

## CHAPTER 1167

## COUNTY AMBULANCE SERVICE

H. F. 589

AN ACT relating to county ambulance service.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter two hundred ninety-three (293), section one  
 2 (1), Acts of the Sixty-second General Assembly, amending section  
 3 three hundred thirty-two point three (332.3), Code 1966, is hereby  
 4 amended by striking from line six (6) the word "There" and all of  
 5 lines seven (7), eight (8) and nine (9) and inserting in lieu thereof  
 6 the following:

7 "The board may adopt a schedule of fees to be charged the users of  
 8 such service, and such fee schedule may include considerations con-  
 9 cerning the cost of the service and the user's ability to pay."

10 "If a county shall provide ambulance service, it shall first ascer-  
 11 tain what cities and towns in such county also provide ambulance  
 12 service pursuant to section three hundred sixty-eight point seventy-  
 13 four (368.74) of the Code. The county shall then coordinate its  
 14 services with that provided by any such city or town in order to elimi-  
 15 nate duplication and to make the ambulance service provided by the  
 16 county and such cities and towns as economical as possible."

1 SEC. 2. Chapter five hundred fifteen (515), Code 1966, is amended  
 2 by adding the following new section:

3 "Any third party payor making payment for ambulance service  
 4 shall make such payment either jointly to the person on whose behalf  
 5 the payment is made and to the person or organization providing  
 6 such ambulance service, or directly to the person or organization  
 7 providing such ambulance service."

Approved April 8, 1970.

## CHAPTER 1168

## FEDERAL TAX LIEN REGISTRATION

S. F. 1117

AN ACT relating to federal tax lien registration.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1.

2 1. Notices of liens upon real property for taxes payable to the  
 3 United States, and certificates and notices affecting the liens shall  
 4 be filed in the office of the recorder of the county in which the real  
 5 property subject to a federal tax lien is situated.

6 2. Notices of liens upon personal property, whether tangible or  
 7 intangible, for taxes payable to the United States and certificates and  
 8 notices affecting the liens shall be filed as follows:

9       a. If the person against whose interest the tax lien applies is a  
10 corporation or a partnership whose principal executive office is in  
11 this state, as these entities are defined in the internal revenue laws  
12 of the United States, in the office of the secretary of state.

13       b. In all other cases, in the office of the recorder of the county  
14 where the taxpayer resides at the time of filing of the notice of lien.

1       SEC. 2. Certification by the secretary of the treasury of the United  
2 States, or his delegate, of notices of liens, certificates, or other notices  
3 affecting tax liens entitles them to be filed, and no other attestation,  
4 certification, or acknowledgment is necessary.

1       SEC. 3.

2       1. If a notice of federal tax lien, a refiling of a notice of tax lien,  
3 or a notice of revocation of any certificate described in subsection  
4 two (2) of this section is presented to the filing officer:

5       a. If the filing officer is the secretary of state, he shall cause the  
6 notice to be marked, held and indexed in accordance with the provi-  
7 sions of section five hundred fifty-four point ninety-four hundred  
8 three (554.9403), subsection four (4), of the Code as if the notice  
9 were a financing statement within the meaning of that section.

10       b. If the filing officer is a county recorder, he shall endorse thereon  
11 his identification and the date and time of receipt and forthwith file  
12 it alphabetically or enter it in an alphabetical index showing the name  
13 and address of the person named in the notice, the date and time of  
14 receipt, the identification number of the internal revenue service and  
15 the total unpaid balance of the assessment appearing on the notice  
16 of lien.

17       2. If a certificate of release, nonattachment, discharge or subordina-  
18 tion of any tax lien is presented to the secretary of state for filing he  
19 shall:

20       a. Cause a certificate of release or nonattachment to be marked,  
21 held and indexed as if the certificate were a termination statement  
22 within the meaning of the uniform commercial code, except that the  
23 notice of lien to which the certificate relates shall not be removed from  
24 the files.

25       b. Cause a certificate of discharge or subordination to be held,  
26 marked and indexed as if the certificate were a release of collateral  
27 within the meaning of the uniform commercial code.

28       3. If a refiled notice of federal tax lien referred to in subsection  
29 one (1) of this section or any of the certificates or notices referred to  
30 in subsection two (2) of this section is presented for filing with a  
31 county recorder, he shall permanently attach the refiled notice or the  
32 certificate to the original notice of lien and shall enter the refiled  
33 notice or the certificate with the date of filing in any alphabetical  
34 federal tax lien index on the line where the original notice of lien is  
35 entered.

36       4. Upon request of any person, the filing officer shall issue his cer-  
37 tificate showing whether there is on file, on the date and hour stated  
38 therein, any notice of federal tax lien or certificate or notice affecting  
39 the lien, filed on or after July 1, 1970, naming a particular person,  
40 and if a notice or certificate is on file, giving the date and hour of  
41 filing of each notice or certificate. The fee for a certificate is five  
42 dollars. Upon request the filing officer shall furnish a copy of any

43 notice of federal tax lien or notice or certificate affecting a federal  
44 tax lien for a fee of five dollars per page.

1 SEC. 4. The fee for filing and indexing each notice of lien or cer-  
2 tificate or notice affecting the tax lien shall be as provided in section  
3 three hundred thirty-five point fourteen (335.14) of the Code. The  
4 officer shall bill the internal revenue service on a monthly basis for  
5 fees for documents filed by them.

1 SEC. 5. Filing officers with whom notices of federal tax liens, cer-  
2 tificates and notices affecting such liens have been filed on or before  
3 July 1, 1970, shall, after that date, continue to maintain a file labeled  
4 "federal tax lien notices filed prior to July 1, 1970" containing notices  
5 and certificates filed in numerical order of receipt. If a notice of lien  
6 was filed on or before July 1, 1970, any certificate or notice affecting  
7 the lien shall be filed in the same office.

1 SEC. 6. This Act may be cited as the uniform federal tax lien reg-  
2 istration Act.

1 SEC. 7. Section three hundred thirty-five point eleven (335.11),  
2 Code 1966, is hereby repealed.

Approved May 5, 1970.

## CHAPTER 1169

### COUNTY RECORDER'S RECORDS

S. F. 406

AN ACT relating to records in the county recorder's office.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter three hundred thirty-five (335), Code 1966,  
2 is hereby amended by adding to the end thereof the following new  
3 section:

4 "The county recorder may reproduce in miniature any instrument  
5 to be recorded in his office by processes enumerated in section three  
6 hundred forty-three point thirteen (343.13) of the Code. When any  
7 such recorded instrument involves a release or assignment, the  
8 separate instrument filed acknowledging such release or assignment  
9 shall be reproduced in miniature. In lieu of marginal entries the  
10 recorder shall make indorsements in red ink on both the index and  
11 the cross-index to the miniature instruments where such instruments  
12 were originally indexed. When an official record is so produced in  
13 miniature there shall at the same time be reproduced a security copy  
14 to be kept outside of the courthouse."

1 SEC. 2. Section three hundred thirty-five point two (335.2), Code  
2 1966, is hereby amended by striking from line two (2) the words "at  
3 length".

1 SEC. 3. Section three hundred thirty-five point fourteen (335.14),  
2 Code 1966, is hereby amended by striking subsection three (3).