

JAN 13 1999

LOCAL GOVERNMENT

HOUSE FILE

48

BY HUSER and BOAL

WITHDRAWN 2/10/99

(P.328)

Passed House, Date _____

Passed Senate, Date _____

Vote: Ayes _____ Nays _____

Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act relating to the date of the annual sale of parcels with
2 delinquent property taxes.

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

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HF 48

1 Section 1. Section 446.7, unnumbered paragraph 1, Code
2 1999, is amended to read as follows:

3 Annually, on the ~~third~~ **Monday** in June the county treasurer
4 shall offer at public sale all parcels on which taxes are
5 delinquent. The sale shall be made for the total amount of
6 taxes, interest, fees, and costs due. If for good cause the
7 treasurer cannot hold the annual tax sale on the third Monday
8 of June, the treasurer may designate a different date in June
9 for the sale.

10 Sec. 2. Section 446.9, subsections 1 and 2, Code 1999, are
11 amended to read as follows:

12 1. A notice of the date, time, and place of the annual tax
13 sale shall be served upon the person in whose name the parcel
14 subject to sale is taxed. The county treasurer shall serve
15 the notice by sending it by regular first class mail to the
16 person's last known address not later than May 1 of each
17 fiscal year. The notice shall contain a description of the
18 parcel to be sold which is clear, concise, and sufficient to
19 distinguish the parcel to be sold from all other parcels. It
20 shall also contain the amount of delinquent taxes for which
21 the parcel is liable each year, the amount of the interest,
22 fees, and the actual cost of publication of the notice as
23 provided in subsection 2, all to be incorporated as a single
24 sum. The notice shall contain a statement that, after the
25 sale, if the parcel is not redeemed within the period provided
26 in chapter 447, the right to redeem expires and a deed may be
27 issued.

28 2. Publication of the date, time, and place of the annual
29 tax sale shall be made once by the treasurer in at least one
30 official newspaper in the county as selected by the board of
31 supervisors and designated by the treasurer at least one week,
32 but not more than three weeks, before the day of sale. The
33 publication shall contain a description of the parcel to be
34 sold that is clear, concise, and sufficient to distinguish the
35 parcel to be sold from all other parcels. All items offered

1 for sale pursuant to section 446.18 may be indicated by an "s"
 2 or by an asterisk. The publication shall also contain the
 3 name of the person in whose name the parcel to be sold is
 4 taxed, the amount delinquent for which the parcel is liable
 5 each year, the amount of the interest, fees, costs, and the
 6 cost of publication in the newspaper, all to be incorporated
 7 as a single sum. The publication shall contain a statement
 8 that, after the sale, if the parcel is not redeemed within the
 9 period provided in chapter 447, the right to redeem expires
 10 and a deed may be issued.

11 Sec. 3. Section 446.28, Code 1999, is amended to read as
 12 follows:

13 446.28 SUBSEQUENT SALE.

14 If for good cause, a parcel cannot be advertised and
 15 offered for sale on the third Monday of June or on another
 16 date in June designated by the treasurer, the county treasurer
 17 shall make the sale on the third Monday of the next succeeding
 18 month in which the required notice can be given.

19 EXPLANATION

20 Parcels with delinquent property taxes are currently
 21 offered at a public sale held annually on the third Monday of
 22 June. This bill allows the county treasurer to designate a
 23 date in June other than the third Monday of June on which to
 24 hold the annual tax sale.

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