

Senate File 2263 - Introduced

SENATE FILE 2263
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SSB 3118)

A BILL FOR

1 An Act relating to the validity of certificates of the
2 treasurer.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 354.11, subsection 1, paragraph f, Code
2 2020, is amended to read as follows:

3 f. A certificate of the treasurer that the land is free
4 from certified taxes and certified special assessments or that
5 the land is free from certified taxes and that the certified
6 special assessments are secured by bond in compliance with
7 section 354.12. A certificate of the treasurer shall expire
8 upon the next annual delivery of the tax list from the county
9 auditor to the county treasurer pursuant to the procedures
10 set forth in section 443.4. An expired certificate of the
11 treasurer shall not be considered an acceptable document
12 presented to the recorder for recording.

13 EXPLANATION

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

16 This bill relates to the validity of certificates of the
17 treasurer issued by county treasurers. Current law requires a
18 subdivision plat to be accompanied with a certificate of the
19 treasurer indicating that the land is free from certified taxes
20 and that any certified special assessments are secured by a
21 bond that is double the amount of the lien. The bill provides
22 that a certificate of the treasurer shall expire upon the next
23 annual delivery of the tax list from the county auditor to the
24 county treasurer. An expired certificate of the treasurer
25 shall not be considered an acceptable document presented to the
26 county recorder for recording.