

SENATE FILE 2237  
BY ANGELO

Passed Senate, Date \_\_\_\_\_ Passed House, 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:

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LOCAL GOVERNMENT  
SF 2237

1 Section 1. Section 12B.11, Code 2005, 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~~ is not required to  
7 produce and count in the presence of the officer or officers  
8 making such examination or settlement, unless otherwise  
9 requested by the board of supervisors, all moneys or funds  
10 then on deposit in the safe or vault in the treasurer's  
11 office~~7-and~~. The treasurer shall produce a statement of all  
12 money or funds on deposit with any depository wherein the  
13 treasurer is authorized to deposit such funds, and shall  
14 correctly show the balance remaining on deposit in such  
15 depository at the close of business on the day preceding the  
16 day of such settlement. The treasurer shall also file a  
17 statement setting forth the numbers, dates, and amounts of all  
18 outstanding checks, or other items of difference, reconciling  
19 the balance as shown by the treasurer's books with those of  
20 the depositories. The state treasurer shall also file a  
21 statement showing the numbers, dates, and amounts of all  
22 United States government bonds held as part of said public  
23 fund.

24 Sec. 2. Section 321.1, Code Supplement 2005, is amended by  
25 adding the following new subsection:

26 NEW SUBSECTION. 15AA. "County system" means as defined in  
27 section 445.1.

28 Sec. 3. Section 321.20, unnumbered paragraph 1, Code  
29 Supplement 2005, is amended to read as follows:

30 Except as provided in this chapter, an owner of a vehicle  
31 subject to registration shall make application to the county  
32 treasurer of the county of the owner's residence, or if a  
33 nonresident, to the county treasurer of the county where the  
34 primary users of the vehicle are located, or if a lessor of  
35 the vehicle pursuant to chapter 321F which vehicle has a gross

1 vehicle weight of less than ten thousand pounds, to the county  
2 treasurer of the county of the lessee's residence, or if a  
3 firm, association, or corporation with vehicles in multiple  
4 counties, the owner may make application to the county  
5 treasurer of the county where the primary user of the vehicle  
6 is located, for the registration and issuance of a certificate  
7 of title for the vehicle upon the appropriate form furnished  
8 by the department. However, upon the transfer of ownership,  
9 the owner of a vehicle subject to the proportional  
10 registration provisions of chapter 326 shall make application  
11 for registration and issuance of a certificate of title to  
12 either the department or the appropriate county treasurer.  
13 The application shall be accompanied by a fee of ten dollars,  
14 and shall bear the owner's signature. A nonresident owner of  
15 two or more vehicles subject to registration may make  
16 application for registration and issuance of a certificate of  
17 title for all vehicles subject to registration to the county  
18 treasurer of the county where the primary user of any of the  
19 vehicles is located. The owner of a mobile home or  
20 manufactured home shall make application for a certificate of  
21 title under this section from the county treasurer of the  
22 county where the mobile home or manufactured home is located.  
23 The application shall contain:

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

26 4. If the prior certificate of title is from another state  
27 and indicates that the vehicle was rebuilt, the new  
28 certificate of title and registration receipt shall contain  
29 the designation of "REBUILT" stamped ~~or~~ printed on its face  
30 together with the name of the state issuing the prior title.  
31 ~~The designation of "REBUILT" and the name of the other state~~  
32 ~~shall be retained on all subsequent Iowa certificates of title~~  
33 ~~for the vehicle. -- If the prior certificate of title is from~~  
34 ~~another state and indicates that the vehicle was rebuilt, the~~  
35 ~~registration receipt shall contain the designation of~~

1 ~~"REBUIBP"~~-stamped-and-printed-on-its-face.--The-stamped  
2 designation-of-~~"REBUIBP"~~-shall-be-located-on-the-center-of-the  
3 right-side-of-the-registration-receipt-in-black-letters-no  
4 bigger-than-sixteen-point-type. The designation shall be  
5 retained on the face of all subsequent certificates of title  
6 and registration receipts for the vehicle.

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

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

1 treasurer or state office within thirty calendar days from the  
2 date of the delivery of the vehicle to the purchaser.

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

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

7 321.40 APPLICATION FOR RENEWAL -- NOTIFICATION -- REASONS  
8 FOR REFUSAL.

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

19 2. On or before the fifteenth day of the eleventh month of  
20 a vehicle's registration year, the department shall create an  
21 electronic file and the county treasurer shall send a  
22 statement of fees due to the appropriate owner of record.  
23 After the department has generated the electronic file used to  
24 produce statements for a registration month, and before the  
25 fifteenth day of the month following expiration of a vehicle's  
26 registration year, the department shall create a subsequent  
27 electronic file and the county treasurer shall send a  
28 statement of fees due to the appropriate owner of record for  
29 any vehicle subsequently registered for that registration  
30 month. The statement shall be mailed or electronically  
31 transmitted to the most current address of record, showing  
32 information sufficient to identify the vehicle and a listing  
33 of the various fees as appropriate. Failure to receive a  
34 statement shall have no effect upon the accrual of penalty at  
35 the appropriate date.

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

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

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

1 disburse the funds to the clerks of court where the plans of  
2 restitution were filed.

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

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

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

1 department of revenue.

2 A county treasurer may collect a portion of the total  
3 amount due toward a charge, fee, loan, taxes, or other  
4 indebtedness owed to or being collected by the state. The  
5 minimum payment amount shall be set by the department of  
6 revenue. Upon receipt of the minimum payment amount, an  
7 administrative fee as provided in section 331.557, subsection  
8 3A, and the registration fee, the county treasurer shall issue  
9 the registration to the person.

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

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

35 8. In addition to all other remedies and proceedings

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

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

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

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

35 1. The transferee shall, within thirty calendar days after

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

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

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

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

31 b. When a wrecked or salvage vehicle has been repaired,  
32 the owner may apply for a regular certificate of title by  
33 paying the appropriate fees and surrendering the salvage  
34 certificate of title and a properly executed salvage theft  
35 examination certificate. The county treasurer shall issue a

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

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

26 321.101A REVOCATION OF REGISTRATION BY COUNTY TREASURER.

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

1 treasurer's office.

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

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

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

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

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

25 Refunds of unexpired vehicle registration fees shall be  
26 allowed in accordance with this section, except that no refund  
27 shall be allowed and paid if the unused portion of the fee is  
28 less than ten dollars. Subsections 1 and 2 do not apply to  
29 ~~motor~~ vehicles registered by the county treasurer. The  
30 refunds shall be made as follows:

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

33 1. If the ~~motor~~ vehicle is destroyed by fire or accident,  
34 or junked and its identity as a ~~motor~~ vehicle entirely  
35 eliminated, the owner in whose name the ~~motor~~ vehicle was

1 registered at the time of destruction or dismantling shall  
2 return the plates to the department and within thirty days  
3 thereafter make a statement of such destruction or dismantling  
4 and make claim for refund. With reference to the destruction  
5 or dismantling of a vehicle, no refund shall be allowed unless  
6 a junking certificate has been issued, as provided in section  
7 321.52.

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

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

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

33 7. If the owner of the motor vehicle moves out of state,  
34 the owner may make a claim for a refund by returning the Iowa  
35 registration plates, along with evidence of the vehicle's

1 registration in another jurisdiction, to the county treasurer  
2 of the county in which the motor vehicle was registered within  
3 six months of the out-of-state registration. For purposes of  
4 section 321.127, the unexpired months remaining in the  
5 registration year shall be calculated on the basis of the  
6 effective date of the out-of-state registration. However, for  
7 the purpose of timely issuance of the refund, the claim for a  
8 refund under this subsection is considered to be filed on the  
9 date the registration documents are received by the county  
10 treasurer.

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

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

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

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

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

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

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

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

35 NEW SUBSECTION. 3A. Charge an administrative fee for all

1 restitution, charges, fees, loans, taxes, or other  
2 indebtedness collected by the treasurer from a person applying  
3 for renewal of a vehicle registration pursuant to section  
4 321.40, subsections 4, 6, 7, and 8. This amount shall be  
5 added to the total amount due, collected at the time of  
6 payment from the payor, and credited to the county general  
7 fund.

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

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

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

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

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

35 3. The reports of the county treasurer, including a

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

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

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

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

15 445.36 PAYMENT -- INSTALLMENTS.

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

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

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

1 due.

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

4 1. A notice of the date, time, and place of the annual tax  
5 sale shall be served upon the person in whose name the parcel  
6 subject to sale is taxed. The county treasurer shall serve  
7 the notice by sending it by regular first class mail to the  
8 person's last known address not later than May 1 of each  
9 fiscal year. However, in those instances when May 1 is a  
10 Saturday or Sunday, the notice shall be served not later than  
11 the first business day of May. The notice shall contain a  
12 description of the parcel to be sold which is clear, concise,  
13 and sufficient to distinguish the parcel to be sold from all  
14 other parcels. It shall also contain the amount of delinquent  
15 taxes for which the parcel is liable each year, the amount of  
16 the interest and fees, and the amount of the service fee as  
17 provided in section 446.10, subsection 2, all to be  
18 incorporated as a single sum. The notice shall contain a  
19 statement that, after the sale, if the parcel is not redeemed  
20 within the period provided in chapter 447, the right to redeem  
21 expires and a deed may be issued.

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

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

32 2. On or before May 15, the county or city may file with  
33 the county treasurer a verified statement containing a listing  
34 of parcels and a declaration that each parcel is abandoned  
35 property, each parcel is assessed as residential property or

1 as commercial multifamily housing property, each parcel is, or  
2 is likely to become, a public nuisance, and that each parcel  
3 is suitable for use as housing following rehabilitation.

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

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

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

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

32 7. When a parcel is offered at public nuisance tax sale  
33 and no bid is received, or if the bid received is less than  
34 the total amount due, the county in which the parcel is  
35 located, through its county treasurer, shall bid for the

1 parcel a sum equal to the total amount due. Money shall not  
2 be paid by the county or city for the purchase, but each of  
3 the tax-levying and tax-certifying bodies having any interest  
4 in the taxes shall be charged with the total amount due the  
5 tax-levying or tax-certifying body as its just share of the  
6 purchase price.

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

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

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

14 When the county acquires a certificate of purchase, the  
15 county may assign the certificate for the total amount due as  
16 of the date of assignment or compromise the total amount due  
17 and assign the certificate. An assignment or a compromise and  
18 assignment shall be by written agreement. A copy of the  
19 agreement shall be filed with the treasurer. For each  
20 assignment transaction, the treasurer shall collect from the  
21 assignee an assignment transaction fee of ten dollars to be  
22 deposited in the county general fund. The assignment  
23 transaction fee shall not be added to the amount necessary to  
24 redeem. All money received from the assignment of county-held  
25 certificates of purchase shall be apportioned to the tax-  
26 levying and certifying bodies in proportion to their interests  
27 in the taxes for which the parcel was sold with all interest,  
28 fees, and costs deposited in the county general fund. After  
29 assignment of a certificate of purchase which is held by the  
30 county, section 446.37 applies. In that instance, ~~the three-~~  
31 ~~year-requirement-shall-be-calculated~~ the date of cancellation  
32 shall be three years from the date the assignment is recorded  
33 by the treasurer in the county system. However, in the case  
34 of a tax sale certificate issued pursuant to section 446.19B  
35 and assigned by the county, the date of cancellation shall be

1 one year from the date the assignment is recorded by the  
2 treasurer in the county system. When the assignment is  
3 entered and the assignment transaction fee is paid, all of the  
4 rights and title of the assignor shall vest in the assignee or  
5 the legal representative of the assignee. The statement in  
6 the treasurer's deed of the fact of the assignment is  
7 presumptive evidence of that fact.

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

10 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

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

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

33 446.37 CANCELLATION OF SALE.

34 After three years have elapsed from the time of any tax  
35 sale, or after one year has elapsed from the time of any tax

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

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

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

1 of a month falls on a Saturday, Sunday, or a holiday, the  
2 payment must be received by the treasurer by the close of  
3 business on the first business day of the following month.

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

6 447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

7 The county treasurer, upon application of a party to redeem  
8 a parcel sold at a tax sale, and being satisfied that the  
9 party has a right to redeem the parcel upon the payment of the  
10 proper amount, shall issue to the party a certificate of  
11 redemption, setting forth the facts of the sale substantially  
12 as contained in the certificate, the date of the redemption,  
13 the amount paid, and by whom redeemed, and shall make the  
14 proper entries in the county system in the treasurer's office.  
15 ~~The amount of the fee shall be as provided in section 331.552,~~  
16 ~~subsection 237, for either the original certificate or~~  
17 ~~duplicate certificate.~~

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

20 1. After one year and nine months from the date of sale,  
21 or after nine months from the date of a sale made under  
22 section 446.18 or 446.39, or after three months from the date  
23 of a sale made under section 446.19A or 446.19B, the holder of  
24 the certificate of purchase may cause to be served upon the  
25 person in possession of the parcel, and also upon the person  
26 in whose name the parcel is taxed, a notice signed by the  
27 certificate holder or the certificate holder's agent or  
28 attorney, stating the date of sale, the description of the  
29 parcel sold, the name of the purchaser, and that the right of  
30 redemption will expire and a deed for the parcel be made  
31 unless redemption is made within ninety days from the  
32 completed service of the notice. The notice shall be served  
33 by both regular mail and certified mail to the person's last  
34 known address and such service is deemed completed when the  
35 notice by certified mail is deposited in the mail and

1 postmarked for delivery. The ninety-day redemption period  
2 begins as provided in section 447.12. When the notice is  
3 given by a county as a holder of a certificate of purchase the  
4 notice shall be signed by the county treasurer or the county  
5 attorney, and when given by a city, it shall be signed by the  
6 city officer designated by resolution of the council. When  
7 the notice is given by the Iowa finance authority or a city or  
8 county agency holding the parcel as part of an Iowa  
9 homesteading project, it shall be signed on behalf of the  
10 agency or authority by one of its officers, as authorized in  
11 rules of the agency or authority.

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

14 447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

15 Service is complete only after an affidavit has been filed  
16 with the county treasurer, showing the making of the service,  
17 the manner of service, the time when and place where made,  
18 under whose direction the service was made, and costs incurred  
19 as provided in section 447.13. Costs not filed with the  
20 treasurer before a redemption is complete shall not be  
21 collected by the treasurer. Costs shall not be filed with the  
22 treasurer prior to the filing of the affidavit. The affidavit  
23 shall be made by the holder of the certificate or by the  
24 holder's agent or attorney, and in either of the latter cases  
25 stating that the affiant is the agent or attorney of the  
26 holder of the certificate. The affidavit shall be filed by  
27 the treasurer and entered in the county system and is  
28 presumptive evidence of the completed service of the notice.  
29 The right of redemption shall not expire until ninety days  
30 after service is complete. A redemption shall not be  
31 considered valid unless received by the treasurer prior to the  
32 close of business on the ninetieth day from the date of  
33 completed service except in the case of a public bidder  
34 certificate held by the county in which case the county may  
35 accept a redemption at any time prior to the issuance of the

1 tax deed. However, if the ninetieth day falls on a Saturday,  
2 Sunday, or a holiday, payment of the total redemption amount  
3 must be received by the treasurer before the close of business  
4 on the first business day following the ninetieth day. The  
5 date of postmark of a redemption shall not be considered as  
6 the day the redemption was received by the treasurer for  
7 purposes of the ninety-day time period. When the parcel is  
8 held by a city or county, a city or county agency, or the Iowa  
9 finance authority, for use in an Iowa homesteading project,  
10 whether or not the parcel is the subject of a conditional  
11 conveyance granted under the project, the affidavit shall be  
12 made by the treasurer of the county or the county attorney, a  
13 city officer designated by resolution of the council, or on  
14 behalf of the agency or authority, by one of its officers as  
15 authorized in rules of the agency or authority.

16 Sec. 34. Section 555C.1, subsection 5, paragraph b, Code  
17 2005, is amended to read as follows:

18 b. A lien of record, other than a tax lien for delinquent  
19 taxes as provided in chapter 435, does not exist against the  
20 home. A lien exists only if the real property owner receives  
21 notice of a lien on the standardized registration form  
22 completed by an owner or occupant pursuant to chapter 562B, or  
23 a lien has been filed in the state or county records on a date  
24 before the home is considered to be valueless.

25 Sec. 35. Section 555C.1, subsection 5, Code 2005, is  
26 amended by adding the following new paragraph:

27 NEW PARAGRAPH. d. A tax sale lien created by issuance of  
28 a tax sale certificate as provided in chapter 446 does not  
29 exist against the home, except for a tax sale lien created by  
30 issuance of a tax sale certificate when the holder of the tax  
31 sale certificate is the county.

32 Sec. 36. Section 555C.2, Code 2005, is amended to read as  
33 follows:

34 555C.2 REMOVAL OR TRANSFER OF TITLE OF VALUELESS HOME --  
35 PRESUMPTION OF VALUE.

1 1. An owner of a manufactured home community or mobile  
2 home park may remove, or cause to be removed, from the  
3 manufactured home community or mobile home park a valueless  
4 home and personal property associated with the home at any  
5 time following a determination of abandonment by the  
6 manufactured home community or mobile home park owner in  
7 accordance with section 562B.27, subsection 1, and an order of  
8 removal pursuant to chapter 648 without further notice to the  
9 owner or occupant of the valueless home. ~~Within~~ At the time  
10 of application for transfer of title or junking certificate  
11 and within ten days of the removal or-transfer-of-title of the  
12 valueless home, the manufactured home community or mobile home  
13 park owner shall give written notice to the county treasurer  
14 for the county in which the manufactured home community or  
15 mobile home park is located by affidavit which shall include a  
16 description of the valueless home, its owner or occupant, if  
17 known, the date of removal ~~or-transfer-of-title~~, and if  
18 applicable, the name and address of any third party to whom a  
19 new title or junking certificate shall be issued.

20 2. A valueless home and any personal property associated  
21 with the valueless home shall be conclusively deemed in value  
22 to be equal to or less than the reasonable cost of disposal  
23 plus all sums owing to the manufactured home community or  
24 mobile home park owner pertaining to the valueless home, if  
25 the manufactured home community or mobile home park owner or  
26 an agent of the owner removes the home and personal property  
27 to a demolisher, sanitary landfill, or other lawful disposal  
28 site or if the manufactured home community or mobile home park  
29 owner allows a disinterested third party to remove the  
30 valueless home and personal property or to leave the home in  
31 the manufactured home community or mobile home park in a  
32 transaction with a disinterested third party in which the  
33 manufactured home community or mobile home park owner receives  
34 no consideration.

35 Sec. 37. Section 555C.3, Code 2005, is amended to read as

1 follows:

2 555C.3 NEW TITLE -- THIRD PARTY.

3 If a new title to a valueless home is to be issued to a  
4 third party, the county treasurer shall issue a new title,  
5 upon receipt of the affidavit required in section 555C.2, and  
6 payment of a fee pursuant to section 321.47, ~~and full~~  
7 payment of any tax lien levied pursuant to chapter 435 is  
8 canceled and the. The ownership interest of the previous  
9 owner or occupant of the valueless home is terminated as of  
10 the date of issuance of the new title. If a junking  
11 certificate for a valueless home is to be issued to a third  
12 party, the county treasurer shall issue the junking  
13 certificate at no charge upon receipt of the affidavit  
14 required in section 555C.2. Any tax lien levied pursuant to  
15 chapter 435 or tax sale certificate issued pursuant to chapter  
16 446 and held by the county is canceled and the ownership  
17 interest of the previous owner or occupant of the valueless  
18 home is terminated as of the issuance date of the junking  
19 certificate. The new title or junking certificate owner shall  
20 take the title free of all rights and interests even though  
21 the manufactured home community or mobile home park owner  
22 fails to comply with the requirements of this chapter or any  
23 judicial proceedings, if the new title or junking certificate  
24 owner acts in good faith.

25 Sec. 38. Section 555C.4, Code 2005, is amended to read as  
26 follows:

27 555C.4 REMOVAL BY MANUFACTURED HOME COMMUNITY OR MOBILE  
28 HOME PARK OWNER.

29 Unless the valueless home is to be titled or a junking  
30 certificate is to be issued in the name of a third party, the  
31 manufactured home community or mobile home park owner may  
32 obtain a junking certificate and dispose of a valueless home  
33 and any personal property to a demolisher, sanitary landfill,  
34 or other lawful disposal site under the terms and conditions  
35 as the manufactured home community or mobile home park owner



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

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

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

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

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

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

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

31 Code section 321.124 is amended, effective January 1, 2007,  
32 to reduce the annual registration fee for certain older model  
33 multipurpose vehicles from \$55 to \$35. Due to the transition  
34 to the weight and value system for registration of  
35 multipurpose vehicles over a decade ago, the fee for 1992 and

1 older model multipurpose vehicles has been frozen at \$55,  
2 while the fee for most newer model vehicles that are more than  
3 nine model years old is \$35.

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

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

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

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

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

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

35 Code section 445.36 is amended to specify that the

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

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

10 New Code section 446.19B provides that a county may adopt  
11 an ordinance providing for a public nuisance tax sale held on  
12 the same day as the annual tax sale. Parcels with delinquent  
13 taxes that may be offered for sale at the public nuisance tax  
14 sale are parcels that are abandoned property and are assessed  
15 as residential property or commercial multifamily housing  
16 property, and the county or city has declared that the parcel  
17 is, or is likely to become, a public nuisance, and that the  
18 parcel is suitable for use as housing following  
19 rehabilitation. A prospective bidder at a public nuisance tax  
20 sale is required to enter into an agreement with the county or  
21 city, as applicable, stating that the bidder intends to  
22 rehabilitate the property for housing. A conforming amendment  
23 is made to Code section 447.9.

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

35 Code section 446.32 is amended to provide that payment of

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

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

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

1 2006.

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

8 Code sections 555C.2, 555C.3, and 555C.4 are amended to  
9 allow the owner of a manufactured home community or mobile  
10 home park to obtain a junking certificate for a valueless home  
11 prior to disposal of the home. The bill requires the owner of  
12 a manufactured home community or mobile home park to give  
13 written notice by affidavit to the county treasurer at the  
14 time of application for title or a junking certificate and  
15 within ten days of removal of the valueless home, describing  
16 the home, naming its owner or occupant if known, and stating  
17 the date of removal, and if applicable, the name and address  
18 of a third party to whom a new title or junking certificate  
19 shall be issued. In a transaction in which the owner of a  
20 manufactured home community or mobile home park allows a  
21 disinterested third party to remove the valueless home and  
22 personal property or to leave the home in the manufactured  
23 home community or mobile home park in a transaction in which  
24 the owner receives no consideration, the transaction must be  
25 with a disinterested third party for the valueless home to be  
26 conclusively deemed in value to be equal to or less than the  
27 cost of disposal plus sums owing. The bill requires full  
28 payment of any tax lien before a new title can be issued for a  
29 valueless home. A junking certificate for a valueless home  
30 shall be issued at no charge upon receipt of the required  
31 affidavit, and any tax lien levied for the home while located  
32 in a manufactured home community or mobile home park and any  
33 tax sale certificate held by the county is canceled. The  
34 ownership interest of the previous owner or occupant is  
35 terminated as of the date of issuance of the junking

1 certificate.

2 A corresponding amendment is made to Code section 321.52 to  
3 provide that in an action for abandonment of a mobile or  
4 manufactured home, a person who provides satisfactory proof of  
5 right of possession may be issued a junking certificate by the  
6 county treasurer.

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