

CHAPTER 68
COUNTY TREASURERS' TAX DUTIES

S. F. 159

AN ACT making statutory changes which affect the duties, responsibilities and procedures of county treasurers with regard to tax sales, collection of taxes and fees, tax levies, maintenance of records and disposition of county funds.

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

Section 1. Section three hundred eleven point sixteen (311.16), unnumbered paragraph two (2), Code 1979, is amended to read as follows:

On the final determination the board shall levy ~~such~~ the assessments and all installments thereof upon the real estate within ~~said~~ the district as finally established. The entire amount of ~~said~~ the assessment shall be then due and payable, and bear interest at six percent per annum commencing twenty days from the date of ~~said~~ the levy, and shall be collected at the ~~next~~ succeeding ~~March~~ September semiannual payment of ordinary taxes.

Sec. 2. Section three hundred eleven point seventeen (311.17), unnumbered paragraph one (1), Code 1979, is amended to read as follows:

If ~~any~~ an owner other than the state or a county or city, of any tracts of land on which the assessment is more than ten dollars, shall, within twenty days from the date of ~~said~~ the assessment, agree in writing filed in the office of the county auditor, that in consideration of ~~his~~ the owner having the right to pay ~~his~~ the assessment in installments, ~~he~~ the owner will not make any objection of illegality or irregularity as to ~~said~~ the assessment upon ~~his-said~~ the real estate, and will pay the ~~same-with~~ assessment plus six percent annual interest ~~thereon, then-and-in-that-case--said~~ the assessment shall be payable in ten equal installments. The first installment shall be payable on the date of ~~such~~ the agreement. The other installments with interest on the whole amount unpaid shall be paid annually ~~thereafter~~ at the same time and in the same manner as the ~~March~~ September semiannual payment of ordinary taxes.

Sec. 3. Section three hundred eleven point eighteen (311.18), Code 1979, is amended to read as follows:

311.18 ASSESSMENT DELINQUENT--PENALTIES. ~~All--such~~ The assessed taxes shall become delinquent on the first day of ~~March-next~~ September after their maturity, shall bear the same interest, the same penalties, and be attended with the same rights and remedies for collection, as ordinary taxes.

Sec. 4. Section three hundred thirty-two point fifteen (332.15), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

332.15 DESTRUCTION OF RECORDS. The board of supervisors may authorize a county official to destroy records in the official's possession that have

been on file for more than ten years and are not required to be kept as permanent records.

Sec. 5. Section three hundred thirty-four point twelve (334.12), Code 1979, is amended to read as follows:

334.12 UNCLAIMED MONEY.

1. In any a county of this state where any a special levy has been made to pay any a claim, bond, or other indebtedness, and the ~~same shall have~~ money has remained in the treasury of the county, uncalled for, for a period of three years, the board of supervisors of ~~such the~~ such the county may authorize ~~such the~~ such the unclaimed fund to be transferred to the general county fund.

2. The amount of a check or warrant outstanding for more than two years shall be paid to the county treasurer and credited to the county general fund as unclaimed fees and trust. The county treasurer shall provide a list of the checks and warrants to the county auditor who shall maintain a record of the unclaimed fees and trusts. A person may claim an unclaimed fee or trust within five years after the money is credited to the general fund upon proper proof of ownership. Claims for unclaimed fees and trusts shall be paid from the general fund of the county. An unclaimed trust held by the clerk of the district court shall be disposed of as provided in section five hundred fifty-six point eight (556.8) of the Code.

Sec. 6. Chapter four hundred twenty-seven (427), Code 1979, is amended by adding the following new sections:

NEW SECTION. Taxable property on the tax rolls on July first of each year is subject to all property taxes levied and payable during the fiscal year. If property which may be exempt from taxation is acquired after July first by a person or the state or any of its political subdivisions and the person or the state or any of its political subdivisions files for a tax exemption for the property, the exemption shall be denied for that fiscal year and the person or the state or any of its political subdivisions shall pay the property taxes levied against the property for that fiscal year. However, the seller and the purchaser may designate, by written agreement, the party responsible for payment of the property taxes due.

NEW SECTION. All credits for and exemptions from property taxes for which an application is required shall be granted on the basis of eligibility in the fiscal year in which the application is filed, unless otherwise provided by law. If the property which has received a credit or exemption becomes ineligible for the credit or exemption during the fiscal year for which it was granted, the property shall be subject to the taxes in a prorated amount for that part of the fiscal year for which the property was ineligible for the credit or exemption, unless otherwise provided by law.

Sec. 7. Section four hundred forty-five point fourteen (445.14), Code 1979, is amended to read as follows:

445.14 ENTRIES ON GENERAL TAX LIST. The county treasurer shall each year, upon receiving the tax list referred to in section 445.10 ~~enter in red ink~~ indicate upon the same tax list, in a separate ~~columns~~ column opposite each parcel of real estate upon which the special assessment remains unpaid for any previous year, ~~the book, page and line number of the special assessment tax list where such special assessment levy and the amount so levied may be found~~ that a special assessment is due.

Sec. 8. Section four hundred forty-five point twenty (445.20), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

445.20 PENALTY ON UNPAID TAXES. Penalties at the rate prescribed by law shall accrue on unpaid taxes but the penalty on unpaid taxes shall not exceed forty-eight percent. Penalties on unpaid taxes which became delinquent before January 1, 1979 shall accrue pursuant to this section to the maximum of forty-eight percent.

Sec. 9. Section four hundred forty-five point twenty-two (445.22), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

445.22 SUBSEQUENT COLLECTION. Any delinquent taxes subsequently collected shall be apportioned according to the tax apportionment for the current year.

Sec. 10. Section four hundred forty-five point twenty-three (445.23), Code 1979, is amended to read as follows:

445.23 ~~CERTIFICATE~~ STATEMENT OF TAXES DUE. The county treasurer, when requested to do so by anyone having an interest ~~therein in taxes and assessment due on a parcel of real estate~~, shall ~~certify state~~ in writing the entire amount of taxes and assessments due upon any a parcel of real estate, ~~together--with~~ all sales of the same real estate for unpaid taxes or assessments shown by the books or records in his the county treasurer's office, with and the amount required for redemption from the same purchaser, if still redeemable, ~~--if he is paid or tendered his fees for such certificate.~~ The person requesting the statement shall pay a fee at the rate of one dollar for the first parcel in each township or city, and twenty cents for each subsequent any other parcel in the same township or city--and in. In computing ~~such the~~ fees each description in the tax list shall be ~~reckoned considered~~ a parcel.

Sec. 11. Section four hundred forty-five point twenty-eight (445.28), Code 1979, is amended to read as follows:

445.28 LIEN OF TAXES ON REAL ESTATE. Taxes upon real estate shall be a lien thereon on the real estate against all persons except the state. However, taxes upon real estate shall be a lien on the real estate against the state and any political subdivision of the state which is liable for payment of property taxes as a purchaser under the provisions of section six (6) of this Act.

Sec. 12. Section four hundred forty-five point twenty-nine (445.29), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

445.29 LIEN OF PERSONAL TAXES. All personal property tax due from a person shall be a lien against any real estate owned by the person for ten years from the date of assessment.

Sec. 13. Section four hundred forty-five point thirty-nine (445.39), Code 1979, is amended to read as follows:

445.39 INTEREST AS PENALTY. If the first installment of taxes ~~shall is~~ not be paid by the delinquent date specified in section 445.37, ~~said the~~ installment shall become due and draw interest, as a penalty, of one percent

per month until paid, from ~~such~~ the delinquent date following the levy; and if the last half ~~shall~~ is not be paid by April first following ~~such~~ the levy, ~~then-a-like~~ the same interest shall be charged from the date ~~such~~ the last half became delinquent. However, after April first in a fiscal year when late certification of the tax list results in a penalty date later than October first for the first installment, penalties on delinquent first installments shall accrue as if certification were made on the previous June thirtieth.

Sec. 14. Section four hundred forty-six point seven (446.7), unnumbered paragraph two (2), Code 1979, is amended to read as follows:

Property of municipal and political subdivisions of the state of Iowa and property held by a city or county agency or the Iowa housing finance authority for use in an Iowa homesteading project, shall not be offered or sold at tax sale and ~~any-purported a tax sale thereof of that property~~ shall be void from its inception. ~~Whenever~~ When delinquent taxes are owing against property owned or claimed by any municipal or political subdivision of the state of Iowa, or property held by a city or county agency or the Iowa housing finance authority for use in an Iowa homesteading project, the treasurer shall give notice to the governing body ~~thereof of the agency, subdivision or authority~~ which shall then pay the amount of the due and delinquent taxes from its general fund. ~~in-the-event-such-governing-body fails-to-make-payment-upon-such-notice,-the-collection-and-enforcement-of-the taxes,-penalty,-interest,-and-costs-shall-be-suspended-for--so--long--as--the property-shall-remain-in-public-ownership,-and-for-so-long-as-the-property-is the--subject--of-a-conditional-conveyance-under-an-Iowa-homesteading-project, but-the-same-may-be-collected-and-enforced-against-the-property-in-the--event of--its-subsequent-sale-by-such-municipal-or-political-subdivision,-agency-or authority,-to-a-private-purchaser.--However,-such--taxes,-penalty,-interest and--costs--shall--be--canceled-if-the-property-is-the-subject-of-an-absolute conveyance-of-the-fee-to-a-holder-of-the-conditional-conveyance-granted-under an-Iowa-homesteading-project.--No-penalty,-interest-or-costs-shall--be--added during--such--period-of-public-ownership-or-while-the-property-is-the-subject of-a-conditional-conveyance-under--an--Iowa--homesteading--project.~~ If the governing body fails to pay the taxes, the board of supervisors shall abate the taxes as provided in chapters three hundred thirty-two (332), four hundred twenty-seven (427) and four hundred forty-five (445) and section five hundred sixty-nine point eight (569.8) of the Code.

Sec. 15. Section four hundred forty-six point nine (446.9), Code 1979, is amended to read as follows:

446.9 NOTICE OF SALE--SERVICE. Notice of the time and place of ~~such~~ the sale shall be given by the treasurer, ~~and by publication in a newspaper in the county once each week for two consecutive weeks, the last of which is not more than two weeks before the day of sale.~~ The notice shall contain a description of each separate tract to be sold as taken from the tax list, the amount of delinquent taxes for which it is liable ~~delinquent~~ for each year, and the amount of penalty, interest, and costs ~~thereon~~ accrued, and the name of the owner, if known, or the person, if any, to whom it is taxed, ~~--by publication--in--some--newspaper--in--the--county,--once--each--week,--for--two~~

~~sense~~ ~~utive~~ ~~weeks,~~ ~~the~~ ~~last~~ ~~of~~ ~~which~~ ~~shall~~ ~~be~~ ~~not~~ ~~more~~ ~~than~~ ~~two~~ ~~weeks~~ ~~--~~ ~~before~~ ~~the~~ ~~day~~ ~~of~~ ~~sale,~~ ~~and~~ ~~by~~ ~~immediately~~ ~~posting~~ ~~a~~ ~~copy~~ ~~of~~ ~~the~~ ~~first~~ ~~publication~~ ~~thereof~~ ~~at~~ ~~the~~ ~~door~~ ~~of~~ ~~the~~ ~~courthouse,~~ ~~if~~ ~~there~~ ~~be~~ ~~one,~~ ~~if~~ ~~not,~~ ~~at~~ ~~the~~ ~~door~~ ~~of~~ ~~the~~ ~~place~~ ~~where~~ ~~the~~ ~~last~~ ~~term~~ ~~of~~ ~~district~~ ~~court~~ ~~was~~ ~~held.~~ A description of each separate tract to be sold, ~~as~~ ~~herein~~ ~~provided,~~ shall be construed to permit but only one description of each separate tract of real estate ~~so~~ to be sold, ~~whether~~ and all of the delinquent tax, both regular and special, ~~then~~ existing against the same property for the year in which the tax sale is held, ~~and~~ ~~all~~ shall be listed as a single sum. All property which has ~~theretofore~~ previously been advertised and remains unsold and against which there remains delinquent taxes, shall be indicated by an asterisk preceeding the same.

Sec. 16. Section four hundred forty-six point nineteen (446.19), Code 1979, is amended to read as follows:

446.19 COUNTY AS PURCHASER. When property is offered at a tax sale under the provisions of section 446.18, and no bid is received, or if the bid received is less than the total amount of the delinquent general and special taxes, interest, penalties and costs, the county in which ~~said~~ the real estate is located, through its board of supervisors, shall bid for the ~~said~~ real estate a sum equal to the total amount of all delinquent general taxes, special assessments, interest, penalties and costs charged against ~~said~~ real estate. No money shall be paid by the county or other tax-levying and tax-certifying body for ~~said~~ the purchase, but each of the tax-levying and tax-certifying bodies having any interest in ~~said~~ the general and special taxes for which ~~said~~ the real estate is sold shall be charged with the full amount of all the ~~said~~ delinquent general and special taxes due ~~said~~ the levying and tax-certifying bodies, as its just share of the purchase price. This section does not prohibit a governmental agency or political subdivision from bidding at the sale for property to protect its interests.

Sec. 17. Section four hundred forty-six point thirty-two (446.32), Code 1979, is amended to read as follows:

446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER. The treasurer shall also prepare, sign, and deliver to the purchaser of any real estate sold for taxes duplicate receipts for taxes, interest, and costs paid by ~~him~~ the purchaser after the date of ~~his~~ purchase for any subsequent year ~~or~~ years, one of which receipts shall be filed in the office of the auditor and noted on the register of sales ~~therein.~~ Taxes for a subsequent year may be paid by the purchaser any time after certification.

Sec. 18. Section five hundred sixty-nine point eight (569.8), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

569.8 TITLE UNDER TAX DEED--SALE APPORTIONMENT OF PROCEEDS.

1. Property acquired by a county by tax deed that the county does not want to retain shall be offered for sale by the board of supervisors through the county auditor at public auction. All property acquired by tax deed that the county does not want to retain but still holds as of the date of sale shall be sold to the highest bidder. The property to be sold shall be advertised on two different dates in a newspaper of general circulation in

the county. The advertisement must describe the property and give the date and time of sale. The last advertisement must appear within fifteen days of the sale date.

2. When any property is sold and paid for the auditor shall immediately record the deed and the assessor shall enter the property to be assessed following the assessment date.

3. Property the county holds by tax deed shall not be assessed or taxed until sold by auction as provided in this section.

4. The sale of property under this section shall give the purchaser free title as to past general taxes and special taxes which are past due on any special assessment already certified to the county.

5. After deducting any expense the county incurred in the sale, the proceeds of the sale including penalty, interest and costs shall be divided and prorated to the several taxing districts for general taxes and special assessments owed to the taxing districts on the basis of the amounts of general taxes and special assessments owed to each taxing district is to the total amount of general taxes and special assessments owed to all taxing districts.

6. The board of supervisors may transfer title to real estate acquired by virtue of a tax deed to a city, a city agency, or to the Iowa housing finance authority for use in an Iowa homesteading project under section two hundred twenty point fourteen (220.14) of the Code. The provisions of this section do not apply to transfers made under this subsection.

Sec. 19. Sections three hundred fifty-one point eighteen (351.18), four hundred forty-four point twenty (444.20), four hundred forty-five point two (445.2), four hundred forty-five point twenty-one (445.21), four hundred forty-five point twenty-five (445.25), four hundred forty-five point twenty-six (445.26), four hundred forty-five point twenty-seven (445.27), four hundred forty-five point thirty-three (445.33), four hundred forty-five point thirty-four (445.34), four hundred forty-five point thirty-five (445.35), and four hundred forty-six point twenty-two (446.22), Code 1979, are repealed.

Approved June 1, 1979