

Withdrawn  
3/29/04

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COMMERCE, REGULATION & LABOR

HOUSE FILE 2183  
BY TJEPKES

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

**A BILL FOR**

1 An Act requiring identification numbers for all parcels of real  
2 estate, additional real estate transaction recordings, and  
3 making a fee applicable.

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

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HF 2183

1 Section 1. Section 331.507, subsection 2, paragraph a,  
2 Code 2003, is amended to read as follows:

3 a. For a transfer of property made in the transfer  
4 records, five dollars for each separate ~~parcel~~ of real estate  
5 ~~described-in-a-deed~~ transaction described in section 558.57,  
6 or transfer of title certified by the clerk of the district  
7 court. However, the fee shall not exceed fifty dollars for a  
8 transfer of property which is described in one instrument of  
9 transfer.

10 Sec. 2. Section 441.29, Code 2003, is amended to read as  
11 follows:

12 441.29 PLAT BOOK -- INDEX SYSTEM.

13 The county auditor shall furnish to each assessor a plat  
14 book on which shall be platted the lands and lots in the  
15 assessor's assessment district, showing on each subdivision or  
16 part thereof, written in ink or pencil, the name of the owner,  
17 the number of acres, or the boundary lines and distances in  
18 each, and showing as to each tract the number of acres to be  
19 deducted for railway right of way and for roads and for rights  
20 of way for public levees and open public drainage  
21 improvements.

22 The auditor, or the auditor's designee, of any county with  
23 ~~the-approval-of-the-board-of-supervisors-may~~ shall establish a  
24 permanent real estate index number system with related tax  
25 maps for all real estate tax administration purposes,  
26 including the assessment, levy and collection of such taxes.  
27 Wherever in real property tax administration the legal  
28 description of tax parcels is required, such permanent number  
29 system ~~may~~ shall be adopted in addition thereto or in lieu  
30 thereof. ~~If-established,-the-permanent-real-estate-index~~  
31 ~~number-system-shall-describe-real-estate-by-township,-section,-~~  
32 ~~quarter-section,-block-series-and-parcel,-and-the-auditor~~  
33 ~~shall-prepare-and-maintain-permanent-real-estate-index-number~~  
34 ~~tax-maps,-which-shall-carry-such-numbers-and-reflect-the-legal~~  
35 ~~description-of-each-parcel-of-real-estate-and-delineate-it~~

1 ~~graphically, and the auditor shall prepare and maintain cross~~  
2 ~~indexes of the numbers assigned under said system, with legal~~  
3 ~~description of the real estate to which such numbers relate.~~  
4 The permanent real estate index numbers shall begin with the  
5 two-digit county number and be a unique identifying number for  
6 each parcel within the county. These numbers shall follow the  
7 property, not the owner, and can be an alphanumeric system.  
8 In the event of a division of an existing parcel, the original  
9 permanent parcel index number shall be retired and new numbers  
10 assigned. The auditor shall prepare and maintain permanent  
11 real estate index number tax maps, which shall carry such  
12 numbers. The auditor shall prepare and maintain cross indexes  
13 of the numbers assigned under this system, with legal  
14 description of the real estate to which such numbers relate.  
15 Indexes and tax maps established as provided herein shall be  
16 open to public inspection.

17 Sec. 3. Section 558.41, Code 2003, is amended to read as  
18 follows:

19 558.41 RECORDING.

20 1. EFFECT OF RECORDING. An instrument affecting real  
21 estate is of no validity against subsequent purchasers for a  
22 valuable consideration, without notice, or against the state  
23 or any of its political subdivisions during and after  
24 condemnation proceedings against the real estate, unless the  
25 instrument is filed and recorded in the county in which the  
26 real estate is located, as provided in this chapter.

27 2. PRIORITY. An interest in real estate evidenced by an  
28 instrument so filed shall have priority over any lien that is  
29 given equal precedence with ordinary taxes under chapter 260E  
30 or 260F, or its successor provisions, except for a lien under  
31 chapter 260E or 260F upon the real estate described in an  
32 instrument or job training agreement filed in the office of  
33 the recorder of the county in which the real estate is located  
34 prior to the filing of a conflicting instrument affecting the  
35 real estate, and a subordinate lien under chapter 260E or 260F

1 may be divested or discharged by judicial sale or by other  
2 available legal remedy notwithstanding any provision to the  
3 contrary contained in chapter 260E or 260F, or its successor  
4 provisions. Nothing in this section shall abrogate the  
5 collection of, or any lien for, unpaid property taxes which  
6 have attached to real estate pursuant to chapter 445,  
7 including taxes levied against tangible property that is  
8 assessed and taxed as real property pursuant to chapter 427A,  
9 or the collection of, or any lien for, unpaid taxes for which  
10 notice of lien has been properly recorded pursuant to section  
11 422.26.

12 3. PROHIBITIONS AGAINST RECORDING UNENFORCEABLE. A  
13 provision contained in a residential real estate installment  
14 sales contract which prohibits the recording of the contract,  
15 or the recording of a memorandum of the contract, is  
16 unenforceable by any party to the contract.

17 4. TERMINATION OF LIFE ESTATE. Upon the termination of a  
18 life estate interest through the death of the holder of the  
19 life estate, any surviving holder or successor in interest  
20 shall prepare a change of title for tax purposes and delivery  
21 of the deed or change of title to the county recorder of the  
22 county in which each parcel of real estate is located.

23 Sec. 4. Section 558.57, Code 2003, is amended to read as  
24 follows:

25 558.57 ENTRY ON AUDITOR'S TRANSFER BOOKS.

26 The recorder shall not record any deed, real estate  
27 installment contract, or other instrument unconditionally  
28 conveying real estate or altering a real estate contract by  
29 assigning the buyer's or seller's interest, changing the name  
30 of the buyer or seller, changing the legal description of the  
31 property, forfeiting or canceling the contract, or making  
32 other significant changes until the proper entries have been  
33 made upon the transfer books in the auditor's office, and  
34 endorsement made upon the deed, real estate installment  
35 contract, or other instrument properly dated and officially

1 signed, in substantially the following form:

2 Entered upon transfer books and for taxation this .. day of  
3 .... (month), .. (year). My fee \$.... collected by recorder.

4 .....  
5 Auditor.

6 EXPLANATION

7 Current law authorizes the county auditor to collect a \$5  
8 fee for each property transfer described in a deed. This bill  
9 expands this fee to cover any instrument that unconditionally  
10 conveys real estate. The bill also requires that each county  
11 adopt a numbering and indexing system for each parcel of real  
12 property located in that county that assigns a unique number  
13 for each parcel within the county. This number will follow  
14 the parcel, not the owner. The bill also requires that in the  
15 situation where a life estate is terminated, a change of title  
16 shall be provided to the county recorder where the parcel of  
17 real estate is located.

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