

Miller  
Zieman  
Fraise

SSB 1005  
Local Government

SENATE FILE ~~\_\_\_\_\_~~ <sup>Amended By</sup> 53  
BY (PROPOSED COMMITTEE ON LOCAL  
GOVERNMENT BILL BY CHAIR-  
PERSON ANGELO)

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

**A BILL FOR**

1 An Act relating to special assessments collected by the county  
2 treasurer and to the date of the annual sale of parcels with  
3 delinquent property taxes.

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

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

~~Section 384.65~~  
1 Section 384.65, subsection 1, Code 1999, is  
2 amended to read as follows:

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

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

13 Annually, on the third Monday in June the county treasurer  
14 shall offer at public sale all parcels on which taxes are  
15 delinquent. The sale shall be made for the total amount of  
16 taxes, interest, fees, and costs due. If for good cause the  
17 treasurer cannot hold the annual tax sale on the third Monday  
18 of June, the treasurer may designate a different date in June  
19 for the sale.

20 Sec. 3. Section 446.9, subsections 1 and 2, Code 1999, are  
21 amended to read as follows:

22 1. A notice of the date, time, and place of the annual tax  
23 sale shall be served upon the person in whose name the parcel  
24 subject to sale is taxed. The county treasurer shall serve  
25 the notice by sending it by regular first class mail to the  
26 person's last known address not later than May 1 of each  
27 fiscal year. The notice shall contain a description of the  
28 parcel to be sold which is clear, concise, and sufficient to  
29 distinguish the parcel to be sold from all other parcels. It  
30 shall also contain the amount of delinquent taxes for which  
31 the parcel is liable each year, the amount of the interest,  
32 fees, and the actual cost of publication of the notice as  
33 provided in subsection 2, all to be incorporated as a single  
34 sum. The notice shall contain a statement that, after the  
35 sale, if the parcel is not redeemed within the period provided

1 in chapter 447, the right to redeem expires and a deed may be  
2 issued.

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

21 Sec. 4. Section 446.28, Code 1999, is amended to read as  
22 follows:

23 446.28 SUBSEQUENT SALE.

24 If for good cause, a parcel cannot be advertised and  
25 offered for sale on the third Monday of June or on another  
26 date in June designated by the treasurer, the county treasurer  
27 shall make the sale on the third Monday of the next succeeding  
28 month in which the required notice can be given.

29 EXPLANATION

30 This bill provides that a special assessment of less than  
31 \$100 must be paid in full rather than in installment payments.

32 The bill also allows the county treasurer to designate a  
33 date in June other than the third Monday of June on which to  
34 hold the annual tax sale. Parcels with delinquent property  
35 taxes are currently offered at a public sale held annually on

1 the third Monday of June.

- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 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

Substituted for HF 168  
2/8/99 (P. 281)

FILED JAN 27 1999

SENATE FILE 53  
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO SSB 1005)

Passed Senate, Date 2/4/99 (P. 213) Passed House, Date 2/8/99 (P. 282)  
Vote: Ayes 42 Nays 0 Vote: Ayes 88 Nays 0  
Approved Jan. 17, 1999

A BILL FOR

1 An Act relating to the date of the annual sale of parcels with  
2 delinquent property taxes and providing an effective and  
3 applicability date.

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

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

SF 53

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 Sec. 4. EFFECTIVE DATE. This Act, being deemed of  
20 immediate importance, takes effect upon enactment and applies  
21 to tax sales held on or after that date.

22 EXPLANATION

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

28 The bill takes effect upon enactment and applies to tax  
29 sales held on or after that date.

30  
31  
32  
33  
34  
35