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SENATE FILE 57
BY ANGELO

Passed Senate, Date _____ 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 57 LOCAL GOVERNMENT

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
32 this division, including installments and interest, are
33 payable at the office of the county treasurer of the county
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
11 prescribed in chapter 443, the treasurer shall deliver to the
12 titleholder, by regular mail or electronic transmission, a
13 statement of taxes due and payable which shall include the
14 following information:

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.

22 The bill amends Code section 321.1 to provide that a
23 registration year for a leased vehicle registered by the
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
5 falls on Saturday, Sunday, or a holiday.

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
16 can be deferred for as long as the assessor continues to
17 classify the property as agricultural land on January 1 of
18 each assessment year and for six months following any January
19 1 assessment date in which the property is no longer
20 classified as agricultural land.

21 The bill amends Code section 384.67 to remove a provision
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.