

Senate Study Bill 1005

Bill Text

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1 1 Section 1. Section [384.65](#), subsection 1, Code 1999, is
1 2 amended to read as follows:
1 3 1. The first installment of each assessment, or the total
1 4 amount if less than

~~fifty~~

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

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

1 13 Annually, on the third Monday in June the county treasurer
1 14 shall offer at public sale all parcels on which taxes are
1 15 delinquent. The sale shall be made for the total amount of
1 16 taxes, interest, fees, and costs due. If for good cause the
1 17 treasurer cannot hold the annual tax sale on the third Monday
1 18 of June, the treasurer may designate a different date in June
1 19 for the sale.

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

1 22 1. A notice of the date, time, and place of the annual tax
1 23 sale shall be served upon the person in whose name the parcel
1 24 subject to sale is taxed. The county treasurer shall serve
1 25 the notice by sending it by regular first class mail to the
1 26 person's last known address not later than May 1 of each
1 27 fiscal year. The notice shall contain a description of the
1 28 parcel to be sold which is clear, concise, and sufficient to
1 29 distinguish the parcel to be sold from all other parcels. It
1 30 shall also contain the amount of delinquent taxes for which
1 31 the parcel is liable each year, the amount of the interest,
1 32 fees, and the actual cost of publication of the notice as
1 33 provided in subsection 2, all to be incorporated as a single
1 34 sum. The notice shall contain a statement that, after the
1 35 sale, if the parcel is not redeemed within the period provided
2 1 in chapter 447, the right to redeem expires and a deed may be
2 2 issued.

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

2 19 period provided in chapter 447, the right to redeem expires
2 20 and a deed may be issued.

2 21 Sec. 4. Section [446.28](#), Code 1999, is amended to read as
2 22 follows:

2 23 446.28 SUBSEQUENT SALE.

2 24 If for good cause, a parcel cannot be advertised and
2 25 offered for sale on the third Monday of June or on another
2 26 date in June designated by the treasurer, the county treasurer
2 27 shall make the sale on the third Monday of the next succeeding
2 28 month in which the required notice can be given.

2 29 EXPLANATION

2 30 This bill provides that a special assessment of less than
2 31 \$100 must be paid in full rather than in installment payments.

2 32 The bill also allows the county treasurer to designate a
2 33 date in June other than the third Monday of June on which to
2 34 hold the annual tax sale. Parcels with delinquent property
2 35 taxes are currently offered at a public sale held annually on
3 1 the third Monday of June.

3 2 LSB 1457XC 78

3 3 sc/gg/14