

Senate Study Bill 1152 - Introduced

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL BY
CHAIRPERSON GARRETT)

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 446.32, Code 2017, is amended to read as
2 follows:

3 **446.32 Payment of subsequent taxes by purchaser.**

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

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

28 A parcel sold under [this chapter](#) and [chapter 446](#) may be
29 redeemed at any time before the right of redemption expires, by
30 payment to the county treasurer, to be held by the treasurer
31 subject to the order of the purchaser, of the amount for which
32 the parcel was sold, including the fee for the certificate
33 of purchase, and interest of two percent per month, counting
34 each fraction of a month as an entire month, from the month
35 of sale, and the total amount paid by the purchaser or the

1 purchaser's assignee for any subsequent year, with interest
2 at the same rate added on the amount of the payment for each
3 subsequent year from the month of payment, counting each
4 fraction of a month as an entire month. The amount of interest
5 must be at least one dollar and shall be rounded to the nearest
6 whole dollar. Interest shall accrue on subsequent amounts as
7 provided in [section 446.32](#). The redemption must be received
8 by the treasurer or initiated through the county treasurer's
9 authorized internet site on or before the last day of the
10 month to avoid additional interest being added to the amount
11 necessary to redeem. However, if the last day of a month
12 falls on a Saturday, Sunday, or a holiday, the payment must
13 be received by the treasurer or initiated through the county
14 treasurer's authorized internet site by the close of business
15 on the first business day of the following month.

16 Sec. 3. Section 447.12, Code 2017, is amended to read as
17 follows:

18 **447.12 When service deemed complete — presumption.**

19 Service is complete only after an affidavit has been
20 filed with the county treasurer, showing the making of the
21 service, the manner of service, the time when and place where
22 made, under whose direction the service was made, and costs
23 incurred as provided in [section 447.13](#). Costs not filed with
24 the treasurer before a redemption is complete shall not be
25 collected by the treasurer. Costs shall not be filed with
26 the treasurer prior to the filing of the affidavit. The
27 affidavit shall be made by the holder of the certificate or by
28 the holder's agent or attorney, and in either of the latter
29 cases stating that the affiant is the agent or attorney of the
30 holder of the certificate. The affidavit shall be filed by the
31 treasurer and entered in the county system and is presumptive
32 evidence of the completed service of the notice. The right of
33 redemption shall not expire until ninety days after service
34 is complete. A redemption shall not be considered valid
35 unless received by the treasurer or initiated through the

1 county treasurer's authorized internet site prior to the close
2 of business on the ninetieth day from the date of completed
3 service except in the case of a public bidder certificate held
4 by the county in which case the county may accept a redemption
5 at any time prior to the issuance of the tax deed. However, if
6 the ninetieth day falls on a Saturday, Sunday, or a holiday,
7 payment of the total redemption amount must be received by
8 the treasurer or initiated through the county treasurer's
9 authorized internet site before the close of business on the
10 first business day following the ninetieth day. The date of
11 postmark of a redemption shall not be considered as the day the
12 redemption was received by the treasurer for purposes of the
13 ninety-day time period.

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EXPLANATION

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

17 This bill specifies that for certain property tax payments
18 and redemption amounts under Code chapters 446 (tax sales) and
19 447 (tax redemption), and for purposes of calculating amounts
20 of interest due, such payments and amounts are considered
21 received by the county treasurer or considered valid at
22 the time they are initiated through the county treasurer's
23 authorized internet site.