

Van Engelenhoven, Chair  
Arnold  
Kuhn

HSB 91  
LOCAL GOVERNMENT

Succeeded by  
SF/HF

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL  
BY CHAIRPERSON HOUSER)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to the powers and duties of county treasurers by  
2 amending Code sections pertaining to special assessments on  
3 certain motor vehicle ownership transfers, tax statement  
4 addresses, city utility liens, taxation of buildings or  
5 improvements, tax redemption, and tax clearance statements for  
6 mobile homes, and providing effective date and applicability  
7 date provisions.

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

9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23

20090902

1 Section 161A.35, unnumbered paragraph 1, Code  
2 1999, is amended to read as follows:

3 If the owner of any premises against which a levy exceeding  
4 twenty one hundred dollars has been made and certified shall,  
5 within thirty days from the date of such levy, agree in  
6 writing in a separate agreement, that in consideration of  
7 having a right to pay the owner's assessment in installments,  
8 the owner will not make any objection as to the legality of  
9 the assessment for benefit, or the levy of the taxes against  
10 the owner's property, then such owner shall have the following  
11 options:

12 Sec. 2. Section 321.47, unnumbered paragraph 1, Code 1999,  
13 is amended to read as follows:

14 If ownership of a vehicle is transferred by operation of  
15 law upon inheritance, devise or bequest, dissolution decree,  
16 order in bankruptcy, insolvency, replevin, foreclosure or  
17 execution sale, abandoned vehicle sale, or when the engine of  
18 a motor vehicle is replaced by another engine, or a vehicle is  
19 sold or transferred to satisfy an artisan's lien as provided  
20 in chapter 577, a landlord's lien as provided in chapter 570,  
21 a storage lien as provided in chapter 579, a judgment in an  
22 action for abandonment of a mobile home as provided in chapter  
23 555B, or repossession is had upon default in performance of  
24 the terms of a security agreement, the county treasurer in the  
25 transferee's county of residence, upon the surrender of the  
26 prior certificate of title or the manufacturer's or importer's  
27 certificate, or when that is not possible, upon presentation  
28 of satisfactory proof to the county treasurer of ownership and  
29 right of possession to the vehicle and upon payment of a fee  
30 of ten dollars and the presentation of an application for  
31 registration and certificate of title, may issue to the  
32 applicant a registration card for the vehicle and a  
33 certificate of title to the vehicle. A person entitled to  
34 ownership of a vehicle under a decree of dissolution shall  
35 surrender a reproduction of a certified copy of the

1 dissolution and upon fulfilling the other requirements of this  
2 chapter is entitled to a certificate of title and registration  
3 receipt issued in the person's name.

4 Sec. 3. Section 331.602, subsection 1, Code 1999, is  
5 amended to read as follows:

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

25 Sec. 4. Section 331.602, subsection 1, Code 1999, is  
26 amended by adding the following new paragraph:

27 NEW PARAGRAPH. d. An instrument conveying an interest in  
28 real property shall contain the statement "Address tax  
29 statement:" which shall be filled out with a name and complete  
30 mailing address. Each instrument conveying an interest in  
31 real property shall contain this statement unless otherwise  
32 authorized by the county recorder.

33 Sec. 5. Section 357.20, Code 1999, is amended to read as  
34 follows:

35 357.20 DUE DATE -- BONDS.

1 Assessments of less than ten one hundred dollars will come  
2 due at the first taxpaying date after the approval of the  
3 final assessment, and assessments of ten one hundred dollars  
4 or more may be paid in ten annual installments with interest  
5 on the unpaid balance at a rate not exceeding that permitted  
6 by chapter 74A. The board of supervisors shall issue bonds  
7 against the completed assessment in an amount equal to the  
8 total cost of the project, so that the amount of the  
9 assessment will be approximately ten percent greater than the  
10 amount of the bonds.

11 Sec. 6. Section 384.65, subsection 1, Code 1999, is  
12 amended to read as follows:

13 1. The first installment of each assessment, or the total  
14 amount if less than fifty one hundred dollars, is due and  
15 payable on July 1 next succeeding the date of the levy, unless  
16 the assessment is filed with the county treasurer after May 31  
17 in any year. The first installment shall bear interest on the  
18 whole unpaid assessment from the date of acceptance of the  
19 work by the council to the first day of December following the  
20 due date.

21 Sec. 7. Section 384.84, subsection 2, Code 1999, is  
22 amended by adding the following new paragraph:

23 NEW PARAGRAPH. e. A city shall not impose a lien for a  
24 delinquent city utility or enterprise service against a  
25 mobile, manufactured, or modular home located in a mobile home  
26 park as defined in section 435.1. If the account of a city  
27 utility or city enterprise on such premises becomes  
28 delinquent, the lien shall be imposed on the real property  
29 where the mobile, manufactured, or modular home is located.  
30 The city shall send to the owner of the property where the  
31 home is located notice of intent to certify a lien at the same  
32 time that the notice is sent to the delinquent account holder.

33 Sec. 8. Section 428.4, unnumbered paragraph 3, Code 1999,  
34 is amended to read as follows:

35 Any buildings erected, improvements made, or buildings or

1 improvements removed in a year after the assessment of the  
 2 class of real estate to which they belong, shall be valued,  
 3 listed, and assessed and reported by the assessor to the  
 4 county auditor after approval of the valuations by the local  
 5 board of review, and the auditor shall thereupon enter the  
 6 taxable value of such building or taxable improvement on the  
 7 tax list as a part of real estate to be taxed. ~~if-such~~ Such  
 8 buildings or improvements are erected or made by any person  
 9 other than the owner of the land, ~~they~~ shall be listed and  
 10 assessed to the owner of the ~~buildings-or-improvements~~ land as  
 11 real estate.

12 Sec. 9. Section 435.24, subsection 5, Code 1999, is  
 13 amended to read as follows:

14 5. Before a home may be moved from its present site by any  
 15 person, a tax clearance statement in the name of the owner  
 16 must be obtained from the county treasurer of the county where  
 17 the present site is located certifying that taxes are not  
 18 owing under this section for previous years and that the taxes  
 19 have been paid for the current tax period. When a person  
 20 moves a home from real property to a dealer's stock or to a  
 21 mobile home park, as defined in section 435.1, a tax clearance  
 22 statement shall be applied for, and issued, from the county  
 23 treasurer of the county where the present site is located.  
 24 When the home is moved to another county in this state, the  
 25 county treasurer shall forward a copy of the tax clearance  
 26 statement to the county treasurer of the county in which the  
 27 home is being relocated. However, a tax clearance statement  
 28 is not required for a home in a manufacturer's or dealer's  
 29 stock which ~~is~~ has not been used as a place for human  
 30 habitation. A tax clearance form is not required to move an  
 31 abandoned home. A tax clearance form is not required in  
 32 eviction cases provided the mobile home park owner or manager  
 33 advises the county treasurer that the tenant is being evicted.  
 34 If a dealer acquires a home from a person other than a  
 35 manufacturer, the person shall provide a tax clearance

1 statement in the name of the owner of record to the dealer.  
2 The tax clearance statement shall be provided by the county  
3 treasurer in a method prescribed by the department of  
4 transportation.

5 Sec. 10. Section 445.32, Code 1999, is amended to read as  
6 follows:

7 445.32 LIENS ON BUILDINGS OR IMPROVEMENTS.

8 If a building or improvement is erected or made by a person  
9 other than the owner of the land on which the building or  
10 improvement is located, as provided for in section 428.4, the  
11 taxes on the building or improvement are and remain a lien on  
12 the ~~building-or-improvement~~ land from the date of levy until  
13 paid. ~~If-the-taxes-on-the-building-or-improvement-become~~  
14 ~~delinquent,-as-provided-in-section-445-37,-the-county~~  
15 ~~treasurer-shall-collect-the-tax-as-provided-in-sections-445-3~~  
16 ~~and-445-4,-This-section-does-not-apply-to-special~~  
17 ~~assessments,-or-rates-or-charges-~~

18 Sec. 11. Section 447.9, subsection 1, Code 1999, is  
19 amended to read as follows:

20 1. After one year and nine months from the date of sale,  
21 or after nine months from the date of a sale made under  
22 section 446.18 or 446.39, the holder of the certificate of  
23 purchase may cause to be served upon the person in possession  
24 of the parcel, and also upon the person in whose name the  
25 parcel is taxed, a notice signed by the certificate holder or  
26 the certificate holder's agent or attorney, stating the date  
27 of sale, the description of the parcel sold, the name of the  
28 purchaser, and that the right of redemption will expire and a  
29 deed for the parcel be made unless redemption is made within  
30 ninety days from the completed service of the notice. The  
31 notice shall be served by both regular mail and certified mail  
32 to the person's last known address and such notice service is  
33 deemed completed when the notice by certified mail is  
34 deposited in the mail and postmarked for delivery. The  
35 ninety-day redemption period begins as provided in section

1 447.12. When the notice is given by a county as a holder of a  
 2 certificate of purchase the notice shall be signed by the  
 3 county treasurer or the county attorney, and when given by a  
 4 city, it shall be signed by the city officer designated by  
 5 resolution of the council. When the notice is given by the  
 6 Iowa finance authority or a city or county agency holding the  
 7 parcel as part of an Iowa homesteading project, it shall be  
 8 signed on behalf of the agency or authority by one of its  
 9 officers, as authorized in rules of the agency or authority.

10 Sec. 12. Section 447.13, Code 1999, is amended to read as  
 11 follows:

12 447.13 COST -- FEE -- REPORT.

13 The cost of a record search and the cost of serving the  
 14 notice, including the cost of mailing certified mail notices  
 15 and the cost of publication under section 447.10 if  
 16 publication is required, shall be added to the amount  
 17 necessary to redeem. ~~The fee for personal service of the~~  
 18 ~~notice shall be the same as for service of an original notice,~~  
 19 ~~including copy fee and mileage.~~ The county treasurer shall  
 20 file the proof of service and statement of costs and record  
 21 these costs against the parcel. The certificate holder or the  
 22 holder's agent shall report in writing to the treasurer the  
 23 amount of authorized costs incurred, and the treasurer shall  
 24 file the statement. Costs not filed with the treasurer before  
 25 a redemption is complete shall not be collected by the  
 26 treasurer and may be recovered through a court action against  
 27 the parcel owner by the certificate holder. If the parcel is  
 28 held by a city or county, a city or county agency, or the Iowa  
 29 finance authority, for use in an Iowa homesteading project,  
 30 whether or not the parcel is the subject of a conditional  
 31 conveyance granted under the project, the costs incurred for  
 32 repairs and rehabilitation work required and undertaken in  
 33 order to make the parcel meet applicable building or housing  
 34 code standards shall be added to the amount necessary to  
 35 redeem.

1 Sec. 13. 1998 Iowa Acts, chapter 1107, is amended by  
2 adding the following new section:

3 SEC. 34. APPLICABILITY DATE. Section 30 of this Act,  
4 amending Code section 447.9, applies to redemption of parcels  
5 sold for delinquent taxes beginning with the tax sale held in  
6 June 1999.

7 Sec. 14. Sections 3 and 4 of this Act, amending Code  
8 section 331.602, apply to instruments recorded on or after  
9 January 1, 2000.

10 Sec. 15. Section 13 of this Act, being deemed of immediate  
11 importance, takes effect upon enactment.

12 EXPLANATION

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

15 Code sections 161A.35, 357.20, and 384.65 are amended to  
16 make the assessment payment procedures in those sections  
17 consistent with payment of other special assessments. Code  
18 section 161A.35 is amended to increase from \$20 to \$100 the  
19 amount owed by the taxpayer before the amount may be paid in  
20 installments for assessments in soil and water conservation  
21 districts. Code section 357.20 is amended to increase from  
22 \$10 to \$100 the amount owed by a taxpayer in a water district  
23 before the amount may be paid in installments. Code section  
24 384.65 is amended to increase from \$50 to \$100 the amount owed  
25 by a taxpayer for a city special assessment before the amount  
26 may be paid in installments.

27 Code section 321.47 is amended to provide that in order to  
28 transfer ownership of a vehicle by order of a dissolution  
29 decree, the person seeking transfer need only provide a  
30 reproduction of the certified copy of the dissolution.

31 Code section 331.602 is amended to require that any  
32 instrument conveying an interest in real property and recorded  
33 with the county recorder contain the name and full address of  
34 the person to whom the property tax statement is to be mailed.  
35 This amendment applies to instruments recorded on or after

1 January 1, 2000.

2 Code section 384.84 is amended to prohibit cities from  
3 placing liens for delinquent city utilities on mobile,  
4 manufactured, or modular homes located in mobile home parks.  
5 The bill provides that the lien shall be placed on the real  
6 property where the home is located and that the city shall  
7 send to the owner of the real property notice of intent to  
8 certify a lien.

9 Code sections 428.4 and 445.32 are amended to provide that  
10 taxes levied on buildings or improvements made by a person  
11 other than the owner of the land are a lien against the land.

12 Code section 435.24 is amended to require the owner of a  
13 mobile home to obtain a tax clearance statement from the  
14 county treasurer when the home is moved from real property to  
15 a dealer's stock or to a mobile home park.

16 Code sections 447.9 and 447.13 are amended to make  
17 technical conforming changes relating to notice of expiration  
18 of right of redemption resulting from enactment of Senate File  
19 2400 by the 1998 Session of the General Assembly.

20 Chapter 1107 of the 1998 Iowa Acts is amended to provide  
21 that the section of chapter 1107 amending Code section 447.9  
22 applies to redemption of parcels sold for delinquent taxes  
23 beginning with the tax sale held in June 1999. This section  
24 of the bill takes effect upon enactment.

25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35

Place On Calendar

HOUSE FILE 474 S. 4/1/99 Do Pass  
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO HSB 91)

Passed House, (P. 857) Date 3/25/99 Passed Senate, Date 4/13/99 (P. 1087)  
Vote: Ayes 97 Nays 0 Vote: Ayes 48 Nays 0  
Approved April 28, 1999

**A BILL FOR**

1 An Act relating to the powers and duties of county treasurers by  
2 amending Code sections pertaining to special assessments,  
3 certain motor vehicle ownership transfers, tax statement  
4 addresses, tax redemption, and tax clearance statements for  
5 mobile homes, and providing effective date and applicability  
6 date provisions.

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

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

HF 474

1 Section 1. Section 161A.35, unnumbered paragraph 1, Code  
2 1999, is amended to read as follows:

3 If the owner of any premises against which a levy exceeding  
4 twenty one hundred dollars has been made and certified shall,  
5 within thirty days from the date of such levy, agree in  
6 writing in a separate agreement, that in consideration of  
7 having a right to pay the owner's assessment in installments,  
8 the owner will not make any objection as to the legality of  
9 the assessment for benefit, or the levy of the taxes against  
10 the owner's property, then such owner shall have the following  
11 options:

12 Sec. 2. Section 321.47, unnumbered paragraph 1, Code 1999,  
13 is amended to read as follows:

14 If ownership of a vehicle is transferred by operation of  
15 law upon inheritance, devise or bequest, dissolution decree,  
16 order in bankruptcy, insolvency, replevin, foreclosure or  
17 execution sale, abandoned vehicle sale, or when the engine of  
18 a motor vehicle is replaced by another engine, or a vehicle is  
19 sold or transferred to satisfy an artisan's lien as provided  
20 in chapter 577, a landlord's lien as provided in chapter 570,  
21 a storage lien as provided in chapter 579, a judgment in an  
22 action for abandonment of a mobile home as provided in chapter  
23 555B, or repossession is had upon default in performance of  
24 the terms of a security agreement, the county treasurer in the  
25 transferee's county of residence, upon the surrender of the  
26 prior certificate of title or the manufacturer's or importer's  
27 certificate, or when that is not possible, upon presentation  
28 of satisfactory proof to the county treasurer of ownership and  
29 right of possession to the vehicle and upon payment of a fee  
30 of ten dollars and the presentation of an application for  
31 registration and certificate of title, may issue to the  
32 applicant a registration card for the vehicle and a  
33 certificate of title to the vehicle. A person entitled to  
34 ownership of a vehicle under a decree of dissolution shall  
35 surrender a reproduction of a certified copy of the

1 dissolution and upon fulfilling the other requirements of this  
2 chapter is entitled to a certificate of title and registration  
3 receipt issued in the person's name.

4 Sec. 3. Section 331.602, subsection 1, unnumbered  
5 paragraph 1, Code 1999, is amended to read as follows:

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

25 Sec. 4. Section 331.602, subsection 1, Code 1999, is  
26 amended by adding the following new paragraph:

27 NEW PARAGRAPH. d. An instrument conveying an interest in  
28 real property shall contain the statement "Address tax  
29 statement:" which shall be filled out with a name and complete  
30 mailing address. Each instrument conveying an interest in  
31 real property shall contain this statement unless otherwise  
32 authorized by the county recorder.

33 Sec. 5. Section 357.20, Code 1999, is amended to read as  
34 follows:

35 357.20 DUE DATE -- BONDS.

1 Assessments of less than ten one hundred dollars will come  
2 due at the first taxpaying date after the approval of the  
3 final assessment, and assessments of ten one hundred dollars  
4 or more may be paid in ten annual installments with interest  
5 on the unpaid balance at a rate not exceeding that permitted  
6 by chapter 74A. The board of supervisors shall issue bonds  
7 against the completed assessment in an amount equal to the  
8 total cost of the project, so that the amount of the  
9 assessment will be approximately ten percent greater than the  
10 amount of the bonds.

11 Sec. 6. Section 384.65, subsection 1, Code 1999, is  
12 amended to read as follows:

13 1. The first installment of each assessment, or the total  
14 amount if less than fifty one hundred dollars, is due and  
15 payable on July 1 next succeeding the date of the levy, unless  
16 the assessment is filed with the county treasurer after May 31  
17 in any year. The first installment shall bear interest on the  
18 whole unpaid assessment from the date of acceptance of the  
19 work by the council to the first day of December following the  
20 due date.

21 Sec. 7. Section 435.24, subsection 5, Code 1999, is  
22 amended to read as follows:

23 5. Before a home may be moved from its present site by any  
24 person, a tax clearance statement in the name of the owner  
25 must be obtained from the county treasurer of the county where  
26 the present site is located certifying that taxes are not  
27 owing under this section for previous years and that the taxes  
28 have been paid for the current tax period. When a person  
29 moves a home from real property to a dealer's stock or to a  
30 mobile home park, as defined in section 435.1, a tax clearance  
31 statement shall be applied for, and issued, from the county  
32 treasurer of the county where the present site is located.

33 When the home is moved to another county in this state, the  
34 county treasurer shall forward a copy of the tax clearance  
35 statement to the county treasurer of the county in which the

1 home is being relocated. However, a tax clearance statement  
2 is not required for a home in a manufacturer's or dealer's  
3 stock which is has not been used as a place for human  
4 habitation. A tax clearance form is not required to move an  
5 abandoned home. A tax clearance form is not required in  
6 eviction cases provided the mobile home park owner or manager  
7 advises the county treasurer that the tenant is being evicted.  
8 If a dealer acquires a home from a person other than a  
9 manufacturer, the person shall provide a tax clearance  
10 statement in the name of the owner of record to the dealer.  
11 The tax clearance statement shall be provided by the county  
12 treasurer in a method prescribed by the department of  
13 transportation.

14 Sec. 8. Section 447.9, subsection 1, Code 1999, is amended  
15 to read as follows:

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

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

6 Sec. 9. Section 447.13, Code 1999, is amended to read as  
7 follows:

8 447.13 COST -- FEE -- REPORT.

9 The cost of a record search and the cost of serving the  
10 notice, including the cost of mailing certified mail notices  
11 and the cost of publication under section 447.10 if  
12 publication is required, shall be added to the amount  
13 necessary to redeem. ~~The fee for personal service of the~~  
14 ~~notice shall be the same as for service of an original notice,~~  
15 ~~including copy fee and mileage.~~ The county treasurer shall  
16 file the proof of service and statement of costs and record  
17 these costs against the parcel. The certificate holder or the  
18 holder's agent shall report in writing to the treasurer the  
19 amount of authorized costs incurred, and the treasurer shall  
20 file the statement. Costs not filed with the treasurer before  
21 a redemption is complete shall not be collected by the  
22 treasurer and may be recovered through a court action against  
23 the parcel owner by the certificate holder. If the parcel is  
24 held by a city or county, a city or county agency, or the Iowa  
25 finance authority, for use in an Iowa homesteading project,  
26 whether or not the parcel is the subject of a conditional  
27 conveyance granted under the project, the costs incurred for  
28 repairs and rehabilitation work required and undertaken in  
29 order to make the parcel meet applicable building or housing  
30 code standards shall be added to the amount necessary to  
31 redeem.

32 Sec. 10. 1998 Iowa Acts, chapter 1107, is amended by  
33 adding the following new section:

34 SEC. 34 APPLICABILITY DATE. Section 30 of this Act,  
35 amending Code section 447.9, applies to redemption of parcels

1 sold for delinquent taxes beginning with the tax sale held in  
2 June 1999.

3 Sec. 11. Sections 3 and 4 of this Act, amending Code  
4 section 331.602, apply to instruments recorded on or after  
5 January 1, 2000.

6 Sec. 12. Section 10 of this Act, being deemed of immediate  
7 importance, takes effect upon enactment.

8 EXPLANATION

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

11 Code sections 161A.35, 357.20, and 384.65 are amended to  
12 make the assessment payment procedures in those sections  
13 consistent with payment of other special assessments. Code  
14 section 161A.35 is amended to increase from \$20 to \$100 the  
15 amount owed by the taxpayer before the amount may be paid in  
16 installments for assessments in soil and water conservation  
17 districts. Code section 357.20 is amended to increase from  
18 \$10 to \$100 the amount owed by a taxpayer in a water district  
19 before the amount may be paid in installments. Code section  
20 384.65 is amended to increase from \$50 to \$100 the amount owed  
21 by a taxpayer for a city special assessment before the amount  
22 may be paid in installments.

23 Code section 321.47 is amended to provide that in order to  
24 transfer ownership of a vehicle by order of a dissolution  
25 decree, the person seeking transfer need only provide a  
26 reproduction of the certified copy of the dissolution.

27 Code section 331.602 is amended to require that any  
28 instrument conveying an interest in real property and recorded  
29 with the county recorder contain the name and full address of  
30 the person to whom the property tax statement is to be mailed.  
31 This amendment applies to instruments recorded on or after  
32 January 1, 2000.

33 Code section 435.24 is amended to require the owner of a  
34 mobile home to obtain a tax clearance statement from the  
35 county treasurer when the home is moved from real property to

1 a dealer's stock or to a mobile home park.

2 Code sections 447.9 and 447.13 are amended to make  
3 technical conforming changes relating to notice of expiration  
4 of right of redemption resulting from enactment of Senate File  
5 2400 by the 1998 Session of the General Assembly.

6 Chapter 1107 of the 1998 Iowa Acts is amended to provide  
7 that the section of chapter 1107 amending Code section 447.9  
8 applies to redemption of parcels sold for delinquent taxes  
9 beginning with the tax sale held in June 1999. This section  
10 of the bill takes effect upon enactment.

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

## AN ACT

RELATING TO THE POWERS AND DUTIES OF COUNTY TREASURERS BY AMENDING CODE SECTIONS PERTAINING TO SPECIAL ASSESSMENTS, CERTAIN MOTOR VEHICLE OWNERSHIP TRANSFERS, TAX STATEMENT ADDRESSES, TAX REDEMPTION, AND TAX CLEARANCE STATEMENTS FOR MOBILE HOMES, AND PROVIDING EFFECTIVE DATE AND APPLICABILITY DATE PROVISIONS.

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

Section 1. Section 161A.35, unnumbered paragraph 1, Code 1999, is amended to read as follows:

If the owner of any premises against which a levy exceeding twenty one hundred dollars has been made and certified shall, within thirty days from the date of such levy, agree in writing in a separate agreement, that in consideration of having a right to pay the owner's assessment in installments, the owner will not make any objection as to the legality of the assessment for benefit, or the levy of the taxes against the owner's property, then such owner shall have the following options:

Sec. 2. Section 321.47, unnumbered paragraph 1, Code 1999, is amended to read as follows:

If ownership of a vehicle is transferred by operation of law upon inheritance, devise or bequest, dissolution decree, order in bankruptcy, insolvency, replevin, foreclosure or execution sale, abandoned vehicle sale, or when the engine of a motor vehicle is replaced by another engine, or a vehicle is sold or transferred to satisfy an artisan's lien as provided in chapter 577, a landlord's lien as provided in chapter 570, a storage lien as provided in chapter 579, a judgment in an action for abandonment of a mobile home as provided in chapter 555B, or repossession is had upon default in performance of

the terms of a security agreement, the county treasurer in the transferee's county of residence, upon the surrender of the prior certificate of title or the manufacturer's or importer's certificate, or when that is not possible, upon presentation of satisfactory proof to the county treasurer of ownership and right of possession to the vehicle and upon payment of a fee of ten dollars and the presentation of an application for registration and certificate of title, may issue to the applicant a registration card for the vehicle and a certificate of title to the vehicle. A person entitled to ownership of a vehicle under a decree of dissolution shall surrender a reproduction of a certified copy of the dissolution and upon fulfilling the other requirements of this chapter is entitled to a certificate of title and registration receipt issued in the person's name.

Sec. 3. Section 331.602, subsection 1, unnumbered paragraph 1, Code 1999, is amended to read as follows:

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

Sec. 4. Section 331.602, subsection 1, Code 1999, is amended by adding the following new paragraph:

NEW PARAGRAPH. d. An instrument conveying an interest in real property shall contain the statement "Address tax statement:" which shall be filled out with a name and complete mailing address. Each instrument conveying an interest in real property shall contain this statement unless otherwise authorized by the county recorder.

Sec. 5. Section 357.20, Code 1999, is amended to read as follows:

357.20 DUE DATE -- BONDS.

Assessments of less than ten one hundred dollars will come due at the first taxpaying date after the approval of the final assessment, and assessments of ten one hundred dollars or more may be paid in ten annual installments with interest on the unpaid balance at a rate not exceeding that permitted by chapter 74A. The board of supervisors shall issue bonds against the completed assessment in an amount equal to the total cost of the project, so that the amount of the assessment will be approximately ten percent greater than the amount of the bonds.

Sec. 6. Section 384.65, subsection 1, Code 1999, is amended to read as follows:

1. The first installment of each assessment, or the total amount if less than fifty one hundred dollars, is due and payable on July 1 next succeeding the date of the levy, unless the assessment is filed with the county treasurer after May 31 in any year. The first installment shall bear interest on the whole unpaid assessment from the date of acceptance of the work by the council to the first day of December following the due date.

Sec. 7. Section 435.24, subsection 5, Code 1999, is amended to read as follows:

5. Before a home may be moved from its present site by any person, a tax clearance statement in the name of the owner must be obtained from the county treasurer of the county where the present site is located certifying that taxes are not

owing under this section for previous years and that the taxes have been paid for the current tax period. When a person moves a home from real property to a dealer's stock or to a mobile home park, as defined in section 435.1, a tax clearance statement shall be applied for, and issued, from the county treasurer of the county where the present site is located. When the home is moved to another county in this state, the county treasurer shall forward a copy of the tax clearance statement to the county treasurer of the county in which the home is being relocated. However, a tax clearance statement is not required for a home in a manufacturer's or dealer's stock which is has not been used as a place for human habitation. A tax clearance form is not required to move an abandoned home. A tax clearance form is not required in eviction cases provided the mobile home park owner or manager advises the county treasurer that the tenant is being evicted. If a dealer acquires a home from a person other than a manufacturer, the person shall provide a tax clearance statement in the name of the owner of record to the dealer. The tax clearance statement shall be provided by the county treasurer in a method prescribed by the department of transportation.

Sec. 8. Section 447.9, subsection 1, Code 1999, is amended to read as follows:

1. 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, 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 service 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. 9. Section 447.13, Code 1999, is amended to read as follows:

447.13 COST -- FEE -- REPORT.

The cost of a record search and the cost of serving the notice, including the cost of mailing certified mail notices and the cost of publication under section 447.10 if publication is required, shall be added to the amount necessary to redeem. ~~The fee for personal service of the notice shall be the same as for service of an original notice including copy fee and mileage.~~ The county treasurer shall file the proof of service and statement of costs and record these costs against the parcel. The certificate holder or the holder's agent shall report in writing to the treasurer the amount of authorized costs incurred, and the treasurer shall file the statement. Costs not filed with the treasurer before a redemption is complete shall not be collected by the treasurer and may be recovered through a court action against the parcel owner by the certificate holder. If the parcel is held by a city or county, a city or county agency, or the Iowa finance authority, for use in an Iowa homesteading project, whether or not the parcel is the subject of a conditional conveyance granted under the project, the costs incurred for repairs and rehabilitation work required and undertaken in order to make the parcel meet applicable building or housing code standards shall be added to the amount necessary to redeem.

Sec. 10. 1998 Iowa Acts, chapter 1107, is amended by adding the following new section:

SEC. 34. APPLICABILITY DATE. Section 30 of this Act, amending Code section 447.9, applies to redemption of parcels sold for delinquent taxes beginning with the tax sale held in June 1999.

Sec. 11. Sections 3 and 4 of this Act, amending Code section 331.602, apply to instruments recorded on or after January 1, 2000.

Sec. 12. Section 10 of this Act, being deemed of immediate importance, takes effect upon enactment.

---

RON J. CORBETT  
Speaker of the House

---

MARY E. KRAMER  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 474, Seventy-eighth General Assembly.

---

ELIZABETH ISAACSON  
Chief Clerk of the House

Approved April 28, 1999

---

THOMAS J. VILSACK  
Governor