

S-4/23/01 Ways & Means
S-4/27/01 Amend Do Pass
W/82570

APR 12 2001
WAYS & MEANS CALENDAR

HOUSE FILE 713
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 665)

(SUCCESSOR TO HF 299)

Passed House, Date ^(P.1406) 4/23/01 Passed Senate, Date ^(P.1432) 5/1/01
Vote: Ayes 98 Nays 0 Vote: Ayes 46 Nays 0
Approved May 16, 2001

(P.1701) Repassed 5/1/01
Vote 96-0

A BILL FOR

1 An Act relating to the administration of county government by
2 providing for the issuance of certain lease or lease-purchase
3 contracts, the recording of certain property transfers, the
4 striking of a requirement to record returns of marriage with
5 real estate recordings, the imposition of a real estate
6 installment contract fee, and changing the date for reporting
7 and paying agricultural land tax credits and family farm tax
8 credits.

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

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HF 713

1 Section 1. Section 331.301, subsection 10, paragraph e,
2 subparagraph (1), Code 2001, is amended by adding the
3 following new paragraph:

4 NEW UNNUMBERED PARAGRAPH. However, if the principal amount
5 of a lease or lease-purchase contract pursuant to this
6 subparagraph (1) is less than twenty-five thousand dollars,
7 the board may authorize the lease or lease-purchase contract
8 without following the authorization procedures of section
9 331.443.

10 Sec. 2. Section 425A.5, Code 2001, is amended to read as
11 follows:

12 425A.5 COMPUTATION BY COUNTY AUDITOR.

13 The family farm tax credit allowed each year shall be
14 computed as follows: On or before ~~March~~ April 1, the county
15 auditor shall list by school districts all tracts of
16 agricultural land which are entitled to credit, the taxable
17 value for the previous year, the budget from each school
18 district for the previous year, and the tax rate determined
19 for the general fund of the school district in the manner
20 prescribed in section 444.3 for the previous year, and if the
21 tax rate is in excess of five dollars and forty cents per
22 thousand dollars of assessed value, the auditor shall multiply
23 the tax levy which is in excess of five dollars and forty
24 cents per thousand dollars of assessed value by the total
25 taxable value of the agricultural land entitled to credit in
26 the school district, and on or before ~~March~~ April 1, certify
27 the total amount of credit and the total number of acres
28 entitled to the credit to the department of revenue and
29 finance.

30 Sec. 3. Section 426.6, unnumbered paragraph 1, Code 2001,
31 is amended to read as follows:

32 The agricultural land tax credit allowed each year shall be
33 computed as follows: On or before ~~the-first-of-June~~ April 1,
34 the county auditor shall list by school districts all tracts
35 of agricultural lands which they are entitled to credit,

1 together with the taxable value for the previous year,
2 together with the budget from each school district for the
3 previous year, and the tax rate determined for the general
4 fund of the district in the manner prescribed in section 444.3
5 for the previous year, and if such tax rate is in excess of
6 five dollars and forty cents per thousand dollars of assessed
7 value, the auditor shall multiply the tax levy which is in
8 excess of five dollars and forty cents per thousand dollars of
9 assessed value by the total taxable value of the agricultural
10 lands entitled to credit in the district, and on or before the
11 ~~first-of-June~~ April 1, certify the amount to the department of
12 revenue and finance.

13 Sec. 4. Section 426.7, Code 2001, is amended to read as
14 follows:

15 426.7 WARRANTS DRAWN BY DIRECTOR.

16 After receiving from the county auditors the certifications
17 provided for in section 426.6, and during the following fiscal
18 year, the director of revenue and finance shall draw warrants
19 on the agricultural land credits fund created in section
20 426.1, payable to the county treasurers in the amount
21 certified by the county auditors of the respective counties
22 and mail the warrants to the county auditors on ~~August~~ July 15
23 of each year taking into consideration the relative budget and
24 cash position of the state resources. However, if the
25 agricultural land credits fund is insufficient to pay in full
26 the total of the amounts certified to the director of revenue
27 and finance, the director shall prorate the fund to the county
28 treasurers and notify the county auditors of the pro rata
29 percentage on or before ~~August-~~ June 15.

30 Sec. 5. Section 558.57, unnumbered paragraph 1, Code 2001,
31 is amended to read as follows:

32 The recorder shall not record any deed, real estate
33 installment contract, or other instrument unconditionally
34 conveying real estate until the proper entries have been made
35 upon the transfer books in the auditor's office, and

1 endorsement made upon the deed, real estate installment
2 contract, or other instrument properly dated and officially
3 signed, in substantially the following form:

4 Sec. 6. Section 558.58, subsection 1, unnumbered paragraph
5 1, Code 2001, is amended to read as follows:

6 At the time of filing a deed, real estate installment
7 contract, or other instrument mentioned in section 558.57, the
8 recorder shall collect from the person filing the deed, real
9 estate installment contract, or instrument the recording fee
10 provided by law and the auditor's transfer fee, except as
11 provided in subsection 2. The recorder shall deliver the
12 deed, real estate installment contract, or instrument to the
13 county auditor, after endorsing upon the instrument the
14 following:

15 Sec. 7. Section 595.5, subsection 2, Code 2001, is amended
16 by striking the subsection.

17 Sec. 8. Section 598.21, subsection 1, unnumbered paragraph
18 1, Code 2001, is amended to read as follows:

19 Upon every judgment of annulment, dissolution, or separate
20 maintenance the court shall divide the property of the parties
21 and transfer the title of the property accordingly, including
22 issuance of a quitclaim deed or a change of title for tax
23 purposes and delivery of the deed or change of title to the
24 county recorder of the county in which each parcel of real
25 estate is located. The county recorder shall record each
26 quitclaim deed or change of title and shall collect the fee
27 specified in section 331.507, subsection 2, paragraph "a", and
28 the fee specified in section 331.604, subsection 1. The court
29 may protect and promote the best interests of children of the
30 parties by setting aside a portion of the property of the
31 parties in a separate fund or conservatorship for the support,
32 maintenance, education and general welfare of the minor
33 children. The court shall divide all property, except
34 inherited property or gifts received by one party, equitably
35 between the parties after considering all of the following:

1 EXPLANATION

2 This bill includes changes in the administration of a
3 county by the board of supervisors and other county officers.

4 Code section 331.301 is amended to provide that the board
5 of supervisors may authorize lease or lease-purchase contracts
6 without following procedures related to the issuance of
7 essential corporate bonds if the cost of the lease or lease-
8 purchase contract is less than \$25,000.

9 Code section 425A.5 is amended to provide that the county
10 auditor shall list all tracts of agricultural land entitled to
11 the family farm tax credit, determine the amount of credit,
12 and certify the total amount of credit and total number of
13 acres entitled to the credit to the department of revenue and
14 finance on or before April 1 of each year. Code section 426.6
15 is also amended to provide that the county auditor shall list
16 all tracts of agricultural land, the taxable value for the
17 previous year, the budget for each school district for the
18 previous year, the tax rate for the general fund of the school
19 district, determine the amount of tax credit, and certify the
20 amount to the department of revenue and finance on or before
21 April 1 of each year.

22 Code section 426.7 is amended to provide that the director
23 of revenue and finance shall mail the warrants to pay the
24 agricultural land credits on July 15, and notify the county
25 auditors of the pro rata share of the agricultural land tax
26 credit on or before June 15 instead of August 1 if the
27 agricultural land credits fund is insufficient to pay the tax
28 credits in full.

29 Code sections 558.57 and 558.58 are also amended to require
30 that real estate installment contracts be entered in the
31 county auditor's transfer book which would require the
32 transfer fee of \$10 to be collected.

33 Code section 595.5, subsection 2, is stricken. This
34 subsection requires the county registrar to certify a copy of
35 the return of marriage to each county recorder of a county

1 where real estate is owned by either party to the marriage, in
2 order for the return of marriage to be recorded in the
3 miscellaneous records in the recorder's office.

4 Code section 598.21 is amended to provide that when a
5 judgment of annulment, dissolution, or separate maintenance is
6 ordered, the court shall divide the property of the parties
7 and transfer the title of property accordingly, including the
8 issuance of a quitclaim deed or change of title for tax
9 purposes and delivery of the deed or change of title to the
10 appropriate county recorder so that the quitclaim deed or
11 change of title is recorded and the applicable fee is
12 collected with or without the payment of recording fees.

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HOUSE FILE 713

S-3570

- 1 Amend House File 713, as passed by the House, as
- 2 follows:
- 3 1. Page 3, line 22, by striking the words
- 4 "issuance of" and inserting the following: "ordering
- 5 the parties to execute".
- 6 2. Page 3, line 22, by inserting after the word
- 7 "or" the following: "ordering".

By COMMITTEE ON WAYS AND MEANS
LARRY MCKIBBEN, Chairperson

Adopted 5/1/01 (P.1432)

S-3570 FILED APRIL 27, 2001

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SENATE AMENDMENT TO HOUSE FILE 713

H-1847

- 1 Amend House File 713, as passed by the House, as
- 2 follows:
- 3 1. Page 3, line 22, by striking the words
- 4 "issuance of" and inserting the following: "ordering
- 5 the parties to execute".
- 6 2. Page 3, line 22, by inserting after the word
- 7 "or" the following: "ordering".

RECEIVED FROM THE SENATE

H-1847 FILED MAY 1, 2001

House Concurred 5/1/01 (P.1701)

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HOUSE FILE 713

AN ACT

RELATING TO THE ADMINISTRATION OF COUNTY GOVERNMENT BY PROVIDING FOR THE ISSUANCE OF CERTAIN LEASE OR LEASE-PURCHASE CONTRACTS, THE RECORDING OF CERTAIN PROPERTY TRANSFERS, THE STRIKING OF A REQUIREMENT TO RECORD RETURNS OF MARRIAGE WITH REAL ESTATE RECORDINGS, THE IMPOSITION OF A REAL ESTATE INSTALLMENT CONTRACT FEE, AND CHANGING THE DATE FOR REPORTING AND PAYING AGRICULTURAL LAND TAX CREDITS AND FAMILY FARM TAX CREDITS.

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

Section 1. Section 331.301, subsection 10, paragraph e, subparagraph (1), Code 2001, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. However, if the principal amount of a lease or lease-purchase contract pursuant to this subparagraph (1) is less than twenty-five thousand dollars, the board may authorize the lease or lease-purchase contract without following the authorization procedures of section 331.443.

Sec. 2. Section 425A.5, Code 2001, is amended to read as follows:

425A.5 COMPUTATION BY COUNTY AUDITOR.

The family farm tax credit allowed each year shall be computed as follows: On or before ~~March~~ April 1, the county auditor shall list by school districts all tracts of agricultural land which are entitled to credit, the taxable value for the previous year, the budget from each school district for the previous year, and the tax rate determined for the general fund of the school district in the manner prescribed in section 444.3 for the previous year, and if the tax rate is in excess of five dollars and forty cents per

thousand dollars of assessed value, the auditor shall multiply the tax levy which is in excess of five dollars and forty cents per thousand dollars of assessed value by the total taxable value of the agricultural land entitled to credit in the school district, and on or before ~~March~~ April 1, certify the total amount of credit and the total number of acres entitled to the credit to the department of revenue and finance.

Sec. 3. Section 426.6, unnumbered paragraph 1, Code 2001, is amended to read as follows:

The agricultural land tax credit allowed each year shall be computed as follows: On or before ~~the first of June~~ April 1, the county auditor shall list by school districts all tracts of agricultural lands which they are entitled to credit, together with the taxable value for the previous year, together with the budget from each school district for the previous year, and the tax rate determined for the general fund of the district in the manner prescribed in section 444.3 for the previous year, and if such tax rate is in excess of five dollars and forty cents per thousand dollars of assessed value, the auditor shall multiply the tax levy which is in excess of five dollars and forty cents per thousand dollars of assessed value by the total taxable value of the agricultural lands entitled to credit in the district, and on or before ~~the first of June~~ April 1, certify the amount to the department of revenue and finance.

Sec. 4. Section 426.7, Code 2001, is amended to read as follows:

426.7 WARRANTS DRAWN BY DIRECTOR.

After receiving from the county auditors the certifications provided for in section 426.6, and during the following fiscal year, the director of revenue and finance shall draw warrants on the agricultural land credits fund created in section 426.1, payable to the county treasurers in the amount certified by the county auditors of the respective counties and mail the warrants to the county auditors on ~~August~~ July 15 of each year taking into consideration the relative budget and

cash position of the state resources. However, if the agricultural land credits fund is insufficient to pay in full the total of the amounts certified to the director of revenue and finance, the director shall prorate the fund to the county treasurers and notify the county auditors of the pro rata percentage on or before ~~August-1~~ June 15.

Sec. 5. Section 558.57, unnumbered paragraph 1, Code 2001, is amended to read as follows:

The recorder shall not record any deed, real estate installment contract, or other instrument unconditionally conveying real estate until the proper entries have been made upon the transfer books in the auditor's office, and endorsement made upon the deed, real estate installment contract, or other instrument properly dated and officially signed, in substantially the following form:

Sec. 6. Section 558.58, subsection 1, unnumbered paragraph 1, Code 2001, is amended to read as follows:

At the time of filing a deed, real estate installment contract, or other instrument mentioned in section 558.57, the recorder shall collect from the person filing the deed, real estate installment contract, or instrument the recording fee provided by law and the auditor's transfer fee, except as provided in subsection 2. The recorder shall deliver the deed, real estate installment contract, or instrument to the county auditor, after endorsing upon the instrument the following:

Sec. 7. Section 595.5, subsection 2, Code 2001, is amended by striking the subsection.

Sec. 8. Section 598.21, subsection 1, unnumbered paragraph 1, Code 2001, is amended to read as follows:

Upon every judgment of annulment, dissolution, or separate maintenance the court shall divide the property of the parties and transfer the title of the property accordingly, including ordering the parties to execute a quitclaim deed or ordering a change of title for tax purposes and delivery of the deed or change of title to the county recorder of the county in which each parcel of real estate is located. The county recorder

shall record each quitclaim deed or change of title and shall collect the fee specified in section 331.507, subsection 2, paragraph "a", and the fee specified in section 331.604, subsection 1. The court may protect and promote the best interests of children of the parties by setting aside a portion of the property of the parties in a separate fund or conservatorship for the support, maintenance, education and general welfare of the minor children. The court shall divide all property, except inherited property or gifts received by one party, equitably between the parties after considering all of the following:

BRENT SIEGRIST
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 713, Seventy-ninth General Assembly.

MARGARET THOMSON
Chief Clerk of the House

Approved 5/16, 2001

THOMAS J. VILSACK
Governor