

than ninety percent of the purchaser's actual sales tax liability. A change includes a misstatement of facts in an application made pursuant to paragraph "c" or in a fuel exemption certificate.

Sec. 4. Section 422.52, subsection 6, paragraph a, Code 1987, is amended to read as follows:

a. If a purchaser fails to pay tax imposed by this division to the retailer required to collect the tax, then in addition to all of the rights, obligations, and remedies provided, the tax is payable by the purchaser directly to the department, and sections 422.50, 422.51, 422.52, 422.54, 422.55, 422.56, 422.57, 422.58 and 422.59 apply to the purchaser. For failure, the retailer and purchaser are liable, unless the circumstances described in section 422.47, subsection 3, paragraphs paragraph "b" and or "e" or subsection 4, paragraph "b" or "d" are applicable.

Sec. 5. This Act takes effect on January 1, 1988. Any valid exemption certificate, as defined in section 422.47, subsection 3, Code 1987, given for fuel consumed in processing and accepted by a seller prior to the effective date of this Act shall be deemed a fuel exemption certificate, as defined in this Act, for five years from the date the seller accepts the valid exemption certificate, if that valid exemption certificate contains all information required by this Act to be in a fuel exemption certificate.

Approved June 4, 1987

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## CHAPTER 197

### SANITARY DISTRICTS

*H.F. 518*

**AN ACT** relating to powers and duties of sanitary districts in relation to their operational procedures and financial arrangements, and providing an effective date.

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

Section 1. Section 358.13, Code 1987, is amended to read as follows:

**358.13 ORDINANCES – PUBLICATION OR POSTING – TIME OF TAKING EFFECT.**

All ordinances, resolutions, orders, rules, and regulations adopted by the board shall take effect five days from and after their adoption and publication. The publication thereof shall be by one publication in a newspaper published of general circulation in the district, or by posting copies thereof in five three public places within the district, or by other steps necessary to inform the public.

Sec. 2. Section 358.16, Code 1987, is amended by adding the following new unnumbered paragraphs:

**NEW UNNUMBERED PARAGRAPH.** The board of trustees may require connection to the sanitary sewer system established, maintained, or operated by the district from any adjacent property within the district, and require the installation of sanitary toilets or other sanitary sewage facilities and removal of other toilet and other sewage facilities on the property.

**NEW UNNUMBERED PARAGRAPH.** If the property owner does not perform an action required under the preceding paragraph within a reasonable time after notice and hearing, the board of trustees may perform the required action and assess the costs of the action against the property for collection in the same manner as a property tax. The notice shall state the nature of the action and the time within which the action is required to be performed by the property owner, state the date, time, and place where the property owner will be heard by the board of trustees for the purpose of stating why the intended action should not be required, and shall be given by certified mail to the property owner as shown on the records of the county auditor not less than four nor more than twenty days before the date of the hearing.

**NEW UNNUMBERED PARAGRAPH.** However, in the event of an emergency when the

delay of notice and hearing might cause serious loss or injury to persons or property within the district, the board of trustees may perform any action which may be required under this section without prior notice and hearing, and assess the cost as provided in this section, following notice to the property owner and hearing in the time and manner provided in the preceding paragraph. In that event the board of trustees shall, by resolution, make a finding of the necessity to institute emergency proceedings under this section, and shall procure a certificate from a competent registered professional engineer or architect certifying that emergency action is necessary.

NEW UNNUMBERED PARAGRAPH. If any amount assessed against property pursuant to this section will exceed one hundred dollars, the board of trustees may permit the assessment to be paid in up to ten annual installments, in the manner and with the same interest rates as provided for assessments against benefited property under chapter 384, division IV.

NEW UNNUMBERED PARAGRAPH. An assessment levied pursuant to this section, including all interest and penalties, is a lien against the property with respect to which action was taken from the date of filing the schedule of assessments until the assessment is paid. Assessments have equal precedence with ordinary taxes and are not divested by judicial sale.

NEW UNNUMBERED PARAGRAPH. The procedures for making and levying an assessment pursuant to this section and for an appeal of the assessment are the same procedures as provided in sections 384.59 through 384.67 and sections 384.72 through 384.75, except that any notice required in those sections to be published in a newspaper may be sent by certified mail to the owner of the property to be assessed as shown on the records of the county auditor in lieu of the publication. The references in those sections to the city council are applicable to the board of trustees.

Sec. 3. Section 358.20, unnumbered paragraph 2, Code 1987, is amended by striking the unnumbered paragraph.

Sec. 4. Section 358.22, Code 1987, is amended to read as follows:  
358.22 SPECIAL ASSESSMENTS.

The board of trustees of ~~any~~ a sanitary district may provide for payment of all or any portion of the costs ~~and expenses of acquiring, locating, laying out, constructing, reconstructing, repairing, changing, enlarging, or extending any conduits, ditches, channels, outlets, drains, sewers, or laterals, treatment plants, pumping plants, and other necessary adjuncts thereto, including pumping stations,~~ by assessing all, or any portion thereof ~~of the costs, on abutting and adjacent property according to the benefits derived thereby, and for this purpose said. For the purposes of this chapter, the board of trustees may define adjacent property as all that included within a designated benefited district or districts to be fixed by the board, which may be all of the property located within the sanitary district or any lesser portion thereof of that property.~~ It ~~shall constitute no~~ is not a valid objection to ~~any~~ a special assessment that the improvement for which the ~~same~~ assessment is levied is outside the limits of ~~such~~ the sanitary district, but ~~no~~ a special assessment shall ~~not~~ be made upon property situated outside of ~~such~~ the sanitary district. Special assessments pursuant to this section shall be in proportion to the special benefits conferred upon the property ~~thereby, and not in excess of such the benefits, and the same an assessment shall not exceed twenty-five percent of the actual value of the property at the time of levy, and the last preceding assessment roll shall be taken as prima-facie evidence of such that value.~~

~~Such~~ The assessments may be made to extend over a period of ten years, payable in as nearly equal annual installments as practicable, and ~~certificates or bonds may be issued in anticipation thereof. Proceedings for improvements to be made and paid for, in whole or in part, by special assessments, as herein authorized shall be initiated by resolution of necessity, and said resolution and the plat, schedule, hearings, notices, objections, orders, assessments, levies, contracts, bonds, certification of assessments, liens, payment, tax sales, and appeals, and the issuance and sale of certificates, and bonds, shall correspond, as near as may be, to the provisions~~

therefor relating to special assessment bonds of a city, which provisions shall govern such proceedings, to the extent applicable, except as modified hereby. A majority vote of the board of trustees shall be requisite and sufficient for any action required by the board of trustees under the provisions of this section.

Subject to the limitations otherwise stated in this section, a sanitary district organized under this chapter has all of the powers to specially assess the costs of improvements described in this section, including the power to issue special assessment bonds, warrants, project notes, or other forms of interim financing obligations, which cities have under the laws of this state.

Sec. 5. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved June 4, 1987

## CHAPTER 198

### PROPERTY TAX PROCEDURES

*H.F. 374*

**AN ACT** relating to eligibility for a mobile home reduced tax rate, a military service property tax exemption, the filing of late claims for a homestead tax credit and military service property tax exemption, an exemption from the real estate transfer tax, continuing education for assessors and deputy assessors, the length of board of review sessions, and appeal rights.

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

Section 1. Section 135D.22, subsection 2, unnumbered paragraph 1, Code 1987, is amended to read as follows:

2. If the owner of the mobile home is an Iowa resident, was totally disabled, as defined in section 425.17, subsection 6 on or before December 31 of the base year, is a surviving spouse having attained the age of fifty-five years on or before December 31 of the base year or has attained the age of sixty-five years on or before December 31 of the base year and has an income when included with that of a spouse which is less than five thousand dollars per year, no semi-annual tax shall be imposed on the mobile home. If the income is five thousand dollars or more but less than twelve thousand dollars, the semiannual tax shall be computed as follows:

Sec. 2. Section 425.2, Code 1987, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** The failure of a person to file a claim under this section on or before July 1 of the year for which the person is first claiming the credit or to have the evidence of ownership recorded in the office of the county recorder does not disqualify the claim if the person claiming the credit or through whom the credit is claimed is otherwise qualified. The belated claim shall be filed with the appropriate assessor on or before December 31 of the following calendar year and, if approved by the board of supervisors, the county treasurer shall file an amended certificate of homestead tax credits with the director of revenue and finance pursuant to section 425.4.

Sec. 3. Section 427.5, unnumbered paragraphs 1 and 5, Code 1987, are amended to read as follows:

A person named in section 427.3, who is a resident of and domiciled in the state of Iowa, shall receive a reduction equal to the exemption, to be made from any property owned by the person and so designated by proceeding as hereafter provided in the section. In order to be eligible to receive the exemption the person claiming it shall have had recorded in the office