

FEB 19 2003

Place On Calendar

Withdrawn 3/26/03  
SF 134 substituted

HOUSE FILE 235  
BY COMMITTEE ON LOCAL  
GOVERNMENT

(SUCCESSOR TO HSB 44)

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

**A BILL FOR**

1 An Act relating to the various duties of the county treasurer.  
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 235

1 Section 1. Section 12B.11, Code 2003, is amended to read  
2 as follows:

3 12B.11 MANNER AND DETAILS OF SETTLEMENT.

4 At the time of any examination of any such office, or at  
5 the time of any settlement with the treasurer in charge of any  
6 such public funds, the treasurer shall produce and count in  
7 the presence of the officer or officers making such  
8 examination or settlement, all moneys or funds then on deposit  
9 in the safe or vault in the treasurer's office, and shall  
10 produce a statement of all money or funds on deposit with any  
11 depository wherein the treasurer is authorized to deposit such  
12 funds, ~~which-statement-shall-be-certified-by-one-or-more~~  
13 ~~officers-of-such-depository,~~ and shall correctly show the  
14 balance remaining on deposit in such depository at the close  
15 of business on the day preceding the day of such settlement.  
16 The treasurer shall also file a statement setting forth the  
17 numbers, dates, and amounts of all outstanding checks, or  
18 other items of difference, reconciling the balance as shown by  
19 the treasurer's books with those of the depositories. The  
20 state treasurer shall also file a statement showing the  
21 numbers, dates and amounts of all United States government  
22 bonds held as part of said public fund.

23 Sec. 2. Section 321.1, subsection 60, Code 2003, is  
24 amended to read as follows:

25 60. "Registration year" means the period of twelve  
26 consecutive months beginning on the first day of the month  
27 following the month of the birth of the owner of the vehicle  
28 for vehicles registered by the county treasurer and the  
29 calendar year for vehicles registered by the department or  
30 motor trucks and truck tractors with a combined gross weight  
31 exceeding five tons which are registered by the county  
32 treasurer. For leased vehicles registered by the county  
33 treasurer, except for motor trucks and truck tractors with a  
34 combined gross weight exceeding five tons, "registration year"  
35 means the period of twelve consecutive months beginning on the

1 first day of the month following the month in which the lease  
2 expires.

3 Sec. 3. Section 321.39, subsections 2 and 3, Code 2003.  
4 are amended to read as follows:

5 2. For vehicles registered by the county treasurer, at  
6 midnight on the last day ~~of the registration year~~ that the  
7 vehicle is eligible to be registered without penalty as  
8 provided in section 321.134, subsection 1.

9 3. For vehicles on which the first installment of an  
10 annual fee has been paid, at midnight on the last day of June  
11 or the first business day of July when June 30 falls on  
12 Saturday, Sunday, or a holiday; for vehicles on which the  
13 second installment of an annual fee has been paid, at midnight  
14 on the last day of December or the first business day of  
15 January when December 31 falls on Saturday, Sunday, or a  
16 holiday.

17 Sec. 4. Section 331.552, Code 2003, is amended by adding  
18 the following new subsection:

19 NEW SUBSECTION. 34. Destroy tax sale redemption  
20 certificates and all associated tax sale records after ten  
21 years have elapsed from the end of the fiscal year in which  
22 the certificate was redeemed. If a tax sale certificate of  
23 purchase is cancelled as required by section 446.37 or 448.1,  
24 all associated tax sale records shall be destroyed after ten  
25 years have elapsed from the end of the fiscal year in which  
26 the tax sale certificate of purchase was cancelled.

27 Sec. 5. Section 384.62, Code 2003, is amended to read as  
28 follows:

29 384.62 LIMIT.

30 1. A special assessment against a lot for a public  
31 improvement ~~may~~ shall not be in excess of the amount of the  
32 assessment, including the conditional deficiency assessment,  
33 as shown in the schedule confirmed by the court, or if court  
34 confirmation is not utilized, then on the original plat and  
35 schedule adopted by the council, and an assessment ~~may~~ shall

1 not exceed twenty-five percent of the value of the lot as  
2 shown by the plat and schedule approved by the council or as  
3 reduced by the court.

4 2. Special assessments for the construction or repair of  
5 underground connections for private property for gas, water,  
6 sewers, or electricity may be assessed to each lot for the  
7 actual cost of each connection for that lot, and the twenty-  
8 five percent limitation does not apply. Such connections  
9 shall not be installed to service railway right of way without  
10 written agreement with the railway company owning or leasing  
11 the right of way.

12 3. A special assessment for a public improvement against a  
13 tract of land ~~used-and~~ assessed as agricultural property shall  
14 not become payable upon the filing of a request by the owner  
15 for deferment until that land is not ~~used-and~~ assessed as  
16 agricultural property. ~~At-the-time-of-the-change-in-the-use~~  
17 ~~of-the-property,-the-special-assessment-shall-become-payable~~  
18 ~~in-the-same-manner-as-the-special-assessment-would-have-become~~  
19 ~~payable-had-it-not-been-deferred-by-this-section.~~ This  
20 section shall not apply to a tract of land of less than one-  
21 quarter acre surrounding any dwelling or nonfarm structure on  
22 that tract nor shall it apply to a special assessment levied  
23 before July 3, 1978. This section shall not apply if the  
24 public improvement is a sewer, water, gas or electrical line  
25 to which the owner of the land makes a connection.

26 4. Payment of installments of special assessments for a  
27 public improvement against property ~~used-and~~ assessed as  
28 agricultural property shall be deferred as follows:

29 a. The property owner who seeks deferment of an  
30 assessment shall file a written request for deferment with the  
31 city clerk at the time of the hearing on the resolution of  
32 necessity for the public improvement or within ten days  
33 following the date of the hearing and the request shall  
34 identify those lots subject to proposed assessments for which  
35 the property owner is seeking deferment which are ~~used-and~~

1 assessed as agricultural property. The request may be  
2 withdrawn by the property owner at any time before or after  
3 the adoption of the resolution of necessity.

4 ~~2-~~ b. The city shall indicate those lots for which a  
5 deferment has been requested on the special assessment  
6 schedule.

7 ~~3-~~ c. After the assessments for the public improvement  
8 have been levied and the special assessment schedule has been  
9 filed with the county treasurer, the county treasurer shall  
10 indicate on the tax rolls those assessments subject to  
11 deferment under this section.

12 ~~4-~~ d. ~~An owner of property subject to an assessment that~~  
13 ~~may be deferred may file a statement at any time up to six~~  
14 ~~months before the assessment installment is due stating that a~~  
15 ~~written request for deferment of such assessments is filed~~  
16 ~~with the city clerk and that the entire lot subject to such~~  
17 ~~assessment has continued to be and is still used and assessed~~  
18 ~~as agricultural property. The collection of that installment~~  
19 ~~and any other unpaid portion of the assessment shall be~~  
20 ~~deferred until the next July 1 and subsequent installments may~~  
21 ~~thereafter be deferred in the same manner for successive years~~  
22 ~~in which a statement is filed~~ A deferment shall continue for  
23 as long as the county assessor continues to classify the  
24 property as agricultural land on January 1 of each assessment  
25 year. A deferment shall end six months following any January  
26 1 assessment date on which the county assessor no longer  
27 classifies the property as agricultural land and the special  
28 assessment shall become payable in the same manner as the  
29 special assessment would have become payable had it not been  
30 deferred by this subsection.

31 Sec. 6. Section 384.67, Code 2003, is amended to read as  
32 follows:

33 384.67 PAYMENT TO COUNTY TREASURER.

34 Assessments levied and certified under the provisions of  
35 this division, including installments and interest, are

1 payable at the office of the county treasurer of the county  
2 where the property assessed is located, except that  
3 assessments may be paid in full or in part and without  
4 interest within thirty days after the date of certification,  
5 at the office of the county treasurer, if the property being  
6 assessed is located in an unincorporated area, or the city  
7 clerk, if the property being assessed is located in an  
8 incorporated area ~~except when the city council specifically~~  
9 ~~provides payment to be made in the office of the county~~  
10 ~~treasurer.~~

11 Sec. 7. Section 445.5, subsection 1, unnumbered paragraph  
12 1, Code 2003, is amended to read as follows:

13 As soon as practicable after receiving the tax list  
14 prescribed in chapter 443, the treasurer shall deliver to the  
15 titleholder, by regular mail or, if requested by the  
16 titleholder, by electronic transmission, a statement of taxes  
17 due and payable which shall include the following information:

18 Sec. 8. Section 468.165, Code 2003, is repealed.

19 EXPLANATION

20 This bill relates to various duties of county treasurers.  
21 The bill amends Code section 12B.11 to provide that a  
22 statement of money or funds on deposit with a depository  
23 authorized by a county treasurer does not have to be certified  
24 by an officer of the depository.

25 The bill amends Code section 321.1 to provide that a  
26 registration year for a leased vehicle registered by the  
27 county treasurer, except for motor trucks and truck tractors  
28 with a combined gross weight exceeding five tons, is the  
29 period of 12 consecutive months beginning on the first day of  
30 the month following the month in which the lease expires.

31 The bill amends Code section 321.39, subsection 2, to  
32 provide that vehicle registrations, registration cards, and  
33 registration plates expire on vehicles registered by the  
34 county treasurer, at midnight on the last day that the vehicle  
35 is eligible to be registered without penalty as provided in

1 Code section 321.134, subsection 1. The bill also amends Code  
2 section 321.39, subsection 3, to provide that for vehicles on  
3 which the first or second installment of an annual fee has  
4 been paid, the registrations, registration cards, and  
5 registration plates expire on June 30 or the first business  
6 day of July when June 30 falls on Saturday, Sunday, or a  
7 holiday, or the first business day of January when December 31  
8 falls on Saturday, Sunday, or a holiday.

9 The bill amends Code section 331.552 by adding a new  
10 subsection that directs county treasurers to destroy tax sale  
11 redemption certificates and all associated tax sale records  
12 after 10 years from the end of the fiscal year in which the  
13 tax sale certificates of purchase were redeemed.

14 The bill amends Code section 384.62 by numbering the  
15 unnumbered paragraphs and by providing that the payment of  
16 installments of special assessments for a public improvement  
17 against property assessed as agricultural property can be  
18 deferred for as long as the assessor continues to classify the  
19 property as agricultural land on January 1 of each assessment  
20 year and for six months following any January 1 assessment  
21 date in which the property is no longer classified as  
22 agricultural land.

23 The bill amends Code section 384.67 to remove a provision  
24 that allows a city council to provide that payments of  
25 assessments of property in an incorporated area can be made to  
26 the county treasurer instead of to the city clerk.

27 The bill amends Code section 445.5 to provide that a county  
28 treasurer can deliver a statement of taxes due and payable to  
29 a property titleholder by either regular mail, or if requested  
30 by a titleholder, by electronic transmission.

31 The bill repeals Code section 468.165 to remove a  
32 requirement that county treasurers report to the county board  
33 of supervisors or to the drainage or levee district trustees  
34 when any lands in a drainage or levee district, or subdistrict  
35 are subject to an unpaid assessment and levy for drainage

1 purposes and are sold at tax sale for the amount of delinquent  
2 taxes.

3 **HOUSE FILE 235**

4 **H-1029**

1 Amend House File 235 as follows:

2 1. Page 2, by striking lines 6 through 8 and  
3 inserting the following: "midnight on the last day of  
4 the registration year. A person shall not be  
5 penalized for driving a motor vehicle with an expired  
6 registration for a period of one month following the  
7 expiration date of the vehicle registration. The one-  
8 month period shall be the same as the period defined  
9 in section 321.134, subsection 1."

10 2. Page 5, by inserting after line 10, the  
11 following:

12 "Sec. 100. NEW SECTION. 435.26A SURRENDER OF  
13 TITLE.

14 1. A person who owns a manufactured home that is  
15 located in a manufactured home community and is  
16 installed on a permanent foundation may surrender the  
17 manufactured home's certificate of title to the county  
18 treasurer for the purpose of assuring eligibility for  
19 funds available from mortgage lending programs  
20 sponsored by the federal national mortgage  
21 association, the federal home loan mortgage  
22 corporation, the United States department of  
23 agriculture, or any other federal governmental agency  
24 or instrumentality that has similar requirements for  
25 mortgage lending programs.

26 2. Upon receipt of a certificate of title from a  
27 manufactured home owner, a county treasurer shall  
28 notify the department of transportation that the  
29 certificate of title has been surrendered, remove the  
30 registration of title from the county treasurer's  
31 records, and destroy the record of title.

32 3. After the surrender of a manufactured home's  
33 certificate of title under this section, the  
34 manufactured home shall continue to be taxed under  
35 section 435.22 and is not eligible for the homestead  
36 tax credit or the military service tax exemption. A  
37 foreclosure action on a manufactured home whose title  
38 has been surrendered under this section shall be  
39 conducted as a real estate foreclosure. A tax lien  
40 and its priority shall remain the same on a  
41 manufactured home after its certificate of title has  
42 been surrendered.

43 4. The certificate of title of a manufactured home  
44 shall not be surrendered under this section if an  
45 unreleased security interest is noted on the  
46 certificate of title.

47 5. An owner of a manufactured home who has  
48 surrendered a certificate of title under this section  
49 and requires another certificate of title for the  
50 manufactured home is required to apply for a bonded

H-1029

**H-1029**

Page 2

1 certificate of title under chapter 321."

2 3. Page 5, by inserting after line 18, the  
3 following:

4 "Sec. \_\_\_\_ . EFFECTIVE DATE. Section 100 of this  
5 Act, being deemed of immediate importance, takes  
6 effect upon enactment."

7 4. Title page, line 1, by inserting after the  
8 word "treasurer" the following: "and providing an  
9 effective date".

10 5. By renumbering as necessary.

**By** CARROLL of Poweshiek  
CONNORS of Polk

**H-1029** FILED FEBRUARY 27, 2003

*Adopted 3/26/03*

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**HOUSE FILE 235**

**H-1031**

1 Amend the amendment, H-1029, to House File 235 as  
2 follows:

3 1. Page 1, line 5, by striking the words  
4 "penalized for" and inserting the following:  
5 "considered to be".

6 2. Page 1, line 31, by striking the word "record"  
7 and inserting the following: "certificate".

**By** CARROLL of Poweshiek

**H-1031** FILED MARCH 3, 2003

*Adopted 3/26/03*

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HF 235 – Treasurers Omnibus Bill (LSB 1552 HV)

Analyst: Mary Beth Mellick (Phone: (515) 281-8223) (marybeth.mellick@legis.state.ia.us)

Fiscal Note Version – New

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**Description**

House File 235 relates to various duties of county treasurers, including but not limited to, the following:

- Amends the expiration date for which vehicle registrations, registration cards, and registration plates are registered.
- Provides that the payment of special assessments for a public improvement against property assessed as agricultural property can be deferred under certain circumstances.
- Allows county treasurers to deliver tax statements to a property titleholder by either regular mail, or if requested by a titleholder, by electronic transmission.
- Eliminates certain reporting requirements regarding lands in drainage or levee districts or subdistricts.

**Assumptions**

1. There are approximately 800,000 taxpayers in Iowa who receive property-tax statements by mail, at a cost of \$5.50 per statement.
2. Under the proposed law, county treasurers may continue mailing the statements, or if requested by the titleholder, deliver the statements electronically.
3. Under the proposed law, the number of titleholders who would request delivery of statements electronically versus by mail is unknown.

**Fiscal Impact**

The fiscal impact of HF 235 cannot be determined due to insufficient information. However, the following is an example of the estimated postage cost savings to county governments for every 20.0% who request electronic delivery:

<u>% Requesting Delivery Electronically</u>	<u>Cost Savings to Counties</u>
100%	\$ 400,000
80%	320,000
60%	240,000
40%	160,000
20%	80,000

**Source**

Iowa State Association of Counties (ISAC)

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?s/ Dennis C Prouty

February 24, 2003

Rep U E  
Tjepkes  
Schickel

Succeeded By  
S: O 235

HSB 44  
LOCAL GOVERNMENT

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL BY  
CHAIRPERSON VAN ENGELENHOVEN)

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

**A BILL FOR**

1 An Act relating to the various duties of the county treasurer.

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

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1 Section 1. Section 12B.11, Code 2003, is amended to read  
2 as follows:

3 12B.11 MANNER AND DETAILS OF SETTLEMENT.

4 At the time of any examination of any such office, or at  
5 the time of any settlement with the treasurer in charge of any  
6 such public funds, the treasurer shall produce and count in  
7 the presence of the officer or officers making such  
8 examination or settlement, all moneys or funds then on deposit  
9 in the safe or vault in the treasurer's office, and shall  
10 produce a statement of all money or funds on deposit with any  
11 depository wherein the treasurer is authorized to deposit such  
12 funds, ~~which-statement-shall-be-certified-by-one-or-more~~  
13 ~~officers-of-such-depository,~~ and shall correctly show the  
14 balance remaining on deposit in such depository at the close  
15 of business on the day preceding the day of such settlement.  
16 The treasurer shall also file a statement setting forth the  
17 numbers, dates, and amounts of all outstanding checks, or  
18 other items of difference, reconciling the balance as shown by  
19 the treasurer's books with those of the depositories. The  
20 state treasurer shall also file a statement showing the  
21 numbers, dates and amounts of all United States government  
22 bonds held as part of said public fund.

23 Sec. 2. Section 321.1, subsection 60, Code 2003, is  
24 amended to read as follows:

25 60. "Registration year" means the period of twelve  
26 consecutive months beginning on the first day of the month  
27 following the month of the birth of the owner of the vehicle  
28 for vehicles registered by the county treasurer and the  
29 calendar year for vehicles registered by the department or  
30 motor trucks and truck tractors with a combined gross weight  
31 exceeding five tons which are registered by the county  
32 treasurer. For leased vehicles registered by the county  
33 treasurer, except for motor trucks and truck tractors with a  
34 combined gross weight exceeding five tons, "registration year"  
35 means the period of the first twelve months of the lease and

1 subsequent twelve-month periods.

2       Sec. 3. Section 321.39, subsections 2 and 3, Code 2003,  
3 are amended to read as follows:

4       2. For vehicles registered by the county treasurer, at  
5 midnight on the last day ~~of the registration year~~ that the  
6 vehicle is eligible to be registered without penalty as  
7 provided in section 321.134, subsection 1.

8       3. For vehicles on which the first installment of an  
9 annual fee has been paid, at midnight on the last day of June  
10 or the first business day of July when June 30 falls on  
11 Saturday, Sunday, or a holiday; for vehicles on which the  
12 second installment of an annual fee has been paid, at midnight  
13 on the last day of December or the first business day of  
14 January when December 31 falls on Saturday, Sunday, or a  
15 holiday.

16       Sec. 4. Section 331.552, Code 2003, is amended by adding  
17 the following new subsection:

18       NEW SUBSECTION. 34. Destroy tax sale redemption  
19 certificates and all associated tax sale records after ten  
20 years have elapsed from the end of the fiscal year in which  
21 the redemption certificate was sold. If a tax sale  
22 certificate of purchase is cancelled as required by section  
23 446.37 or 448.1, all associated tax sale records shall be  
24 destroyed after ten years have elapsed from the end of the  
25 fiscal year in which the tax sale certificate of purchase was  
26 cancelled.

27       Sec. 5. Section 384.62, Code 2003, is amended to read as  
28 follows:

29       384.62 LIMIT.

30       1. A special assessment against a lot for a public  
31 improvement ~~may~~ shall not be in excess of the amount of the  
32 assessment, including the conditional deficiency assessment,  
33 as shown in the schedule confirmed by the court, or if court  
34 confirmation is not utilized, then on the original plat and  
35 schedule adopted by the council, and an assessment ~~may~~ shall

1 not exceed twenty-five percent of the value of the lot as  
2 shown by the plat and schedule approved by the council or as  
3 reduced by the court.

4     2. Special assessments for the construction or repair of  
5 underground connections for private property for gas, water,  
6 sewers, or electricity may be assessed to each lot for the  
7 actual cost of each connection for that lot, and the twenty-  
8 five percent limitation does not apply. Such connections  
9 shall not be installed to service railway right of way without  
10 written agreement with the railway company owning or leasing  
11 the right of way.

12     3. A special assessment for a public improvement against a  
13 tract of land used and assessed as agricultural property shall  
14 not become payable upon the filing of a request by the owner  
15 for deferment until that land is not used and assessed as  
16 agricultural property. At the time of the change in the use  
17 of the property, the special assessment shall become payable  
18 in the same manner as the special assessment would have become  
19 payable had it not been deferred by this section. This  
20 section shall not apply to a tract of land of less than one-  
21 quarter acre surrounding any dwelling or nonfarm structure on  
22 that tract nor shall it apply to a special assessment levied  
23 before July 3, 1978. This section shall not apply if the  
24 public improvement is a sewer, water, gas or electrical line  
25 to which the owner of the land makes a connection.

26     4. Payment of installments of special assessments for a  
27 public improvement against property used and assessed as  
28 agricultural property shall be deferred as follows:

29     a. The property owner who seeks deferment of an  
30 assessment shall file a written request for deferment with the  
31 city clerk at the time of the hearing on the resolution of  
32 necessity for the public improvement or within ten days  
33 following the date of the hearing and the request shall  
34 identify those lots subject to proposed assessments for which  
35 the property owner is seeking deferment which are used and

1 assessed as agricultural property. The request may be  
2 withdrawn by the property owner at any time before or after  
3 the adoption of the resolution of necessity.

4 2- b. The city shall indicate those lots for which a  
5 deferment has been requested on the special assessment  
6 schedule.

7 3- c. After the assessments for the public improvement  
8 have been levied and the special assessment schedule has been  
9 filed with the county treasurer, the county treasurer shall  
10 indicate on the tax rolls those assessments subject to  
11 deferment under this section.

12 4- d. ~~An owner of property subject to an assessment that  
13 may be deferred may file a statement at any time up to six  
14 months before the assessment installment is due stating that a  
15 written request for deferment of such assessments is filed  
16 with the city clerk and that the entire lot subject to such  
17 assessment has continued to be and is still used and assessed  
18 as agricultural property. The collection of that installment  
19 and any other unpaid portion of the assessment shall be  
20 deferred until the next July 1 and subsequent installments may  
21 thereafter be deferred in the same manner for successive years  
22 in which a statement is filed~~ A deferment shall continue for  
23 as long as the county assessor continues to classify the  
24 property as agricultural land on January 1 of each assessment  
25 year. A deferment shall end six months following any January  
26 1 assessment date on which the county assessor no longer  
27 classifies the property as agricultural land.

28 Sec. 6. Section 384.67, Code 2003, is amended to read as  
29 follows:

30 384.67 PAYMENT TO COUNTY TREASURER.

31 Assessments levied and certified under the provisions of  
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34 where the property assessed is located, except that  
35 assessments may be paid in full or in part and without

1 interest within thirty days after the date of certification,  
2 at the office of the county treasurer, if the property being  
3 assessed is located in an unincorporated area, or the city  
4 clerk, if the property being assessed is located in an  
5 incorporated area ~~except when the city council specifically~~  
6 ~~provides payment to be made in the office of the county~~  
7 treasurer.

8 Sec. 7. Section 445.5, subsection 1, unnumbered paragraph  
9 1, Code 2003, is amended to read as follows:

10 As soon as practicable after receiving the tax list  
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15 Sec. 8. Section 468.165, Code 2003, is repealed.

16 EXPLANATION

17 This bill relates to various duties of county treasurers.  
18 The bill amends Code section 12B.11 to provide that a  
19 statement of money or funds on deposit with a depository  
20 authorized by a county treasurer does not have to be certified  
21 by an officer of the depository.

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24 county treasurer, except for motor trucks and truck tractors  
25 with a combined gross weight exceeding five tons, is the  
26 period of the first 12 months of the lease and subsequent 12-  
27 month periods.

28 The bill amends Code section 321.39, subsection 2, to  
29 provide that vehicle registrations, registration cards, and  
30 registration plates expire on vehicles registered by the  
31 county treasurer, at midnight on the last day that the vehicle  
32 is eligible to be registered without penalty as provided in  
33 Code section 321.134, subsection 1. The bill also amends Code  
34 section 321.39, subsection 3, to provide that for vehicles on  
35 which the first or second installment of an annual fee has

1 been paid, the registrations, registration cards, and  
2 registration plates expire on June 30 or the first business  
3 day of July when June 30 falls on Saturday, Sunday, or a  
4 holiday, or the first business day of January when December 31  
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6 The bill amends Code section 331.552 by adding a new  
7 subsection that directs county treasurers to destroy tax sale  
8 redemption certificates and all associated tax sale records  
9 after 10 years from the end of the fiscal year in which  
10 redemption or cancellation of the certificates or records  
11 occurred.

12 The bill amends Code section 384.62 by numbering the  
13 unnumbered paragraphs and by providing that the payment of  
14 installments of special assessments for a public improvement  
15 against property used and assessed as agricultural property  
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22 that allows a city council to provide that payments of  
23 assessments of property in an incorporated area can be made to  
24 the county treasurer instead of to the city clerk.

25 The bill amends Code section 445.5 to provide that a county  
26 treasurer can deliver a statement of taxes due and payable to  
27 a property titleholder by either regular mail or by electronic  
28 transmission.

29 The bill repeals Code section 468.165 to remove a  
30 requirement that county treasurers report to the county board  
31 of supervisors or to the drainage or levee district trustees  
32 when any lands in a drainage or levee district, or subdistrict  
33 are subject to an unpaid assessment and levy for drainage  
34 purposes and are sold at tax sale for the amount of delinquent  
35 taxes.