

Senate Study Bill 2158

Bill Text

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1 1 Section 1. Section [161A.35](#), subsection 2, Code 1997, is
1 2 amended to read as follows:

1 3 2. To pay such assessments in not less than ten nor more
1 4 than forty equal installments, the number to be fixed by the
1 5 governing body of the subdistrict and interest at the rate
1 6 fixed by the governing body of the subdistrict, not exceeding
1 7 that permitted by chapter 74A. The first installment of each
1 8 assessment shall become due and payable at the

~~October~~

1 9 ~~September~~ semiannual tax paying date after the date of filing
1 10 such agreement, unless the agreement is filed with the county
1 11

~~auditor~~

- ~~treasurer~~ less than

~~thirty~~

- ~~ninety~~ days prior to such

1 12

~~October~~

- ~~September~~ semiannual tax paying date, in that event,
1 13 the first installment shall become due and payable at the next
1 14 succeeding

~~October~~

- ~~September~~ semiannual tax paying date. The
1 15 second and each subsequent installment shall become due and
1 16 payable at the

~~October~~

- ~~September~~ semiannual tax paying date
1 17 each year thereafter. All such installments shall be
1 18 collected with interest accrued on the unpaid balance to the
1 19

~~October~~

- ~~September~~ semiannual tax paying date and as other
1 20 taxes on real estate, with like penalty for delinquency.
1 21 Sec. 2. Section [176A.14](#), subsection 5, Code Supplement
1 22 1997, is amended to read as follows:
1 23 5. Each of the officers of the extension council shall
1 24 perform and carry out the officer's duties as provided in this
1 25 section and shall perform and carry out any other duties as
1 26 required by rules adopted by the extension council as
1 27 authorized in this chapter. A member of the extension
1 28 council, within fifteen days after the member's election,
1 29 shall take and sign the usual oath of public officers which
1 30 shall be filed in the office of the county auditor of the
1 31 county of the extension district. The treasurer of the
1 32 extension council, within ten days after being elected and
1 33 before entering upon the duties of the office, shall execute
1 34 to the extension council a corporate surety bond for an amount
1 35 not less than twenty thousand dollars. The bond shall be

2 1 continued until the treasurer faithfully discharges the duties
2 2 of the office. The bond shall be filed with the county
2 3 auditor of the county of the extension district. The county
2 4 auditor shall notify the chairperson of the extension council
2 5 of the

~~approval by the county treasurer and of the
bond's~~

2 6 filing in the auditor's office. The cost of the surety bond
2 7 shall be paid for by the extension council.

2 8 Sec. 3. Section [309.55](#), Code 1997, is amended to read as
2 9 follows:

2 10 309.55 TERMINATING INTEREST.

2 11 When the accruing funds in the hands of the county
2 12 treasurer, for a year covered by anticipatory certificates,
2 13 are sufficient to pay the first retirable certificate or
2 14 certificates, the county treasurer shall, by mail, as shown by
2 15 the county treasurer's records, promptly notify the holder of
2 16 such certificate of such fact, and

~~thirty~~

~~ten~~ days from and

2 17 after the mailing of such letter all interest on such
2 18 certificates shall cease.

2 19 Sec. 4. Section [311.17](#), Code 1997, is amended to read as
2 20 follows:

2 21 311.17 ASSESSMENTS OVER TEN DOLLARS WAIVER.

2 22 1. If an owner other than the state or a county or city,
2 23 of any tracts of land on which the assessment is more than

~~ten~~

2 24 one hundred dollars, shall, within twenty days from the date
2 25 of the assessment, agree in writing filed in the office of the
2 26 county auditor, that in consideration of the owner having the
2 27 right to pay the assessment in installments, the owner will
2 28 not make any objection of illegality or irregularity as to the
2 29 assessment upon the real estate, and will pay the assessment
2 30 plus interest, the assessment shall be payable in ten equal
2 31 installments. The first installment shall be payable on the
2 32 date of the agreement. The other installments

~~with interest~~

2 33

~~on the whole amount unpaid~~

~~shall be paid annually at the same~~

2 34 time and in the same manner as the September semiannual
2 35 payment of ordinary taxes with interest accruing as provided
3 1 in section 384.65, subsection 3. The rate of interest shall
3 2 be as established by the board, but not exceeding that
3 3 permitted by chapter 74A.

3 4 2. An owner of land who has used

~~said~~

~~the ten-year option~~

3 5 may at any time discharge the assessment by paying the balance
3 6 then due on all unpaid installments, with interest on the
3 7 entire amount of the unpaid installments

~~for thirty days in~~

3 8

~~advance~~

~~to the following December 1.~~

3 9 Sec. 5. Section [311.18](#), Code 1997, is amended to read as
3 10 follows:
3 11 311.18 ASSESSMENT DELINQUENT INTEREST.
3 12 The assessed taxes shall become delinquent from October 1
3 13 after their maturity

~~unless the last day of September is a~~

3 14

~~Saturday or Sunday, in which case the taxes become delinquent~~

3 15

~~from the following Tuesday~~

~~including those instances when the~~

3 16 last day of September is a Saturday or Sunday, shall bear the
3 17 same interest, and be attended with the same rights and
3 18 remedies for collection, as ordinary taxes.

3 19 Sec. 6. Section [311.19](#), unnumbered paragraph 1, Code 1997,
3 20 is amended to read as follows:

3 21 Assessments of

~~ten~~

~~one hundred dollars or less against any~~

3 22 tract of land, and assessments against lands owned by the
3 23 state, county or city, shall be due and payable from the date
3 24 of levy by the board of supervisors, or in the case of any
3 25 appeal, from the date of final confirmation of the levy by the
3 26 court.

3 27 Sec. 7. Section [317.21](#), subsection 1, Code 1997, is
3 28 amended to read as follows:

3 29 1. Annually, after the weed commissioner has completed the
3 30 program of destruction of weeds by reason of noncompliance by
3 31 persons responsible for the destruction, the board of
3 32 supervisors shall determine as to each tract of real estate
3 33 the actual cost of labor and materials used by the
3 34 commissioner in cutting, burning, or otherwise destroying the
3 35 weeds, the cost of serving notice, and of special meetings or
4 1 proceedings, if any. To the total of all sums expended, the
4 2 board shall add an amount equal to twenty-five percent of that
4 3 total to compensate for the cost of supervision and
4 4 administration and assess the resulting sum against the tract
4 5 of real estate by a special tax, which shall be certified to
4 6 the county auditor and county treasurer by the clerk of the
4 7 board of supervisors, and shall be placed upon the tax books,
4 8 and collected, with interest after delinquent, in the same
4 9 manner as other unpaid taxes. The tax shall be due on March 1
4 10 after assessment, and shall be delinquent from April 1 after
4 11 due

~~unless the last day of March is a Saturday or Sunday, in~~

4 12

~~which case the tax becomes delinquent from the following~~

4 13

~~Tuesday~~

~~including those instances when the last day of March~~

4 14 is a Saturday or Sunday. When collected, the moneys shall be
4 15 paid into the fund from which the costs were originally paid.

4 16 Sec. 8. Section [321.44A](#), Code Supplement 1997, is amended
4 17 to read as follows:

4 18 321.44A VOLUNTARY CONTRIBUTION ANATOMICAL GIFT PUBLIC
4 19 AWARENESS AND TRANSPLANTATION FUND AMOUNT RETAINED BY

4 20 COUNTY TREASURER.
4 21 For each application for registration or renewal, the
4 22 county treasurer or the department shall request through use
4 23 of a written form, and, if the application is made in person,
4 24 through verbal communication, that an applicant make a
4 25 voluntary contribution of one dollar or more to the anatomical
4 26 gift public awareness and transplantation fund established
4 27 pursuant to section 142C.15.

~~Ninety five~~

- ~~One hundred~~ percent

4 28 of the moneys collected by the county and one hundred percent
4 29 of the moneys collected by the department in the form of
4 30 contributions shall be remitted to the treasurer of state for
4 31 deposit in the fund to be used for the purposes specified for
4 32 the fund.

~~The remaining~~

- ~~However, up to~~ five percent

~~shall~~

- ~~of~~

4 33 the moneys collected by the county may be retained by the
4 34 county treasurer for deposit in the general fund of the
4 35 county. The director shall adopt rules to administer this
5 1 section.

5 2 Sec. 9. Section [331.502](#), subsection 10, Code 1997, is
5 3 amended to read as follows:

5 4 10. Notify the chairperson of the county agricultural
5 5 extension education council when the bond of the council
5 6 treasurer has been

~~approved and~~

- filed as provided in section

5 7 176A.14.

5 8 Sec. 10. Section [331.602](#), subsection 1, Code Supplement
5 9 1997, is amended to read as follows:

5 10 1. Record all instruments presented to the recorder's
5 11 office for recordation upon payment of the proper fees and
5 12 compliance with other recording requirements as provided by
5 13 law. The instruments presented for filing or recordation
5 14 shall be legible and reproducible, and shall have typed or
5 15 legibly printed on them the names of all signatories including
5 16 the names of acknowledging officers and witnesses beneath the
5 17 original signatures. Except as otherwise authorized by the
5 18 recorder, the instruments shall be no larger than eight and
5 19 one-half inches by fourteen inches and shall provide a space
5 20 at the top of the instrument at least eight and one-half
5 21 inches across the page by two inches in length, on which space
5 22 shall be typed or legibly printed across the page on the
5 23 bottom one-fourth inch of this space, the name, address, and
5 24 telephone number of the individual who prepared the instrument
5 25 and, immediately below the two inches of space, the tax
5 26 statement information required in paragraph "d". The
5 27 remaining portion of this space shall be reserved for use by
5 28 the county recorder.

5 29 Sec. 11. Section [331.602](#), subsection 1, Code Supplement
5 30 1997, is amended by adding the following new paragraph:

5 31 NEW PARAGRAPH. d. An instrument conveying an interest in
5 32 real property shall contain the statement: "Address tax
5 33 statement to:" which statement shall be completed with the
5 34 appropriate name and mailing address. This information shall
5 35 be provided on each instrument conveying an interest in real
6 1 property unless the recorder authorizes otherwise.

6 2 Sec. 12. Section [349.16](#), subsection 3, Code 1997, is
6 3 amended to read as follows:

6 4 3. The annual reports of the county treasurer, including a

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

6 10 Sec. 13. Section [384.47](#), subsection 1, Code 1997, is
6 11 amended to read as follows:

6 12 1. A description and parcel number of each lot and the
6 13 name of the property owner.

6 14 Sec. 14. Section [384.60](#), subsection 1, paragraph b, Code
6 15 Supplement 1997, is amended to read as follows:

6 16 b. State the number of annual installments, not exceeding
6 17 fifteen, into which assessments of

~~fifty~~

- ~~one hundred~~ dollars

6 18 or more are divided.

6 19 Sec. 15. Section [384.60](#), subsection 2, Code Supplement
6 20 1997, is amended to read as follows:

6 21 2. On or before the second publication of the notice, the
6 22 clerk shall send by mail to each property owner whose property
6 23 is subject to assessment for the improvement, as shown by the
6 24 records in the office of the county auditor, a copy of the
6 25 notice. The notice shall also include a statement in
6 26 substance that assessments may be paid in full or in part
6 27 without interest within thirty days after the date of the
6 28 first notice of the final assessment schedule, and thereafter
6 29 all unpaid special assessments bear interest at the rate
6 30 specified by the council, but not exceeding that permitted by
6 31 chapter 74A, computed to the December 1 next following the due
6 32 dates of the respective installments as provided in section
6 33 384.65, subsection 3, and each installment will be delinquent
6 34 from October 1 following its due date,

~~unless~~

- ~~including those~~

6 35 instances when the last day of September is a Saturday or
7 1 Sunday,

~~in which case the installment becomes delinquent from~~

-
7 2

~~the following Tuesday,~~

- and will draw additionally the same

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

7 11 Sec. 16. Section [384.65](#), subsection 4, Code 1997, is
7 12 amended to read as follows:

7 13 4. Each installment of an assessment with interest on the
7 14 unpaid balance is delinquent from October 1 after its due
7 15 date,

~~unless~~

- ~~including those instances when~~ the last day of
7 16 September is a Saturday or Sunday,

~~in which case the~~

-
7 17

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

- and

7 18 bears the same delinquent interest as ordinary taxes. When
7 19 collected, the interest must be credited to the same fund as
7 20 the special assessment.

7 21 Sec. 17. Section [384.84](#), Code Supplement 1997, is amended
7 22 by adding the following new subsection:

7 23 NEW SUBSECTION. 8. For the purposes of this section,
7 24 "premises" includes a mobile home, modular home, or
7 25 manufactured home as defined in section 435.1, when the mobile
7 26 home, modular home, or manufactured home is taxed as real
7 27 estate.

7 28 Sec. 18. Section [435.26](#), Code 1997, is amended by adding
7 29 the following new subsection:

7 30 NEW SUBSECTION. 3. When the property is entered on the
7 31 tax rolls, the assessor shall also enter on the tax rolls the
7 32 title number last assigned to the mobile home, modular home,
7 33 or manufactured home and the manufacturer's identification
7 34 number.

7 35 Sec. 19. Section [445.36](#), subsection 2, Code 1997, is
8 1 amended to read as follows:

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

~~tax and any interest~~

- total

8 12 amount due. This section does not apply to special
8 13 assessments, or rates or charges.

8 14 Sec. 20. Section [446.2](#), Code 1997, is amended to read as
8 15 follows:

8 16 446.2 NOTICE OF SALE.

8 17 For each parcel sold, the county treasurer shall notify the
8 18 party in whose name the parcel was taxed, according to the
8 19 treasurer's records at the time of sale, that the parcel was
8 20 sold at tax sale. The notice of sale shall be sent by regular
8 21 mail within fifteen days from the date of the annual tax sale
8 22 or any adjourned tax sale. Failure to receive a mailed notice
8 23 is not a defense to payment of the total amount due.

8 24 Sec. 21. Section [446.9](#), subsection 4, Code Supplement
8 25 1997, is amended to read as follows:

8 26 4. Notice required by subsections 1 and 3 shall be deemed
8 27 completed when the notice is enclosed in a sealed envelope
8 28 with the proper postage on the envelope, is addressed to the
8 29 person entitled to receive it at the person's last known
8 30 mailing address, and is deposited in a mail receptacle
8 31 provided by the United States postal service. Failure to
8 32 receive a mailed notice is not a defense to the payment of the
8 33 total amount due.

8 34 Sec. 22. Section [446.20](#), subsection 2, unnumbered
8 35 paragraph 2, Code 1997, is amended to read as follows:

9 1 Service of the notice shall also be made by mail on any
9 2 mortgagee having a lien upon the parcel, a vendor of the
9 3 parcel under a recorded contract of sale, a lessor who has a
9 4 recorded lease or memorandum of a recorded lease, and any
9 5 other person who has an interest of record, at the person's
9 6 last known address, if the mortgagee, vendor, lessor, or other
9 7 person has filed a request for notice, as prescribed in
9 8 section 446.9, subsection 3, and on the state of Iowa in case
9 9 of an old-age assistance lien by service upon the department

9 10 of human services. The notice shall also be served on any
9 11 city where the parcel is situated. Failure to receive a
9 12 mailed notice is not a defense to the payment of the total
9 13 amount due.

9 14 Sec. 23. Section 447.9, unnumbered paragraph 1, Code
9 15 Supplement 1997, is amended to read as follows:

9 16 After one year and nine months from the date of sale, or
9 17 after nine months from the date of a sale made under section
9 18 446.18 or 446.39, the holder of the certificate of purchase
9 19 may cause to be served upon the person in possession of the
9 20 parcel, and also upon the person in whose name the parcel is
9 21 taxed,

~~in the manner provided for the service of original~~

9 22

~~notices in R.C.P. 56.1, if the person resides in Iowa, or~~

9 23

~~otherwise as provided in section 446.9, subsection 1,~~

~~a notice~~

9 24 signed by the certificate holder or the certificate holder's
9 25 agent or attorney, stating the date of sale, the description
9 26 of the parcel sold, the name of the purchaser, and that the
9 27 right of redemption will expire and a deed for the parcel be
9 28 made unless redemption is made within ninety days from the
9 29 completed service of the notice. The notice shall be served
9 30 by certified mail to the person's last known address and such
9 31 notice is deemed completed when the notice is deposited in the
9 32 mail and postmarked for delivery. The ninety-day redemption
9 33 period begins as provided in section 447.12. When the notice
9 34 is given by a county as a holder of a certificate of purchase
9 35 the notice shall be signed by the county treasurer or the
10 1 county attorney, and when given by a city, it shall be signed
10 2 by the city officer designated by resolution of the council.
10 3 When the notice is given by the Iowa finance authority or a
10 4 city or county agency holding the parcel as part of an Iowa
10 5 homesteading project, it shall be signed on behalf of the
10 6 agency or authority by one of its officers, as authorized in
10 7 rules of the agency or authority.

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

10 11

EXPLANATION

10 12 This bill makes a number of changes to the powers and
10 13 duties of county treasurers.

10 14 Code section 161A.23 is amended to provide that installment
10 15 payments for improvements to property for purposes of
10 16 watershed protection and flood prevention shall become due and
10 17 payable at the September semiannual pay date and the agreement
10 18 to pay in installments shall be filed with the county
10 19 treasurer rather than with the county auditor.

10 20 Code section 176A.14 is amended to eliminate the
10 21 requirement that the county treasurer's approval be endorsed
10 22 on the bond filed by the treasurer of an agricultural
10 23 extension council. Code section 331.502 is amended to
10 24 correspond to this change.

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

10 30 Code section 311.17 is amended to make the secondary road
10 31 assessment payment procedure consistent with payment of other
10 32 special assessments. The amendment also increases from \$10 to

10 33 \$100 the amount owed by the taxpayer before the amount may be
10 34 paid in installments. Code sections 311.19 and 384.60 are
10 35 also amended to provide that assessments of \$100 or less may
11 1 not be paid in installments.

11 2 Code sections 311.18, 317.21, 384.60, and 384.65 are
11 3 amended to provide that special assessments and special taxes
11 4 collected by the county are considered delinquent if not
11 5 received by the county on the last day due including in those
11 6 instances when the last day due is a Saturday or a Sunday.

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

11 12 Code section 331.602 is amended to require that an
11 13 instrument conveying an interest in real property must include
11 14 the name and address of the person who is to receive a
11 15 property tax statement unless the county recorder determines
11 16 that the information is not necessary. The amendment is
11 17 applicable to instruments signed or notarized on or after
11 18 January 1, 1999.

11 19 Code section 349.16 is amended to require that the county
11 20 treasurer publish the report on the financial condition of the
11 21 county annually, rather than semiannually.

11 22 Code section 384.47 is amended to require that the parcel
11 23 number be identified on a special assessment payment schedule
11 24 for a public improvement.

11 25 Code section 384.84 is amended to define premises, for
11 26 purposes of delinquent utility liens, to include mobile homes,
11 27 modular homes, and manufactured homes taxed as real estate.

11 28 Code section 435.26 is amended to require the assessor,
11 29 when entering a mobile home, modular home, or manufactured
11 30 home taxed as real estate on the tax rolls, to also enter on
11 31 the tax rolls the prior title number of the home, if it is
11 32 being converted to real estate, and the manufacturer's
11 33 identification number.

11 34 Code section 445.36 is amended to refer to the total amount
11 35 of property taxes due rather than the tax and interest due,
12 1 making the provision consistent with other statutory
12 2 references to delinquent property tax amounts.

12 3 Code sections 446.2, 446.9, and 446.20 are amended to
12 4 provide that failure to receive a notice pertaining to a tax
12 5 sale is not a defense to failure to pay the total amount due.
12 6 The amendment to Code section 446.9 also applies to statements
12 7 of delinquent taxes mailed by the treasurer with the notice of
12 8 tax sale.

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

12 17 LSB 3413SC 77

12 18 sc/jw/5