

3/31/97, Amend/Do Pass  
w/S-3298

MAR 14 1997

Place On Calendar

HOUSE FILE 645  
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO HSB 160)

Passed House, <sup>(P.738)</sup> Date 3-24-97 Passed Senate, <sup>(P.992)</sup> Date 4-7-97  
Vote: Ayes 100 Nays 0 Vote: Ayes 45 Nays 0

Approved May 6, 1997  
<sup>(P.1226)</sup> Passed 4-15-97  
Vote 97-0

A BILL FOR

1 An Act relating to the financial and regulatory procedures of  
2 counties, cities, and drainage districts, by amending the  
3 powers and duties of county treasurers and including an  
4 effective date provision.

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

- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24

HF 645

1 Section 1. Section 321.52, subsections 2 and 3, Code 1997,  
2 are amended to read as follows:

3 2. The purchaser or transferee of a motor vehicle for  
4 which a certificate of title is issued which is sold for scrap  
5 or junk shall surrender the certificate of title, properly  
6 endorsed and signed by the previous owner, to the county  
7 treasurer of the county of residence of the transferee, and  
8 shall apply for a junking certificate from the county  
9 treasurer, within fifteen days after assignment of the  
10 certificate of title. The county treasurer shall issue to  
11 such person without fee a junking certificate. A junking  
12 certificate shall authorize the holder to possess, transport  
13 or transfer by endorsement the ownership of the junked  
14 vehicle. A certificate of title shall not again be issued for  
15 the vehicle subsequent to the issuance of a junking  
16 certificate except as provided in subsection 3. The county  
17 treasurer shall cancel the record of the vehicle and forward  
18 the certificate of title to the department. The junking  
19 certificate shall be of a form to allow for the assignment of  
20 ownership of the vehicle. The junking certificate shall  
21 provide a space for the notation of the transferee of the  
22 component parts of the vehicle transferred by the owner of the  
23 vehicle. The junking certificate shall be printed on the  
24 registration receipt form and shall be imprinted with the  
25 words "junking certificate", as prescribed by the department.  
26 A space for transfer by endorsement shall be on the reverse  
27 side of the junking certificate. A separate form for the  
28 notation of the transfer of component parts shall be attached  
29 to the junking certificate when the certificate is issued.  
30 3. When a vehicle for which a certificate of title is  
31 issued is junked or dismantled by the owner, the owner shall  
32 detach the registration plates and surrender the plates to the  
33 county treasurer, unless the plates are properly assigned to  
34 another vehicle. The owner shall also surrender the  
35 certificate of title to the county treasurer. Upon

1 surrendering the certificate of title and application for  
2 junking certificate, the county treasurer shall issue to the  
3 person, without fee, a junking certificate, which shall  
4 authorize the holder to possess, transport or transfer  
5 ownership of the junked vehicle by endorsement of the junking  
6 certificate. The county treasurer shall hold the surrendered  
7 certificate of title, registration receipt, application for  
8 junking certificate, and, if applicable, the registration  
9 plates for a period of fourteen days following the issuance of  
10 a junking certificate under this subsection. Within the  
11 fourteen-day period the person who was issued the junking  
12 certificate and to whom the vehicle was titled or assigned may  
13 surrender to the county treasurer the junking certificate, and  
14 upon the person's payment of appropriate fees and taxes and  
15 payment of any credit for registration fees received by the  
16 person for the vehicle under section 321.46, subsection 3, the  
17 county treasurer shall issue to the person a certificate of  
18 title for the vehicle. After the expiration of the fourteen-  
19 day period, a county treasurer shall not issue a certificate  
20 of title for a junked vehicle for which a junking certificate  
21 is issued. The county treasurer shall cancel the record of  
22 the vehicle and forward the certificate of title to the  
23 department.

24 However, upon application the department upon a showing of  
25 good cause may issue a certificate of title after the  
26 fourteen-day period for a junked vehicle for which a junking  
27 certificate has been issued. For purposes of this subsection,  
28 "good cause" means that the junking certificate was obtained  
29 by mistake or inadvertence. If a person's application to the  
30 department is denied, the person may make application for a  
31 certificate of title under the bonding procedure as provided  
32 in section 321.24, if the vehicle qualifies as an antique  
33 vehicle under section 321.115, subsection 1, or the person may  
34 seek judicial review as provided under sections 17A.19 and  
35 17A.20.

1 Sec. 2. Section 321.105, unnumbered paragraph 2, Code  
2 1997, is amended to read as follows:

3 The registration fee shall be paid to the county treasurer  
4 at the same time the application is made for the registration  
5 or reregistration of the motor vehicle or trailer. An owner  
6 may, when applying for registration or reregistration of a  
7 motor vehicle or trailer, request that the plates be mailed to  
8 the owner's post-office address. The owner's request shall be  
9 accompanied by a mailing fee as determined annually by the  
10 director in consultation with the Iowa county treasurers  
11 association.

12 Sec. 3. Section 331.508, subsection 6, Code 1997, is  
13 amended to read as follows:

14 6. ~~Fee-book~~ Record of fees as provided in section 331.902.

15 Sec. 4. Section 331.553, Code 1997, is amended by adding  
16 the following new subsections:

17 NEW SUBSECTION. 5. Accept electronic transfers or funds  
18 in payment of moneys due to the county, including but not  
19 limited to, credits and reimbursements received from the  
20 state, tax payments, and tax sale redemptions.

21 NEW SUBSECTION. 6. Require a payor or an agent of a payor  
22 to make payment by electronic transfer of the funds when the  
23 payment totals one hundred thousand dollars or more.

24 Sec. 5. Section 331.606, subsection 1, Code 1997, is  
25 amended to read as follows:

26 1. In addition to other requirements specified by law, the  
27 recorder shall note in the ~~fee-book~~ county system the date of  
28 filing of each instrument, the number and character of the  
29 instrument, and the name of each grantor and grantee named in  
30 the instrument. In numbering the instruments, the recorder  
31 may start with the number one immediately following the date  
32 of annual settlement with the board and continue to number  
33 them consecutively until the next annual settlement with the  
34 board or the recorder may start with number one on the first  
35 working day of the calendar year and continue to number the

1 instruments consecutively until the last working day of the  
2 calendar year.

3 Sec. 6. Section 331.607, subsection 3, Code 1997, is  
4 amended to read as follows:

5 3. A ~~fee-book~~ record of fees as provided in section  
6 331.902.

7 Sec. 7. Section 331.655, subsection 3, Code 1997, is  
8 amended to read as follows:

9 3. The sheriff shall keep an accurate record of the fees  
10 collected in ~~a-fee-book~~ the county system, make a quarterly  
11 report of the fees collected to the board, and pay the fees  
12 belonging to the county into the county treasury as provided  
13 in section 331.902.

14 Sec. 8. Section 331.902, subsections 2 and 3, Code 1997,  
15 are amended to read as follows:

16 2. Each elective officer specified in subsection 1 shall  
17 ~~keep-a-fee-book-as-a-part-of-the-permanent-county-records-of~~  
18 ~~the-office.--The-book-shall-be-ruled-in-appropriate-columns~~  
19 ~~for-the-date,-kind-of-service,-for-whom-rendered,-and-the~~  
20 ~~amount-of-fee-or-charge-collected~~ maintain a permanent record  
21 in the county system of each fee and charge collected. The  
22 record shall show the date, amount, payor, and type of  
23 service, and, when the fee is for recording an instrument, the  
24 names of the parties to the instrument. The-required  
25 ~~information-shall-be-recorded-in-the-fee-book-when-the-service~~  
26 ~~is-rendered-~~

27 3. Each elective officer specified in subsection 1 shall  
28 make a quarterly report to the board showing, by type, the  
29 fees collected during the preceding quarter. The officer  
30 shall pay at least quarterly to the county treasury the fees  
31 and charges collected, ~~receive-duplicate-receipts-for-the~~  
32 ~~payment,-and-file-one-of-the-receipts-in-the-office-of-the~~  
33 ~~auditor,-~~ except for the county auditor's transfer fees, which  
34 shall be paid directly to the county treasurer by the county  
35 recorder. The officer shall ~~note-in-the-officer's-fee-book~~

1 receive a receipt and maintain a record of the date and amount  
2 of each payment into the county treasury. This subsection  
3 does not apply to the county treasurer if the county treasurer  
4 credits the fees daily to the county treasury and reports the  
5 receipts on the monthly report to the auditor and the board of  
6 supervisors.

7 Sec. 9. Section 384.59, subsection 1, Code 1997, is  
8 amended to read as follows:

9 1. A description and parcel number of each lot to be  
10 assessed.

11 Sec. 10. Section 384.60, subsection 5, unnumbered  
12 paragraph 3, Code 1997, is amended to read as follows:

13 The county treasurer shall ~~place on the tax list~~ enter on  
14 the county system the amounts to be assessed against each lot  
15 within the assessment district, as certified.

16 Sec. 11. Section 384.63, unnumbered paragraphs 2 and 4,  
17 Code 1997, are amended to read as follows:

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

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

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

14 Sec. 12. Section 384.70, Code 1997, is amended to read as  
15 follows:

16 384.70 REDEMPTION BY BONDHOLDER.

17 A holder of a special assessment bond payable in whole or  
18 in part out of a special assessment against any lot or parcel  
19 of ground, or a city within which the lot or parcel of ground  
20 is situated, which lot or parcel of ground has been sold for  
21 taxes, either general or special, may have an assignment of  
22 any certificate of tax sale of the property for any general  
23 taxes or special taxes thereon, upon tender to the holder or  
24 to the county ~~auditor~~ treasurer of the amount to which the  
25 holder of the tax sale certificate would be entitled in case  
26 of redemption.

27 Sec. 13. Section 425.2, unnumbered paragraphs 2 and 6,  
28 Code 1997, are amended to read as follows:

29 Upon the filing and allowance of the claim, the claim shall  
30 be allowed on that homestead for successive years without  
31 further filing as long as the property is legally or equitably  
32 owned and used as a homestead by that person or that person's  
33 spouse on July 1 of each of those successive years, and the  
34 owner of the property being claimed as a homestead declares  
35 residency in Iowa for purposes of income taxation, and the

1 property is occupied by that person or that person's spouse  
2 for at least six months in each of those calendar years in  
3 which the fiscal year begins. When the property is sold or  
4 transferred, the buyer or transferee who wishes to qualify  
5 shall refile for the credit. However, when the property is  
6 transferred as part of a distribution made pursuant to chapter  
7 598, the transferee who is the spouse retaining ownership of  
8 the property is not required to refile for the credit.

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

23 ~~The failure of a person to file a claim under this section~~  
24 ~~on or before July 1 of the year for which the person is first~~  
25 ~~claiming the credit or to have the evidence of ownership~~  
26 ~~recorded in the office of the county recorder does not~~  
27 ~~disqualify the claim if the person claiming the credit or~~  
28 ~~through whom the credit is claimed is otherwise qualified.~~  
29 ~~The belated claim shall be filed with the appropriate assessor~~  
30 ~~on or before December 31 of the following calendar year and,~~  
31 ~~if approved by the board of supervisors, the county treasurer~~  
32 ~~shall submit the belated claim to the director of revenue and~~  
33 ~~finance who shall send payment to the claimant. -- The payment~~  
34 ~~shall be made from funds appropriated to the homestead credit~~  
35 ~~fund.~~



1     Sec. 14. Section 427.9, Code 1997, is amended to read as  
2 follows:

3     427.9 SUSPENSION OF TAXES, ASSESSMENTS, AND RATES OR  
4 CHARGES, INCLUDING INTEREST, FEES, AND COSTS.

5     If a person is a recipient of federal supplementary  
6 security income or state supplementary assistance, as defined  
7 in section 249.1, or is a resident of a health care facility,  
8 as defined by section 135C.1, which is receiving payment from  
9 the department of human services for the person's care, the  
10 person shall be deemed to be unable to contribute to the  
11 public revenue. The director of human services shall notify a  
12 person receiving such assistance of the tax suspension  
13 provision and shall provide the person with evidence to  
14 present to the appropriate county board of supervisors which  
15 shows the person's eligibility for tax suspension on parcels  
16 owned, possessed, or upon which the person is paying taxes as  
17 a purchaser under contract. The board of supervisors so  
18 notified, without the filing of a petition and statement as  
19 specified in section 427.8, shall order the county treasurer  
20 to suspend the collection of all the taxes, special  
21 assessments, and rates or charges, including interest, fees,  
22 and costs, assessed against the parcels and remaining unpaid  
23 by the person or contractually payable by the person, for such  
24 time as the person remains the owner or contractually  
25 prospective owner of the parcels, and during the period the  
26 person receives assistance as described in this section. The  
27 county board of supervisors shall annually send to the  
28 department of human services the names and social security  
29 numbers of persons receiving a tax suspension pursuant to this  
30 section. The department shall verify the continued  
31 eligibility for tax suspension of each name on the list and  
32 shall return the list to the board of supervisors. The  
33 director of human services shall advise the person that the  
34 person may apply for an additional property tax credit  
35 pursuant to sections 425.16 to 425.39 which shall be credited

1 against the amount of the taxes suspended.

2 Sec. 15. Section 435.1, subsection 2, Code 1997, is  
3 amended to read as follows:

4 2. "Manufactured home" is a factory-built structure built  
5 under authority of 42 U.S.C. § 5403, is required by federal  
6 law to display a seal from the United States department of  
7 housing and urban development, and was constructed on or after  
8 June 15, 1976. If a manufactured home is placed in a mobile  
9 home park, the home must be titled and is subject to the  
10 mobile home square foot tax. If a manufactured home is placed  
11 outside a mobile home park, the home must be titled and is to  
12 be assessed and taxed as real estate.

13 Sec. 16. Section 435.1, subsection 5, Code 1997, is  
14 amended to read as follows:

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

25 Sec. 17. Section 445.37, Code 1997, is amended by adding  
26 the following new unnumbered paragraph:

27 NEW UNNUMBERED PARAGRAPH. To avoid interest on delinquent  
28 taxes a payment must be received by the treasurer on or before  
29 the last business day of the month preceding the delinquent  
30 date, or mailed with appropriate postage and applicable fees  
31 paid, and a United States postal service postmark affixed to  
32 the payment envelope, with the postmark bearing a date  
33 preceding the delinquent date. Items returned to the sender  
34 by the United States postal service for insufficient postage  
35 or applicable fees shall be assessed interest, unless the

1 appropriate postage and fees are paid and the items are  
2 postmarked again before the delinquent date.

3 Sec. 18. Section 446.9, subsection 2, Code 1997, is  
4 amended to read as follows:

5 2. Publication of the time and place of the annual tax  
6 sale shall be made once by the treasurer in ~~an~~ at least one  
7 official newspaper in the county as selected by the board of  
8 supervisors and designated by the treasurer at least one week,  
9 but not more than three weeks, before the day of sale. The  
10 publication shall contain a description of the parcel to be  
11 sold that is clear, concise, and sufficient to distinguish the  
12 parcel to be sold from all other parcels. All items offered  
13 for sale pursuant to section 446.18 may be indicated by an "s"  
14 or by an asterisk. The publication shall also contain the  
15 name of the person in whose name the parcel to be sold is  
16 taxed, the amount delinquent for which the parcel is liable  
17 each year, the amount of the interest, fees, costs, and the  
18 cost of publication in the newspaper, all to be incorporated  
19 as a single sum. The publication shall contain a statement  
20 that, after the sale, if the parcel is not redeemed within the  
21 period provided in chapter 447, the right to redeem expires  
22 and a deed may be issued.

23 Sec. 19. Section 446.16, Code 1997, is amended to read as  
24 follows:

25 446.16 BID -- PURCHASER.

26 1. The person who offers to pay the total amount due,  
27 which is a lien on any parcel, for the smallest percentage of  
28 the parcel is the purchaser, and when the purchaser designates  
29 the percentage of any parcel for which the purchaser will pay  
30 the total amount due, the percentage thus designated shall  
31 give the person an undivided interest upon the issuance of a  
32 treasurer's deed, as provided in chapter 448. If two or more  
33 persons have placed an equal bid and the bids are the smallest  
34 percentage offered, the county treasurer shall use a random  
35 selection process to select the bidder to whom a certificate

1 of purchase will be issued.

2     2. The treasurer may establish and collect a reasonable  
3 registration fee from each purchaser at the tax sale. The fee  
4 shall not be assessed against a county or municipality as a  
5 purchaser. The total of the fees collected shall not exceed  
6 the total costs of the tax sale. Registration fees collected  
7 shall be deposited in the general fund of the county.

8     3. The delinquent tax lien transfers with the tax sale  
9 certificate, whether held by the county or purchased by an  
10 individual, through assignment or direct purchase at the tax  
11 sale. The delinquent tax sale lien expires when the tax sale  
12 certificate expires.

13     Sec. 20. Section 446.31, unnumbered paragraph 1, Code  
14 1997, is amended to read as follows:

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

29     Sec. 21. Section 446.39, Code 1997, is amended to read as  
30 follows:

31     446.39 IOWA FINANCE AUTHORITY STATEMENT.

32     A city or county, a city or county agency as authorized by  
33 the Iowa finance authority, or the Iowa finance authority may  
34 file with the county treasurer a verified statement that a  
35 parcel to be sold at tax sale is abandoned and deteriorating

1 in condition, is inhabited but is not safe for human  
2 habitation, or is, or is likely to become, a public nuisance,  
3 and that the parcel is suitable for use and is to be used in  
4 an Iowa homesteading project under section 16.14. Other  
5 information may be included. Upon proper filing of the  
6 statement, and if the parcel is offered at a tax sale and no  
7 bid is received, or if the bid received is less than the total  
8 amount due, ~~or-if-the-parcel-is-to-be-transferred-to-the~~  
9 ~~county-under-section-446-38~~, the city, county, city or county  
10 agency, or Iowa finance authority may bid for the parcel for  
11 use in an Iowa homesteading project, bidding a sum equal to  
12 the total amount due. Each of the tax-levying and tax-  
13 certifying bodies having an interest in the taxes for which  
14 the parcel is sold shall be charged with its proportionate  
15 share of the purchase price.

16 Sec. 22. Section 447.9, unnumbered paragraph 1, Code 1997,  
17 is amended to read as follows:

18 After one year and nine months from the date of sale, or  
19 after nine months from the date of a sale made under section  
20 446.18, ~~446-38~~ or 446.39, the holder of the certificate of  
21 purchase may cause to be served upon the person in possession  
22 of the parcel, and also upon the person in whose name the  
23 parcel is taxed, in the manner provided for the service of  
24 original notices in R.C.P. 56.1, if the person resides in  
25 Iowa, or otherwise as provided in section 446.9, subsection 1,  
26 a notice signed by the certificate holder or the certificate  
27 holder's agent or attorney, stating the date of sale, the  
28 description of the parcel sold, the name of the purchaser, and  
29 that the right of redemption will expire and a deed for the  
30 parcel be made unless redemption is made within ninety days  
31 from the completed service of the notice. The ninety-day  
32 redemption period begins as provided in section 447.12. When  
33 the notice is given by a county as a holder of a certificate  
34 of purchase the notice shall be signed by the county treasurer  
35 or the county attorney, and when given by a city, it shall be

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

7 Sec. 23. Section 447.10, Code 1997, is amended to read as  
8 follows:

9 447.10 SERVICE BY PUBLICATION.

10 If notice in accordance with section 447.9 cannot be served  
11 upon a person entitled to notice in the manner prescribed in  
12 that section, then the holder of the certificate of purchase  
13 shall cause the required notice to be published once in an  
14 official newspaper in the county. If service is made by  
15 publication, the affidavit required by section 447.12 shall  
16 state the reason why service in accordance with section 447.9  
17 could not be made. Service of notice by publication shall be  
18 deemed complete on the day of the publication. Fees for  
19 publication, if required under section 447.13, shall not  
20 exceed the customary publication fees for official county  
21 publications.

22 Sec. 24. Section 448.1, Code 1997, is amended by adding  
23 the following new unnumbered paragraph:

24 NEW UNNUMBERED PARAGRAPH. The tax sale certificate holder  
25 shall return the certificate of purchase and remit the  
26 appropriate deed issuance fee to the county treasurer within  
27 ninety calendar days after the redemption period expires. The  
28 treasurer shall cancel the certificate for any tax sale  
29 certificate holder who fails to comply with this paragraph.  
30 This paragraph does not apply to certificates held by a  
31 county. This paragraph is applicable to all certificates of  
32 purchase issued before, on, or after July 1, 1997. Holders of  
33 certificates of purchase that are outstanding on July 1, 1997,  
34 shall return the certificate of purchase and remit the  
35 appropriate deed issuance fee to the county treasurer within

1 ninety calendar days from that date.

2 Sec. 25. Section 448.3, Code 1997, is amended to read as  
3 follows:

4 448.3 EXECUTION AND EFFECT OF DEED.

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

21 Sec. 26. Section 468.57, subsection 2, unnumbered  
22 paragraph 1, Code 1997, is amended to read as follows:

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

1 paid at the same time and in the same manner as the first  
2 semiannual payment of ordinary taxes. All future installments  
3 of an assessment may be paid on any date by payment of the  
4 then outstanding balance plus interest accrued-to-the-date-of  
5 payment to the next December 1, or additional annual  
6 installments may be paid after the current installment has  
7 been paid before December 1 without interest. A payment must  
8 be for the full amount of the next installment. If  
9 installments remain to be paid, the next annual installment  
10 with interest added to December 1 will be due. After December  
11 1, if a drainage assessment is not delinquent, a property  
12 owner may pay one-half or all of the next annual installment  
13 of principal and interest of a drainage assessment prior to  
14 the delinquency date of the installment. When the next  
15 installment has been paid in full, successive principal  
16 installments may be prepaid. The county treasurer shall  
17 accept the payments of the drainage assessment, and shall  
18 credit the next annual installment or future installments of  
19 the drainage assessment to the extent of the payment or  
20 payments, and shall remit the payments to the drainage fund.  
21 If a property owner elects to pay one or more principal  
22 installments in advance, the pay schedule shall be advanced by  
23 the number of principal installments prepaid. Each  
24 installment of an assessment with interest on the unpaid  
25 balance is delinquent from October 1 after its due date,  
26 including those instances when the last day of September is a  
27 Saturday or Sunday, and bears the same delinquent interest as  
28 ordinary taxes. When collected, the interest must be credited  
29 to the same drainage fund as the drainage special assessment.  
30 Sec. 27. Section 468.160, Code 1997, is amended to read as  
31 follows:  
32 468.160 PURCHASE OF TAX CERTIFICATE.  
33 When land in a drainage or levee district, or subdistrict,  
34 is subject to an unpaid assessment and levy for drainage  
35 purposes and has been sold for taxes the board of supervisors



1 of that county, or if control of the district has passed to  
2 trustees then such trustees, may purchase the certificate of  
3 sale issued by the county treasurer by depositing with the  
4 county ~~auditor~~ treasurer the amount of money to which the  
5 holder of the certificate would be entitled if redemption was  
6 made at that time, and thereupon the rights of the holder of  
7 the certificate and the ownership thereof shall vest in the  
8 board of supervisors, or the trustees of that district, as the  
9 case may be, in trust for said drainage district or  
10 subdistrict.

11 Sec. 28. Section 468.162, Code 1997, is amended to read as  
12 follows:

13 468.162 PAYMENT -- ASSIGNMENT OF CERTIFICATE.

14 When such money is deposited with the county ~~auditor~~  
15 treasurer, the ~~auditor~~ treasurer shall by mail notify the  
16 purchaser at ~~said the~~ tax sale, or the latter's assignee if of  
17 record, and shall pay to the holder of such certificate the  
18 sum of money deposited with the ~~auditor~~ treasurer for that  
19 purpose on surrender of the certificate with proper assignment  
20 thereon to the board of supervisors, or to the trustees of  
21 ~~said the~~ district, as the case may be, as trustee for ~~said the~~  
22 district.

23 Sec. 29. Section 468.163, Code 1997, is amended to read as  
24 follows:

25 468.163 FUNDS.

26 Payment to the county ~~auditor~~ treasurer for such  
27 certificate shall be from the fund of said drainage or levee  
28 district, or subdistrict, on a warrant issued against that  
29 fund which shall have precedence over all other outstanding  
30 warrants drawn against that fund in the order of their  
31 payment. Should there not be a sufficient amount in the fund  
32 of said district, or subdistrict, to pay said warrant then the  
33 board of supervisors, or the trustees of the district, as the  
34 case may be, are authorized to borrow a sum of money  
35 sufficient for that purpose on a warrant for that amount on

1 the fund of the district, or subdistrict, which warrant shall  
2 bear interest from date at a rate not exceeding that permitted  
3 by chapter 74A and shall have preference in payment over all  
4 other unpaid warrants on said fund, and the county treasurer  
5 shall so enter the same on the list of warrants in the  
6 treasurer's office and call the same for payment as soon as  
7 there is sufficient money in said fund.

8 Sec. 30. Section 468.165, Code 1997, is amended to read as  
9 follows:

10 468.165 DUTY OF TREASURER.

11 When any lands in a drainage or levee district, or  
12 subdistrict, are subject to an unpaid assessment and levy for  
13 drainage purposes and are sold ~~for a less sum of money than at~~  
14 tax sale for the amount of delinquent taxes, thereon the  
15 county treasurer shall immediately report that fact to the  
16 board of supervisors, or to the trustees for the district, as  
17 the case may be.

18 Sec. 31. Section 555B.4, subsection 3, Code 1997, is  
19 amended to read as follows:

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

33 Sec. 32. Section 562B.7, subsection 6, Code 1997, is  
34 amended to read as follows:

35 6. "Mobile home park" shall mean any site, lot, field or

1 tract of land upon which ~~two~~ three or more occupied mobile  
2 homes ~~are harbored, either free of charge or for revenue~~  
3 ~~purposes, and shall include any building, structure, tent,~~  
4 ~~vehicle or enclosure used or intended for use as part of the~~  
5 ~~equipment of such mobile home park,~~ manufactured homes, or  
6 modular homes or a combination of any of these homes are  
7 placed on developed spaces and operated as a for-profit  
8 enterprise with water, sewer or septic, and electrical  
9 services available.

10 Sec. 33. Section 444.28, Code 1997, is repealed.

11 Sec. 34. EFFECTIVE DATE. Sections 18, 19, 20, 21, 24, 25,  
12 26, and 31 of this Act, being deemed of immediate importance,  
13 take effect upon enactment.

14 EXPLANATION

15 This bill provides amendments to the powers and duties of  
16 county treasurers.

17 Code section 321.52 is amended to provide that junking  
18 certificates for vehicles shall be printed on the vehicle  
19 registration receipt rather than as a separate document. Code  
20 section 321.105 is amended to provide that the director of the  
21 state department of transportation shall consult with the Iowa  
22 county treasurers association when annually setting the  
23 mailing fee for motor vehicle or trailer registrations.

24 Code section 331.553 is amended to add two provisions  
25 relating to the form and method of payment made to county  
26 treasurers by allowing county treasurers to accept electronic  
27 transfers of moneys and may require a payor or agent of a  
28 payor to pay by electronic transfer if the aggregate payment  
29 is \$100,000 or more.

30 Amendments to Code sections 331.508, 331.606, 331.607, and  
31 331.655 are corresponding amendments to the amendment to  
32 section 331.902 relating to the keeping of records of fees  
33 collected. The provisions are updated to refer to the county  
34 system of records rather than to fee books. Sections 384.60  
35 and 384.63 relating to special assessments are also amended to

1 reflect the use of a county system of records in lieu of fee  
2 books.

3 Code section 384.59 is amended to require that the parcel  
4 number be identified on a special assessment payment schedule  
5 prepared by a city.

6 Sections 384.60 and 384.63 are updated to refer to the  
7 county system of records rather than to the tax list or to a  
8 separate special assessment deficiencies book.

9 Code section 384.70 is amended to provide that funds paid  
10 for transfer of tax sale certificate to the holder of a  
11 special assessment bond payable from assessments on the  
12 property for which the certificate was issued shall be paid to  
13 the county treasurer, rather than the county auditor.

14 Code section 425.2 is amended to eliminate the late filing  
15 of claims for the homestead credit.

16 Code section 427.9 is amended to require the county board  
17 of supervisors and the department of human services to verify  
18 annually a person's eligibility for property tax suspension.

19 Code section 435.1 is amended to remove from the definition  
20 of "modular home" the requirement that it be built on a  
21 permanent chassis. The section is also amended to require  
22 that a manufactured home placed outside a mobile home park be  
23 titled.

24 Code section 445.37 is amended to provide that a property  
25 tax payment must be received by the county treasurer, or  
26 postmarked, on the day before the delinquent date to avoid  
27 late interest charges.

28 Code section 446.9 is amended to provide that notice of the  
29 annual tax sale shall be published in at least one of the  
30 official newspapers in the county. Code section 446.16 is  
31 amended to allow the county treasurer to collect a  
32 registration fee at the tax sale to cover the cost of the  
33 sale.

34 Code section 446.31 is amended to increase the certificate  
35 of purchase assignment fee from \$10 to \$100. The fee remains

1 \$10 for estates.

2 Code sections 446.39 and 447.9 are amended to remove a  
3 conflict with section 446.38 relating to the conveyance of  
4 property with suspended taxes.

5 Code section 447.10 is amended to provide that the fee  
6 charged for publication of notice of expiration of right of  
7 redemption shall not exceed fees established by the Code to be  
8 charged to counties for official publications.

9 Code section 448.1 is amended to provide that if a tax sale  
10 certificate holder does not take action for issuance of a deed  
11 within 90 days of the expiration of the redemption period, the  
12 tax sale certificate is canceled.

13 Code section 448.3 is amended to clarify the rights of the  
14 deedholder after a deed on property sold at sale is issued.

15 Code section 468.57, relating to drainage district  
16 installment payments, is amended to be consistent with  
17 provisions on payment of special assessments.

18 Code sections 468.160, 468.162, 468.163, and 468.165, all  
19 relating to drainage districts, are amended to provide that  
20 land upon which there is an unpaid drainage assessment shall  
21 be sold at tax sale and transfers related duties from the  
22 county auditor to the county treasurer.

23 Code section 555B.4 is amended to require that notices of  
24 abandoned mobile homes and personal property include the  
25 docket and case number of the abandonment petition filed with  
26 the court.

27 Code section 562B.7 is amended to change the definition of  
28 "mobile home park" to include three or more mobile homes,  
29 manufactured homes, or modular homes placed on developed  
30 property and operated for a profit.

31 Code section 444.28, which applied to the property tax  
32 limitation on cities and counties for fiscal year 1994-1995,  
33 is repealed.

34

35

HOUSE FILE 645

S-3358

1 Amend House File 645, as passed by the House, as  
2 follows:  
3 1. Page 1, by inserting before line 1, the  
4 following:

5 "Section 1. Section 321.44A, Code 1997, is amended  
6 to read as follows:

7 321.44A VOLUNTARY CONTRIBUTION -- ANATOMICAL GIFT  
8 PUBLIC AWARENESS AND TRANSPLANTATION FUND -- AMOUNT  
9 RETAINED BY COUNTY TREASURER.

10 For each application for registration or renewal,  
11 the county treasurer or the department shall request  
12 through use of a written form, and, if the application  
13 is made in person, through verbal communication, that  
14 an applicant make a voluntary contribution of one  
15 dollar or more to the anatomical gift public awareness  
16 and transplantation fund established pursuant to  
17 section 142C.15. Moneys Ninety-five percent of the  
18 moneys collected in the form of contributions shall be  
19 remitted to the treasurer of state for deposit in the  
20 fund to be used for the purposes specified for the  
21 fund. The remaining five percent shall be retained by  
22 the county treasurer for deposit in the general fund  
23 of the county. The director shall adopt rules to  
24 administer this section."

25 2. By renumbering as necessary.

By NANCY BOETTGER  
EUGENE FRAISE

S-3358 FILED APRIL 3, 1997

*Adopted 4-7-97 (P.992)*

HOUSE FILE 645

S-3298

1 Amend House File 645, as passed by the House, as  
2 follows:

3 1. By striking page 6, line 27, through page 7,  
4 line 35.

By COMMITTEE ON LOCAL GOVERNMENT  
LYLE E. ZIEMAN, Chairperson

S-3298 FILED MARCH 31, 1997

*Adopted*  
*4-7-97*  
*(P.992)*

## SENATE AMENDMENT TO HOUSE FILE 645

H-1585

1 Amend House File 645, as passed by the House, as  
2 follows:

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

5 "Section 1. Section 321.44A, Code 1997, is amended  
6 to read as follows:

7 321.44A VOLUNTARY CONTRIBUTION -- ANATOMICAL GIFT  
8 PUBLIC AWARENESS AND TRANSPLANTATION FUND -- AMOUNT  
9 RETAINED BY COUNTY TREASURER.

10 For each application for registration or renewal,  
11 the county treasurer or the department shall request  
12 through use of a written form, and, if the application  
13 is made in person, through verbal communication, that  
14 an applicant make a voluntary contribution of one  
15 dollar or more to the anatomical gift public awareness  
16 and transplantation fund established pursuant to  
17 section 142C.15. Moneys Ninety-five percent of the  
18 moneys collected in the form of contributions shall be  
19 remitted to the treasurer of state for deposit in the  
20 fund to be used for the purposes specified for the  
21 fund. The remaining five percent shall be retained by  
22 the county treasurer for deposit in the general fund  
23 of the county. The director shall adopt rules to  
24 administer this section."

25 2. By striking page 6, line 27, through page 7,  
26 line 35.

27 3. By renumbering as necessary.

RECEIVED FROM THE SENATE

H-1585 FILED APRIL 8, 1997

*House Concurred*  
*4/15/97*  
*(p. 1225)*

HSB 160

LOCAL GOVERNMENT

*Vande Hoef chr  
arnold  
marty*

HOUSE FILE            <sup>SUB</sup> <sub>SE</sub> <sup>d By</sup> 645  
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 financial and regulatory procedures of  
2 counties, cities, and drainage districts, by amending the  
3 powers and duties of county treasurers.

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

- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23



1 Section 1. Section 321.52, subsections 2 and 3, Code 1997,  
2 are amended to read as follows:

3 2. The purchaser or transferee of a motor vehicle for  
4 which a certificate of title is issued which is sold for scrap  
5 or junk shall surrender the certificate of title, properly  
6 endorsed and signed by the previous owner, to the county  
7 treasurer of the county of residence of the transferee, and  
8 shall apply for a junking certificate from the county  
9 treasurer, within fifteen days after assignment of the  
10 certificate of title. The county treasurer shall issue to  
11 such person without fee a junking certificate. A junking  
12 certificate shall authorize the holder to possess, transport  
13 or transfer by endorsement the ownership of the junked  
14 vehicle. A certificate of title shall not again be issued for  
15 the vehicle subsequent to the issuance of a junking  
16 certificate except as provided in subsection 3. The county  
17 treasurer shall cancel the record of the vehicle ~~and forward~~  
18 ~~the certificate of title to the department.--The junking~~  
19 ~~certificate shall be of a form to allow for the assignment of~~  
20 ~~ownership of the vehicle.--The junking certificate shall~~  
21 ~~provide a space for the notation of the transferee of the~~  
22 ~~component parts of the vehicle transferred by the owner of the~~  
23 ~~vehicle.~~ The junking certificate shall be printed on the  
24 registration receipt form and shall be imprinted with the  
25 words "junking certificate", as prescribed by the department.  
26 A space for transfer by endorsement shall be on the reverse  
27 side of the junking certificate. A separate form for the  
28 notation of the transfer of component parts shall be attached  
29 to the junking certificate when the certificate is issued.  
30 3. When a vehicle for which a certificate of title is  
31 issued is junked or dismantled by the owner, the owner shall  
32 detach the registration plates and surrender the plates to the  
33 county treasurer, unless the plates are properly assigned to  
34 another vehicle. The owner shall also surrender the  
35 certificate of title to the county treasurer. Upon

1 surrendering the certificate of title and application for  
2 junking certificate, the county treasurer shall issue to the  
3 person, without fee, a junking certificate, which shall  
4 authorize the holder to possess, transport or transfer  
5 ownership of the junked vehicle by endorsement of the junking  
6 certificate. The county treasurer shall hold the surrendered  
7 certificate of title, registration receipt, application for  
8 junking certificate, and, if applicable, the registration  
9 plates for a period of fourteen days following the issuance of  
10 a junking certificate under this subsection. Within the  
11 fourteen-day period the person who was issued the junking  
12 certificate and to whom the vehicle was titled or assigned may  
13 surrender to the county treasurer the junking certificate, and  
14 upon the person's payment of appropriate fees and taxes and  
15 payment of any credit for registration fees received by the  
16 person for the vehicle under section 321.46, subsection 3, the  
17 county treasurer shall issue to the person a certificate of  
18 title for the vehicle. After the expiration of the fourteen-  
19 day period, a county treasurer shall not issue a certificate  
20 of title for a junked vehicle for which a junking certificate  
21 is issued. The county treasurer shall cancel the record of  
22 the vehicle and forward the certificate of title to the  
23 department.

24 However, upon application the department upon a showing of  
25 good cause may issue a certificate of title after the  
26 fourteen-day period for a junked vehicle for which a junking  
27 certificate has been issued. For purposes of this subsection,  
28 "good cause" means that the junking certificate was obtained  
29 by mistake or inadvertence. If a person's application to the  
30 department is denied, the person may make application for a  
31 certificate of title under the bonding procedure as provided  
32 in section 321.24, if the vehicle qualifies as an antique  
33 vehicle under section 321.115, subsection 1, or the person may  
34 seek judicial review as provided under sections 17A.19 and  
35 17A.20.

1     Sec. 2. Section 321.105, unnumbered paragraph 2, Code  
2 1997, is amended to read as follows:

3     The registration fee shall be paid to the county treasurer  
4 at the same time the application is made for the registration  
5 or reregistration of the motor vehicle or trailer. An owner  
6 may, when applying for registration or reregistration of a  
7 motor vehicle or trailer, request that the plates be mailed to  
8 the owner's post-office address. The owner's request shall be  
9 accompanied by a mailing fee as determined annually by the  
10 director in consultation with the Iowa county treasurers  
11 association.

12     Sec. 3. Section 331.508, subsection 6, Code 1997, is  
13 amended to read as follows:

14     6. ~~Fee-book~~ Record of fees as provided in section 331.902.

15     Sec. 4. Section 331.553, Code 1997, is amended by adding  
16 the following new subsections:

17     NEW SUBSECTION. 5. Accept electronic transfers or funds  
18 in payment of moneys due to the county, including but not  
19 limited to, credits and reimbursements received from the  
20 state, tax payments, and tax sale redemptions.

21     NEW SUBSECTION. 6. Require a payor or an agent of a payor  
22 to make payment by electronic transfer of the funds when the  
23 payment totals one hundred thousand dollars or more.

24     Sec. 5. Section 331.606, subsection 1, Code 1997, is  
25 amended to read as follows:

26     1. In addition to other requirements specified by law, the  
27 recorder shall note in the ~~fee-book~~ county system the date of  
28 filing of each instrument, the number and character of the  
29 instrument, and the name of each grantor and grantee named in  
30 the instrument. In numbering the instruments, the recorder  
31 may start with the number one immediately following the date  
32 of annual settlement with the board and continue to number  
33 them consecutively until the next annual settlement with the  
34 board or the recorder may start with number one on the first  
35 working day of the calendar year and continue to number the

1 instruments consecutively until the last working day of the  
2 calendar year.

3 Sec. 6. Section 331.607, subsection 3, Code 1997, is  
4 amended to read as follows:

5 3. A fee-book record of fees as provided in section  
6 331.902.

7 Sec. 7. Section 331.655, subsection 3, Code 1997, is  
8 amended to read as follows:

9 3. The sheriff shall keep an accurate record of the fees  
10 collected in ~~a fee-book~~ the county system, make a quarterly  
11 report of the fees collected to the board, and pay the fees  
12 belonging to the county into the county treasury as provided  
13 in section 331.902.

14 Sec. 8. Section 331.902, subsections 2 and 3, Code 1997,  
15 are amended to read as follows:

16 2. Each elective officer specified in subsection 1 shall  
17 ~~keep a fee-book as a part of the permanent county records of~~  
18 ~~the office. The book shall be ruled in appropriate columns~~  
19 ~~for the date, kind of service, for whom rendered, and the~~  
20 ~~amount of fee or charge collected~~ maintain a permanent record  
21 in the county system of each fee and charge collected. The  
22 record shall show the date, amount, payor, and type of  
23 service, and, when the fee is for recording an instrument, the  
24 names of the parties to the instrument. ~~The required~~  
25 ~~information shall be recorded in the fee book when the service~~  
26 ~~is rendered.~~

27 3. Each elective officer specified in subsection 1 shall  
28 make a quarterly report to the board showing, by type, the  
29 fees collected during the preceding quarter. The officer  
30 shall pay at least quarterly to the county treasury the fees  
31 and charges collected, ~~receive duplicate receipts for the~~  
32 ~~payment, and file one of the receipts in the office of the~~  
33 ~~auditor,~~ except for the county auditor's transfer fees, which  
34 shall be paid directly to the county treasurer by the county  
35 recorder. ~~The officer shall note in the officer's fee book~~

1 receive a receipt and maintain a record of the date and amount  
2 of each payment into the county treasury. This subsection  
3 does not apply to the county treasurer if the county treasurer  
4 credits the fees daily to the county treasury and reports the  
5 receipts on the monthly report to the auditor and the board of  
6 supervisors.

7 Sec. 9. Section 384.59, Code 1997, is amended to read as  
8 follows:

9 384.59 ASSESSMENT SCHEDULE.

10 Within thirty days after the council adopts a resolution  
11 fixing the amount to be assessed against private property, the  
12 engineer shall file with the clerk an assessment schedule  
13 showing:

14 1. A description and parcel number of each ~~lot~~ parcel to  
15 be assessed.

16 2. The valuation of each ~~lot~~ parcel as fixed by the  
17 council.

18 3. The amount to be assessed against each ~~lot~~ parcel,  
19 which shall include the assessment for the default fund, if  
20 any, and the amount of deficiency, if any, which may be  
21 subsequently assessed against each ~~lot~~ parcel under section  
22 384.63.

23 Sec. 10. Section 384.60, subsection 5, unnumbered  
24 paragraph 3, Code 1997, is amended to read as follows:

25 The county treasurer shall ~~place-on-the-tax-list~~ enter on  
26 the county system the amounts to be assessed against each ~~lot~~  
27 parcel within the assessment district, as certified.

28 Sec. 11. Section 384.61, Code 1997, is amended to read as  
29 follows:

30 384.61 ASSESSMENT OF BENEFITS.

31 The total cost of a public improvement, except for paving  
32 that portion of a street lying between railroad tracks and one  
33 foot outside of the tracks, or which is to be otherwise paid,  
34 must be assessed against all ~~lots~~ parcels within the  
35 assessment district in accordance with the special benefits

1 conferred upon the property, and not in excess of such  
2 benefits.

3 If an owner of property subject to special assessment  
4 divides the property into two or more lots parcels, and if the  
5 plan of division is approved by the council, the owner may  
6 discharge the lien upon any of the lots parcels by payment of  
7 the amount unpaid, calculated as determined by the council.

8 Sec. 12. Section 384.62, unnumbered paragraphs 1 and 2,  
9 Code 1997, are amended to read as follows:

10 A special assessment against a lot parcel for a public  
11 improvement may not be in excess of the amount of the  
12 assessment, including the conditional deficiency assessment,  
13 as shown in the schedule confirmed by the court, or if court  
14 confirmation is not utilized, then on the original plat and  
15 schedule adopted by the council, and an assessment may not  
16 exceed twenty-five percent of the value of the lot parcel as  
17 shown by the plat and schedule approved by the council or as  
18 reduced by the court.

19 Special assessments for the construction or repair of  
20 underground connections for private property for gas, water,  
21 sewers, or electricity may be assessed to each lot parcel for  
22 the actual cost of each connection for that lot parcel, and  
23 the twenty-five percent limitation does not apply. Such  
24 connections shall not be installed to service railway right of  
25 way without written agreement with the railway company owning  
26 or leasing the right of way.

27 Sec. 13. Section 384.62, subsections 1, 2, and 4, Code  
28 1997, are amended to read as follows:

29 1. The property owner who seeks deferment of an assessment  
30 shall file a written request for deferment with the city clerk  
31 at the time of the hearing on the resolution of necessity for  
32 the public improvement or within ten days following the date  
33 of the hearing and the request shall identify those lots  
34 parcels subject to proposed assessments for which the property  
35 owner is seeking deferment which are used and assessed as

1 agricultural property. The request may be withdrawn by the  
2 property owner at any time before or after the adoption of the  
3 resolution of necessity.

4 2. The city shall indicate those ~~lots~~ parcels for which a  
5 deferment has been requested on the special assessment  
6 schedule.

7 4. An owner of property subject to an assessment that may  
8 be deferred may file a statement at any time up to six months  
9 before the assessment installment is due stating that a  
10 written request for deferment of such assessments is filed  
11 with the city clerk and that the entire ~~lot~~ parcel subject to  
12 such assessment has continued to be and is still used and  
13 assessed as agricultural property. The collection of that  
14 installment and any other unpaid portion of the assessment  
15 shall be deferred until the next July 1 and subsequent  
16 installments may thereafter be deferred in the same manner for  
17 successive years in which a statement is filed.

18 Sec. 14. Section 384.63, Code 1997, is amended to read as  
19 follows:

20 384.63 INSUFFICIENCY -- CERTIFICATION TO COUNTY TREASURER  
21 -- DEFICIENCY ASSESSMENT.

22 If the special assessment which may be levied against a ~~lot~~  
23 parcel is insufficient to pay its proportion of the cost of  
24 the improvement, or if no special assessment may be levied  
25 against a ~~lot~~ parcel, the deficiency shall be paid from the  
26 city fund or funds designated by the council.

27 The council shall, by resolution, provide that the  
28 deficiencies for the ~~lots~~ parcels specially benefited by a  
29 public improvement shall be certified to the county treasurer,  
30 who shall record them in ~~a separate book entitled "Special~~  
31 Assessment-Deficiencies" the county system as "special  
32 assessment deficiencies", and to the appropriate city official  
33 charged with the responsibility of issuing building permits,  
34 who shall notify the council when a private improvement is  
35 subsequently constructed on any ~~lot~~ parcel subject to a

1 deficiency. Certification to the county treasurer shall  
2 include a legal description of each ~~lot~~ parcel. The period of  
3 amortization for a public improvement for which there are  
4 deficiencies shall commence with the adoption of the  
5 resolution of necessity and extend for the same period for  
6 which installments of assessments for the project are made  
7 payable. Deficiencies may be assessed only during the period  
8 of amortization, which shall also be certified to the county  
9 treasurer and the city official charged with the  
10 responsibility of issuing building permits. Certification to  
11 the county treasurer shall include a legal description of each  
12 ~~lot~~ parcel.

13 When a private improvement is constructed on a ~~lot~~ parcel  
14 subject to a deficiency, during the period of amortization,  
15 the council shall, by resolution, assess a pro rata portion of  
16 the deficiency on that ~~lot~~ parcel, in the same proportion to  
17 the total deficiency on that ~~lot~~ parcel as the number of  
18 future installments of special assessments remaining to be  
19 paid is to the total number of installments of assessments for  
20 the project, subject to the twenty-five percent limitation of  
21 section 384.62. A deficiency assessment becomes a lien on the  
22 property and is payable in the same manner, and subject to the  
23 same interests as the other special assessments. The council  
24 shall direct the clerk to certify a deficiency assessment to  
25 the county treasurer, and to send a notice of the deficiency  
26 assessment by mail to each owner, as provided in section  
27 384.60, subsection 5, but publication of the notice is not  
28 required.

29 An owner may appeal from the amount of the assessment  
30 within thirty days of the date notice is mailed. County  
31 officials shall collect a deficiency assessment, commencing in  
32 the year following the assessment, in the manner provided for  
33 the collection of other special assessments. Upon collection,  
34 the county treasurer shall make the appropriate credit entries  
35 in the "~~Special-Assessment-Deficiencies~~"-book county system,



1 and shall credit the amounts collected as provided for other  
2 special assessments on the same public improvement, or to the  
3 city, to the extent that the deficiency has been previously  
4 paid from other city funds.

5 Sec. 15. Section 384.70, Code 1997, is amended to read as  
6 follows:

7 384.70 REDEMPTION BY BONDHOLDER.

8 A holder of a special assessment bond payable in whole or  
9 in part out of a special assessment against any lot or parcel  
10 of ground, or a city within which the lot or parcel of ground  
11 is situated, which lot or parcel of ground has been sold for  
12 taxes, either general or special, may have an assignment of  
13 any certificate of tax sale of the property for any general  
14 taxes or special taxes thereon, upon tender to the holder or  
15 to the county auditor treasurer of the amount to which the  
16 holder of the tax sale certificate would be entitled in case  
17 of redemption.

18 Sec. 16. Section 425.2, unnumbered paragraphs 2 and 6,  
19 Code 1997, are amended to read as follows:

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

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

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

27 Sec. 17. Section 435.1, subsection 5, Code 1997, is  
28 amended to read as follows:

29 5. "Modular home" means a factory-built structure ~~built on~~  
30 ~~a permanent chassis~~ which is manufactured to be used as a  
31 place of human habitation, is constructed to comply with the  
32 Iowa state building code for modular factory-built structures,  
33 and must display the seal issued by the state building code  
34 commissioner. If a modular home is placed in a mobile home  
35 park, the home is subject to the annual tax as required by

1 section 435.22. If a modular home is placed outside a mobile  
2 home park, the home shall be considered real property and is  
3 to be assessed and taxed as real estate.

4 Sec. 18. Section 445.37, Code 1997, is amended by adding  
5 the following new unnumbered paragraph:

6 NEW UNNUMBERED PARAGRAPH. To avoid interest on delinquent  
7 taxes a payment must be received by the treasurer on or before  
8 the last business day of the month preceding the delinquent  
9 date, or mailed with appropriate postage and applicable fees  
10 paid, and a United States postal service postmark affixed to  
11 the payment envelope, with the postmark bearing a date  
12 preceding the delinquent date. Items returned to the sender  
13 by the United States postal service for insufficient postage  
14 or applicable fees shall be assessed interest, unless the  
15 items are postmarked before the delinquent date.

16 Sec. 19. Section 446.9, subsection 2, Code 1997, is  
17 amended to read as follows:

18 2. Publication of the time and place of the annual tax  
19 sale shall be made once by the treasurer in an at least one  
20 official newspaper in the county as selected by the board of  
21 supervisors and designated by the treasurer at least one week,  
22 but not more than three weeks, before the day of sale. The  
23 publication shall contain a description of the parcel to be  
24 sold that is clear, concise, and sufficient to distinguish the  
25 parcel to be sold from all other parcels. All items offered  
26 for sale pursuant to section 446.18 may be indicated by an "s"  
27 or by an asterisk. The publication shall also contain the  
28 name of the person in whose name the parcel to be sold is  
29 taxed, the amount delinquent for which the parcel is liable  
30 each year, the amount of the interest, fees, costs, and the  
31 cost of publication in the newspaper, all to be incorporated  
32 as a single sum. The publication shall contain a statement  
33 that, after the sale, if the parcel is not redeemed within the  
34 period provided in chapter 447, the right to redeem expires  
35 and a deed may be issued.

1 Sec. 20. Section 446.16, Code 1997, is amended to read as  
2 follows:

3 446.16 BID -- PURCHASER.

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

15 2. The treasurer may establish and collect a registration  
16 fee from each buyer at the tax sale to pay the cost of  
17 conducting the sale. The registration fee is valid for all  
18 sales continued under section 446.17. Registration fees  
19 collected shall be deposited in the general fund of the  
20 county.

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

26 Sec. 21. Section 446.31, unnumbered paragraph 1, Code  
27 1997, is amended to read as follows:

28 The certificate of purchase is assignable by endorsement  
29 and entry in the county system in the office of county  
30 treasurer of the county from which the certificate was issued,  
31 and when the assignment is so entered and the assignment  
32 transaction fee paid, it shall vest in the assignee or legal  
33 representatives of the assignee all the right and title of the  
34 assignor. The statement in the treasurer's deed of the fact  
35 of the assignment is presumptive evidence of that fact. For

1 each assignment transaction, the treasurer shall charge the  
2 assignee an assignment transaction fee of one hundred dollars,  
3 or ten dollars in the case of an estate, to be deposited in  
4 the county general fund. The assignment transaction fee shall  
5 not be added to the amount necessary to redeem.

6 Sec. 22. Section 446.39, Code 1997, is amended to read as  
7 follows:

8 446.39 IOWA FINANCE AUTHORITY STATEMENT.

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

28 Sec. 23. Section 447.9, unnumbered paragraph 1, Code 1997,  
29 is amended to read as follows:

30 After one year and nine months from the date of sale, or  
31 after nine months from the date of a sale made under section  
32 446.18, ~~446-38~~ or 446.39, the holder of the certificate of  
33 purchase may cause to be served upon the person in possession  
34 of the parcel, and also upon the person in whose name the  
35 parcel is taxed, in the manner provided for the service of

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

19 Sec. 24. Section 447.10, Code 1997, is amended to read as  
20 follows:

21 447.10 SERVICE BY PUBLICATION.

22 If notice in accordance with section 447.9 cannot be served  
23 upon a person entitled to notice in the manner prescribed in  
24 that section, then the holder of the certificate of purchase  
25 shall cause the required notice to be published once in an  
26 official newspaper in the county. If service is made by  
27 publication, the affidavit required by section 447.12 shall  
28 state the reason why service in accordance with section 447.9  
29 could not be made. Service of notice by publication shall be  
30 deemed complete on the day of the publication. Fees for  
31 publication shall not exceed those established under section  
32 618.11.

33 Sec. 25. Section 448.1, Code 1997, is amended by adding  
34 the following new unnumbered paragraph:

35 NEW UNNUMBERED PARAGRAPH. The tax sale certificate holder

1 shall return the certificate of purchase and remit the  
2 appropriate deed issuance fee to the county treasurer within  
3 ninety calendar days after the redemption period expires. The  
4 treasurer shall cancel the certificate for any tax sale  
5 certificate holder who fails to comply with this paragraph.  
6 This paragraph does not apply to certificates held by a  
7 county. This paragraph is applicable to all certificates of  
8 purchases issued on or after July 1, 1997.

9 Sec. 26. Section 448.3, Code 1997, is amended to read as  
10 follows:

11 448.3 EXECUTION AND EFFECT OF DEED.

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

28 Sec. 27. Section 468.57, subsection 2, unnumbered  
29 paragraph 1, Code 1997, is amended to read as follows:

30 To pay the assessments in not less than ten nor more than  
31 twenty equal installments, with the number of payments and  
32 interest rate determined by the board, notwithstanding chapter  
33 74A. The first installment of each assessment, or the total  
34 amount if less than one hundred dollars, is due and payable on  
35 July 1 next succeeding the date of the levy, unless the

1 assessment is filed with the county treasurer after May 31 in  
2 any year. The first installment shall bear interest on the  
3 whole unpaid assessment from the date of the levy as set by  
4 the board to the first day of December following the due date.  
5 The succeeding annual installments, with interest on the whole  
6 unpaid amount, to the first day of December following the due  
7 date, are respectively due on July 1 annually, and must be  
8 paid at the same time and in the same manner as the first  
9 semiannual payment of ordinary taxes. All future installments  
10 of an assessment may be paid on any date by payment of the  
11 then outstanding balance plus interest accrued-to-the-date-of  
12 payment to the next December 1, or additional annual  
13 installments may be paid after the current installment has  
14 been paid before December 1 without interest. A payment must  
15 be for the full amount of the next installment. If  
16 installments remain to be paid, the next annual installment  
17 with interest added to December 1 will be due. After December  
18 1, if a drainage assessment is not delinquent, a property  
19 owner may pay one-half or all of the next annual installment  
20 of principal and interest of a drainage assessment prior to  
21 the delinquency date of the installment. When the next  
22 installment has been paid in full, successive principal  
23 installments may be prepaid. The county treasurer shall  
24 accept the payments of the drainage assessment, and shall  
25 credit the next annual installment or future installments of  
26 the drainage assessment to the extent of the payment or  
27 payments, and shall remit the payments to the drainage fund.  
28 If a property owner elects to pay one or more principal  
29 installments in advance, the pay schedule shall be advanced by  
30 the number of principal installments prepaid. Each  
31 installment of an assessment with interest on the unpaid  
32 balance is delinquent from October 1 after its due date,  
33 including those instances when the last day of September is a  
34 Saturday or Sunday, and bears the same delinquent interest as  
35 ordinary taxes. When collected, the interest must be credited



1 to the same drainage fund as the drainage special assessment.

2 Sec. 28. Section 468.160, Code 1997, is amended to read as  
3 follows:

4 468.160 PURCHASE OF TAX CERTIFICATE.

5 When land in a drainage or levee district, or subdistrict,  
6 is subject to an unpaid assessment and levy for drainage  
7 purposes and has been sold for taxes the board of supervisors  
8 of that county, or if control of the district has passed to  
9 trustees then such trustees, may purchase the certificate of  
10 sale issued by the county treasurer by depositing with the  
11 county ~~auditor~~ treasurer the amount of money to which the  
12 holder of the certificate would be entitled if redemption was  
13 made at that time, and thereupon the rights of the holder of  
14 the certificate and the ownership thereof shall vest in the  
15 board of supervisors, or the trustees of that district, as the  
16 case may be, in trust for said drainage district or  
17 subdistrict.

18 Sec. 29. Section 468.162, Code 1997, is amended to read as  
19 follows:

20 468.162 PAYMENT -- ASSIGNMENT OF CERTIFICATE.

21 When such money is deposited with the county ~~auditor~~  
22 treasurer, the ~~auditor~~ treasurer shall by mail notify the  
23 purchaser at ~~said the~~ tax sale, or the latter's assignee if of  
24 record, and shall pay to the holder of such certificate the  
25 sum of money deposited with the ~~auditor~~ treasurer for that  
26 purpose on surrender of the certificate with proper assignment  
27 thereon to the board of supervisors, or to the trustees of  
28 ~~said the~~ district, as the case may be, as trustee for ~~said the~~  
29 district.

30 Sec. 30. Section 468.163, Code 1997, is amended to read as  
31 follows:

32 468.163 FUNDS.

33 Payment to the county ~~auditor~~ treasurer for such  
34 certificate shall be from the fund of said drainage or levee  
35 district, or subdistrict, on a warrant issued against that

1 fund which shall have precedence over all other outstanding  
2 warrants drawn against that fund in the order of their  
3 payment. Should there not be a sufficient amount in the fund  
4 of said district, or subdistrict, to pay said warrant then the  
5 board of supervisors, or the trustees of the district, as the  
6 case may be, are authorized to borrow a sum of money  
7 sufficient for that purpose on a warrant for that amount on  
8 the fund of the district, or subdistrict, which warrant shall  
9 bear interest from date at a rate not exceeding that permitted  
10 by chapter 74A and shall have preference in payment over all  
11 other unpaid warrants on said fund, and the county treasurer  
12 shall so enter the same on the list of warrants in the  
13 treasurer's office and call the same for payment as soon as  
14 there is sufficient money in said fund.

15 Sec. 31. Section 468.165, Code 1997, is amended to read as  
16 follows:

17 468.165 DUTY OF TREASURER.

18 When any lands in a drainage or levee district, or  
19 subdistrict, are subject to an unpaid assessment and levy for  
20 drainage purposes and are sold ~~for a less sum of money than~~ at  
21 tax sale for the amount of delinquent taxes, ~~thereon~~ the  
22 county treasurer shall immediately report that fact to the  
23 board of supervisors, or to the trustees for the district, as  
24 the case may be.

25 Sec. 32. Section 555B.4, subsection 3, Code 1997, is  
26 amended to read as follows:

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

1 state that failure to assert a claim to the mobile home is  
2 deemed a waiver of all right, title, claim, and interest in  
3 the mobile home and is deemed consent to the sale or disposal  
4 of the mobile home.

5 Sec. 33. Section 562B.7, subsection 6, Code 1997, is  
6 amended to read as follows:

7 6. "Mobile home park" shall mean any site, lot, field or  
8 tract of land upon which two three or more occupied mobile  
9 homes ~~are harbored, either free of charge or for revenue~~  
10 ~~purposes, and shall include any building, structure, tent,~~  
11 ~~vehicle or enclosure used or intended for use as part of the~~  
12 equipment of such mobile home park, manufactured homes, or  
13 modular homes are placed on developed spaces and operated as a  
14 for-profit enterprise with water, sewer or septic, and  
15 electrical services available.

16 Sec. 34. Section 444.28, Code 1997, is repealed.

17 EXPLANATION

18 This bill provides amendments to the powers and duties of  
19 county treasurers.

20 Code section 321.52 is amended to provide that junking  
21 certificates for vehicles shall be printed on the vehicle  
22 registration receipt rather than as a separate document. Code  
23 section 321.105 is amended to provide that the director of the  
24 state department of transportation shall consult with the Iowa  
25 county treasurers association when annually setting the  
26 mailing fee for motor vehicle or trailer registrations.

27 Code section 331.553 is amended to add two provisions  
28 relating to the form and method of payment made to county  
29 treasurers by allowing county treasurers to accept electronic  
30 transfers of moneys and may require a payor or agent of a  
31 payor to pay by electronic transfer if the aggregate payment  
32 is \$100,000 or more.

33 Amendments to Code sections 331.508, 331.606, 331.607, and  
34 331.655 are corresponding amendments to the amendment to  
35 section 331.902 relating to the keeping of records of fees

1 collected. The provisions are updated to refer to the county  
2 system of records rather than to fee books. Sections 384.60  
3 and 384.63 relating to special assessments are also amended to  
4 reflect the use of a county system of records in lieu of fee  
5 books.

6 Code sections 384.59 through 384.63 are amended to refer to  
7 parcels rather than lots when a city prepares a special  
8 assessment payment schedule and also requires that the parcels  
9 be identified on the schedule by the parcel numbers assigned  
10 to them.

11 Code section 384.70 is amended to provide that funds paid  
12 for transfer of tax sale certificate to the holder of a  
13 special assessment bond payable from assessments on the  
14 property for which the certificate was issued shall be paid to  
15 the county treasurer, rather than the county auditor.

16 Code section 425.2 is amended to eliminate the late filing  
17 of claims for the homestead credit.

18 Code section 435.1 is amended to remove from the definition  
19 of "modular home" the requirement that it be built on a  
20 permanent chassis.

21 Code section 445.37 is amended to provide that a property  
22 tax payment must be received by the county treasurer, or  
23 postmarked, on the day before the delinquent date to avoid  
24 late interest charges.

25 Code section 446.9 is amended to provide that notice of the  
26 annual tax sale shall be published in at least one of the  
27 official newspapers in the county. Code section 446.16 is  
28 amended to allow the county treasurer to collect a  
29 registration fee at the tax sale to cover the cost of the  
30 sale.

31 Code section 446.31 is amended to increase the certificate  
32 of purchase assignment fee from \$10 to \$100. The fee remains  
33 \$10 for estates.

34 Code sections 446.39 and 447.9 are amended to remove a  
35 conflict with section 446.38 relating to the conveyance of

1 property with suspended taxes.

2 Code section 447.10 is amended to provide that the fee  
3 charged for publication of notice of expiration of right of  
4 redemption shall not exceed fees established by the Code to be  
5 charged to counties for official publications.

6 Code section 448.1 is amended to provide that if a tax sale  
7 certificate holder does not take action for issuance of a deed  
8 within 90 days of the expiration of the redemption period, the  
9 tax sale certificate is canceled.

10 Code section 448.3 is amended to clarify the rights of the  
11 deedholder after a deed on property sold at sale is issued.

12 Code section 468.57, relating to drainage district  
13 installment payments, is amended to be consistent with  
14 provisions on payment of special assessments.

15 Code sections 468.160, 468.162, 468.163, and 468.165, all  
16 relating to drainage districts, are amended to provide that  
17 land upon which there is an unpaid drainage assessment shall  
18 be sold at tax sale and transfers related duties from the  
19 county auditor to the county treasurer.

20 Code section 555B.4 is amended to require that notices of  
21 abandoned mobile homes and personal property include the  
22 docket and case number of the abandonment petition filed with  
23 the court.

24 Code section 562B.7 is amended to change the definition of  
25 "mobile home park" to include three or more mobile homes,  
26 manufactured homes, or modular homes placed on developed  
27 property and operated for a profit.

28 Code section 444.28, which applied to the property tax  
29 limitation on cities and counties for fiscal year 1994-1995,  
30 is repealed.

31

32

33

34

35

HOUSE FILE 645

AN ACT

RELATING TO THE FINANCIAL AND REGULATORY PROCEDURES OF COUNTIES, CITIES, AND DRAINAGE DISTRICTS, BY AMENDING THE POWERS AND DUTIES OF COUNTY TREASURERS AND INCLUDING AN EFFECTIVE DATE PROVISION.

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

Section 1. Section 321.44A, Code 1997, is amended to read as follows:

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

For each application for registration or renewal, the county treasurer or the department shall request through use of a written form, and, if the application is made in person, through verbal communication, that an applicant make a voluntary contribution of one dollar or more to the anatomical gift public awareness and transplantation fund established pursuant to section 142C.15. Moneys Ninety-five percent of the moneys collected in the form of contributions shall be remitted to the treasurer of state for deposit in the fund to be used for the purposes specified for the fund. The remaining five percent shall be retained by the county

treasurer for deposit in the general fund of the county. The director shall adopt rules to administer this section.

Sec. 2. Section 321.52, subsections 2 and 3, Code 1997, are amended to read as follows:

2. The purchaser or transferee of a motor vehicle for which a certificate of title is issued which is sold for scrap or junk shall surrender the certificate of title, properly endorsed and signed by the previous owner, to the county treasurer of the county of residence of the transferee, and shall apply for a junking certificate from the county treasurer, within fifteen days after assignment of the certificate of title. The county treasurer shall issue to such person without fee a junking certificate. A junking certificate shall authorize the holder to possess, transport or transfer by endorsement the ownership of the junked vehicle. A certificate of title shall not again be issued for the vehicle subsequent to the issuance of a junking certificate except as provided in subsection 3. The county treasurer shall cancel the record of the vehicle ~~and forward the certificate of title to the department.~~ ~~The junking certificate shall be of a form to allow for the assignment of ownership of the vehicle.~~ ~~The junking certificate shall provide a space for the notation of the transferee of the component parts of the vehicle transferred by the owner of the vehicle.~~ The junking certificate shall be printed on the registration receipt form and shall be imprinted with the words "junking certificate", as prescribed by the department. A space for transfer by endorsement shall be on the reverse side of the junking certificate. A separate form for the notation of the transfer of component parts shall be attached to the junking certificate when the certificate is issued.

3. When a vehicle for which a certificate of title is issued is junked or dismantled by the owner, the owner shall detach the registration plates and surrender the plates to the county treasurer, unless the plates are properly assigned to

another vehicle. The owner shall also surrender the certificate of title to the county treasurer. Upon surrendering the certificate of title and application for junking certificate, the county treasurer shall issue to the person, without fee, a junking certificate, which shall authorize the holder to possess, transport or transfer ownership of the junked vehicle by endorsement of the junking certificate. The county treasurer shall hold the surrendered certificate of title, registration receipt, application for junking certificate, and, if applicable, the registration plates for a period of fourteen days following the issuance of a junking certificate under this subsection. Within the fourteen-day period the person who was issued the junking certificate and to whom the vehicle was titled or assigned may surrender to the county treasurer the junking certificate, and upon the person's payment of appropriate fees and taxes and payment of any credit for registration fees received by the person for the vehicle under section 321.46, subsection 3, the county treasurer shall issue to the person a certificate of title for the vehicle. After the expiration of the fourteen-day period, a county treasurer shall not issue a certificate of title for a junked vehicle for which a junking certificate is issued. The county treasurer shall cancel the record of the vehicle and forward the certificate of title to the department.

However, upon application the department upon a showing of good cause may issue a certificate of title after the fourteen-day period for a junked vehicle for which a junking certificate has been issued. For purposes of this subsection, "good cause" means that the junking certificate was obtained by mistake or inadvertence. If a person's application to the department is denied, the person may make application for a certificate of title under the bonding procedure as provided in section 321.24, if the vehicle qualifies as an antique vehicle under section 321.115, subsection 1, or the person may

seek judicial review as provided under sections 17A.19 and 17A.20.

Sec. 3. Section 321.105, unnumbered paragraph 2, Code 1997, is amended to read as follows:

The registration fee shall be paid to the county treasurer at the same time the application is made for the registration or reregistration of the motor vehicle or trailer. An owner may, when applying for registration or reregistration of a motor vehicle or trailer, request that the plates be mailed to the owner's post-office address. The owner's request shall be accompanied by a mailing fee as determined annually by the director in consultation with the Iowa county treasurers association.

Sec. 4. Section 331.508, subsection 6, Code 1997, is amended to read as follows:

6. Fee-book Record of fees as provided in section 331.902.

Sec. 5. Section 331.553, Code 1997, is amended by adding the following new subsections:

NEW SUBSECTION. 5. Accept electronic transfers or funds in payment of moneys due to the county, including but not limited to, credits and reimbursements received from the state, tax payments, and tax sale redemptions.

NEW SUBSECTION. 6. Require a payor or an agent of a payor to make payment by electronic transfer of the funds when the payment totals one hundred thousand dollars or more.

Sec. 6. Section 331.606, subsection 1, Code 1997, is amended to read as follows:

1. In addition to other requirements specified by law, the recorder shall note in the fee-book county system the date of filing of each instrument, the number and character of the instrument, and the name of each grantor and grantee named in the instrument. In numbering the instruments, the recorder may start with the number one immediately following the date of annual settlement with the board and continue to number them consecutively until the next annual settlement with the

board or the recorder may start with number one on the first working day of the calendar year and continue to number the instruments consecutively until the last working day of the calendar year.

Sec. 7. Section 331.607, subsection 3, Code 1997, is amended to read as follows:

3. A fee-book record of fees as provided in section 331.902.

Sec. 8. Section 331.655, subsection 3, Code 1997, is amended to read as follows:

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

Sec. 9. Section 331.902, subsections 2 and 3, Code 1997, are amended to read as follows:

2. Each elective officer specified in subsection 1 shall ~~keep a fee-book as a part of the permanent county records of the office. The book shall be ruled in appropriate columns for the date, kind of service, for whom rendered, and the amount of fee or charge collected~~ maintain a permanent record in the county system of each fee and charge collected. The record shall show the date, amount, payor, and type of service, and, when the fee is for recording an instrument, the names of the parties to the instrument. ~~The required information shall be recorded in the fee-book when the service is rendered.~~

3. Each elective officer specified in subsection 1 shall make a quarterly report to the board showing, by type, the fees collected during the preceding quarter. The officer shall pay at least quarterly to the county treasury the fees and charges collected, ~~receive duplicate receipts for the payment, and file one of the receipts in the office of the auditor,~~ except for the county auditor's transfer fees, which

shall be paid directly to the county treasurer by the county recorder. The officer shall ~~note in the officer's fee-book~~ receive a receipt and maintain a record of the date and amount of each payment into the county treasury. This subsection does not apply to the county treasurer if the county treasurer credits the fees daily to the county treasury and reports the receipts on the monthly report to the auditor and the board of supervisors.

Sec. 10. Section 384.59, subsection 1, Code 1997, is amended to read as follows:

1. A description and parcel number of each lot to be assessed.

Sec. 11. Section 384.60, subsection 5, unnumbered paragraph 3, Code 1997, is amended to read as follows:

The county treasurer shall ~~place on the tax list~~ enter on the county system the amounts to be assessed against each lot within the assessment district, as certified.

Sec. 12. Section 384.63, unnumbered paragraphs 2 and 4, Code 1997, are amended to read as follows:

The council shall, by resolution, provide that the deficiencies for the lots specially benefited by a public improvement shall be certified to the county treasurer, who shall record them in ~~a separate book entitled "Special Assessment Deficiencies"~~ the county system as "special assessment deficiencies", and to the appropriate city official charged with the responsibility of issuing building permits, who shall notify the council when a private improvement is subsequently constructed on any lot subject to a deficiency. Certification to the county treasurer shall include a legal description of each lot. The period of amortization for a public improvement for which there are deficiencies shall commence with the adoption of the resolution of necessity and extend for the same period for which installments of assessments for the project are made payable. Deficiencies may be assessed only during the period of amortization, which



shall also be certified to the county treasurer and the city official charged with the responsibility of issuing building permits. Certification to the county treasurer shall include a legal description of each lot.

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

Sec. 13. Section 384.70, Code 1997, is amended to read as follows:

**384.70 REDEMPTION BY BONDHOLDER.**

A holder of a special assessment bond payable in whole or in part out of a special assessment against any lot or parcel of ground, or a city within which the lot or parcel of ground is situated, which lot or parcel of ground has been sold for taxes, either general or special, may have an assignment of any certificate of tax sale of the property for any general taxes or special taxes thereon, upon tender to the holder or to the county ~~auditor~~ treasurer of the amount to which the holder of the tax sale certificate would be entitled in case of redemption.

Sec. 14. Section 427.9, Code 1997, is amended to read as follows:

**427.9 SUSPENSION OF TAXES, ASSESSMENTS, AND RATES OR CHARGES, INCLUDING INTEREST, FEES, AND COSTS.**

If a person is a recipient of federal supplementary security income or state supplementary assistance, as defined in section 249.1, or is a resident of a health care facility,

as defined by section 135C.1, which is receiving payment from the department of human services for the person's care, the person shall be deemed to be unable to contribute to the public revenue. The director of human services shall notify a person receiving such assistance of the tax suspension provision and shall provide the person with evidence to present to the appropriate county board of supervisors which shows the person's eligibility for tax suspension on parcels owned, possessed, or upon which the person is paying taxes as a purchaser under contract. The board of supervisors so notified, without the filing of a petition and statement as specified in section 427.8, shall order the county treasurer to suspend the collection of all the taxes, special assessments, and rates or charges, including interest, fees, and costs, assessed against the parcels and remaining unpaid by the person or contractually payable by the person, for such time as the person remains the owner or contractually prospective owner of the parcels, and during the period the person receives assistance as described in this section. The county board of supervisors shall annually send to the department of human services the names and social security numbers of persons receiving a tax suspension pursuant to this section. The department shall verify the continued eligibility for tax suspension of each name on the list and shall return the list to the board of supervisors. The director of human services shall advise the person that the person may apply for an additional property tax credit pursuant to sections 425.16 to 425.39 which shall be credited against the amount of the taxes suspended.

Sec. 15. Section 435.1, subsection 2, Code 1997, is amended to read as follows:

2. "Manufactured home" is a factory-built structure built under authority of 42 U.S.C. § 5403, is required by federal law to display a seal from the United States department of housing and urban development, and was constructed on or after

June 15, 1976. If a manufactured home is placed in a mobile home park, the home must be titled and is subject to the mobile home square foot tax. If a manufactured home is placed outside a mobile home park, the home must be titled and is to be assessed and taxed as real estate.

Sec. 16. Section 435.1, subsection 5, Code 1997, is amended to read as follows:

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

Sec. 17. Section 445.37, Code 1997, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. To avoid interest on delinquent taxes a payment must be received by the treasurer on or before the last business day of the month preceding the delinquent date, or mailed with appropriate postage and applicable fees paid, and a United States postal service postmark affixed to the payment envelope, with the postmark bearing a date preceding the delinquent date. Items returned to the sender by the United States postal service for insufficient postage or applicable fees shall be assessed interest, unless the appropriate postage and fees are paid and the items are postmarked again before the delinquent date.

Sec. 18. Section 446.9, subsection 2, Code 1997, is amended to read as follows:

2. Publication of the time and place of the annual tax sale shall be made once by the treasurer in an at least one official newspaper in the county as selected by the board of

supervisors and designated by the treasurer at least one week, but not more than three weeks, before the day of sale. The publication shall contain a description of the parcel to be sold that is clear, concise, and sufficient to distinguish the parcel to be sold from all other parcels. All items offered for sale pursuant to section 446.18 may be indicated by an "s" or by an asterisk. The publication shall also contain the name of the person in whose name the parcel to be sold is taxed, the amount delinquent for which the parcel is liable each year, the amount of the interest, fees, costs, and the cost of publication in the newspaper, all to be incorporated as a single sum. The publication shall contain a statement that, after the sale, if the parcel is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

Sec. 19. Section 446.16, Code 1997, is amended to read as follows:

446.16 BID -- PURCHASER.

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

2. The treasurer may establish and collect a reasonable registration fee from each purchaser at the tax sale. The fee shall not be assessed against a county or municipality as a purchaser. The total of the fees collected shall not exceed the total costs of the tax sale. Registration fees collected shall be deposited in the general fund of the county.

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

Sec. 20. Section 446.31, unnumbered paragraph 1, Code 1997, is amended to read as follows:

The certificate of purchase is assignable by endorsement and entry in the county system in the office of county treasurer of the county from which the certificate was issued, and when the assignment is so entered and the assignment transaction fee paid, it shall vest in the assignee or legal representatives of the assignee all the right and title of the assignor. The statement in the treasurer's deed of the fact of the assignment is presumptive evidence of that fact. For each assignment transaction, the treasurer shall charge the assignee an assignment transaction fee of one hundred dollars, or ten dollars in the case of an assignment by an estate, to be deposited in the county general fund. The assignment transaction fee shall not be added to the amount necessary to redeem.

Sec. 21. Section 446.39, Code 1997, is amended to read as follows:

446.39 IOWA FINANCE AUTHORITY STATEMENT.

A city or county, a city or county agency as authorized by the Iowa finance authority, or the Iowa finance authority may file with the county treasurer a verified statement that a parcel to be sold at tax sale is abandoned and deteriorating in condition, is inhabited but is not safe for human habitation, or is, or is likely to become, a public nuisance, and that the parcel is suitable for use and is to be used in an Iowa homesteading project under section 16.14. Other information may be included. Upon proper filing of the statement, and if the parcel is offered at a tax sale and no bid is received, or if the bid received is less than the total

~~amount due, or if the parcel is to be transferred to the county under section 446.38,~~ the city, county, city or county agency, or Iowa finance authority may bid for the parcel for use in an Iowa homesteading project, bidding a sum equal to the total amount due. Each of the tax-levying and tax-certifying bodies having an interest in the taxes for which the parcel is sold shall be charged with its proportionate share of the purchase price.

Sec. 22. Section 447.9, unnumbered paragraph 1, Code 1997, is amended to read as follows:

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

Sec. 23. Section 447.10, Code 1997, is amended to read as follows:

447.10 SERVICE BY PUBLICATION.

If notice in accordance with section 447.9 cannot be served upon a person entitled to notice in the manner prescribed in that section, then the holder of the certificate of purchase shall cause the required notice to be published once in an official newspaper in the county. If service is made by publication, the affidavit required by section 447.12 shall state the reason why service in accordance with section 447.9 could not be made. Service of notice by publication shall be deemed complete on the day of the publication. Fees for publication, if required under section 447.13, shall not exceed the customary publication fees for official county publications.

Sec. 24. Section 448.1, Code 1997, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The tax sale certificate holder shall return the certificate of purchase and remit the appropriate deed issuance fee to the county treasurer within ninety calendar days after the redemption period expires. The treasurer shall cancel the certificate for any tax sale certificate holder who fails to comply with this paragraph. This paragraph does not apply to certificates held by a county. This paragraph is applicable to all certificates of purchase issued before, on, or after July 1, 1997. Holders of certificates of purchase that are outstanding on July 1, 1997, shall return the certificate of purchase and remit the appropriate deed issuance fee to the county treasurer within ninety calendar days from that date.

Sec. 25. Section 448.3, Code 1997, is amended to read as follows:

448.3 EXECUTION AND EFFECT OF DEED.

The deed shall be signed by the county treasurer as such, and acknowledged by the treasurer before some officer

authorized to take acknowledgments, and when substantially thus executed and recorded in the proper record in the office of the recorder of the county in which the parcel is situated, shall vest in the purchaser all the right, title, interest, and claim of the state and county to the parcel, and all the right, title, interest, and estate of the former owner in and to the parcel conveyed. However, the deed is subject to all restrictive covenants, resulting from prior conveyances in the chain of title to the former owner, and subject to all the right and interest of a holder of a certificate of purchase from a tax sale occurring after the tax sale for which the deed was issued, and all the right, title, interest, and claim of the state and county to the parcel. The issuance of the deed shall operate to cancel all suspended taxes.

Sec. 26. Section 468.57, subsection 2, unnumbered paragraph 1, Code 1997, is amended to read as follows:

To pay the assessments in not less than ten nor more than twenty equal installments, with the number of payments and interest rate determined by the board, notwithstanding chapter 74A. The first installment of each assessment, or the total amount if less than one hundred dollars, is due and payable on July 1 next succeeding the date of the levy, unless the assessment is filed with the county treasurer after May 31 in any year. The first installment shall bear interest on the whole unpaid assessment from the date of the levy as set by the board to the first day of December following the due date. The succeeding annual installments, with interest on the whole unpaid amount, to the first day of December following the due date, are respectively due on July 1 annually, and must be paid at the same time and in the same manner as the first semiannual payment of ordinary taxes. All future installments of an assessment may be paid on any date by payment of the then outstanding balance plus interest accrued to the date of payment to the next December 1, or additional annual installments may be paid after the current installment has

been paid before December 1 without interest. A payment must be for the full amount of the next installment. If installments remain to be paid, the next annual installment with interest added to December 1 will be due. After December 1, if a drainage assessment is not delinquent, a property owner may pay one-half or all of the next annual installment of principal and interest of a drainage assessment prior to the delinquency date of the installment. When the next installment has been paid in full, successive principal installments may be prepaid. The county treasurer shall accept the payments of the drainage assessment, and shall credit the next annual installment or future installments of the drainage assessment to the extent of the payment or payments, and shall remit the payments to the drainage fund. If a property owner elects to pay one or more principal installments in advance, the pay schedule shall be advanced by the number of principal installments prepaid. Each installment of an assessment with interest on the unpaid balance is delinquent from October 1 after its due date, including those instances when the last day of September is a Saturday or Sunday, and bears the same delinquent interest as ordinary taxes. When collected, the interest must be credited to the same drainage fund as the drainage special assessment.

Sec. 27. Section 468.160, Code 1997, is amended to read as follows:

468.160 PURCHASE OF TAX CERTIFICATE.

When land in a drainage or levee district, or subdistrict, is subject to an unpaid assessment and levy for drainage purposes and has been sold for taxes the board of supervisors of that county, or if control of the district has passed to trustees then such trustees, may purchase the certificate of sale issued by the county treasurer by depositing with the county auditor treasurer the amount of money to which the holder of the certificate would be entitled if redemption was made at that time, and thereupon the rights of the holder of

the certificate and the ownership thereof shall vest in the board of supervisors, or the trustees of that district, as the case may be, in trust for said drainage district or subdistrict.

Sec. 28. Section 468.162, Code 1997, is amended to read as follows:

468.162 PAYMENT -- ASSIGNMENT OF CERTIFICATE.

When such money is deposited with the county auditor treasurer, the auditor treasurer shall by mail notify the purchaser at said the tax sale, or the latter's assignee if of record, and shall pay to the holder of such certificate the sum of money deposited with the auditor treasurer for that purpose on surrender of the certificate with proper assignment thereon to the board of supervisors, or to the trustees of said the district, as the case may be, as trustee for said the district.

Sec. 29. Section 468.163, Code 1997, is amended to read as follows:

468.163 FUNDS.

Payment to the county auditor treasurer for such certificate shall be from the fund of said drainage or levee district, or subdistrict, on a warrant issued against that fund which shall have precedence over all other outstanding warrants drawn against that fund in the order of their payment. Should there not be a sufficient amount in the fund of said district, or subdistrict, to pay said warrant then the board of supervisors, or the trustees of the district, as the case may be, are authorized to borrow a sum of money sufficient for that purpose on a warrant for that amount on the fund of the district, or subdistrict, which warrant shall bear interest from date at a rate not exceeding that permitted by chapter 74A and shall have preference in payment over all other unpaid warrants on said fund, and the county treasurer shall so enter the same on the list of warrants in the treasurer's office and call the same for payment as soon as there is sufficient money in said fund.

Sec. 30. Section 468.165, Code 1997, is amended to read as follows:

468.165 DUTY OF TREASURER.

When any lands in a drainage or levee district, or subdistrict, are subject to an unpaid assessment and levy for drainage purposes and are sold ~~for a less sum of money than at tax sale for~~ the amount of delinquent taxes, thereon the county treasurer shall immediately report that fact to the board of supervisors, or to the trustees for the district, as the case may be.

Sec. 31. Section 555B.4, subsection 3, Code 1997, is amended to read as follows:

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

Sec. 32. Section 562B.7, subsection 6, Code 1997, is amended to read as follows:

6. "Mobile home park" shall mean any site, lot, field or tract of land upon which ~~two three~~ or more occupied mobile homes ~~are harbored, either free of charge or for revenue purposes, and shall include any building, structure, tent, vehicle or enclosure used or intended for use as part of the equipment of such mobile home park, manufactured homes, or modular homes or a combination of any of these homes are~~ placed on developed spaces and operated as a for-profit

enterprise with water, sewer or septic, and electrical services available.

Sec. 33. Section 444.28, Code 1997, is repealed.

Sec. 34. EFFECTIVE DATE. Sections 18, 19, 20, 21, 24, 25, 26, and 31 of this Act, being deemed of immediate importance, take effect upon enactment.

---

RON J. CORBETT  
Speaker of the House

---

MARY E. KRAMER  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 645, Seventy-seventh General Assembly.

---

ELIZABETH ISAACSON  
Chief Clerk of the House

Approved May 6, 1997

---

TERRY E. BRANSTAD  
Governor