duties of county treasurers and
2 including an applicability date provision.

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

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1 Section 1. Section 161A.35, subsection 2, Code 1997, is
2 amended to read as follows:

3 2. To pay such assessments in not less than ten nor more
4 than forty equal installments, the number to be fixed by the
5 governing body of the subdistrict and interest at the rate
6 fixed by the governing body of the subdistrict, not exceeding
7 that permitted by chapter 74A. The first installment of each
8 assessment shall become due and payable at the ~~October~~
9 September semiannual tax paying date after the date of filing
10 such agreement, unless the agreement is filed with the county
11 ~~auditor treasurer~~ less than ~~thirty ninety~~ days prior to such
12 ~~October September~~ semiannual tax paying date, in that event,
13 the first installment shall become due and payable at the next
14 succeeding ~~October September~~ semiannual tax paying date. The
15 second and each subsequent installment shall become due and
16 payable at the ~~October September~~ semiannual tax paying date
17 each year thereafter. All such installments shall be
18 collected with interest accrued on the unpaid balance to the
19 ~~October September~~ semiannual tax paying date and as other
20 taxes on real estate, with like penalty for delinquency.

21 Sec. 2. Section 176A.14, subsection 5, Code Supplement
22 1997, is amended to read as follows:

23 5. Each of the officers of the extension council shall
24 perform and carry out the officer's duties as provided in this
25 section and shall perform and carry out any other duties as
26 required by rules adopted by the extension council as
27 authorized in this chapter. A member of the extension
28 council, within fifteen days after the member's election,
29 shall take and sign the usual oath of public officers which
30 shall be filed in the office of the county auditor of the
31 county of the extension district. The treasurer of the
32 extension council, within ten days after being elected and
33 before entering upon the duties of the office, shall execute
34 to the extension council a corporate surety bond for an amount
35 not less than twenty thousand dollars. The bond shall be

1 continued until the treasurer faithfully discharges the duties
2 of the office. The bond shall be filed with the county
3 auditor of the county of the extension district. The county
4 auditor shall notify the chairperson of the extension council
5 of the ~~approval-by-the-county-treasurer-and-of-the~~ bond's
6 filing in the auditor's office. The cost of the surety bond
7 shall be paid for by the extension council.

8 Sec. 3. Section 309.55, Code 1997, is amended to read as
9 follows:

10 309.55 TERMINATING INTEREST.

11 When the accruing funds in the hands of the county
12 treasurer, for a year covered by anticipatory certificates,
13 are sufficient to pay the first retirable certificate or
14 certificates, the county treasurer shall, by mail, as shown by
15 the county treasurer's records, promptly notify the holder of
16 such certificate of such fact, and ~~thirty~~ ten days from and
17 after the mailing of such letter all interest on such
18 certificates shall cease.

19 Sec. 4. Section 311.17, Code 1997, is amended to read as
20 follows:

21 311.17 ASSESSMENTS OVER TEN DOLLARS -- WAIVER.

22 1. If an owner other than the state or a county or city,
23 of any tracts of land on which the assessment is more than ~~ten~~
24 one hundred dollars, shall, within twenty days from the date
25 of the assessment, agree in writing filed in the office of the
26 county auditor, that in consideration of the owner having the
27 right to pay the assessment in installments, the owner will
28 not make any objection of illegality or irregularity as to the
29 assessment upon the real estate, and will pay the assessment
30 plus interest, the assessment shall be payable in ten equal
31 installments. The first installment shall be payable on the
32 date of the agreement. The other installments ~~with-interest~~
33 ~~on-the-whole-amount-unpaid~~ shall be paid annually at the same
34 time and in the same manner as the September semiannual
35 payment of ordinary taxes with interest accruing as provided

1 proceedings, if any. To the total of all sums expended, the
2 board shall add an amount equal to twenty-five percent of that
3 total to compensate for the cost of supervision and
4 administration and assess the resulting sum against the tract
5 of real estate by a special tax, which shall be certified to
6 the county auditor and county treasurer by the clerk of the
7 board of supervisors, and shall be placed upon the tax books,
8 and collected, with interest after delinquent, in the same
9 manner as other unpaid taxes. The tax shall be due on March 1
10 after assessment, and shall be delinquent from April 1 after
11 due ~~unless the last day of March is a Saturday or Sunday, in~~
12 ~~which case the tax becomes delinquent from the following~~
13 Tuesday, including those instances when the last day of March
14 is a Saturday or Sunday. When collected, the moneys shall be
15 paid into the fund from which the costs were originally paid.

16 Sec. 8. Section 321.44A, Code Supplement 1997, is amended
17 to read as follows:

18 321.44A VOLUNTARY CONTRIBUTION -- ANATOMICAL GIFT PUBLIC
19 AWARENESS AND TRANSPLANTATION FUND -- AMOUNT RETAINED BY
20 COUNTY TREASURER.

21 For each application for registration or renewal, the
22 county treasurer or the department shall request through use
23 of a written form, and, if the application is made in person,
24 through verbal communication, that an applicant make a
25 voluntary contribution of one dollar or more to the anatomical
26 gift public awareness and transplantation fund established
27 pursuant to section 142C.15. Ninety-five One hundred percent
28 of the moneys collected by the county and one hundred percent
29 of the moneys collected by the department in the form of
30 contributions shall be remitted to the treasurer of state for
31 deposit in the fund to be used for the purposes specified for
32 the fund. ~~The remaining~~ However, up to five percent shall of
33 the moneys collected by the county may be retained by the
34 county treasurer for deposit in the general fund of the
35 county. The director shall adopt rules to administer this

1 section.

2 Sec. 9. Section 331.502, subsection 10, Code 1997, is
3 amended to read as follows:

4 10. Notify the chairperson of the county agricultural
5 extension education council when the bond of the council
6 treasurer has been ~~approved~~ and filed as provided in section
7 176A.14.

8 Sec. 10. Section 331.602, subsection 1, Code Supplement
9 1997, is amended to read as follows:

10 1. Record all instruments presented to the recorder's
11 office for recordation upon payment of the proper fees and
12 compliance with other recording requirements as provided by
13 law. The instruments presented for filing or recordation
14 shall be legible and reproducible, and shall have typed or
15 legibly printed on them the names of all signatories including
16 the names of acknowledging officers and witnesses beneath the
17 original signatures. Except as otherwise authorized by the
18 recorder, the instruments shall be no larger than eight and
19 one-half inches by fourteen inches and shall provide a space
20 at the top of the instrument at least eight and one-half
21 inches across the page by two inches in length, on which space
22 shall be typed or legibly printed across the page on the
23 bottom one-fourth inch of this space, the name, address, and
24 telephone number of the individual who prepared the instrument
25 and, immediately below the two inches of space, the tax
26 statement information required in paragraph "d". The
27 remaining portion of this space shall be reserved for use by
28 the county recorder.

29 Sec. 11. Section 331.602, subsection 1, Code Supplement
30 1997, is amended by adding the following new paragraph:

31 NEW PARAGRAPH. d. An instrument conveying an interest in
32 real property shall contain the statement: "Address tax
33 statement to:" which statement shall be completed with the
34 appropriate name and mailing address. This information shall
35 be provided on each instrument conveying an interest in real

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1 property unless the recorder authorizes otherwise.

2 Sec. 12. Section 349.16, subsection 3, Code 1997, is
3 amended to read as follows:

4 3. The annual reports of the county treasurer, including a
5 schedule of the receipts and expenditures of the county and
6 the current cash balance in each fund in the treasurer's
7 office together with the total of warrants outstanding against
8 each of said funds as shown by the warrant register in the
9 auditor's office.

10 Sec. 13. Section 384.47, subsection 1, Code 1997, is
11 amended to read as follows:

12 1. A description and parcel number of each lot and the
13 name of the property owner.

14 Sec. 14. Section 384.60, subsection 1, paragraph b, Code
15 Supplement 1997, is amended to read as follows:

16 b. State the number of annual installments, not exceeding
17 fifteen, into which assessments of fifty one hundred dollars
18 or more are divided.

19 Sec. 15. Section 384.60, subsection 2, Code Supplement
20 1997, is amended to read as follows:

21 2. On or before the second publication of the notice, the
22 clerk shall send by mail to each property owner whose property
23 is subject to assessment for the improvement, as shown by the
24 records in the office of the county auditor, a copy of the
25 notice. The notice shall also include a statement in
26 substance that assessments may be paid in full or in part
27 without interest within thirty days after the date of the
28 first notice of the final assessment schedule, and thereafter
29 all unpaid special assessments bear interest at the rate
30 specified by the council, but not exceeding that permitted by
31 chapter 74A, computed to the December 1 next following the due
32 dates of the respective installments as provided in section
33 384.65, subsection 3, and each installment will be delinquent
34 from October 1 following its due date, unless including those
35 instances when the last day of September is a Saturday or

1 Sunday, ~~in-which-case-the-installment-becomes-delinquent-from~~
2 ~~the-following-Tuesday,~~ and will draw additionally the same
3 delinquent interest as ordinary taxes. The notice shall also
4 state substantially that property owners may elect to pay any
5 installment semiannually in advance. If a property is shown
6 by the records to be in the name of more than one owner at the
7 same mailing address, a single notice may be mailed to all
8 owners at that address. Failure to receive a mailed notice is
9 not a defense to the special assessment or interest due on the
10 special assessment.

11 Sec. 16. Section 384.65, subsection 4, Code 1997, is
12 amended to read as follows:

13 4. Each installment of an assessment with interest on the
14 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 fund as
20 the special assessment.

21 Sec. 17. Section 384.84, Code Supplement 1997, is amended
22 by adding the following new subsection:

23 NEW SUBSECTION. 8. For the purposes of this section,
24 "premises" includes a mobile home, modular home, or
25 manufactured home as defined in section 435.1, whether placed
26 inside or outside a mobile home park.

27 Sec. 18. Section 435.26, Code 1997, is amended by adding
28 the following new subsection:

29 NEW SUBSECTION. 3. When the property is entered on the
30 tax rolls, the assessor shall also enter on the tax rolls the
31 title number last assigned to the mobile home, modular home,
32 or manufactured home and the manufacturer's identification
33 number.

34 Sec. 19. Section 445.36, subsection 2, Code 1997, is
35 amended to read as follows:

1 2. A demand of taxes is not necessary, but every person
2 subject to taxation shall attend at the office of the county
3 treasurer and pay the taxes either in full, or one-half of the
4 taxes before September 1 succeeding the levy, and the
5 remaining half before March 1 following. However, if the
6 first installment of taxes is delinquent and not paid as of
7 February 15, the treasurer shall mail a notice to the taxpayer
8 of the delinquency and the due date for the second
9 installment. Failure to receive a mailed notice is not a
10 defense to the payment of the ~~tax-and-any-interest~~ total
11 amount due. This section does not apply to special
12 assessments, or rates or charges.

13 Sec. 20. Section 446.2, Code 1997, is amended to read as
14 follows:

15 446.2 NOTICE OF SALE.

16 For each parcel sold, the county treasurer shall notify the
17 party in whose name the parcel was taxed, according to the
18 treasurer's records at the time of sale, that the parcel was
19 sold at tax sale. The notice of sale shall be sent by regular
20 mail within fifteen days from the date of the annual tax sale
21 or any adjourned tax sale. Failure to receive a mailed notice
22 is not a defense to payment of the total amount due.

23 Sec. 21. Section 446.9, subsection 4, Code Supplement
24 1997, is amended to read as follows:

25 4. Notice required by subsections 1 and 3 shall be deemed
26 completed when the notice is enclosed in a sealed envelope
27 with the proper postage on the envelope, is addressed to the
28 person entitled to receive it at the person's last known
29 mailing address, and is deposited in a mail receptacle
30 provided by the United States postal service. Failure to
31 receive a mailed notice is not a defense to the payment of the
32 total amount due.

33 Sec. 22. Section 446.20, subsection 2, unnumbered
34 paragraph 2, Code 1997, is amended to read as follows:

35 Service of the notice shall also be made by mail on any

1 mortgagee having a lien upon the parcel, a vendor of the
2 parcel under a recorded contract of sale, a lessor who has a
3 recorded lease or memorandum of a recorded lease, and any
4 other person who has an interest of record, at the person's
5 last known address, if the mortgagee, vendor, lessor, or other
6 person has filed a request for notice, as prescribed in
7 section 446.9, subsection 3, and on the state of Iowa in case
8 of an old-age assistance lien by service upon the department
9 of human services. The notice shall also be served on any
10 city where the parcel is situated. Failure to receive a
11 mailed notice is not a defense to the payment of the total
12 amount due.

13 Sec. 23. Section 447.9, unnumbered paragraph 1, Code
14 Supplement 1997, is amended to read as follows:

15 After one year and nine months from the date of sale, or
16 after nine months from the date of a sale made under section
17 446.18 or 446.39, the holder of the certificate of purchase
18 may cause to be served upon the person in possession of the
19 parcel, and also upon the person in whose name the parcel is
20 taxed, ~~in-the-manner-provided-for-the-service-of-original~~
21 ~~notices-in-R.C.P.-56.17-if-the-person-resides-in-Iowa, or~~
22 ~~otherwise-as-provided-in-section-446.9, subsection 1,~~ a notice
23 signed by the certificate holder or the certificate holder's
24 agent or attorney, stating the date of sale, the description
25 of the parcel sold, the name of the purchaser, and that the
26 right of redemption will expire and a deed for the parcel be
27 made unless redemption is made within ninety days from the
28 completed service of the notice. The notice shall be served
29 by certified mail to the person's last known address and such
30 notice is deemed completed when the notice is deposited in the
31 mail and postmarked for delivery. The ninety-day redemption
32 period begins as provided in section 447.12. When the notice
33 is given by a county as a holder of a certificate of purchase
34 the notice shall be signed by the county treasurer or the
35 county attorney, and when given by a city, it shall be signed

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

7 Sec. 24. Sections 10 and 11 of this Act, amending section
8 331.602, apply to instruments signed or notarized on or after
9 January 1, 1999.

10 EXPLANATION

11 This bill makes a number of changes to the powers and
12 duties of county treasurers.

13 Code section 161A.23 is amended to provide that installment
14 payments for improvements to property for purposes of
15 watershed protection and flood prevention shall become due and
16 payable at the September semiannual pay date and the agreement
17 to pay in installments shall be filed with the county
18 treasurer rather than with the county auditor.

19 Code section 176A.14 is amended to eliminate the
20 requirement that the county treasurer's approval be endorsed
21 on the bond filed by the treasurer of an agricultural
22 extension council. Code section 331.502 is amended to
23 correspond to this change.

24 Code section 309.55 is amended to change the time period
25 after which interest ceases to accrue on anticipatory
26 certificates issued in anticipation of revenues collected for
27 deposit in the county secondary road fund. The time period is
28 changed from 30 days to 10 days.

29 Code section 311.17 is amended to make the secondary road
30 assessment payment procedure consistent with payment of other
31 special assessments. The amendment also increases from \$10 to
32 \$100 the amount owed by the taxpayer before the amount may be
33 paid in installments. Code sections 311.19 and 384.60 are
34 also amended to provide that assessments of \$100 or less may
35 not be paid in installments.

1 Code sections 311.18, 317.21, 384.60, and 384.65 are
2 amended to provide that special assessments and special taxes
3 collected by the county are considered delinquent if not
4 received by the county on the last day due including in those
5 instances when the last day due is a Saturday or a Sunday.

6 Code section 321.44A is amended to give the county
7 treasurer the option of retaining for deposit in the county
8 general fund up to 5 percent of the voluntary contribution
9 made to the state's anatomical gift public awareness and
10 transplantation fund.

11 Code section 331.602 is amended to require that an
12 instrument conveying an interest in real property must include
13 the name and address of the person who is to receive a
14 property tax statement unless the county recorder determines
15 that the information is not necessary. The amendment is
16 applicable to instruments signed or notarized on or after
17 January 1, 1999.

18 Code section 349.16 is amended to require that the county
19 treasurer publish the report on the financial condition of the
20 county annually, rather than semiannually.

21 Code section 384.47 is amended to require that the parcel
22 number be identified on a special assessment payment schedule
23 for a public improvement.

24 Code section 384.84 is amended to define premises, for
25 purposes of delinquent utility liens, to include a mobile
26 home.

27 Code section 435.26 is amended to require the assessor,
28 when entering a mobile home, modular home, or manufactured
29 home taxed as real estate on the tax rolls, to also enter on
30 the tax rolls the prior title number of the home, if it is
31 being converted to real estate, and the manufacturer's
32 identification number.

33 Code section 445.36 is amended to refer to the total amount
34 of property taxes due rather than the tax and interest due,
35 making the provision consistent with other statutory

1 references to delinquent property tax amounts.

2 Code sections 446.2, 446.9, and 446.20 are amended to
3 provide that failure to receive a notice pertaining to a tax
4 sale is not a defense to failure to pay the total amount due.
5 The amendment to Code section 446.9 also applies to statements
6 of delinquent taxes mailed by the treasurer with the notice of
7 tax sale.

8 Code section 447.9 is amended to provide that notice of
9 expiration of right of redemption must be served by certified
10 mail to the taxpayer. Currently, personal service is
11 required. By internal reference, this also changes the type
12 of service required in Code section 446.20 when a county
13 serves notice of liability for costs incurred by the county in
14 removing, dismantling, or demolishing property purchased by
15 the county at tax sale.

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