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FILED MAR 2 1998

SENATE FILE 2400

BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO SSB 2158)

Passed Senate, Date ^(p. 714) 3/16/98 Passed House, Date ^(p. 1172) 4-1-98
 Vote: Ayes 46 Nays 1 Vote: Ayes 97 Nays 1
 Approved April 16, 1998

A BILL FOR

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

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

4

SENATE FILE 2400

S-5162

- 1 Amend Senate File 2400 as follows:
- 2 1. Page 6, by striking lines 3 through 17.
- 3 2. Page 8, by striking lines 20 through 30.
- 4 3. By renumbering as necessary.

By EUGENE S. FRAISE

S-5162 FILED MARCH 10, 1998

Adopted
 3/16/98 (p. 714)

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S.F. 2400

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

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

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

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

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

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

10 309.55 TERMINATING INTEREST.

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

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

21 311.17 ASSESSMENTS OVER TEN DOLLARS -- WAIVER.

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

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

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

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

11 311.18 ASSESSMENT DELINQUENT -- INTEREST.

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

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

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

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

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

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

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

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

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

1 section.

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

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

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

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

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

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

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

3 Sec. 12. Section 335.30, unnumbered paragraph 2, Code
4 Supplement 1997, is amended to read as follows:

5 A county shall not adopt or enforce construction, building,
6 or design ordinances, regulations, requirements, or
7 restrictions which would mandate width standards greater than
8 twenty-four feet, roof pitch, or other design standards for
9 manufactured housing if the housing otherwise complies with 42
10 U.S.C. § 5403. A county shall not adopt or enforce zoning or
11 subdivision regulations or other ordinances which mandate
12 width standards for a single modular or manufactured home
13 which is sited upon land otherwise zoned as agricultural land.
14 However, this paragraph shall not prohibit a county from
15 adopting and enforcing zoning regulations related to
16 transportation, water, sewerage, or other land development
17 infrastructure of a uniform and consistent nature.

18 Sec. 13. Section 335.30A, Code Supplement 1997, is amended
19 to read as follows:

20 335.30A LAND-LEASED COMMUNITIES.

21 A county shall not adopt or enforce zoning or subdivision
22 regulations or other ordinances which disallow or make
23 infeasible the plans and specifications of land-leased
24 ~~communities solely because the housing within the land-leased~~
25 ~~community will be modular or manufactured housing.~~

26 "Land-leased community" means any site, lot, field, or
27 tract of land under common ownership upon which ten or more
28 occupied manufactured homes ~~or modular homes~~ are harbored,
29 either free of charge or for revenue purposes, and shall
30 include any building, structure, or enclosure used or intended
31 for use as part of the equipment of the land-leased community.
32 The term "land-leased community" shall not be construed to
33 include homes, buildings, or other structures temporarily
34 maintained by any individual, educational institution, or
35 company on their own premises and used exclusively to house

1 their own labor or students.

2 Sec. 14. Section 384.47, subsection 1, Code 1997, is
3 amended to read as follows:

4 1. A description and parcel number of each lot and the
5 name of the property owner.

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

8 b. State the number of annual installments, not exceeding
9 fifteen, into which assessments of fifty one hundred dollars
10 or more are divided.

11 Sec. 16. Section 384.60, subsection 2, Code Supplement
12 1997, is amended to read as follows:

13 2. On or before the second publication of the notice, the
14 clerk shall send by mail to each property owner whose property
15 is subject to assessment for the improvement, as shown by the
16 records in the office of the county auditor, a copy of the
17 notice. The notice shall also include a statement in
18 substance that assessments may be paid in full or in part
19 without interest within thirty days after the date of the
20 first notice of the final assessment schedule, and thereafter
21 all unpaid special assessments bear interest at the rate
22 specified by the council, but not exceeding that permitted by
23 chapter 74A, computed to the December 1 next following the due
24 dates of the respective installments as provided in section
25 384.65, subsection 3, and each installment will be delinquent
26 from October 1 following its due date, unless including those
27 instances when the last day of September is a Saturday or
28 ~~Sunday, in which case the installment becomes delinquent from~~
29 ~~the following Tuesday~~; and will draw additionally the same
30 delinquent interest as ordinary taxes. The notice shall also
31 state substantially that property owners may elect to pay any
32 installment semiannually in advance. If a property is shown
33 by the records to be in the name of more than one owner at the
34 same mailing address, a single notice may be mailed to all
35 owners at that address. Failure to receive a mailed notice is

1 not a defense to the special assessment or interest due on the
2 special assessment.

3 Sec. 17. Section 384.65, subsection 4, Code 1997, is
4 amended to read as follows:

5 4. Each installment of an assessment with interest on the
6 unpaid balance is delinquent from October 1 after its due
7 date, unless including those instances when the last day of
8 September is a Saturday or Sunday, in-which-case-the
9 installment-becomes-delinquent-from-the-following-Tuesday, and
10 bears the same delinquent interest as ordinary taxes. When
11 collected, the interest must be credited to the same fund as
12 the special assessment.

13 Sec. 18. Section 384.84, Code Supplement 1997, is amended
14 by adding the following new subsection:

15 NEW SUBSECTION. 8. For the purposes of this section,
16 "premises" includes a mobile home, modular home, or
17 manufactured home as defined in section 435.1, when the mobile
18 home, modular home, or manufactured home is taxed as real
19 estate.

20 Sec. 19. Section 414.28, unnumbered paragraph 2, Code
21 Supplement 1997, is amended to read as follows:

22 A city shall not adopt or enforce construction, building,
23 or design ordinances, regulations, requirements, or
24 restrictions which would mandate width standards greater than
25 twenty-four feet, roof pitch, or other design standards for
26 manufactured housing if the housing otherwise complies with 42
27 U.S.C. § 5403. However, this paragraph shall not prohibit a
28 city from adopting and enforcing zoning regulations related to
29 transportation, water, sewerage, or other land development
30 infrastructure of a uniform and consistent nature.

31 Sec. 20. Section 414.28A, Code Supplement 1997, is amended
32 to read as follows:

33 414.28A LAND-LEASED COMMUNITIES.

34 A city shall not adopt or enforce zoning or subdivision
35 regulations or other ordinances which disallow or make

1 infeasible the plans and specifications of land-leased
2 communities ~~solely because the housing within the land-leased~~
3 ~~community will be modular or manufactured housing.~~

4 "Land-leased community" means any site, lot, field, or
5 tract of land under common ownership upon which ten or more
6 occupied manufactured homes ~~or modular homes~~ are harbored,
7 either free of charge or for revenue purposes, and shall
8 include any building, structure, or enclosure used or intended
9 for use as part of the equipment of the land-leased community.
10 The term "land-leased community" shall not be construed to
11 include homes, buildings, or other structures temporarily
12 maintained by any individual, educational institution, or
13 company on their own premises and used exclusively to house
14 their own labor or students.

15 Sec. 21. Section 435.1, subsection 4, Code Supplement
16 1997, is amended to read as follows:

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

23 Sec. 22. Section 435.22, unnumbered paragraph 1, Code
24 1997, is amended to read as follows:

25 The owner of each mobile home, or manufactured home, ~~or~~
26 ~~modular home~~, located within a mobile home park shall pay to
27 the county treasurer an annual tax. However, when the owner
28 is any educational institution and the home is used solely for
29 student housing or when the owner is the state of Iowa or a
30 subdivision of the state, the owner shall be exempt from the
31 tax. The annual tax shall be computed as follows:

32 Sec. 23. Section 435.26, subsection 1, paragraph a, Code
33 1997, is amended to read as follows:

34 a. A mobile home, ~~modular home~~, or manufactured home which
35 is located outside a mobile home park shall be converted to

1 real estate by being placed on a permanent foundation and
2 shall be assessed for real estate taxes. A home, after
3 conversion to real estate, is eligible for the homestead tax
4 credit and the military tax exemption as provided in sections
5 425.2 and 427.3.

6 Sec. 24. Section 435.26, Code 1997, is amended by adding
7 the following new subsection:

8 NEW SUBSECTION. 3. When the property is entered on the
9 tax rolls, the assessor shall also enter on the tax rolls the
10 title number last assigned to the mobile home, modular home,
11 or manufactured home and the manufacturer's identification
12 number.

13 Sec. 25. Section 435.27, subsection 1, Code 1997, is
14 amended to read as follows:

15 1. A mobile home, or manufactured home, ~~or modular home~~
16 converted to real estate under section 435.26 may be
17 reconverted to a home as provided in this section when it is
18 moved to a mobile home park or a dealer's inventory. When the
19 home is located within a mobile home park, the home shall be
20 taxed pursuant to section 435.22, subsection 1.

21 Sec. 26. Section 435.29, Code 1997, is amended to read as
22 follows:

23 435.29 CIVIL PENALTY.

24 The person who moves the mobile home, or manufactured home,
25 ~~or modular home~~ without having obtained a tax clearance
26 statement as provided in section 435.24 shall pay a civil
27 penalty of one hundred dollars. The penalty money shall be
28 credited to the general fund of the county.

29 Sec. 27. NEW SECTION. 435.34 MODULAR HOME EXEMPTION.

30 For the purposes of this chapter a modular home shall not
31 be construed to be a mobile home and shall be exempt from the
32 provisions of this chapter. However, this section shall not
33 prohibit the location of a modular home within a mobile home
34 park.

35 This section does not apply to mobile home parks in

1 existence on or before January 1, 1998. If a modular home is
2 placed in a mobile home park which was in existence on or
3 before January 1, 1998, that modular home shall be subject to
4 property tax pursuant to section 435.22.

5 Sec. 28. Section 435.35, Code 1997, is amended to read as
6 follows:

7 435.35 EXISTING HOME OUTSIDE OF MOBILE HOME PARK --
8 EXEMPTION.

9 A taxable mobile home, or manufactured home, ~~or modular~~
10 home which is not located in a mobile home park as of January
11 1, 1995, shall be assessed and taxed as real estate. The home
12 is also exempt from the permanent foundation requirements of
13 this chapter until the home is relocated.

14 Sec. 29. Section 445.36, subsection 2, Code 1997, is
15 amended to read as follows:

16 2. A demand of taxes is not necessary, but every person
17 subject to taxation shall attend at the office of the county
18 treasurer and pay the taxes either in full, or one-half of the
19 taxes before September 1 succeeding the levy, and the
20 remaining half before March 1 following. However, if the
21 first installment of taxes is delinquent and not paid as of
22 February 15, the treasurer shall mail a notice to the taxpayer
23 of the delinquency and the due date for the second
24 installment. Failure to receive a mailed notice is not a
25 defense to the payment of the tax-and-any-interest total
26 amount due. This section does not apply to special
27 assessments, or rates or charges.

28 Sec. 30. Section 446.2, Code 1997, is amended to read as
29 follows:

30 446.2 NOTICE OF SALE.

31 For each parcel sold, the county treasurer shall notify the
32 party in whose name the parcel was taxed, according to the
33 treasurer's records at the time of sale, that the parcel was
34 sold at tax sale. The notice of sale shall be sent by regular
35 mail within fifteen days from the date of the annual tax sale

1 or any adjourned tax sale. Failure to receive a mailed notice
2 is not a defense to payment of the total amount due.

3 Sec. 31. Section 446.9, subsection 4, Code Supplement
4 1997, is amended to read as follows:

5 4. Notice required by subsections 1 and 3 shall be deemed
6 completed when the notice is enclosed in a sealed envelope
7 with the proper postage on the envelope, is addressed to the
8 person entitled to receive it at the person's last known
9 mailing address, and is deposited in a mail receptacle
10 provided by the United States postal service. Failure to
11 receive a mailed notice is not a defense to the payment of the
12 total amount due.

13 Sec. 32. Section 446.20, subsection 2, unnumbered
14 paragraph 2, Code 1997, is amended to read as follows:

15 Service of the notice shall also be made by mail on any
16 mortgagee having a lien upon the parcel, a vendor of the
17 parcel under a recorded contract of sale, a lessor who has a
18 recorded lease or memorandum of a recorded lease, and any
19 other person who has an interest of record, at the person's
20 last known address, if the mortgagee, vendor, lessor, or other
21 person has filed a request for notice, as prescribed in
22 section 446.9, subsection 3, and on the state of Iowa in case
23 of an old-age assistance lien by service upon the department
24 of human services. The notice shall also be served on any
25 city where the parcel is situated. Failure to receive a
26 mailed notice is not a defense to the payment of the total
27 amount due.

28 Sec. 33. Section 447.9, unnumbered paragraph 1, Code
29 Supplement 1997, 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 or 446.39, the holder of the certificate of purchase
33 may cause to be served upon the person in possession of the
34 parcel, and also upon the person in whose name the parcel is
35 taxed, ~~in-the-manner-provided-for-the-service-of-origina~~

1 ~~notices in R:C:P-56-i, if the person resides in Iowa, or~~
2 ~~otherwise as provided in section 446.9, subsection i,~~ a notice
3 signed by the certificate holder or the certificate holder's
4 agent or attorney, stating the date of sale, the description
5 of the parcel sold, the name of the purchaser, and that the
6 right of redemption will expire and a deed for the parcel be
7 made unless redemption is made within ninety days from the
8 completed service of the notice. The notice shall be served
9 by certified mail to the person's last known address and such
10 notice is deemed completed when the notice is deposited in the
11 mail and postmarked for delivery. The ninety-day redemption
12 period begins as provided in section 447.12. When the notice
13 is given by a county as a holder of a certificate of purchase
14 the notice shall be signed by the county treasurer or the
15 county attorney, and when given by a city, it shall be signed
16 by the city officer designated by resolution of the council.
17 When the notice is given by the Iowa finance authority or a
18 city or county agency holding the parcel as part of an Iowa
19 homesteading project, it shall be signed on behalf of the
20 agency or authority by one of its officers, as authorized in
21 rules of the agency or authority.

22 Sec. 34. Sections 10 and 11 of this Act, amending section
23 331.602, apply to instruments signed or notarized on or after
24 January 1, 1999.

25 Sec. 35. RETROACTIVE APPLICABILITY. Sections 12, 13, 19
26 through 23, and 25 through 28 of this Act apply retroactively
27 to the assessment year beginning January 1, 1998, and all
28 subsequent assessment years.

29 EXPLANATION

30 This bill makes a number of changes to the powers and
31 duties of county treasurers.

32 Code section 161A.23 is amended to provide that installment
33 payments for improvements to property for purposes of
34 watershed protection and flood prevention shall become due and
35 payable at the September semiannual pay date and the agreement

1 to pay in installments shall be filed with the county
2 treasurer rather than with the county auditor.

3 Code section 176A.14 is amended to eliminate the
4 requirement that the county treasurer's approval be endorsed
5 on the bond filed by the treasurer of an agricultural
6 extension council. Code section 331.502 is amended to
7 correspond to this change.

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

13 Code section 311.17 is amended to make the secondary road
14 assessment payment procedure consistent with payment of other
15 special assessments. The amendment also increases from \$10 to
16 \$100 the amount owed by the taxpayer before the amount may be
17 paid in installments. Code sections 311.19 and 384.60 are
18 also amended to provide that assessments of \$100 or less may
19 not be paid in installments.

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

25 Code section 321.44A is amended to give the county
26 treasurer the option of retaining for deposit in the county
27 general fund up to 5 percent of the voluntary contribution
28 made to the state's anatomical gift public awareness and
29 transplantation fund.

30 Code section 331.602 is amended to require that an
31 instrument conveying an interest in real property must include
32 the name and address of the person who is to receive a
33 property tax statement unless the county recorder determines
34 that the information is not necessary. The amendment is
35 applicable to instruments signed or notarized on or after

1 January 1, 1999.

2 Code sections 335.30A and 414.28A, relating to county and
3 city zoning of land-leased communities are amended to remove
4 "modular homes" from the definition of land-leased community.
5 Those sections and sections 335.30 and 414.28 are also amended
6 to provide that the prohibition against a county or city
7 regulating manufactured housing does not extend to county or
8 city efforts to enforce zoning regulations related to land
9 development infrastructure of a uniform and consistent nature.
10 Amendments to these Code sections apply retroactively to the
11 assessment year beginning January 1, 1998, and to all
12 subsequent assessment years.

13 Code section 384.47 is amended to require that the parcel
14 number be identified on a special assessment payment schedule
15 for a public improvement.

16 Code section 384.84 is amended to define premises, for
17 purposes of delinquent utility liens, to include mobile homes,
18 modular homes, and manufactured homes taxed as real estate.

19 Code sections 435.1, 435.22, 435.26, 435.27, 435.29, and
20 435.35 are amended to remove "modular home" from the type of
21 housing which, for property tax purposes, is taxed on a square
22 footage basis if located in a mobile home park. Modular
23 housing located inside and outside a mobile home park shall be
24 taxed as real estate. New Code section 435.34 is created to
25 exempt modular homes from the square footage property tax.
26 However, modular homes placed in a mobile home park in
27 existence on or before January 1, 1998, would continue to be
28 taxed by square footage. Amendments to these Code sections
29 apply retroactively to the assessment year beginning January
30 1, 1998, and to all subsequent assessment years.

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

1 identification number.

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

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

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

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~~2400~~

SENATE FILE 2400
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO SSB 2158)

(AS AMENDED AND PASSED BY THE SENATE MARCH 16, 1998)

* - Language Stricken by the Senate

Passed Senate, Date ^(p. 1056) 4-6-98 Passed House, Date ^(p. 1172) 4-1-98
Vote: Ayes 47 Nays 0 Vote: Ayes 97 Nays 1
Approved April 16, 1998

A BILL FOR

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

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S.F. 2400

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

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

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

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

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

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

10 309.55 TERMINATING INTEREST.

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

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

21 311.17 ASSESSMENTS OVER TEN DOLLARS -- WAIVER.

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

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

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

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

11 311.18 ASSESSMENT DELINQUENT -- INTEREST.

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

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

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

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

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

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

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

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

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

1 section.

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

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

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

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

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

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

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

3 Sec. 12. Section 335.30A, Code Supplement 1997, is amended
4 to read as follows:

5 335.30A LAND-LEASED COMMUNITIES.

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

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

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

24 1. A description and parcel number of each lot and the
25 name of the property owner.

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

28 b. State the number of annual installments, not exceeding
29 fifteen, into which assessments of fifty one hundred dollars
30 or more are divided.

31 Sec. 15. Section 384.60, subsection 2, Code Supplement
32 1997, is amended to read as follows:

33 2. On or before the second publication of the notice, the
34 clerk shall send by mail to each property owner whose property
35 is subject to assessment for the improvement, as shown by the

1 records in the office of the county auditor, a copy of the
2 notice. The notice shall also include a statement in
3 substance that assessments may be paid in full or in part
4 without interest within thirty days after the date of the
5 first notice of the final assessment schedule, and thereafter
6 all unpaid special assessments bear interest at the rate
7 specified by the council, but not exceeding that permitted by
8 chapter 74A, computed to the December 1 next following the due
9 dates of the respective installments as provided in section
10 384.65, subsection 3, and each installment will be delinquent
11 from October 1 following its due date, unless including those
12 instances when the last day of September is a Saturday or
13 Sunday, in-which-case-the-installment-becomes-delinquent-from
14 the-following-Tuesday, and will draw additionally the same
15 delinquent interest as ordinary taxes. The notice shall also
16 state substantially that property owners may elect to pay any
17 installment semiannually in advance. If a property is shown
18 by the records to be in the name of more than one owner at the
19 same mailing address, a single notice may be mailed to all
20 owners at that address. Failure to receive a mailed notice is
21 not a defense to the special assessment or interest due on the
22 special assessment.

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

25 4. Each installment of an assessment with interest on the
26 unpaid balance is delinquent from October 1 after its due
27 date, unless including those instances when the last day of
28 September is a Saturday or Sunday, in-which-case-the
29 installment-becomes-delinquent-from-the-following-Tuesday, and
30 bears the same delinquent interest as ordinary taxes. When
31 collected, the interest must be credited to the same fund as
32 the special assessment.

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

35 NEW SUBSECTION. 8. For the purposes of this section,

1 "premises" includes a mobile home, modular home, or
2 manufactured home as defined in section 435.1, when the mobile
3 home, modular home, or manufactured home is taxed as real
4 estate.

5 Sec. 18. Section 414.28A, Code Supplement 1997, is amended
6 to read as follows:

7 414.28A LAND-LEASED COMMUNITIES.

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

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

24 Sec. 19. Section 435.1, subsection 4, Code Supplement
25 1997, is amended to read as follows:

26 4. "Mobile home park" means a site, lot, field, or tract
27 of land upon which three or more mobile homes, or manufactured
28 homes, ~~or modular homes~~, or a combination of any of these
29 homes are placed on developed spaces and operated as a for-
30 profit enterprise with water, sewer or septic, and electrical
31 services available.

32 Sec. 20. Section 435.22, unnumbered paragraph 1, Code
33 1997, is amended to read as follows:

34 The owner of each mobile home, or manufactured home, ~~or~~
35 ~~modular home~~, located within a mobile home park shall pay to

1 the county treasurer an annual tax. However, when the owner
2 is any educational institution and the home is used solely for
3 student housing or when the owner is the state of Iowa or a
4 subdivision of the state, the owner shall be exempt from the
5 tax. The annual tax shall be computed as follows:

6 Sec. 21. Section 435.26, subsection 1, paragraph a, Code
7 1997, is amended to read as follows:

8 a. A mobile home~~, modular-home~~, or manufactured home which
9 is located outside a mobile home park shall be converted to
10 real estate by being placed on a permanent foundation and
11 shall be assessed for real estate taxes. A home, after
12 conversion to real estate, is eligible for the homestead tax
13 credit and the military tax exemption as provided in sections
14 425.2 and 427.3.

15 Sec. 22. Section 435.26, Code 1997, is amended by adding
16 the following new subsection:

17 NEW SUBSECTION. 3. When the property is entered on the
18 tax rolls, the assessor shall also enter on the tax rolls the
19 title number last assigned to the mobile home, modular home,
20 or manufactured home and the manufacturer's identification
21 number.

22 Sec. 23. Section 435.27, subsection 1, Code 1997, is
23 amended to read as follows:

24 1. A mobile home~~, or~~ or manufactured home~~, or modular-home~~
25 converted to real estate under section 435.26 may be
26 reconverted to a home as provided in this section when it is
27 moved to a mobile home park or a dealer's inventory. When the
28 home is located within a mobile home park, the home shall be
29 taxed pursuant to section 435.22, subsection 1.

30 Sec. 24. Section 435.29, Code 1997, is amended to read as
31 follows:

32 435.29 CIVIL PENALTY.

33 The person who moves the mobile home~~, or~~ or manufactured home~~, or modular-home~~
34 without having obtained a tax clearance
35 statement as provided in section 435.24 shall pay a civil

1 penalty of one hundred dollars. The penalty money shall be
2 credited to the general fund of the county.

3 Sec. 25. NEW SECTION. 435.34 MODULAR HOME EXEMPTION.

4 For the purposes of this chapter a modular home shall not
5 be construed to be a mobile home and shall be exempt from the
6 provisions of this chapter. However, this section shall not
7 prohibit the location of a modular home within a mobile home
8 park.

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

14 Sec. 26. Section 435.35, Code 1997, is amended to read as
15 follows:

16 435.35 EXISTING HOME OUTSIDE OF MOBILE HOME PARK --
17 EXEMPTION.

18 A taxable mobile home, or manufactured home, ~~or modular~~
19 home which is not located in a mobile home park as of January
20 1, 1995, shall be assessed and taxed as real estate. The home
21 is also exempt from the permanent foundation requirements of
22 this chapter until the home is relocated.

23 Sec. 27. Section 445.36, subsection 2, Code 1997, is
24 amended to read as follows:

25 2. A demand of taxes is not necessary, but every person
26 subject to taxation shall attend at the office of the county
27 treasurer and pay the taxes either in full, or one-half of the
28 taxes before September 1 succeeding the levy, and the
29 remaining half before March 1 following. However, if the
30 first installment of taxes is delinquent and not paid as of
31 February 15, the treasurer shall mail a notice to the taxpayer
32 of the delinquency and the due date for the second
33 installment. Failure to receive a mailed notice is not a
34 defense to the payment of the tax-and-any-interest total
35 amount due. This section does not apply to special

1 assessments, or rates or charges.

2 Sec. 28. Section 446.2, Code 1997, is amended to read as
3 follows:

4 446.2 NOTICE OF SALE.

5 For each parcel sold, the county treasurer shall notify the
6 party in whose name the parcel was taxed, according to the
7 treasurer's records at the time of sale, that the parcel was
8 sold at tax sale. The notice of sale shall be sent by regular
9 mail within fifteen days from the date of the annual tax sale
10 or any adjourned tax sale. Failure to receive a mailed notice
11 is not a defense to payment of the total amount due.

12 Sec. 29. Section 446.9, subsection 4, Code Supplement
13 1997, is amended to read as follows:

14 4. Notice required by subsections 1 and 3 shall be deemed
15 completed when the notice is enclosed in a sealed envelope
16 with the proper postage on the envelope, is addressed to the
17 person entitled to receive it at the person's last known
18 mailing address, and is deposited in a mail receptacle
19 provided by the United States postal service. Failure to
20 receive a mailed notice is not a defense to the payment of the
21 total amount due.

22 Sec. 30. Section 446.20, subsection 2, unnumbered
23 paragraph 2, Code 1997, is amended to read as follows:

24 Service of the notice shall also be made by mail on any
25 mortgagee having a lien upon the parcel, a vendor of the
26 parcel under a recorded contract of sale, a lessor who has a
27 recorded lease or memorandum of a recorded lease, and any
28 other person who has an interest of record, at the person's
29 last known address, if the mortgagee, vendor, lessor, or other
30 person has filed a request for notice, as prescribed in
31 section 446.9, subsection 3, and on the state of Iowa in case
32 of an old-age assistance lien by service upon the department
33 of human services. The notice shall also be served on any
34 city where the parcel is situated. Failure to receive a
35 mailed notice is not a defense to the payment of the total

1 amount due.

2 Sec. 31. Section 447.9, unnumbered paragraph 1, Code
3 Supplement 1997, is amended to read as follows:

4 After one year and nine months from the date of sale, or
5 after nine months from the date of a sale made under section
6 446.18 or 446.39, the holder of the certificate of purchase
7 may cause to be served upon the person in possession of the
8 parcel, and also upon the person in whose name the parcel is
9 taxed, ~~in the manner provided for the service of original~~
10 ~~notices in R.C.P. 56.1, if the person resides in Iowa, or~~
11 ~~otherwise as provided in section 446.9, subsection 1,~~ a notice
12 signed by the certificate holder or the certificate holder's
13 agent or attorney, stating the date of sale, the description
14 of the parcel sold, the name of the purchaser, and that the
15 right of redemption will expire and a deed for the parcel be
16 made unless redemption is made within ninety days from the
17 completed service of the notice. The notice shall be served
18 by certified mail to the person's last known address and such
19 notice is deemed completed when the notice is deposited in the
20 mail and postmarked for delivery. The ninety-day redemption
21 period begins as provided in section 447.12. When the notice
22 is given by a county as a holder of a certificate of purchase
23 the notice shall be signed by the county treasurer or the
24 county attorney, and when given by a city, it shall be signed
25 by the city officer designated by resolution of the council.
26 When the notice is given by the Iowa finance authority or a
27 city or county agency holding the parcel as part of an Iowa
28 homesteading project, it shall be signed on behalf of the
29 agency or authority by one of its officers, as authorized in
30 rules of the agency or authority.

31 Sec. 32. Sections 10 and 11 of this Act, amending section
32 331.602, apply to instruments signed or notarized on or after
33 January 1, 1999.

34 Sec. 33. RETROACTIVE APPLICABILITY. Sections 12, 13, 19
35 through 23, and 25 through 28 of this Act apply retroactively

1 to the assessment year beginning January 1, 1998, and all
2 subsequent assessment years.

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SENATE FILE 2400

H-8662

- 1 Amend Senate File 2400, as amended, passed, and
 2 reprinted by the Senate, as follows:
 3 1. Page 6, by striking lines 9 and 10 and
 4 inserting the following: "communities solely because
 5 the housing within the land-leased community will be
 6 modular-or manufactured housing."
 7 2. Page 6, line 21, by inserting after the word
 8 "students." the following: "A manufactured home
 9 located in a land-leased community shall be taxed
 10 under section 435.22 as if the manufactured home were
 11 located in a mobile home park."
 12 3. Page 8, by striking lines 11 and 12 and
 13 inserting the following: "communities solely because
 14 the housing within the land-leased community will be
 15 modular-or manufactured housing."
 16 4. Page 8, line 23, by inserting after the word
 17 "students." the following: "A manufactured home
 18 located in a land-leased community shall be taxed
 19 under section 435.22 as if the manufactured home were
 20 located in a mobile home park."
 21 5. Page 8, by inserting after line 23 the
 22 following:
 23 "Sec. ____ . Section 435.1, subsection 1, Code
 24 Supplement 1997, is amended to read as follows:
 25 1. "Home" means a mobile home, or a manufactured
 26 home, ~~or a modular-home.~~"
 27 6. By renumbering as necessary.

By DIX of Butler

H-8662 FILED MARCH 24, 1998

adopted 4-1-98 p.1169

SENATE FILE 2400

H-8663

- 1 Amend Senate File 2400, as amended, passed, and
 2 reprinted by the Senate, as follows:
 3 1. Page 12, by striking lines 18 and 19 and
 4 inserting the following: "by both regular mail and
 5 certified mail to the person's last known address and
 6 such notice is deemed completed when the notice by
 7 certified mail is deposited in the".

By DIX of Butler

H-8663 FILED MARCH 24, 1998

*adopted 4-1-98
(p.1169)*

SENATE FILE 2400

H-8623

1 Amend Senate File 2400, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 12, by inserting after line 30 the
4 following:

5 "Sec. ____ . NEW SECTION. 648.6 DELAYED VACATION
6 -- NOTICE TO LIEN HOLDERS.

7 In cases covered by chapter 562B, a plaintiff may
8 preserve the option of consenting to delayed vacation
9 of a premises as provided in section 648.22A, by
10 sending a copy of the petition, prior to the date set
11 for hearing, by certified or restricted certified mail
12 to the county treasurer and to each lienholder whose
13 name and address are of record in the office of the
14 county treasurer of the county where the mobile home
15 or manufactured home is located.

16 Sec. ____ . NEW SECTION. 648.22A EXECUTIONS
17 INVOLVING MOBILE HOMES AND MANUFACTURED HOMES.

18 1. In cases covered by chapter 562B, upon
19 expiration of three days from the date the judgment is
20 entered pursuant to section 648.22, the defendant may
21 elect to leave a mobile home or manufactured home and
22 its contents in the mobile home park for up to thirty
23 days provided all of the following occur:

24 a. The plaintiff consents and the plaintiff has
25 complied with the provisions of section 648.6.

26 b. All utilities to the mobile home or
27 manufactured home are disconnected prior to expiration
28 of three days from the entry of judgment. Payment of
29 any reasonable costs incurred in disconnecting
30 utilities is the responsibility of the defendant.

31 2. During the thirty-day period the defendant may
32 have reasonable access to the home site to show the
33 home to prospective purchasers, prepare the home for
34 removal, or remove the home, provided that the
35 defendant gives the plaintiff and sheriff at least
36 twenty-four hours notice prior to each exercise of the
37 defendant's right of access.

38 3. During the thirty-day period the defendant
39 shall not occupy the home or be present on the
40 premises between the hours of seven p.m. and seven
41 a.m. A violation of this subsection shall be
42 punishable as contempt.

43 4. If the defendant finds a purchaser of the home,
44 who is a prospective tenant of the mobile home park,
45 the provisions of section 562B.19, subsection 3,
46 paragraph "c", shall apply.

47 5. If, within the thirty-day period, the home is
48 not sold to an approved purchaser or removed from the
49 mobile home park, all of the following shall occur:

50 a. The home, its contents, and any other property

H-8623

H-8623

Page 2

1 of the defendant remaining on the premises shall
2 become the property of the plaintiff free and clear of
3 all rights of the defendant to the property and of all
4 liens, claims, or encumbrances of third parties, and
5 any tax levied pursuant to chapter 435 shall be deemed
6 abated.

7 b. Any money judgment against the defendant and in
8 favor of the plaintiff relating to the previous
9 tenancy shall be deemed satisfied.

10 c. The county treasurer, upon receipt of a fee
11 equal to the fee specified in section 321.42 for
12 replacement of certificates of title for motor
13 vehicles, and upon receipt of an affidavit submitted
14 by the plaintiff verifying that the home was not sold
15 to an approved purchaser or removed within the time
16 specified in this subsection, shall issue to the
17 plaintiff a new title for the home.

18 6. A purchaser of the home shall be liable for any
19 unpaid sums due the plaintiff, sheriff, or county
20 treasurer. For the purposes of this section,
21 "purchaser" includes a lienholder or other claimant
22 acquiring title to the home in whole or in part by
23 reason of a lien or other claim.

24 7. A mobile home or manufactured home shall not be
25 removed without the prior payment to the plaintiff of
26 all sums owing at the time of entry of judgment,
27 interest accrued on such sums as provided by law, and
28 per diem rent for that portion of the thirty-day
29 period which has expired prior to removal, and payment
30 of any taxes due on the home which are not abated
31 pursuant to subsection 5."

32 2. Title page, line 1, by inserting after the
33 word "treasurers" the following: ", removal or sale
34 of a mobile home or manufactured home,".

35 3. By renumbering as necessary.

By VANDE HOEF of Osceola

H-8623 FILED MARCH 24, 1998

Adopted 4-1-98 (P. 1171)

SENATE FILE 2400

H-8660

1 Amend Senate File 2400, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. By striking page 5, line 8, through page 6,
4 line 2.

5 2. Page 12, by striking lines 31 through 33.

6 3. By renumbering as necessary.

By DIX of Butler

H-8660 FILED MARCH 24, 1998

Adopted 4-1-98 (P. 1168)

SENATE FILE 2400

H-8536

1 Amend Senate File 2400, as amended, passed, and
2 reprinted by the Senate, as follows:
3 1. Page 12, by striking lines 34 and 35 and
4 inserting the following:
5 "Sec. 33. RETROACTIVE APPLICABILITY. Sections 12,
6 18 through 21, and 23 through 26 of this Act apply
7 retroactively".
8 2. Title page, line 2, by striking the words "an
9 applicability" and inserting the following: "a
10 retroactive applicability".

By DIX of Butler

H-8536 FILED MARCH 23, 1998

Adopted 4-1-98 p. 1172

SENATE FILE 2400

H-8559

1 Amend Senate File 2400, as amended, passed, and
2 reprinted by the Senate, as follows:
3 1. Page 6, by inserting after line 21 the
4 following:
5 "Sec. ____ . Section 349.16, subsection 3, Code
6 1997, is amended to read as follows:
7 3. The reports of the county treasurer, including
8 a schedule of the receipts and expenditures of the
9 county and the current cash balance in each fund in
10 the treasurer's office together with the total of
11 warrants outstanding against each of said funds as
12 shown by the warrant register in the auditor's office.
13 In counties with a population of fifty thousand or
14 more, the reports of the treasurer shall be published
15 semiannually. In counties with a population of less
16 than fifty thousand, the reports of the treasurer
17 shall be published annually."
18 2. By renumbering as necessary.

By FALLON of Polk

H-8559 FILED MARCH 23, 1998

PAWN 4-1-98 (p. 1169)

SENATE FILE 2400

H-8706

1 Amend the amendment, H-8623, to Senate File 2400,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 2, by striking lines 5 and 6 and
5 inserting the following: "any tax levied pursuant to
6 chapter 435 may be abated by the board of
7 supervisors."

By VANDE HOEF of Osceola

H-8706 FILED MARCH 25, 1998

Adopted 4-1-98 (p. 1171)

HOUSE AMENDMENT TO
SENATE FILE 2400

S-5483

1 Amend Senate File 2400, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. By striking page 5, line 8, through page 6,
4 line 2.

5 2. Page 6, by striking lines 9 and 10 and
6 inserting the following: "communities solely because
7 the housing within the land-leased community will be
8 modular-or manufactured housing."

9 3. Page 6, line 21, by inserting after the word
10 "students." the following: "A manufactured home
11 located in a land-leased community shall be taxed
12 under section 435.22 as if the manufactured home were
13 located in a mobile home park."

14 4. Page 8, by striking lines 11 and 12 and
15 inserting the following: "communities solely because
16 the housing within the land-leased community will be
17 modular-or manufactured housing."

18 5. Page 8, line 23, by inserting after the word
19 "students." the following: "A manufactured home
20 located in a land-leased community shall be taxed
21 under section 435.22 as if the manufactured home were
22 located in a mobile home park."

23 6. Page 8, by inserting after line 23 the
24 following:

25 "Sec. ____ . Section 435.1, subsection 1, Code
26 Supplement 1997, is amended to read as follows:

27 1. "Home" means a mobile home, or a manufactured
28 home-or-a-modular-home."

29 7. Page 12, by striking lines 18 and 19 and
30 inserting the following: "by both regular mail and
31 certified mail to the person's last known address and
32 such notice is deemed completed when the notice by
33 certified mail is deposited in the".

34 8. Page 12, by inserting after line 30 the
35 following:

36 "Sec. ____ . NEW SECTION. 648.6 DELAYED VACATION
37 -- NOTICE TO LIEN HOLDERS.

38 In cases covered by chapter 562B, a plaintiff may
39 preserve the option of consenting to delayed vacation
40 of a premises as provided in section 548.22A, by
41 sending a copy of the petition, prior to the date set
42 for hearing, by certified or restricted certified mail
43 to the county treasurer and to each lienholder whose
44 name and address are of record in the office of the
45 county treasurer of the county where the mobile home
46 or manufactured home is located.

47 Sec. ____ . NEW SECTION. 648.22A EXECUTIONS
48 INVOLVING MOBILE HOMES AND MANUFACTURED HOMES.

49 1. In cases covered by chapter 562B, upon
50 expiration of three days from the date the judgment is

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Page 2

1 entered pursuant to section 648.22, the defendant may
2 elect to leave a mobile home or manufactured home and
3 its contents in the mobile home park for up to thirty
4 days provided all of the following occur:

5 a. The plaintiff consents and the plaintiff has
6 complied with the provisions of section 648.6.

7 b. All utilities to the mobile home or
8 manufactured home are disconnected prior to expiration
9 of three days from the entry of judgment. Payment of
10 any reasonable costs incurred in disconnecting
11 utilities is the responsibility of the defendant.

12 2. During the thirty-day period the defendant may
13 have reasonable access to the home site to show the
14 home to prospective purchasers, prepare the home for
15 removal, or remove the home, provided that the
16 defendant gives the plaintiff and sheriff at least
17 twenty-four hours notice prior to each exercise of the
18 defendant's right of access.

19 3. During the thirty-day period the defendant
20 shall not occupy the home or be present on the
21 premises between the hours of seven p.m. and seven
22 a.m. A violation of this subsection shall be
23 punishable as contempt.

24 4. If the defendant finds a purchaser of the home,
25 who is a prospective tenant of the mobile home park,
26 the provisions of section 562B.19, subsection 3,
27 paragraph "c", shall apply.

28 5. If, within the thirty-day period, the home is
29 not sold to an approved purchaser or removed from the
30 mobile home park, all of the following shall occur:

31 a. The home, its contents, and any other property
32 of the defendant remaining on the premises shall
33 become the property of the plaintiff free and clear of
34 all rights of the defendant to the property and of all
35 liens, claims, or encumbrances of third parties, and
36 any tax levied pursuant to chapter 435 may be abated
37 by the board of supervisors.

38 b. Any money judgment against the defendant and in
39 favor of the plaintiff relating to the previous
40 tenancy shall be deemed satisfied.

41 c. The county treasurer, upon receipt of a fee
42 equal to the fee specified in section 321.42 for
43 replacement of certificates of title for motor
44 vehicles, and upon receipt of an affidavit submitted
45 by the plaintiff verifying that the home was not sold
46 to an approved purchaser or removed within the time
47 specified in this subsection, shall issue to the
48 plaintiff a new title for the home.

49 6. A purchaser of the home shall be liable for any
50 unpaid sums due the plaintiff, sheriff, or county

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Page 3

1 treasurer. For the purposes of this section,
2 "purchaser" includes a lienholder or other claimant
3 acquiring title to the home in whole or in part by
4 reason of a lien or other claim.

5 7. A mobile home or manufactured home shall not be
6 removed without the prior payment to the plaintiff of
7 all sums owing at the time of entry of judgment,
8 interest accrued on such sums as provided by law, and
9 per diem rent for that portion of the thirty-day
10 period which has expired prior to removal, and payment
11 of any taxes due on the home which are not abated
12 pursuant to subsection 5."

13 9. Page 12, by striking lines 31 through 33.

14 10. Page 12, by striking lines 34 and 35 and
15 inserting the following:

16 "Sec. 33. RETROACTIVE APPLICABILITY. Sections 12,
17 18 through 21, and 23 through 26 of this Act apply
18 retroactively".

19 11. Title page, line 1, by inserting after the
20 word "treasurers" the following: ", removal or sale
21 of a mobile home or manufactured home,".

22 12. Title page, line 2, by striking the words "an
23 applicability" and inserting the following: "a
24 retroactive applicability".

25 13. By renumbering, relettering, or redesignating
26 and correcting internal references as necessary.

RECEIVED FROM THE HOUSE

Senate Concurred 4/6/98 (p. 1056)
S-5483 FILED APRIL 2, 1998

Bartz
Redwine
Black

SSB-2158
Local Government

SENATE FILE SF/HF 2400

BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL
BY CHAIRPERSON ZIEMAN)

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

A BILL FOR

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

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

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

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

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

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

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

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

10 309.55 TERMINATING INTEREST.

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

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

21 311.17 ASSESSMENTS OVER TEN DOLLARS -- WAIVER.

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

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

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

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

11 311.18 ASSESSMENT DELINQUENT -- INTEREST.

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

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

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

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

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

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

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

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

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

1 section.

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

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

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

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

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

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

1 property unless the recorder authorizes otherwise.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

35 Sec. 19. Section 445.36, subsection 2, Code 1997, is

1 amended to read as follows:

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

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

16 446.2 NOTICE OF SALE.

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

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

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

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

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

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

16 After one year and nine months from the date of sale, or
17 after nine months from the date of a sale made under section
18 446.18 or 446.39, the holder of the certificate of purchase
19 may cause to be served upon the person in possession of the
20 parcel, and also upon the person in whose name the parcel is
21 ~~taxed, in-the-manner-provided-for-the-service-of-original~~
22 ~~notices-in-R-E-P-56-17-if-the-person-resides-in-Iowa-or~~
23 ~~otherwise-as-provided-in-section-446-9,-subsection-17,~~ a notice
24 signed by the certificate holder or the certificate holder's
25 agent or attorney, stating the date of sale, the description
26 of the parcel sold, the name of the purchaser, and that the
27 right of redemption will expire and a deed for the parcel be
28 made unless redemption is made within ninety days from the
29 completed service of the notice. The notice shall be served
30 by certified mail to the person's last known address and such
31 notice is deemed completed when the notice is deposited in the
32 mail and postmarked for delivery. The ninety-day redemption
33 period begins as provided in section 447.12. When the notice
34 is given by a county as a holder of a certificate of purchase
35 the notice shall be signed by the county treasurer or the

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

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

11 EXPLANATION

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

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

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

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

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

1 not be paid in installments.

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

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

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

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

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

25 Code section 384.84 is amended to define premises, for
26 purposes of delinquent utility liens, to include mobile homes,
27 modular homes, and manufactured homes taxed as real estate.

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

34 Code section 445.36 is amended to refer to the total amount
35 of property taxes due rather than the tax and interest due,

1 making the provision consistent with other statutory
2 references to delinquent property tax amounts.

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

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

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SENATE FILE 2400

AN ACT

RELATING TO THE POWERS AND DUTIES OF COUNTY TREASURERS,
REMOVAL OR SALE OF A MOBILE HOME OR MANUFACTURED HOME,
AND INCLUDING A RETROACTIVE APPLICABILITY DATE PROVISION.

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

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

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

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

5. Each of the officers of the extension council shall perform and carry out the officer's duties as provided in this section and shall perform and carry out any other duties as required by rules adopted by the extension council as

authorized in this chapter. A member of the extension council, within fifteen days after the member's election, shall take and sign the usual oath of public officers which shall be filed in the office of the county auditor of the county of the extension district. The treasurer of the extension council, within ten days after being elected and before entering upon the duties of the office, shall execute to the extension council a corporate surety bond for an amount not less than twenty thousand dollars. The bond shall be continued until the treasurer faithfully discharges the duties of the office. The bond shall be filed with the county auditor of the county of the extension district. The county auditor shall notify the chairperson of the extension council of the ~~approval-by-the-county-treasurer-and-of-the~~ bond's filing in the auditor's office. The cost of the surety bond shall be paid for by the extension council.

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

309.55 TERMINATING INTEREST.

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

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

311.17 ASSESSMENTS OVER TEN DOLLARS -- WAIVER.

1. If an owner other than the state or a county or city, of any tracts of land on which the assessment is more than one hundred dollars, shall, within twenty days from the date of the assessment, agree in writing filed in the office of the county auditor, that in consideration of the owner having the right to pay the assessment in installments, the owner will

not make any objection of illegality or irregularity as to the assessment upon the real estate, and will pay the assessment plus interest, the assessment shall be payable in ten equal installments. The first installment shall be payable on the date of the agreement. The other installments ~~with interest on the whole amount unpaid~~ shall be paid annually at the same time and in the same manner as the September semiannual payment of ordinary taxes with interest accruing as provided in section 384.65, subsection 3. The rate of interest shall be as established by the board, but not exceeding that permitted by chapter 74A.

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

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

311.18 ASSESSMENT DELINQUENT -- INTEREST.

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

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

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

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

1. Annually, after the weed commissioner has completed the program of destruction of weeds by reason of noncompliance by persons responsible for the destruction, the board of supervisors shall determine as to each tract of real estate the actual cost of labor and materials used by the commissioner in cutting, burning, or otherwise destroying the weeds, the cost of serving notice, and of special meetings or proceedings, if any. To the total of all sums expended, the board shall add an amount equal to twenty-five percent of that total to compensate for the cost of supervision and administration and assess the resulting sum against the tract of real estate by a special tax, which shall be certified to the county auditor and county treasurer by the clerk of the board of supervisors, and shall be placed upon the tax books, and collected, with interest after delinquent, in the same manner as other unpaid taxes. The tax shall be due on March 1 after assessment, and shall be delinquent from April 1 after due ~~unless the last day of March is a Saturday or Sunday, in which case the tax becomes delinquent from the following Tuesday, including those instances when the last day of March is a Saturday or Sunday~~. When collected, the moneys shall be paid into the fund from which the costs were originally paid.

Sec. 8. Section 321.44A, Code Supplement 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. Ninety-five One hundred percent of the moneys collected by the county and one hundred percent of the moneys collected by the department 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~~ However, up to five percent shall of the moneys collected by the county may 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. 9. Section 331.502, subsection 10, Code 1997, is amended to read as follows:

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

Sec. 10. Section 335.30A, Code Supplement 1997, is amended to read as follows:

335.30A LAND-LEASED COMMUNITIES.

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

"Land-leased community" means any site, lot, field, or tract of land under common ownership upon which ten or more occupied manufactured homes ~~or-modular-homes~~ are harbored, either free of charge or for revenue purposes, and shall include any building, structure, or enclosure used or intended for use as part of the equipment of the land-leased community. The term "land-leased community" shall not be construed to include homes, buildings, or other structures temporarily maintained by any individual, educational institution, or company on their own premises and used exclusively to house their own labor or students. A manufactured home located in a land-leased community shall be taxed under section 435.22 as if the manufactured home were located in a mobile home park.

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

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

Sec. 12. Section 384.60, subsection 1, paragraph b, Code Supplement 1997, is amended to read as follows:

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

Sec. 13. Section 384.60, subsection 2, Code Supplement 1997, is amended to read as follows:

2. On or before the second publication of the notice, the clerk shall send by mail to each property owner whose property is subject to assessment for the improvement, as shown by the records in the office of the county auditor, a copy of the notice. The notice shall also include a statement in substance that assessments may be paid in full or in part without interest within thirty days after the date of the first notice of the final assessment schedule, and thereafter all unpaid special assessments bear interest at the rate specified by the council, but not exceeding that permitted by chapter 74A, computed to the December 1 next following the due dates of the respective installments as provided in section 384.65, subsection 3, and each installment will be delinquent from October 1 following its due date, unless including those instances when the last day of September is a Saturday or Sunday, in-which-case-the-installment-becomes-delinquent-from-the-following-Tuesday, and will draw additionally the same delinquent interest as ordinary taxes. The notice shall also state substantially that property owners may elect to pay any installment semiannually in advance. If a property is shown by the records to be in the name of more than one owner at the same mailing address, a single notice may be mailed to all owners at that address. Failure to receive a mailed notice is not a defense to the special assessment or interest due on the special assessment.

Sec. 14. Section 384.65, subsection 4, Code 1997, is amended to read as follows:

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

Sec. 15. Section 384.84, Code Supplement 1997, is amended by adding the following new subsection:

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

Sec. 16. Section 414.28A, Code Supplement 1997, is amended to read as follows:

414.28A LAND-LEASED COMMUNITIES.

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

"Land-leased community" means any site, lot, field, or tract of land under common ownership upon which ten or more occupied manufactured homes or modular-homes are harbored, either free of charge or for revenue purposes, and shall include any building, structure, or enclosure used or intended for use as part of the equipment of the land-leased community. The term "land-leased community" shall not be construed to include homes, buildings, or other structures temporarily maintained by any individual, educational institution, or company on their own premises and used exclusively to house their own labor or students. A manufactured home located in a land-leased community shall be taxed under section 435.22 as if the manufactured home were located in a mobile home park.

Sec. 17. Section 435.1, subsection 1, Code Supplement 1997, is amended to read as follows:

1. "Home" means a mobile home, or a manufactured home, ~~or~~ a modular-home.

Sec. 18. Section 435.1, subsection 4, Code Supplement 1997, is amended to read as follows:

4. "Mobile home park" means a site, lot, field, or tract of land upon which three or more mobile homes, or 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. 19. Section 435.22, unnumbered paragraph 1, Code 1997, is amended to read as follows:

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

Sec. 20. Section 435.26, subsection 1, paragraph a, Code 1997, is amended to read as follows:

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

Sec. 21. Section 435.26, Code 1997, is amended by adding the following new subsection:

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

Sec. 22. Section 435.27, subsection 1, Code 1997, is amended to read as follows:

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

Sec. 23. Section 435.29, Code 1997, is amended to read as follows:

435.29 CIVIL PENALTY.

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

Sec. 24. NEW SECTION. 435.34 MODULAR HOME EXEMPTION.

For the purposes of this chapter a modular home shall not be construed to be a mobile home and shall be exempt from the provisions of this chapter. However, this section shall not prohibit the location of a modular home within a mobile home park.

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

Sec. 25. Section 435.35, Code 1997, is amended to read as follows:

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

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

Sec. 26. Section 445.35, subsection 2, Code 1997, is amended to read as follows:

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

Sec. 27. Section 446.2, Code 1997, is amended to read as follows:

446.2 NOTICE OF SALE.

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

Sec. 28. Section 446.9, subsection 4, Code Supplement 1997, is amended to read as follows:

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

Sec. 29. Section 446.20, subsection 2, unnumbered paragraph 2, Code 1997, is amended to read as follows:

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

Sec. 30. Section 447.9, unnumbered paragraph 1, Code Supplement 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 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 RCP 56.17 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 notice shall be served by both regular mail and certified mail to the person's last known address and such notice is deemed completed when the notice by certified mail is deposited in the mail and postmarked for delivery. 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. 31. NEW SECTION. 648.6 DELAYED VACATION -- NOTICE TO LIENHOLDERS.

In cases covered by chapter 562B, a plaintiff may preserve the option of consenting to delayed vacation of a premises as provided in section 648.22A, by sending a copy of the petition, prior to the date set for hearing, by certified or restricted certified mail to the county treasurer and to each lienholder whose name and address are of record in the office of the county treasurer of the county where the mobile home or manufactured home is located.

Sec. 32. NEW SECTION. 648.22A EXECUTIONS INVOLVING MOBILE HOMES AND MANUFACTURED HOMES.

1. In cases covered by chapter 562B, upon expiration of three days from the date the judgment is entered pursuant to section 648.22, the defendant may elect to leave a mobile home or manufactured home and its contents in the mobile home park for up to thirty days provided all of the following occur:

a. The plaintiff consents and the plaintiff has complied with the provisions of section 648.6.

b. All utilities to the mobile home or manufactured home are disconnected prior to expiration of three days from the entry of judgment. Payment of any reasonable costs incurred in disconnecting utilities is the responsibility of the defendant.

2. During the thirty-day period the defendant may have reasonable access to the home site to show the home to prospective purchasers, prepare the home for removal, or remove the home, provided that the defendant gives the plaintiff and sheriff at least twenty-four hours' notice prior to each exercise of the defendant's right of access.

3. During the thirty-day period the defendant shall not occupy the home or be present on the premises between the hours of seven p.m. and seven a.m. A violation of this subsection shall be punishable as contempt.

4. If the defendant finds a purchaser of the home, who is a prospective tenant of the mobile home park, the provisions of section 562B.19, subsection 3, paragraph "c", shall apply.

5. If, within the thirty-day period, the home is not sold to an approved purchaser or removed from the mobile home park, all of the following shall occur:

a. The home, its contents, and any other property of the defendant remaining on the premises shall become the property of the plaintiff free and clear of all rights of the defendant to the property and of all liens, claims, or encumbrances of third parties, and any tax levied pursuant to chapter 435 may be abated by the board of supervisors.

b. Any money judgment against the defendant and in favor of the plaintiff relating to the previous tenancy shall be deemed satisfied.

c. The county treasurer, upon receipt of a fee equal to the fee specified in section 321.42 for replacement of certificates of title for motor vehicles, and upon receipt of an affidavit submitted by the plaintiff verifying that the home was not sold to an approved purchaser or removed within the time specified in this subsection, shall issue to the plaintiff a new title for the home.

6. A purchaser of the home shall be liable for any unpaid sums due the plaintiff, sheriff, or county treasurer. For the purposes of this section, "purchaser" includes a lienholder or other claimant acquiring title to the home in whole or in part by reason of a lien or other claim.

7. A mobile home or manufactured home shall not be removed without the prior payment to the plaintiff of all sums owing at the time of entry of judgment, interest accrued on such sums as provided by law, and per diem rent for that portion of the thirty-day period which has expired prior to removal, and

payment of any taxes due on the home which are not abated pursuant to subsection 5.

Sec. 33. RETROACTIVE APPLICABILITY. Sections 10, 16 through 20, and 22 through 25 of this Act apply retroactively to the assessment year beginning January 1, 1998, and all subsequent assessment years.

MARY E. KRAMER
President of the Senate

RON J. CORBETT
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2400, Seventy-seventh General Assembly.

MARY PAT GUNDERSON
Secretary of the Senate

Approved April 16, 1998

TERRY E. BRANSTAD
Governor