

SENATE FILE 2067  
BY ANGELO

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

**A BILL FOR**

1 An Act relating to various duties of the county treasurer and to  
2 certain fees collected by the county treasurer and providing  
3 an applicability date.

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

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SF 2067 LOCAL GOVERNMENT

1 Section 1. NEW SECTION. 321.23A AFFIDAVIT OF CORRECTION.

2 When information is printed incorrectly on a certificate of  
3 title, application for certificate of title, damage disclosure  
4 statement, or other document required for a title transfer or  
5 when these documents contain an alteration or erasure, the  
6 county treasurer may accept a notarized affidavit of  
7 correction. This subsection does not apply to an odometer  
8 certification statement. The department shall consult with a  
9 representative of the Iowa state county treasurer's  
10 association and shall promulgate rules and adopt a standard  
11 affidavit form or forms to administer this section.

12 Sec. 2. Section 321.50, subsection 1, Code Supplement  
13 2003, is amended to read as follows:

14 1. A security interest in a vehicle subject to  
15 registration under the laws of this state or a mobile home or  
16 manufactured home, except trailers whose empty weight is two  
17 thousand pounds or less, and except new or used vehicles held  
18 by a dealer or manufacturer as inventory for sale, is  
19 perfected by the delivery to the county treasurer of the  
20 county where the certificate of title was issued or, in the  
21 case of a new certificate, to the county treasurer where the  
22 certificate will be issued, of an application for certificate  
23 of title which lists the security interest, or an application  
24 for notation of security interest signed by the owner, or by  
25 one owner of a vehicle owned jointly by more than one person,  
26 or a certificate of title from another jurisdiction which  
27 shows the security interest, and a fee of ~~five~~ ten dollars for  
28 each security interest shown. Up to three security interests  
29 may be perfected against a vehicle and shown on an Iowa  
30 certificate of title. If the owner or secured party is in  
31 possession of the certificate of title, it must also be  
32 delivered at this time in order to perfect the security  
33 interest. If a vehicle is subject to a security interest when  
34 brought into this state, the validity of the security interest  
35 and the date of perfection is determined by section 554.9303.

1 Delivery as provided in this subsection is an indication of a  
2 security interest on a certificate of title for purposes of  
3 chapter 554.

4 Sec. 3. Section 321.134, subsection 1, Code 2003, is  
5 amended to read as follows:

6 1. On the first day of the second month following the  
7 beginning of each registration year a penalty of five percent  
8 of the annual registration fee shall be added to the  
9 registration fees not paid by that date and an additional  
10 penalty of five percent shall be added the first day of each  
11 succeeding month, until the fee is paid. A penalty shall not  
12 be less than five dollars. If the owner of a vehicle  
13 surrenders the registration plates for a vehicle prior to the  
14 plates becoming delinquent, to the county treasurer of the  
15 county where the vehicle is registered, or to the department  
16 if the vehicle is registered under chapter 326, the owner may  
17 register the vehicle any time thereafter upon payment of the  
18 registration fee for the registration year without penalty.  
19 The penalty on vehicles registered under chapter 326 shall  
20 accrue February 1 of each year. To avoid a penalty or an  
21 additional penalty in the case of a delinquent registration,  
22 if the last calendar day of a month falls on Saturday, Sunday,  
23 or a holiday, the payment deadline is extended to include the  
24 first business day of the following month. For payments made  
25 through a county treasurer's authorized website only, if the  
26 last day of the month falls on a Saturday, Sunday, or a  
27 holiday, the electronic payment must be initiated by midnight  
28 on the first business day of the next month. However, an All  
29 other electronic payment payments must be initiated by  
30 midnight on the last day of the month preceding the delinquent  
31 date.

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

34 NEW SUBSECTION. 35. Destroy special assessment records  
35 within the county system after ten years have elapsed from the

1 end of the fiscal year in which the special assessment was  
2 paid in full. The county treasurer shall also destroy the  
3 resolution of necessity, plat, and schedule of assessments  
4 required by section 384.51 after ten years have elapsed from  
5 the end of the fiscal year in which the entire schedule was  
6 paid in full.

7 Sec. 5. Section 331.553, subsection 4, Code Supplement  
8 2003, is amended to read as follows:

9 4. Charge five dollars, as an administrative expense, for  
10 every rate, charge, rental, ~~or~~ special assessment, or drainage  
11 assessment certified as a lien to the treasurer for  
12 collection. This amount shall be added to the amount of the  
13 lien, collected at the time of payment from the payor, and  
14 credited to the county general fund. If the amount of the  
15 lien is paid in annual installments, an administrative expense  
16 charge shall be added to each annual installment.

17 Sec. 6. Section 445.37, unnumbered paragraph 4, Code 2003,  
18 is amended to read as follows:

19 To avoid interest on current or delinquent taxes, ~~an~~ for  
20 payments made through a county treasurer's authorized website  
21 only, if the last day of the month falls on a Saturday,  
22 Sunday, or a holiday, the electronic payment must be initiated  
23 by midnight on the first business day of the next month. All  
24 other electronic payment payments must be initiated by  
25 midnight on the last day of the month preceding the delinquent  
26 date.

27 Sec. 7. Section 446.16, subsection 2, Code 2003, is  
28 amended to read as follows:

29 2. The treasurer may establish and collect a reasonable  
30 registration fee from each purchaser registered bidder at the  
31 tax sale. The fee shall not be assessed against a county or  
32 municipality ~~as-a-purchaser~~. The total of the fees collected  
33 shall not exceed the total costs of the tax sale.  
34 Registration fees collected shall be deposited in the general  
35 fund of the county.

1 Sec. 8. Section 448.1, unnumbered paragraph 1, Code 2003,  
2 is amended to read as follows:

3 Immediately after the expiration of ninety days from the  
4 date of completed service of the notice provided in section  
5 447.12, the county treasurer shall make out a deed for each  
6 parcel sold and unredeemed upon the return of the certificate  
7 of purchase and payment of the appropriate deed and recording  
8 fees by the purchaser. The treasurer shall record the deed  
9 with the county recorder prior to delivering the deed to the  
10 purchaser. The treasurer shall receive twenty-five fifty  
11 dollars for each deed made by the treasurer, and the treasurer  
12 may include any number of parcels purchased by one person in  
13 one deed, if authorized by the treasurer.

14 Sec. 9. APPLICABILITY. The section of this Act amending  
15 section 448.1 applies to tax deeds issued on or after July 1,  
16 2004.

17 EXPLANATION

18 This bill makes various changes relating to the duties of  
19 county treasurers.

20 The bill enacts new Code section 321.23A to allow persons  
21 to file a notarized affidavit of correction with the county  
22 treasurer to correct information printed incorrectly on a  
23 certificate of title, application for certificate of title,  
24 damage disclosure statement, or other document required for a  
25 motor vehicle title transfer.

26 Code section 321.50 is amended to increase from \$5 to \$10  
27 the fee required for an application for a new certificate of  
28 title listing a security interest or an application for  
29 notation of security interest on a certificate of title that  
30 has already been issued on certain motor vehicles and mobile  
31 or manufactured homes.

32 Code section 321.134, relating to annual vehicle  
33 registration fees, is amended to provide that if payment of a  
34 registration fee is made by electronic means through the  
35 county treasurer's authorized website only, the payment must

1 be initiated by midnight on the first business day of the next  
2 month if the last day of the month in which it is due falls on  
3 a Saturday, Sunday, or a holiday.

4 Code section 331.552 is amended to add a new subsection  
5 which requires the county treasurer to destroy special  
6 assessment records within the county system after 10 years  
7 have elapsed from the end of the fiscal year in which the  
8 special assessments were paid in full.

9 Code section 331.553, relating to rates, charges, rentals,  
10 or special assessments, certified as a lien to the county  
11 treasurer for collection, is amended to provide that the  
12 current administrative expense charge of \$5 is applicable to  
13 drainage assessments certified as a lien. The bill also  
14 provides that the administrative expense charge on a lien will  
15 be applied each year to the annual installment amount if the  
16 amount of the lien is paid in annual installments.

17 Code section 445.37, relating to payment of the semiannual  
18 installment of property taxes, is amended to provide that if  
19 payment of taxes is made by electronic means through the  
20 county treasurer's authorized website only, the payment must  
21 be initiated by midnight on the first business day of the next  
22 month if the last day of the month in which it is due falls on  
23 a Saturday, Sunday, or a holiday.

24 Code section 446.16, relating to the sale of delinquent  
25 property taxes, is amended to provide that the county  
26 treasurer may collect a registration fee from each registered  
27 bidder at the tax sale. Currently, the county treasurer is  
28 allowed to collect a registration fee from each purchaser at  
29 tax sale.

30 Code section 448.1, relating to execution of tax deeds by  
31 the county treasurer, is amended to increase from \$25 to \$50  
32 the deed issuance fee required to be paid by the tax sale  
33 certificate holder when a tax deed is issued to the  
34 certificate holder. This section of the bill applies to tax  
35 deeds issued on or after July 1, 2004.