

FILED FEB 13 '03

SENATE FILE 134
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SF 57)

Passed Senate, Date Passed 3-5 Passed House, 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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SF 134

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 1. 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 SF 134 – Treasurers Omnibus Bill (LSB 1552 SV)
4 Analyst: Mary Beth Mellick (Phone: (515) 281-8223) (marybeth.mellick@legis.state.ia.us)
5 Fiscal Note Version – New

6 **Description**

7 Senate File 134 relates to various duties of county treasurers, including but not limited to, the
8 following:

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

15 **Assumptions**

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

21 **Fiscal Impact**

22 The fiscal impact of SF 134 cannot be determined due to insufficient information. However, the
23 following is an example of the estimated postage cost savings to county governments for every
24 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

31 **Source**

32 Iowa State Association of Counties (ISAC)

/s/ Dennis C Prouty

February 20, 2003

LSB 1552SV 80

av/sh/8.1

SENATE FILE 134

S-3022

1 Amend Senate File 134 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

S-3022

MARCH 3, 2003

S-3022

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 JEFF ANGELO

S-3022 FILED FEBRUARY 27, 2003*Adopted 3/5/03***SENATE FILE 134****S-3023**

- 1 Amend the amendment, S-3022, to Senate File 134 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 JEFF ANGELO

S-3023 FILED MARCH 3, 2003*Adopted 3/5/03*

SENATE FILE 134
BY COMMITTEE ON LOCAL
GOVERNMENT

Substituted for HF 235
(SUCCESSOR TO SF 57)

(AS AMENDED AND PASSED BY THE SENATE MARCH 5, 2003)

_____ - New Language by the Senate

Passed Senate, Date Passed 3/5/03 Passed House, Date Passed 3/26/03
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved 4/11/03

A BILL FOR

1 An Act relating to the various duties of the county treasurer and
2 providing an effective date.

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

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S.F. 134

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. A person
7 shall not be considered to be driving a motor vehicle with an
8 expired registration for a period of one month following the
9 expiration date of the vehicle registration. The one-month
10 period shall be the same as the period defined in section
11 321.134, subsection 1.

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

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

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

30 Sec. 5. Section 384.62, Code 2003, is amended to read as
31 follows:

32 384.62 LIMIT.

33 1. A special assessment against a lot for a public
34 improvement may shall not be in excess of the amount of the
35 assessment, including the conditional deficiency assessment,

1 as shown in the schedule confirmed by the court, or if court
2 confirmation is not utilized, then on the original plat and
3 schedule adopted by the council, and an assessment may shall
4 not exceed twenty-five percent of the value of the lot as
5 shown by the plat and schedule approved by the council or as
6 reduced by the court.

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

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

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

32 a. The property owner who seeks deferment of an
33 assessment shall file a written request for deferment with the
34 city clerk at the time of the hearing on the resolution of
35 necessity for the public improvement or within ten days

1 following the date of the hearing and the request shall
2 identify those lots subject to proposed assessments for which
3 the property owner is seeking deferment which are ~~used-and~~
4 assessed as agricultural property. The request may be
5 withdrawn by the property owner at any time before or after
6 the adoption of the resolution of necessity.

7 ~~2-~~ b. The city shall indicate those lots for which a
8 deferment has been requested on the special assessment
9 schedule.

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

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

34 Sec. 6. Section 384.67, Code 2003, is amended to read as
35 follows:

1 384.67 PAYMENT TO COUNTY TREASURER.

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

14 Sec. 7. NEW SECTION. 435.26A SURRENDER OF TITLE.

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

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

31 3. After the surrender of a manufactured home's
32 certificate of title under this section, the manufactured home
33 shall continue to be taxed under section 435.22 and is not
34 eligible for the homestead tax credit or the military service
35 tax exemption. A foreclosure action on a manufactured home

1 whose title has been surrendered under this section shall be
2 conducted as a real estate foreclosure. A tax lien and its
3 priority shall remain the same on a manufactured home after
4 its certificate of title has been surrendered.

5 4. The certificate of title of a manufactured home shall
6 not be surrendered under this section if an unreleased
7 security interest is noted on the certificate of title.

8 5. An owner of a manufactured home who has surrendered a
9 certificate of title under this section and requires another
10 certificate of title for the manufactured home is required to
11 apply for a bonded certificate of title under chapter 321.

12 Sec. 8. Section 445.5, subsection 1, unnumbered paragraph
13 1, Code 2003, is amended to read as follows:

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

19 Sec. 9. Section 468.165, Code 2003, is repealed.

20 Sec. 10. EFFECTIVE DATE. Section 7 of this Act, being
21 deemed of immediate importance, takes effect upon enactment.

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SENATE FILE 134

AN ACT

RELATING TO THE VARIOUS DUTIES OF THE COUNTY TREASURER AND
PROVIDING AN EFFECTIVE DATE.

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

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

12B.11 MANNER AND DETAILS OF SETTLEMENT.

At the time of any examination of any such office, or at
the time of any settlement with the treasurer in charge of any
such public funds, the treasurer shall produce and count in
the presence of the officer or officers making such
examination or settlement, all moneys or funds then on deposit
in the safe or vault in the treasurer's office, and shall
produce a statement of all money or funds on deposit with any
depository wherein the treasurer is authorized to deposit such
funds, ~~which statement shall be certified by one or more
officers of such depository,~~ and shall correctly show the
balance remaining on deposit in such depository at the close
of business on the day preceding the day of such settlement.
The treasurer shall also file a statement setting forth the
numbers, dates, and amounts of all outstanding checks, or

other items of difference, reconciling the balance as shown by
the treasurer's books with those of the depositories. The
state treasurer shall also file a statement showing the
numbers, dates and amounts of all United States government
bonds held as part of said public fund.

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

60. "Registration year" means the period of twelve
consecutive months beginning on the first day of the month
following the month of the birth of the owner of the vehicle
for vehicles registered by the county treasurer and the
calendar year for vehicles registered by the department or
motor trucks and truck tractors with a combined gross weight
exceeding five tons which are registered by the county
treasurer. For leased vehicles registered by the county
treasurer, except for motor trucks and truck tractors with a
combined gross weight exceeding five tons, "registration year"
means the period of twelve consecutive months beginning on the
first day of the month following the month in which the lease
expires.

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

2. For vehicles registered by the county treasurer, at
midnight on the last day of the registration year. A person
shall not be considered to be driving a motor vehicle with an
expired registration for a period of one month following the
expiration date of the vehicle registration. The one-month
period shall be the same as the period defined in section
321.134, subsection 1.

3. For vehicles on which the first installment of an
annual fee has been paid, at midnight on the last day of June
or the first business day of July when June 30 falls on
Saturday, Sunday, or a holiday; for vehicles on which the
second installment of an annual fee has been paid, at midnight
on the last day of December or the first business day of

January when December 31 falls on Saturday, Sunday, or a holiday.

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

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

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

384.62 LIMIT.

1. A special assessment against a lot for a public improvement may shall not be in excess of the amount of the assessment, including the conditional deficiency assessment, as shown in the schedule confirmed by the court, or if court confirmation is not utilized, then on the original plat and schedule adopted by the council, and an assessment may shall not exceed twenty-five percent of the value of the lot as shown by the plat and schedule approved by the council or as reduced by the court.

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

3. A special assessment for a public improvement against a tract of land ~~used-and~~ assessed as agricultural property shall not become payable upon the filing of a request by the owner

~~for deferment until that land is not used-and assessed as agricultural property. At-the-time-of-the-change-in-the-use of-the-property,-the-special-assessment-shall-become-payable in-the-same-manner-as-the-special-assessment-would-have-become payable-had-it-not-been-deferred-by-this-section.~~ This section shall not apply to a tract of land of less than one-quarter acre surrounding any dwelling or nonfarm structure on that tract nor shall it apply to a special assessment levied before July 3, 1978. This section shall not apply if the public improvement is a sewer, water, gas or electrical line to which the owner of the land makes a connection.

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

1- a. The property owner who seeks deferment of an assessment shall file a written request for deferment with the city clerk at the time of the hearing on the resolution of necessity for the public improvement or within ten days following the date of the hearing and the request shall identify those lots subject to proposed assessments for which the property owner is seeking deferment which are ~~used-and~~ assessed as agricultural property. The request may be withdrawn by the property owner at any time before or after the adoption of the resolution of necessity.

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

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

4- d. ~~An-owner-of-property-subject-to-an-assessment-that may-be-deferred-may-file-a-statement-at-any-time-up-to-six months-before-the-assessment-installment-is-due-stating-that-a~~

~~written request for deferment of such assessments is filed with the city clerk and that the entire lot subject to such assessment has continued to be and is still used and assessed as agricultural property. The collection of that installment and any other unpaid portion of the assessment shall be deferred until the next July 1 and subsequent installments may thereafter be deferred in the same manner for successive years in which a statement is filed. A deferment shall continue for as long as the county assessor continues to classify the property as agricultural land on January 1 of each assessment year. A deferment shall end six months following any January 1 assessment date on which the county assessor no longer classifies the property as agricultural land and the special assessment shall become payable in the same manner as the special assessment would have become payable had it not been deferred by this subsection.~~

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

384.67 PAYMENT TO COUNTY TREASURER.

Assessments levied and certified under the provisions of this division, including installments and interest, are payable at the office of the county treasurer of the county where the property assessed is located, except that assessments may be paid in full or in part and without interest within thirty days after the date of certification, at the office of the county treasurer, if the property being assessed is located in an unincorporated area, or the city clerk, if the property being assessed is located in an incorporated area ~~except when the city council specifically provides payment to be made in the office of the county treasurer.~~

Sec. 7. **NEW SECTION. 435.26A SURRENDER OF TITLE.**

1. A person who owns a manufactured home that is located in a manufactured home community and is installed on a permanent foundation may surrender the manufactured home's

certificate of title to the county treasurer for the purpose of assuring eligibility for funds available from mortgage lending programs sponsored by the federal national mortgage association, the federal home loan mortgage corporation, the United States department of agriculture, or any other federal governmental agency or instrumentality that has similar requirements for mortgage lending programs.

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

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

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

5. An owner of a manufactured home who has surrendered a certificate of title under this section and requires another certificate of title for the manufactured home is required to apply for a bonded certificate of title under chapter 321.

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

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

Sec. 9. Section 468.165, Code 2003, is repealed.

Sec. 10. EFFECTIVE DATE. Section 7 of this Act, being deemed of immediate importance, takes effect upon enactment.

MARY E. KRAMER

President of the Senate

CHRISTOPHER C. RANTS

Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 134, Eightieth General Assembly.

MICHAEL E. MARSHALL

Secretary of the Senate

Approved _____, 2003

THOMAS J. VILSACK

Governor