

House Study Bill 710

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 powers and duties of the county treasurer
2 and including effective and applicability date provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 5756YC 81
5 sc/cf/24

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1 1 Section 1. Section 12B.11, Code 2005, is amended to read
1 2 as follows:
1 3 12B.11 MANNER AND DETAILS OF SETTLEMENT.
1 4 At the time of any examination of any such office, or at
1 5 the time of any settlement with the treasurer in charge of any
1 6 such public funds, the treasurer ~~shall is not required to~~
1 7 produce and count in the presence of the officer or officers
1 8 making such examination or settlement, unless otherwise
1 9 requested by the board of supervisors, all moneys or funds
1 10 then on deposit in the safe or vault in the treasurer's
1 11 office, ~~and~~. The treasurer shall produce a statement of all
1 12 money or funds on deposit with any depository wherein the
1 13 treasurer is authorized to deposit such funds, and shall
1 14 correctly show the balance remaining on deposit in such
1 15 depository at the close of business on the day preceding the
1 16 day of such settlement. The treasurer shall also file a
1 17 statement setting forth the numbers, dates, and amounts of all
1 18 outstanding checks, or other items of difference, reconciling
1 19 the balance as shown by the treasurer's books with those of
1 20 the depositories. The state treasurer shall also file a
1 21 statement showing the numbers, dates, and amounts of all
1 22 United States government bonds held as part of said public
1 23 fund.
1 24 Sec. 2. Section 321.1, Code Supplement 2005, is amended by
1 25 adding the following new subsection:
1 26 NEW SUBSECTION. 15AA. "County system" means as defined in
1 27 section 445.1.
1 28 Sec. 3. Section 321.20, unnumbered paragraph 1, Code
1 29 Supplement 2005, is amended to read as follows:
1 30 Except as provided in this chapter, an owner of a vehicle
1 31 subject to registration shall make application to the county
1 32 treasurer of the county of the owner's residence, or if a
1 33 nonresident, to the county treasurer of the county where the
1 34 primary users of the vehicle are located, or if a lessor of
1 35 the vehicle pursuant to chapter 321F which vehicle has a gross
2 1 vehicle weight of less than ten thousand pounds, to the county
2 2 treasurer of the county of the lessee's residence, or if a
2 3 firm, association, or corporation with vehicles in multiple
2 4 counties, the owner may make application to the county
2 5 treasurer of the county where the primary user of the vehicle
2 6 is located, for the registration and issuance of a certificate
2 7 of title for the vehicle upon the appropriate form furnished
2 8 by the department. However, upon the transfer of ownership,
2 9 the owner of a vehicle subject to the proportional
2 10 registration provisions of chapter 326 shall make application
2 11 for registration and issuance of a certificate of title to
2 12 either the department or the appropriate county treasurer.
2 13 The application shall be accompanied by a fee of ten dollars,
2 14 and shall bear the owner's signature. A nonresident owner of
2 15 two or more vehicles subject to registration may make
2 16 application for registration and issuance of a certificate of
2 17 title for all vehicles subject to registration to the county
2 18 treasurer of the county where the primary user of any of the

2 19 vehicles is located. The owner of a mobile home or
2 20 manufactured home shall make application for a certificate of
2 21 title under this section from the county treasurer of the
2 22 county where the mobile home or manufactured home is located.

2 23 The application shall contain:

2 24 Sec. 4. Section 321.24, subsection 4, Code Supplement
2 25 2005, is amended to read as follows:

2 26 4. If the prior certificate of title is from another state
2 27 and indicates that the vehicle was rebuilt, the new
2 28 certificate of title and registration receipt shall contain
2 29 the designation of "REBUILT" ~~stamped or~~ printed on its face
2 30 together with the name of the state issuing the prior title.
2 31 ~~The designation of "REBUILT" and the name of the other state~~
2 32 ~~shall be retained on all subsequent Iowa certificates of title~~
2 33 ~~for the vehicle. If the prior certificate of title is from~~
2 34 ~~another state and indicates that the vehicle was rebuilt, the~~
2 35 ~~registration receipt shall contain the designation of~~
3 1 "REBUILT" stamped and printed on its face. The stamped
3 2 designation of "REBUILT" shall be located on the center of the
3 3 right side of the registration receipt in black letters no
3 4 bigger than sixteen point type. The designation shall be
3 5 retained on the face of all subsequent certificates of title
3 6 and registration receipts for the vehicle.

3 7 Sec. 5. Section 321.25, unnumbered paragraph 1, Code 2005,
3 8 is amended to read as follows:

3 9 A vehicle may be operated upon the highways of this state
3 10 without registration plates for a period of ~~forty-five~~ sixty
3 11 days after the date of delivery of the vehicle to the
3 12 purchaser from a dealer if a card bearing the words
3 13 "registration applied for" is attached on the rear of the
3 14 vehicle. The card shall have plainly stamped or stenciled the
3 15 registration number of the dealer from whom the vehicle was
3 16 purchased and the date of delivery of the vehicle. In
3 17 addition, a dealer licensed to sell new motor vehicles may
3 18 attach the card to a new motor vehicle delivered by the dealer
3 19 to the purchaser even if the vehicle was purchased from an
3 20 out-of-state dealer and the card shall bear the registration
3 21 number of the dealer that delivered the vehicle. A dealer
3 22 shall not issue a card to a person known to the dealer to be
3 23 in possession of registration plates which may be attached to
3 24 the vehicle. A dealer shall not issue a card unless an
3 25 application for registration and certificate of title has been
3 26 made by the purchaser and a receipt issued to the purchaser of
3 27 the vehicle showing the fee paid by the person making the
3 28 application. Dealers' records shall indicate the agency to
3 29 which the fee is sent and the date the fee is sent. The
3 30 dealer shall forward the application by the purchaser to the
3 31 county treasurer or state office within thirty calendar days
3 32 from the date of delivery of the vehicle. However, if the
3 33 vehicle is subject to a security interest and has been offered
3 34 for sale pursuant to section 321.48, subsection 1, the dealer
3 35 shall forward the application by the purchaser to the county
4 1 treasurer or state office within thirty calendar days from the
4 2 date of the delivery of the vehicle to the purchaser.

4 3 Sec. 6. Section 321.30, subsection 13, Code 2005, is
4 4 amended by striking the subsection.

4 5 Sec. 7. Section 321.40, Code Supplement 2005, is amended
4 6 to read as follows:

4 7 321.40 APPLICATION FOR RENEWAL == NOTIFICATION == REASONS
4 8 FOR REFUSAL.

4 9 1. Application for renewal of a vehicle registration shall
4 10 be made on or after the first day of the month prior to the
4 11 month of expiration of registration and up to and including
4 12 the last day of the month following the month of expiration of
4 13 registration. The registration shall be renewed upon payment
4 14 of the appropriate registration fee. Application for renewal
4 15 for a vehicle registered under chapter 326 shall be made on or
4 16 after the first day of the month of expiration of registration
4 17 and up to and including the last day of the month following
4 18 the month of expiration of registration.

4 19 2. On or before the fifteenth day of the eleventh month of
4 20 a vehicle's registration year, the department shall create an
4 21 electronic file and the county treasurer shall send a
4 22 statement of fees due to the appropriate owner of record.
4 23 After the department has generated the electronic file used to
4 24 produce statements for a registration month, and before the
4 25 fifteenth day of the month following expiration of a vehicle's
4 26 registration year, the department shall create a subsequent
4 27 electronic file and the county treasurer shall send a
4 28 statement of fees due to the appropriate owner of record for
4 29 any vehicle subsequently registered for that registration

4 30 month. The statement shall be mailed or electronically
4 31 transmitted to the most current address of record, showing
4 32 information sufficient to identify the vehicle and a listing
4 33 of the various fees as appropriate. Failure to receive a
4 34 statement shall have no effect upon the accrual of penalty at
4 35 the appropriate date.

5 1 3. Registration receipts issued for renewals shall have
5 2 the word "renewal" imprinted thereon and, if the owner making
5 3 a renewal application has been issued a certificate of title,
5 4 the title number shall appear on the registration receipt.
5 5 All registration receipts for renewals shall be typewritten or
5 6 printed by other mechanical means. The applicant shall
5 7 receive a registration receipt.

5 8 4. The county treasurer shall refuse to renew the
5 9 registration of a vehicle registered to a person when notified
5 10 by the department ~~through the distributed teleprocessing~~
~~5 11 network~~ that the person has not paid restitution as defined
5 12 under section 910.1, subsection 4, to a clerk of the court
5 13 located within the state. Each clerk of court shall, on a
5 14 daily basis, notify the department through the Iowa court
5 15 information system of the full name, ~~and~~ social security
5 16 number, ~~and amount due for restitution, including all~~
5 17 ~~applicable fees and penalties,~~ of all persons who owe
5 18 delinquent restitution and the full name and social security
5 19 number of all persons whose restitution obligation has been
5 20 satisfied or canceled. This ~~paragraph~~ subsection does not
5 21 apply to the transfer of a registration or the issuance of a
5 22 new registration.

5 23 The county treasurer may collect restitution for the clerk
5 24 of a district court located within the state from a person
5 25 applying for renewal of a vehicle registration. Upon payment
5 26 of the required restitution including applicable fees and
5 27 penalties, an administrative fee as provided in section
5 28 331.557, subsection 3A, and the registration fee, the county
5 29 treasurer shall issue the registration to the person. A
5 30 county treasurer collecting restitution for the clerk of court
5 31 shall update vehicle records on a daily basis for all persons
5 32 whose restitution obligations have been satisfied or canceled
5 33 by the county treasurer. On a monthly basis, the county
5 34 treasurer shall forward all restitution funds collected to the
5 35 department of revenue. The department of revenue shall
6 1 disburse the funds to the clerks of court where the plans of
6 2 restitution were filed.

6 3 5. The county treasurer shall refuse to renew the
6 4 registration of a vehicle registered to the applicant for
6 5 renewal of registration if the applicant has failed to pay any
6 6 local vehicle taxes due in that county on that vehicle or any
6 7 other vehicle owned or previously owned by the applicant until
6 8 such local vehicle taxes are paid.

6 9 6. The county treasurer shall refuse to renew the
6 10 registration of a vehicle registered to the applicant if the
6 11 county treasurer knows that the applicant has a delinquent
6 12 account, charge, fee, loan, taxes, or other indebtedness owed
6 13 to or being collected by the state, from information provided
6 14 pursuant to sections 8A.504 and 421.17. An applicant may
6 15 contest this action by requesting a contested case proceeding
6 16 from the agency that referred the debt for collection pursuant
6 17 to section 8A.504. The department of revenue and the state
6 18 department of transportation shall notify the county
6 19 treasurers of all persons who owe a charge, fee, loan, taxes,
6 20 or other indebtedness.

6 21 The county treasurer of the county of the person's
6 22 residence and in which the person's vehicle is registered may
6 23 collect a charge, fee, loan, taxes, or other indebtedness owed
6 24 to or being collected by the state from a person applying for
6 25 renewal of a vehicle registration. Upon full payment of the
6 26 required charge, fee, loan, taxes, or other indebtedness
6 27 including applicable fees and penalties, an administrative fee
6 28 as provided in section 331.557, subsection 3A, and the
6 29 registration fee, the county treasurer shall issue the
6 30 registration to the person. A county treasurer collecting for
6 31 the department of revenue shall update vehicle registration
6 32 records on a daily basis for all persons whose charge, fee,
6 33 loan, taxes, or other indebtedness have been satisfied or
6 34 canceled by the county treasurer. On a monthly basis, the
6 35 county treasurer shall forward all funds collected to the
7 1 department of revenue.

7 2 A county treasurer may collect a portion of the total
7 3 amount due toward a charge, fee, loan, taxes, or other
7 4 indebtedness owed to or being collected by the state. The
7 5 minimum payment amount shall be set by the department of

7 6 revenue. Upon receipt of the minimum payment amount, an
7 7 administrative fee as provided in section 331.557, subsection
7 8 3A, and the registration fee, the county treasurer shall issue
7 9 the registration to the person.

7 10 7. The county treasurer may refuse to renew the
7 11 registration of a vehicle registered to the applicant if the
7 12 county treasurer knows, from information provided through the
7 13 county system, that the person owns a mobile home or
7 14 manufactured home with delinquent tax owed to a county
7 15 pursuant to chapter 435.

7 16 If the county treasurer refuses to renew the applicant's
7 17 registration, the county treasurer of the county where renewal
7 18 of registration is applied for shall collect the delinquent
7 19 tax for the county where the mobile home or manufactured home
7 20 is located. Upon payment of the required amount for the
7 21 delinquent tax including applicable fees and penalties, an
7 22 administrative fee as provided in section 331.557, subsection
7 23 3A, and the registration fee, the county treasurer shall issue
7 24 the registration to the person. The county treasurer shall
7 25 cancel the registration restriction for the person for each
7 26 mobile or manufactured home parcel sold at tax sale pursuant
7 27 to chapter 446, except for those mobile or manufactured home
7 28 parcels sold at tax sale pursuant to section 446.18. The
7 29 county treasurer shall cancel the registration restriction for
7 30 the person for each tax sale certificate of title issued
7 31 pursuant to section 435.25. The county treasurer to whom the
7 32 delinquent taxes are paid shall update vehicle records to
7 33 remove registration restrictions that have been satisfied or
7 34 canceled by the county treasurer.

7 35 8. In addition to all other remedies and proceedings
8 1 provided by law for the collection of taxes, the county
8 2 treasurer may refuse to renew the registration of a vehicle
8 3 registered to the applicant if the county treasurer knows,
8 4 from information provided through the county system, that the
8 5 person is the owner of record of a building or improvement
8 6 with delinquent tax owed to a county and the owner of the
8 7 building or improvement is a person other than the owner of
8 8 the land on which the building or improvement is located.

8 9 If the county treasurer refuses to renew the applicant's
8 10 registration, the county treasurer of the county where renewal
8 11 of registration is applied for shall collect the delinquent
8 12 tax for the county where the building or improvement is
8 13 located. Upon payment of the required amount for the
8 14 delinquent tax including applicable fees and penalties, an
8 15 administrative fee as provided in section 331.557, subsection
8 16 3A, and the registration fee, the county treasurer shall issue
8 17 the registration to the person. The county treasurer to whom
8 18 the delinquent taxes are paid shall update vehicle records to
8 19 remove registration restrictions that have been satisfied or
8 20 canceled by the county treasurer.

8 21 9. When application is made for the renewal of a motor
8 22 vehicle registration on or after December 1, 1982, the person
8 23 in whose name the registration is recorded shall notify the
8 24 county treasurer of the type of fuel used by the vehicle if
8 25 the type of fuel used is different from that which is shown on
8 26 the registration receipt. If a motor vehicle registration
8 27 indicates that the vehicle uses or may use a special fuel as
8 28 defined in chapter 452A the county treasurer shall issue a
8 29 special fuel user identification sticker. The person who owns
8 30 or controls the vehicle shall affix the sticker in a prominent
8 31 place on the vehicle adjacent to the place where the special
8 32 fuel is delivered into the motor vehicle fuel supply tank.

8 33 Sec. 8. Section 321.46, subsection 1, Code Supplement
8 34 2005, is amended to read as follows:

8 35 1. The transferee shall, within thirty calendar days after
9 1 purchase or transfer, apply for and obtain from the county
9 2 treasurer of the person's residence, or, if a nonresident, the
9 3 county treasurer of the county where the primary users of the
9 4 vehicle are located or the county where all other vehicles
9 5 owned by the nonresident are registered, or, in the case of a
9 6 mobile home or manufactured home, the county treasurer of the
9 7 county where the mobile home or manufactured home is located,
9 8 or if a firm, association, or corporation with vehicles in
9 9 multiple counties, the transferee may apply for and obtain
9 10 from the county treasurer of the county where the primary user
9 11 of the vehicle is located, a new registration and a new
9 12 certificate of title for the vehicle except as provided in
9 13 section 321.25, 321.48, or 322G.12. The transferee shall
9 14 present with the application the certificate of title endorsed
9 15 and assigned by the previous owner and shall indicate the name
9 16 of the county in which the vehicle was last registered and the

9 17 registration expiration date.
9 18 Sec. 9. Section 321.52, subsection 3, Code Supplement
9 19 2005, is amended by adding the following new unnumbered
9 20 paragraph:

9 21 NEW UNNUMBERED PARAGRAPH. In an action for abandonment as
9 22 provided in chapter 555B, the county treasurer of the county
9 23 where the mobile home or manufactured home is located may
9 24 issue to the applicant a junking certificate for the mobile
9 25 home or manufactured home, upon presentation to the county
9 26 treasurer of satisfactory proof of right of possession and an
9 27 application for a junking certificate for the mobile home or
9 28 manufactured home.

9 29 Sec. 10. Section 321.52, subsection 4, paragraph b, Code
9 30 Supplement 2005, is amended to read as follows:

9 31 b. When a wrecked or salvage vehicle has been repaired,
9 32 the owner may apply for a regular certificate of title by
9 33 paying the appropriate fees and surrendering the salvage
9 34 certificate of title and a properly executed salvage theft
9 35 examination certificate. The county treasurer shall issue a
10 1 regular certificate of title which shall bear a designation
10 2 ~~stamped or printed~~ on the face of the title and ~~stamped and~~
10 3 ~~printed on the registration receipt indicating that the~~
10 4 ~~vehicle was previously titled on a salvage certificate of~~
10 5 ~~title in a form approved by the department. This designation~~
10 6 ~~shall be included on every Iowa certificate of title and~~
10 7 ~~registration receipt issued thereafter for the vehicle. The~~
~~10 8 stamped designation shall be in black and shall be in letters~~
~~10 9 no bigger than sixteen point type and located on the center of~~
~~10 10 the right side of the registration receipt. However, if~~
10 11 ownership of a stolen vehicle has been transferred to an
10 12 insurer organized under the laws of this state or admitted to
10 13 do business in this state, or if the transfer was the result
10 14 of a settlement with the owner of the vehicle arising from
10 15 damage to or the unrecovered theft of the vehicle, and if the
10 16 insurer certifies to the county treasurer on a form approved
10 17 by the department that the insurance company has received one
10 18 or more written estimates which state that the retail cost of
10 19 repairs including labor, parts, and other materials of all
10 20 damage to the vehicle is less than three thousand dollars, the
10 21 county treasurer shall issue to the insurance company the
10 22 regular certificate of title and registration receipt without
10 23 this designation.

10 24 Sec. 11. Section 321.101A, Code 2005, is amended to read
10 25 as follows:

10 26 321.101A REVOCATION OF REGISTRATION BY COUNTY TREASURER.

10 27 The county treasurer may revoke the registration and
10 28 registration plates of a vehicle if the registration fees are
10 29 paid by check, electronic payment, or credit card and the
10 30 check, electronic payment, or credit card is not honored by
10 31 the payer's financial institution or credit card company, upon
10 32 reasonable notice and demand. The owner of the vehicle or
10 33 person in possession of the registration and registration
10 34 plates for the vehicle shall immediately return the revoked
10 35 registration and registration plates to the appropriate county

11 1 treasurer's office.
11 2 Sec. 12. Section 321.123, subsection 1, unnumbered
11 3 paragraph 1, Code 2005, is amended to read as follows:

11 4 Travel trailers and fifth-wheel travel trailers, except
11 5 those in manufacturer's or dealer's stock, shall be subject to
11 6 an annual fee of twenty cents per square foot of floor space
11 7 computed on the exterior overall measurements, but excluding
11 8 three feet occupied by any trailer hitch as provided by and
11 9 certified to by the owner, to the nearest whole dollar, ~~which~~
~~11 10 amount shall not be prorated or refunded; except the annual~~
~~11 11 fee for travel trailers of any type, when. When a travel~~
~~11 12 trailer or fifth-wheel travel trailer is registered in Iowa~~
11 13 for the first time or when removed from a manufacturer's or
11 14 ~~dealer's stock, title is transferred, the annual fee shall be~~
11 15 prorated on a monthly basis. ~~It is further provided the~~ The
11 16 annual fee ~~thus computed~~ shall be ~~limited~~ reduced to seventy=
11 17 five percent of the full fee after the vehicle is more than
11 18 six model years old.

11 19 Sec. 13. Section 321.124, subsection 3, paragraph h,
11 20 subparagraph (5), Code 2005, is amended to read as follows:

11 21 (5) ~~Fifty-five~~ Thirty-five dollars for registration for
11 22 each succeeding model year.

11 23 Sec. 14. Section 321.126, unnumbered paragraph 1, Code
11 24 Supplement 2005, is amended to read as follows:

11 25 Refunds of unexpired vehicle registration fees shall be
11 26 allowed in accordance with this section, except that no refund
11 27 shall be allowed and paid if the unused portion of the fee is

11 28 less than ten dollars. Subsections 1 and 2 do not apply to
11 29 ~~motor~~ vehicles registered by the county treasurer. The
11 30 refunds shall be made as follows:

11 31 Sec. 15. Section 321.126, subsections 1, 2, 3, 4, and 7,
11 32 Code Supplement 2005, are amended to read as follows:

11 33 1. If the ~~motor~~ vehicle is destroyed by fire or accident,
11 34 or junked and its identity as a ~~motor~~ vehicle entirely
11 35 eliminated, the owner in whose name the ~~motor~~ vehicle was
12 1 registered at the time of destruction or dismantling shall
12 2 return the plates to the department and within thirty days
12 3 thereafter make a statement of such destruction or dismantling
12 4 and make claim for refund. With reference to the destruction
12 5 or dismantling of a vehicle, no refund shall be allowed unless
12 6 a junking certificate has been issued, as provided in section
12 7 321.52.

12 8 2. If the ~~motor~~ vehicle is stolen, the owner shall give
12 9 notice of the theft to the department within five days. If
12 10 the ~~motor~~ vehicle is not recovered by the owner thirty days
12 11 prior to the end of the current registration year, the owner
12 12 shall make a statement of the theft and make claim for refund.

12 13 3. If the ~~motor~~ vehicle is placed in storage by the owner
12 14 upon the owner's entry into the military service of the United
12 15 States, the owner shall return the plates to the county
12 16 treasurer or the department and make a statement regarding the
12 17 storage and military service and make claim for refund.
12 18 Whenever the owner of a ~~motor~~ vehicle so placed in storage
12 19 desires to again register the vehicle, the county treasurer or
12 20 department shall compute and collect the fees for registration
12 21 for the registration year commencing in the month the vehicle
12 22 is removed from storage.

12 23 4. If the ~~motor~~ vehicle is registered by the county
12 24 treasurer during the current registration year and the owner
12 25 or lessee registers the vehicle for proportional registration
12 26 under chapter 326, the owner of the registered vehicle shall
12 27 surrender the registration plates to the county treasurer and
12 28 may file a claim for refund. In lieu of a refund, a credit
12 29 for the registration fees paid to the county treasurer may be
12 30 applied by the department to the owner or lessee's
12 31 proportional registration fees upon the surrender of the
12 32 county plates and registration.

12 33 7. If the owner of the ~~motor~~ vehicle moves out of state,
12 34 the owner may make a claim for a refund by returning the Iowa
12 35 registration plates, along with evidence of the vehicle's
13 1 registration in another jurisdiction, to the county treasurer
13 2 of the county in which the ~~motor~~ vehicle was registered within
13 3 six months of the out-of-state registration. For purposes of
13 4 section 321.127, the unexpired months remaining in the
13 5 registration year shall be calculated on the basis of the
13 6 effective date of the out-of-state registration. However, for
13 7 the purpose of timely issuance of the refund, the claim for a
13 8 refund under this subsection is considered to be filed on the
13 9 date the registration documents are received by the county
13 10 treasurer.

13 11 Sec. 16. Section 321.127, subsections 1 and 4, Code 2005,
13 12 are amended to read as follows:

13 13 1. The refund of the registration fee for ~~motor~~ vehicles
13 14 shall be computed on the basis of the number of unexpired
13 15 months remaining in the registration year from date of filing
13 16 of the claim for refund with the county treasurer, computed to
13 17 the nearest dollar.

13 18 4. Refunds for ~~motor~~ vehicles registered for proportional
13 19 registration under chapter 326 shall be paid on the basis of
13 20 unexpired complete calendar months remaining in the
13 21 registration year from the date the claim for refund, license
13 22 plate, and registration receipt are received by the
13 23 department.

13 24 Sec. 17. Section 331.552, subsection 23, Code Supplement
13 25 2005, is amended to read as follows:

13 26 23. Collect a fee of ~~ten~~ twenty dollars for issuing a tax
13 27 sale certificate ~~or a certificate of redemption from tax sale.~~

13 28 Sec. 18. Section 331.552, Code Supplement 2005, is amended
13 29 by adding the following new subsection:

13 30 NEW SUBSECTION. 36. Destroy mobile home and manufactured
13 31 home tax lists after ten years have elapsed from the end of
13 32 the fiscal year in which the list was created.

13 33 Sec. 19. Section 331.557, Code 2005, is amended by adding
13 34 the following new subsection:

13 35 NEW SUBSECTION. 3A. Charge an administrative fee for all
14 1 restitution, charges, fees, loans, taxes, or other
14 2 indebtedness collected by the treasurer from a person applying
14 3 for renewal of a vehicle registration pursuant to section

14 4 321.40, subsections 4, 6, 7, and 8. This amount shall be
14 5 added to the total amount due, collected at the time of
14 6 payment from the payor, and credited to the county general
14 7 fund.

14 8 Sec. 20. Section 331.559, subsection 15, Code 2005, is
14 9 amended to read as follows:

14 10 15. Maintain a suspended tax list book as provided in
14 11 section 427.12. After ten years from the date of payment,
14 12 abatement, or cancellation of a suspended tax, special
14 13 assessment, rate, or charge, the county treasurer may dispose
14 14 of the official record of the suspended tax, special
14 15 assessment, rate, or charge.

14 16 Sec. 21. Section 331.904, subsection 1, Code 2005, is
14 17 amended to read as follows:

14 18 1. The annual salary of the first and second deputy
14 19 officer of the office of auditor, treasurer, and recorder, ~~and~~
14 20 the deputy in charge of the motor vehicle registration and
14 21 title division, ~~and the deputy in charge of driver's license~~
14 22 issuance shall each be an amount not to exceed eighty percent
14 23 of the annual salary of the deputy's principal officer. In
14 24 offices where more than two deputies are required, each
14 25 additional deputy shall be paid an amount not to exceed
14 26 seventy-five percent of the principal officer's salary. The
14 27 amount of the annual salary of each deputy shall be certified
14 28 by the principal officer to the board and, if a deputy's
14 29 salary does not exceed the limitations specified in this
14 30 subsection, the board shall certify the salary to the auditor.
14 31 The board shall not certify a deputy's salary which exceeds
14 32 the limitations of this subsection.

14 33 Sec. 22. Section 349.16, subsection 3, Code 2005, is
14 34 amended to read as follows:

14 35 3. The reports of the county treasurer, including a
15 1 schedule of the receipts and expenditures of the county and
15 2 the current cash balance in each fund in the treasurer's
15 3 office together with the total of warrants outstanding against
15 4 each of ~~said the~~ funds as shown by the warrant register in the
15 5 auditor's office. A listing of warrants outstanding is not
15 6 required if the county issues checks in lieu of warrants, and
15 7 there are no remaining outstanding warrants issued by the
15 8 county.

15 9 Sec. 23. Section 445.5, Code Supplement 2005, is amended
15 10 by adding the following new subsection:

15 11 NEW SUBSECTION. 4A. Failure to receive a tax statement is
15 12 not a defense to the payment of the total amount due.

15 13 Sec. 24. Section 445.36, Code 2005, is amended to read as
15 14 follows:

15 15 445.36 PAYMENT == INSTALLMENTS.

15 16 1. The taxes which become delinquent during the fiscal
15 17 year are for the previous fiscal year.

15 18 2. A demand of taxes is not necessary, but every person
15 19 subject to taxation shall attend at the office of the county
15 20 treasurer and pay the taxes either in full, or one-half of the
15 21 taxes before September 1 succeeding the levy, and the
15 22 remaining half before March 1 following. ~~However, if the~~
~~15 23 first installment of taxes is delinquent and not paid as of~~
~~15 24 February 1, the treasurer shall mail a notice to the taxpayer~~
~~15 25 of the delinquency and the due date for the second~~
~~15 26 installment. Failure to receive a mailed notice is not a~~
~~15 27 defense to the payment of the total amount due. This section~~
15 28 subsection does not apply to special assessments, or rates or
15 29 charges.

15 30 3. If an installment of taxes, or an annual payment in the
15 31 case of special assessments, or payment in full in the case of
15 32 rates or charges, is delinquent and not paid as of February 1,
15 33 the treasurer shall notify the taxpayer of the delinquency and
15 34 the due date for the second installment. Failure to receive
15 35 notice is not a defense to the payment of the total amount
16 1 due.

16 2 Sec. 25. Section 446.9, subsection 1, Code 2005, is
16 3 amended to read as follows:

16 4 1. A notice of the date, time, and place of the annual tax
16 5 sale shall be served upon the person in whose name the parcel
16 6 subject to sale is taxed. The county treasurer shall serve
16 7 the notice by sending it by regular first class mail to the
16 8 person's last known address not later than May 1 of each
16 9 fiscal year. However, in those instances when May 1 is a
16 10 Saturday or Sunday, the notice shall be served not later than
16 11 the first business day of May. The notice shall contain a
16 12 description of the parcel to be sold which is clear, concise,
16 13 and sufficient to distinguish the parcel to be sold from all
16 14 other parcels. It shall also contain the amount of delinquent

16 15 taxes for which the parcel is liable each year, the amount of
16 16 the interest and fees, and the amount of the service fee as
16 17 provided in section 446.10, subsection 2, all to be
16 18 incorporated as a single sum. The notice shall contain a
16 19 statement that, after the sale, if the parcel is not redeemed
16 20 within the period provided in chapter 447, the right to redeem
16 21 expires and a deed may be issued.

16 22 Sec. 26. NEW SECTION. 446.19B PUBLIC NUISANCE TAX SALE
16 23 == REHABILITATION FOR USE AS HOUSING.

16 24 1. The board of supervisors of a county may adopt an
16 25 ordinance authorizing the county treasurer to separately offer
16 26 and sell at the annual tax sale delinquent taxes on parcels
16 27 that are abandoned property and are assessed as residential
16 28 property or as commercial multifamily housing property and
16 29 that are, or are likely to become, a public nuisance. This
16 30 section may only be used by a county or by a city in the
16 31 county if such an ordinance is in effect.

16 32 2. On or before May 15, the county or city may file with
16 33 the county treasurer a verified statement containing a listing
16 34 of parcels and a declaration that each parcel is abandoned
16 35 property, each parcel is assessed as residential property or
17 1 as commercial multifamily housing property, each parcel is, or
17 2 is likely to become, a public nuisance, and that each parcel
17 3 is suitable for use as housing following rehabilitation.

17 4 3. The verified statement shall be published at the same
17 5 time and in the same manner as the notice of the annual tax
17 6 sale and the requirements in section 446.9, subsection 2, for
17 7 publication of notice of the annual tax sale also apply to
17 8 publication of the verified statement.

17 9 4. On the day of the regular tax sale, or any continuance
17 10 or adjournment of the tax sale, the treasurer shall separately
17 11 offer and sell those parcels listed in a verified statement
17 12 timely received and properly published and which remain liable
17 13 to sale for delinquent taxes. This sale shall be known as the
17 14 "public nuisance tax sale". Notwithstanding any provision to
17 15 the contrary, the percentage interest that may be purchased in
17 16 a parcel offered for sale under this section shall not be less
17 17 than one hundred percent.

17 18 5. To be eligible to bid on parcels under this section, a
17 19 prospective bidder shall enter into a rehabilitation agreement
17 20 with the county, or with the city if the property is located
17 21 within a city, to demonstrate the intent to rehabilitate the
17 22 property for use as housing if the property is not redeemed.

17 23 6. If after issuance of a tax sale deed to the holder of a
17 24 certificate of purchase at the public nuisance tax sale, the
17 25 tax sale deed holder determines that a building, structure, or
17 26 other improvement located on the parcel cannot be
17 27 rehabilitated for habitation, the tax sale deed holder may
17 28 request approval from the board of supervisors, or the city
17 29 council if the property is located within a city, to remove,
17 30 dismantle, or demolish the building, structure, or other
17 31 improvement.

17 32 7. When a parcel is offered at public nuisance tax sale
17 33 and no bid is received, or if the bid received is less than
17 34 the total amount due, the county in which the parcel is
17 35 located, through its county treasurer, shall bid for the
18 1 parcel a sum equal to the total amount due. Money shall not
18 2 be paid by the county or city for the purchase, but each of
18 3 the tax=levying and tax=certifying bodies having any interest
18 4 in the taxes shall be charged with the total amount due the
18 5 tax=levying or tax=certifying body as its just share of the
18 6 purchase price.

18 7 8. The tax sale certificate holder may assign the tax sale
18 8 certificate obtained pursuant to this section.

18 9 9. For purposes of this section, "abandoned property"
18 10 means the same as defined in section 446.19A, and "public
18 11 nuisance" means the same as defined in section 657A.1.

18 12 Sec. 27. Section 446.31, unnumbered paragraph 2, Code
18 13 2005, is amended to read as follows:

18 14 When the county acquires a certificate of purchase, the
18 15 county may assign the certificate for the total amount due as
18 16 of the date of assignment or compromise the total amount due
18 17 and assign the certificate. An assignment or a compromise and
18 18 assignment shall be by written agreement. A copy of the
18 19 agreement shall be filed with the treasurer. For each
18 20 assignment transaction, the treasurer shall collect from the
18 21 assignee an assignment transaction fee of ten dollars to be
18 22 deposited in the county general fund. The assignment
18 23 transaction fee shall not be added to the amount necessary to
18 24 redeem. All money received from the assignment of county=held
18 25 certificates of purchase shall be apportioned to the tax=

18 26 levying and certifying bodies in proportion to their interests
18 27 in the taxes for which the parcel was sold with all interest,
18 28 fees, and costs deposited in the county general fund. After
18 29 assignment of a certificate of purchase which is held by the
18 30 county, section 446.37 applies. In that instance, ~~the three-~~
~~18 31 year requirement shall be calculated the date of cancellation~~
~~18 32 shall be three years~~ from the date the assignment is recorded
18 33 by the treasurer in the county system. However, in the case
18 34 of a tax sale certificate issued pursuant to section 446.19B
18 35 and assigned by the county, the date of cancellation shall be
19 1 one year from the date the assignment is recorded by the
19 2 treasurer in the county system. When the assignment is
19 3 entered and the assignment transaction fee is paid, all of the
19 4 rights and title of the assignor shall vest in the assignee or
19 5 the legal representative of the assignee. The statement in
19 6 the treasurer's deed of the fact of the assignment is
19 7 presumptive evidence of that fact.

19 8 Sec. 28. Section 446.32, Code 2005, is amended to read as
19 9 follows:

19 10 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.
19 11 The county treasurer shall provide to the purchaser of a
19 12 parcel sold at tax sale a receipt for the total amount paid by
19 13 the purchaser after the date of purchase for a subsequent
19 14 year. Taxes for a subsequent year may be paid by the
19 15 purchaser beginning fourteen days following the date from
19 16 which an installment becomes delinquent as provided in section
19 17 445.37. Notwithstanding any provision to the contrary, a
19 18 subsequent payment must be received and recorded by the
19 19 treasurer in the county system no later than five p.m. on the
19 20 last business day of the month for interest for that month to
19 21 accrue and be added to the amount due under section 447.1.
19 22 However, the treasurer may establish a deadline for receipt of
19 23 subsequent payments that is other than five p.m. on the last
19 24 business day of the month to allow for timely processing of
19 25 the subsequent payments. Late interest shall be calculated
19 26 through the date that the subsequent payment is recorded by
19 27 the treasurer in the county system. In no instance shall the
19 28 date of postmark of a subsequent payment be used by a
19 29 treasurer either to calculate interest or to determine whether
19 30 interest shall accrue on the subsequent payment.

19 31 Sec. 29. Section 446.37, Code Supplement 2005, is amended
19 32 to read as follows:

19 33 446.37 CANCELLATION OF SALE.
19 34 After three years have elapsed from the time of any tax
19 35 sale, or after one year has elapsed from the time of any tax
20 1 sale under section 446.19B, and the holder of a certificate
20 2 has not filed an affidavit of service of notice of expiration
20 3 of right of redemption under section 447.12, the county
20 4 treasurer shall cancel the sale from the county system.
20 5 However, if the filing of affidavit of service is stayed by
20 6 operation of law, the time period for the filing of the
20 7 affidavit shall not expire until the later of six months after
20 8 the stay has been lifted or three years from the time of the
20 9 tax sale, and in the case of a tax sale under section 446.19B,
20 10 the time period for the filing of the affidavit shall not
20 11 expire until the later of six months after the stay has been
20 12 lifted or one year from the time of the tax sale. This
20 13 section does not apply to certificates of purchase at tax sale
20 14 which are held by a county.

20 15 Sec. 30. Section 447.1, unnumbered paragraph 1, Code 2005,
20 16 is amended to read as follows:

20 17 A parcel sold under this chapter and chapter 446 may be
20 18 redeemed at any time before the right of redemption expires,
20 19 by payment to the county treasurer, to be held by the
20 20 treasurer subject to the order of the purchaser, of the amount
20 21 for which the parcel was sold, including the fee for the
20 22 certificate of purchase, and interest of two percent per
20 23 month, counting each fraction of a month as an entire month,
20 24 from the month of sale, and the total amount paid by the
20 25 purchaser or the purchaser's assignee for any subsequent year,
20 26 with interest at the same rate added on the amount of the
20 27 payment for each subsequent year from the month of payment,
20 28 counting each fraction of a month as an entire month. The
20 29 amount of interest must be at least one dollar and shall be
20 30 rounded to the nearest whole dollar. Interest shall accrue on
20 31 subsequent amounts ~~from the month of payment by the~~
~~20 32 certificate holder as provided in section 446.32. The~~
20 33 redemption must be received by the treasurer on or before the
20 34 last day of the month to avoid additional interest being added
20 35 to the amount necessary to redeem. However, if the last day
21 1 of a month falls on a Saturday, Sunday, or a holiday, the

21 2 payment must be received by the treasurer by the close of
21 3 business on the first business day of the following month.

21 4 Sec. 31. Section 447.5, Code 2005, is amended to read as
21 5 follows:

21 6 447.5 CERTIFICATE OF REDEMPTION == ISSUED BY TREASURER.

21 7 The county treasurer, upon application of a party to redeem
21 8 a parcel sold at a tax sale, and being satisfied that the
21 9 party has a right to redeem the parcel upon the payment of the
21 10 proper amount, shall issue to the party a certificate of
21 11 redemption, setting forth the facts of the sale substantially
21 12 as contained in the certificate, the date of the redemption,
21 13 the amount paid, and by whom redeemed, and shall make the
21 14 proper entries in the county system in the treasurer's office.
21 15 ~~The amount of the fee shall be as provided in section 331.552,~~
21 16 ~~subsection 23, for either the original certificate or~~
21 17 ~~duplicate certificate.~~

21 18 Sec. 32. Section 447.9, subsection 1, Code 2005, is
21 19 amended to read as follows:

21 20 1. After one year and nine months from the date of sale,
21 21 or after nine months from the date of a sale made under
21 22 section 446.18 or 446.39, or after three months from the date
21 23 of a sale made under section 446.19A or 446.19B, the holder of
21 24 the certificate of purchase may cause to be served upon the
21 25 person in possession of the parcel, and also upon the person
21 26 in whose name the parcel is taxed, a notice signed by the
21 27 certificate holder or the certificate holder's agent or
21 28 attorney, stating the date of sale, the description of the
21 29 parcel sold, the name of the purchaser, and that the right of
21 30 redemption will expire and a deed for the parcel be made
21 31 unless redemption is made within ninety days from the
21 32 completed service of the notice. The notice shall be served
21 33 by both regular mail and certified mail to the person's last
21 34 known address and such service is deemed completed when the
21 35 notice by certified mail is deposited in the mail and
22 1 postmarked for delivery. The ninety-day redemption period
22 2 begins as provided in section 447.12. When the notice is
22 3 given by a county as a holder of a certificate of purchase the
22 4 notice shall be signed by the county treasurer or the county
22 5 attorney, and when given by a city, it shall be signed by the
22 6 city officer designated by resolution of the council. When
22 7 the notice is given by the Iowa finance authority or a city or
22 8 county agency holding the parcel as part of an Iowa
22 9 homesteading project, it shall be signed on behalf of the
22 10 agency or authority by one of its officers, as authorized in
22 11 rules of the agency or authority.

22 12 Sec. 33. Section 447.12, Code 2005, is amended to read as
22 13 follows:

22 14 447.12 WHEN SERVICE DEEMED COMPLETE == PRESUMPTION.

22 15 Service is complete only after an affidavit has been filed
22 16 with the county treasurer, showing the making of the service,
22 17 the manner of service, the time when and place where made,
22 18 under whose direction the service was made, and costs incurred
22 19 as provided in section 447.13. Costs not filed with the
22 20 treasurer before a redemption is complete shall not be
22 21 collected by the treasurer. Costs shall not be filed with the
22 22 treasurer prior to the filing of the affidavit. The affidavit
22 23 shall be made by the holder of the certificate or by the
22 24 holder's agent or attorney, and in either of the latter cases
22 25 stating that the affiant is the agent or attorney of the
22 26 holder of the certificate. The affidavit shall be filed by
22 27 the treasurer and entered in the county system and is
22 28 presumptive evidence of the completed service of the notice.
22 29 The right of redemption shall not expire until ninety days
22 30 after service is complete. A redemption shall not be
22 31 considered valid unless received by the treasurer prior to the
22 32 close of business on the ninetieth day from the date of
22 33 completed service except in the case of a public bidder
22 34 certificate held by the county in which case the county may
22 35 accept a redemption at any time prior to the issuance of the
23 1 tax deed. However, if the ninetieth day falls on a Saturday,
23 2 Sunday, or a holiday, payment of the total redemption amount
23 3 must be received by the treasurer before the close of business
23 4 on the first business day following the ninetieth day. The
23 5 date of postmark of a redemption shall not be considered as
23 6 the day the redemption was received by the treasurer for
23 7 purposes of the ninety-day time period. When the parcel is
23 8 held by a city or county, a city or county agency, or the Iowa
23 9 finance authority, for use in an Iowa homesteading project,
23 10 whether or not the parcel is the subject of a conditional
23 11 conveyance granted under the project, the affidavit shall be
23 12 made by the treasurer of the county or the county attorney, a

23 13 city officer designated by resolution of the council, or on
23 14 behalf of the agency or authority, by one of its officers as
23 15 authorized in rules of the agency or authority.
23 16 Sec. 34. Section 555C.1, subsection 5, paragraph b, Code
23 17 2005, is amended to read as follows:
23 18 b. A lien of record, other than a tax lien for delinquent
23 19 taxes as provided in chapter 435, does not exist against the
23 20 home. A lien exists only if the real property owner receives
23 21 notice of a lien on the standardized registration form
23 22 completed by an owner or occupant pursuant to chapter 562B, or
23 23 a lien has been filed in the state or county records on a date
23 24 before the home is considered to be valueless.
23 25 Sec. 35. Section 555C.1, subsection 5, Code 2005, is
23 26 amended by adding the following new paragraph:
23 27 NEW PARAGRAPH. d. A tax sale lien created by issuance of
23 28 a tax sale certificate as provided in chapter 446 does not
23 29 exist against the home, except for a tax sale lien created by
23 30 issuance of a tax sale certificate when the holder of the tax
23 31 sale certificate is the county.
23 32 Sec. 36. Section 555C.2, Code 2005, is amended to read as
23 33 follows:
23 34 555C.2 REMOVAL OR TRANSFER OF TITLE OF VALUELESS HOME ==
23 35 PRESUMPTION OF VALUE.
24 1 1. An owner of a manufactured home community or mobile
24 2 home park may remove, or cause to be removed, from the
24 3 manufactured home community or mobile home park a valueless
24 4 home and personal property associated with the home at any
24 5 time following a determination of abandonment by the
24 6 manufactured home community or mobile home park owner in
24 7 accordance with section 562B.27, subsection 1, and an order of
24 8 removal pursuant to chapter 648 without further notice to the
24 9 owner or occupant of the valueless home. ~~Within~~ At the time
24 10 of application for transfer of title or junking certificate
24 11 and within ten days of the removal ~~or transfer of title of the~~
24 12 valueless home, the manufactured home community or mobile home
24 13 park owner shall give written notice to the county treasurer
24 14 for the county in which the manufactured home community or
24 15 mobile home park is located by affidavit which shall include a
24 16 description of the valueless home, its owner or occupant, if
24 17 known, the date of removal ~~or transfer of title~~, and if
24 18 applicable, the name and address of any third party to whom a
24 19 new title or junking certificate shall be issued.
24 20 2. A valueless home and any personal property associated
24 21 with the valueless home shall be conclusively deemed in value
24 22 to be equal to or less than the reasonable cost of disposal
24 23 plus all sums owing to the manufactured home community or
24 24 mobile home park owner pertaining to the valueless home, if
24 25 the manufactured home community or mobile home park owner or
24 26 an agent of the owner removes the home and personal property
24 27 to a demolisher, sanitary landfill, or other lawful disposal
24 28 site or if the manufactured home community or mobile home park
24 29 owner allows a disinterested third party to remove the
24 30 valueless home and personal property or to leave the home in
24 31 the manufactured home community or mobile home park in a
24 32 transaction with a disinterested third party in which the
24 33 manufactured home community or mobile home park owner receives
24 34 no consideration.
24 35 Sec. 37. Section 555C.3, Code 2005, is amended to read as
25 1 follows:
25 2 555C.3 NEW TITLE == THIRD PARTY.
25 3 If a new title to a valueless home is to be issued to a
25 4 third party, the county treasurer shall issue a new title,
25 5 upon receipt of the affidavit required in section 555C.2, ~~and~~
25 6 ~~payment of a fee pursuant to section 321.47. Any, and full~~
25 7 ~~payment of any tax lien levied pursuant to chapter 435 is~~
25 8 ~~canceled and the.~~ The ownership interest of the previous
25 9 owner or occupant of the valueless home is terminated as of
25 10 the date of issuance of the new title. If a junking
25 11 certificate for a valueless home is to be issued to a third
25 12 party, the county treasurer shall issue the junking
25 13 certificate at no charge upon receipt of the affidavit
25 14 required in section 555C.2. Any tax lien levied pursuant to
25 15 chapter 435 or tax sale certificate issued pursuant to chapter
25 16 446 and held by the county is canceled and the ownership
25 17 interest of the previous owner or occupant of the valueless
25 18 home is terminated as of the issuance date of the junking
25 19 certificate. The new title or junking certificate owner shall
25 20 take the title free of all rights and interests even though
25 21 the manufactured home community or mobile home park owner
25 22 fails to comply with the requirements of this chapter or any
25 23 judicial proceedings, if the new title or junking certificate

25 24 owner acts in good faith.
25 25 Sec. 38. Section 555C.4, Code 2005, is amended to read as
25 26 follows:
25 27 555C.4 REMOVAL BY MANUFACTURED HOME COMMUNITY OR MOBILE
25 28 HOME PARK OWNER.
25 29 Unless the valueless home is to be titled or a junking
25 30 certificate is to be issued in the name of a third party, the
25 31 manufactured home community or mobile home park owner may
25 32 obtain a junking certificate and dispose of a valueless home
25 33 and any personal property to a demolisher, sanitary landfill,
25 34 or other lawful disposal site under the terms and conditions
25 35 as the manufactured home community or mobile home park owner
26 1 shall determine.

26 2 Sec. 39. ESTABLISHMENT OF COUNTY TREASURER'S
26 3 ADMINISTRATIVE FEE. The amount of the administrative fee to
26 4 be charged by county treasurers for collection of restitution
26 5 and charges, fees, loans, taxes, or other indebtedness from
26 6 applicants for motor vehicle registration renewal shall be
26 7 established pursuant to a statewide study conducted by the
26 8 Iowa state county treasurers association, to be completed by
26 9 December 31, 2006, so that the fee charged will be consistent
26 10 for all county treasurers.

26 11 Sec. 40. EFFECTIVE AND APPLICABILITY DATES.
26 12 1. The sections of this Act amending sections 12B.11,
26 13 321.101A, and 349.16, being deemed of immediate importance,
26 14 take effect upon enactment.
26 15 2. The section of this Act providing for a study to
26 16 establish a county treasurer's administrative fee, being
26 17 deemed of immediate importance, takes effect upon enactment.
26 18 3. The sections of this Act amending section 331.552,
26 19 subsection 23, and sections 446.32, 447.1, 447.5, and 447.12,
26 20 being deemed of immediate importance, take effect upon
26 21 enactment and apply to parcels sold at tax sales held on or
26 22 after June 1, 2006.
26 23 4. The sections of this Act amending sections 321.123,
26 24 321.124, 321.126, and 321.127 take effect January 1, 2007.
26 25 5. The sections of this Act amending sections 321.1,
26 26 321.25, 321.30, 321.40, and 331.557 take effect July 1, 2007.

26 27 EXPLANATION

26 28 This bill makes various changes relating to the duties of
26 29 county treasurers.
26 30 Code section 12B.11 is amended, effective upon enactment of
26 31 the bill, to provide that the county treasurer is required to
26 32 produce and count in the presence of an examining officer all
26 33 moneys and funds on deposit in the safe or vault in the
26 34 treasurer's office only if requested to do so by the board of
26 35 supervisors.

27 1 Code sections 321.20 and 321.46 are amended to permit a
27 2 firm, association, or corporation that owns vehicles in more
27 3 than one county to register a vehicle in the county where the
27 4 primary user of the vehicle is located, rather than in the
27 5 county of the owner's residence.

27 6 Code sections 321.24 and 321.52 are amended to eliminate an
27 7 obsolete requirement that certificates of title and
27 8 registration receipts for rebuilt vehicles, and for wrecked or
27 9 salvage vehicles that have been repaired, be stamped with the
27 10 rebuilt or salvage designation. The designation is now
27 11 printed electronically by the vehicle registration and titling
27 12 system.

27 13 Code section 321.25 is amended, effective July 1, 2007, to
27 14 extend the period of time that a vehicle may be operated
27 15 pending receipt of registration plates from 45 days to 60
27 16 days. Since current law allows vehicle dealers 30 days to
27 17 forward an application for registration and title to the
27 18 county treasurer, this extension applies to the amount of time
27 19 the county treasurers have to issue the registration and
27 20 title.

27 21 Code sections 321.1, 321.30, 321.40, and 331.557 are
27 22 amended, effective July 1, 2007, to expand the ability of
27 23 county treasurers to collect certain moneys owed to a county
27 24 or the state from persons applying for renewal of their
27 25 vehicle registration. This ability is facilitated by the
27 26 motor vehicle registration and titling system now used by
27 27 treasurers statewide. Currently, a treasurer is required to
27 28 refuse registration renewal if the treasurer is notified by
27 29 the state department of transportation that the applicant has
27 30 not paid restitution to a clerk of court in the state. The
27 31 bill allows the county treasurer to collect the restitution
27 32 from the applicant, along with applicable fees and penalties,
27 33 and to then renew the registration. Similarly, current law
27 34 requires a county treasurer to refuse to renew a vehicle

27 35 registration if the treasurer knows that the person has a
28 1 delinquent account, charge, fee, loan, taxes, or other
28 2 indebtedness owed or being collected by the state. The bill
28 3 provides a process for collection of such debts by the county
28 4 treasurer on behalf of the department of revenue. The county
28 5 treasurer may collect the amount owed, or a minimum amount set
28 6 by the department of revenue, prior to issuing the
28 7 registration renewal. The bill also allows a county treasurer
28 8 to refuse to renew a vehicle registration if the treasurer
28 9 knows, from information provided through the county system,
28 10 that the person owes delinquent taxes on a mobile or
28 11 manufactured home, or on a building or improvement owned by a
28 12 person other than the owner of the land on which the building
28 13 or improvement is located. If the county treasurer refuses
28 14 registration renewal, the treasurer is required to collect the
28 15 delinquent taxes on behalf of the county where the taxes are
28 16 owed prior to renewing the registration.

28 17 The bill requires the Iowa state county treasurers
28 18 association to establish, pursuant to a statewide study to be
28 19 completed by December 31, 2006, an administrative fee to be
28 20 charged by all county treasurers for collection of
28 21 restitution, charges, fees, loans, taxes, or other
28 22 indebtedness collected by the treasurer from a person applying
28 23 for renewal of a vehicle registration.

28 24 Code section 321.101A is amended to authorize county
28 25 treasurers to revoke a person's vehicle registration if the
28 26 registration fees are paid by an electronic payment or credit
28 27 card that is not honored by the person's financial institution
28 28 or credit card company. Such revocation is currently allowed
28 29 for dishonored checks. This provision of the bill takes
28 30 effect upon enactment.

28 31 Code section 321.124 is amended, effective January 1, 2007,
28 32 to reduce the annual registration fee for certain older model
28 33 multipurpose vehicles from \$55 to \$35. Due to the transition
28 34 to the weight and value system for registration of
28 35 multipurpose vehicles over a decade ago, the fee for 1992 and
29 1 older model multipurpose vehicles has been frozen at \$55,
29 2 while the fee for most newer model vehicles that are more than
29 3 nine model years old is \$35.

29 4 Code sections 321.123, 321.126, and 321.127 are amended,
29 5 effective January 1, 2007, to permit prorated refunds of
29 6 vehicle registration fees for travel trailers and fifth-wheel
29 7 travel trailers when the vehicles are sold. Since these
29 8 vehicles are not classified as motor vehicles, they are not
29 9 covered under current refunding provisions applicable to motor
29 10 vehicles.

29 11 Code section 331.552 is amended to change from \$10 to \$20
29 12 the fee required to be collected by the county treasurer for
29 13 issuance of a tax sale certificate and strikes the \$10 fee
29 14 required to be collected for issuance of a certificate of
29 15 redemption from tax sale. A corresponding amendment is made
29 16 to Code section 447.5. These provisions of the bill take
29 17 effect upon enactment and apply to parcels sold at tax sales
29 18 held on or after June 1, 2006.

29 19 Code section 331.552 is also amended to require the county
29 20 treasurer to destroy mobile home and manufactured home tax
29 21 lists after ten years have elapsed since the list was created.

29 22 Code section 331.559 is amended to provide that the county
29 23 treasurer may dispose of the record of a suspended tax after
29 24 ten years from the date of payment, abatement, or cancellation
29 25 of the suspended tax.

29 26 Code section 331.904 is amended to allow a county
29 27 treasurer's office that participates in driver licensing to
29 28 create a deputy position for the person in charge of driver's
29 29 license issuance.

29 30 Code section 349.16 is amended, effective upon enactment,
29 31 to provide that a county treasurer is not required to publish
29 32 a listing of warrants outstanding if the county issues checks
29 33 in lieu of warrants and there are no remaining outstanding
29 34 warrants issued by the county.

29 35 Code section 445.36 is amended to specify that the
30 1 provision allowing taxes to be paid in two installments
30 2 applies to property taxes and not to special assessments or
30 3 rates or charges. The section is also amended to provide that
30 4 a notice of delinquency shall be mailed for all delinquent
30 5 taxes, which includes special assessments or rates or charges.

30 6 Code section 446.9, relating to mailing notice of the
30 7 annual tax sale by May 1, is amended to provide that if May 1
30 8 is a Saturday or Sunday, the notice shall be mailed not later
30 9 than the first business day of May.

30 10 New Code section 446.19B provides that a county may adopt

30 11 an ordinance providing for a public nuisance tax sale held on
30 12 the same day as the annual tax sale. Parcels with delinquent
30 13 taxes that may be offered for sale at the public nuisance tax
30 14 sale are parcels that are abandoned property and are assessed
30 15 as residential property or commercial multifamily housing
30 16 property, and the county or city has declared that the parcel
30 17 is, or is likely to become, a public nuisance, and that the
30 18 parcel is suitable for use as housing following
30 19 rehabilitation. A prospective bidder at a public nuisance tax
30 20 sale is required to enter into an agreement with the county or
30 21 city, as applicable, stating that the bidder intends to
30 22 rehabilitate the property for housing. A conforming amendment
30 23 is made to Code section 447.9.

30 24 Current law provides that the holder of a tax sale
30 25 certificate has three years from the date of issuance to take
30 26 action to obtain a tax deed. If no action is taken during
30 27 that time period, the sale is canceled. Current law also
30 28 provides that when a tax sale certificate is assigned by a
30 29 county, the three-year time period starts running from the
30 30 date the assignment is recorded on the county system. The
30 31 bill amends Code sections 446.31 and 446.37 to provide that in
30 32 the case of public nuisance tax sale certificates issued or
30 33 assigned, the time period to take action to obtain a tax deed
30 34 is one year.

30 35 Code section 446.32 is amended to provide that payment of
31 1 taxes on a parcel by other than the taxpayer and subsequent to
31 2 the issuance of a tax sale certificate for delinquent taxes on
31 3 the parcel must be received by the county treasurer no later
31 4 than five p.m. on the last business day of the month for
31 5 interest for that month to be added to the redemption amount.
31 6 The section is also amended to specify that the date of
31 7 postmark of a subsequent payment shall not be used by a
31 8 treasurer to determine whether interest on the subsequent
31 9 payment should accrue. This provision of the bill takes
31 10 effect upon enactment and applies to parcels sold at tax sales
31 11 held on or after June 1, 2006.

31 12 Code section 447.1 is amended to provide that a redemption
31 13 payment must be received by the county treasurer on or before
31 14 the last day of the month to avoid additional interest being
31 15 added to the redemption amount. If the last day of the month
31 16 is a Saturday, Sunday, or holiday, the redemption payment must
31 17 be received by the close of business on the first business day
31 18 of the following month. This provision of the bill takes
31 19 effect upon enactment and applies to parcels sold at tax sales
31 20 held on or after June 1, 2006.

31 21 Under current law, after a certain period of time has
31 22 passed, a tax sale certificate holder is required to provide a
31 23 notice of redemption to the owner of the property stating that
31 24 if the amount necessary to redeem the property is not paid
31 25 within ninety days, a tax deed for the property shall be
31 26 issued to the tax sale certificate holder. The bill amends
31 27 Code section 447.12 to provide that if the ninetieth day of
31 28 the redemption period falls on a Saturday, Sunday, or holiday,
31 29 the redemption amount must be received by the county treasurer
31 30 before the close of business on the first business day
31 31 following the ninetieth day. The section is also amended to
31 32 specify that the date of postmark of a redemption payment
31 33 shall not be used by a treasurer to determine time of payment.
31 34 This provision of the bill takes effect upon enactment and
31 35 applies to parcels sold at tax sales held on or after June 1,
32 1 2006.

32 2 Code section 555C.1 is amended to add to the conditions
32 3 that make certain mobile homes and manufactured homes
32 4 "valueless". The bill adds the condition that no tax sale
32 5 lien exists against the home except for a tax sale lien
32 6 created by issuance of a tax sale certificate and the holder
32 7 of the certificate is a county.

32 8 Code sections 555C.2, 555C.3, and 555C.4 are amended to
32 9 allow the owner of a manufactured home community or mobile
32 10 home park to obtain a junking certificate for a valueless home
32 11 prior to disposal of the home. The bill requires the owner of
32 12 a manufactured home community or mobile home park to give
32 13 written notice by affidavit to the county treasurer at the
32 14 time of application for title or a junking certificate and
32 15 within ten days of removal of the valueless home, describing
32 16 the home, naming its owner or occupant if known, and stating
32 17 the date of removal, and if applicable, the name and address
32 18 of a third party to whom a new title or junking certificate
32 19 shall be issued. In a transaction in which the owner of a
32 20 manufactured home community or mobile home park allows a
32 21 disinterested third party to remove the valueless home and

32 22 personal property or to leave the home in the manufactured
32 23 home community or mobile home park in a transaction in which
32 24 the owner receives no consideration, the transaction must be
32 25 with a disinterested third party for the valueless home to be
32 26 conclusively deemed in value to be equal to or less than the
32 27 cost of disposal plus sums owing. The bill requires full
32 28 payment of any tax lien before a new title can be issued for a
32 29 valueless home. A junking certificate for a valueless home
32 30 shall be issued at no charge upon receipt of the required
32 31 affidavit, and any tax lien levied for the home while located
32 32 in a manufactured home community or mobile home park and any
32 33 tax sale certificate held by the county is canceled. The
32 34 ownership interest of the previous owner or occupant is
32 35 terminated as of the date of issuance of the junking
33 1 certificate.
33 2 A corresponding amendment is made to Code section 321.52 to
33 3 provide that in an action for abandonment of a mobile or
33 4 manufactured home, a person who provides satisfactory proof of
33 5 right of possession may be issued a junking certificate by the
33 6 county treasurer.
33 7 LSB 5756YC 81
33 8 sc:nh/cf/24