

Senate File 451 - Introduced

SENATE FILE 451
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SSB 1152)

A BILL FOR

1 An Act relating to certain payments made through a county
2 treasurer's internet site.

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

1 Section 1. Section 321.134, subsection 1, Code 2017, is
2 amended to read as follows:

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

27 Sec. 2. Section 384.65, subsection 4, paragraph c, Code
28 2017, is amended to read as follows:

29 c. To avoid interest on current or delinquent special
30 assessment installments, for payments made through a county
31 treasurer's authorized internet site only, if the last day
32 of the month falls on a Saturday, Sunday, or a holiday, the
33 electronic payment must be ~~initiated~~ entered by midnight on the
34 first business day of the next month. All other electronic
35 payments must be ~~initiated~~ entered by midnight on the last day

1 of the month preceding the delinquent date.

2 Sec. 3. Section 445.37, subsection 2, paragraph b, Code
3 2017, is amended to read as follows:

4 b. To avoid interest on current or delinquent taxes,
5 for payments made through a county treasurer's authorized
6 internet site only, if the last day of the month falls on a
7 Saturday, Sunday, or a holiday, the electronic payment must be
8 ~~initiated~~ entered by midnight on the first business day of the
9 next month. All other electronic payments must be ~~initiated~~
10 entered by midnight on the last day of the month preceding the
11 delinquent date.

12 Sec. 4. Section 446.32, Code 2017, is amended to read as
13 follows:

14 **446.32 Payment of subsequent taxes by purchaser.**

15 The county treasurer shall provide to the purchaser of a
16 parcel sold at tax sale a receipt for the total amount paid
17 by the purchaser after the date of purchase for a subsequent
18 year. Taxes for a subsequent year may be paid by the purchaser
19 beginning one month and fourteen days following the date
20 from which an installment becomes delinquent as provided in
21 section 445.37. Notwithstanding any provision to the contrary,
22 a subsequent payment must be received and recorded by the
23 treasurer in the county system or entered through the county
24 treasurer's authorized internet site no later than 5:00 p.m. on
25 the last business day of the month for interest for that month
26 to accrue and be added to the amount due under [section 447.1](#).
27 However, the treasurer may establish a deadline for receipt of
28 subsequent payments that is other than 5:00 p.m. on the last
29 business day of the month to allow for timely processing of
30 the subsequent payments. Late interest shall be calculated
31 through the date that the subsequent payment is recorded by the
32 treasurer in the county system or entered through the county
33 treasurer's authorized internet site. In no instance shall the
34 date of postmark of a subsequent payment be used by a treasurer
35 either to calculate interest or to determine whether interest

1 shall accrue on the subsequent payment.

2 Sec. 5. Section 447.1, unnumbered paragraph 1, Code 2017,
3 is amended to read as follows:

4 A parcel sold under [this chapter](#) and [chapter 446](#) may be
5 redeemed at any time before the right of redemption expires, by
6 payment to the county treasurer, to be held by the treasurer
7 subject to the order of the purchaser, of the amount for which
8 the parcel was sold, including the fee for the certificate
9 of purchase, and interest of two percent per month, counting
10 each fraction of a month as an entire month, from the month
11 of sale, and the total amount paid by the purchaser or the
12 purchaser's assignee for any subsequent year, with interest
13 at the same rate added on the amount of the payment for each
14 subsequent year from the month of payment, counting each
15 fraction of a month as an entire month. The amount of interest
16 must be at least one dollar and shall be rounded to the nearest
17 whole dollar. Interest shall accrue on subsequent amounts as
18 provided in [section 446.32](#). The redemption must be received
19 by the treasurer or entered through the county treasurer's
20 authorized internet site on or before the last day of the
21 month to avoid additional interest being added to the amount
22 necessary to redeem. However, if the last day of a month
23 falls on a Saturday, Sunday, or a holiday, the payment must
24 be received by the treasurer or entered through the county
25 treasurer's authorized internet site by the close of business
26 on the first business day of the following month.

27 Sec. 6. Section 447.12, Code 2017, is amended to read as
28 follows:

29 **447.12 When service deemed complete — presumption.**

30 Service is complete only after an affidavit has been
31 filed with the county treasurer, showing the making of the
32 service, the manner of service, the time when and place where
33 made, under whose direction the service was made, and costs
34 incurred as provided in [section 447.13](#). Costs not filed with
35 the treasurer before a redemption is complete shall not be

1 collected by the treasurer. Costs shall not be filed with
2 the treasurer prior to the filing of the affidavit. The
3 affidavit shall be made by the holder of the certificate or by
4 the holder's agent or attorney, and in either of the latter
5 cases stating that the affiant is the agent or attorney of the
6 holder of the certificate. The affidavit shall be filed by the
7 treasurer and entered in the county system and is presumptive
8 evidence of the completed service of the notice. The right of
9 redemption shall not expire until ninety days after service
10 is complete. A redemption shall not be considered valid
11 unless received by the treasurer or entered through the county
12 treasurer's authorized internet site prior to the close of
13 business on the ninetieth day from the date of completed
14 service except in the case of a public bidder certificate held
15 by the county in which case the county may accept a redemption
16 at any time prior to the issuance of the tax deed. However, if
17 the ninetieth day falls on a Saturday, Sunday, or a holiday,
18 payment of the total redemption amount must be received
19 by the treasurer or entered through the county treasurer's
20 authorized internet site before the close of business on the
21 first business day following the ninetieth day. The date of
22 postmark of a redemption shall not be considered as the day the
23 redemption was received by the treasurer for purposes of the
24 ninety-day time period.

25 EXPLANATION

26 The inclusion of this explanation does not constitute agreement with
27 the explanation's substance by the members of the general assembly.

28 This bill specifies that for certain vehicle registration
29 fees, special assessments, property tax payments, and
30 redemption amounts, and for purposes of calculating amounts of
31 interest due, such fees, assessments, payments, and amounts are
32 considered received by the county treasurer or considered valid
33 at the time they are entered through the county treasurer's
34 authorized internet site.