

CHAPTER 57
DUTIES OF COUNTY TREASURERS
S.F. 458

†AN ACT relating to the duties of the county treasurer and providing effective and applicability dates.

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

Section 1. Section 321.40, unnumbered paragraph 2, Code 1995, is amended to read as follows:

On or before the fifteenth day of the month of expiration of a vehicle's registration the county treasurer shall send a statement by mail of fees due to the appropriate owner of record. The statement shall be mailed to the most current address of record, showing information sufficient to identify the vehicle and a listing of the various fees as appropriate. Failure to receive a statement shall have no effect upon the accrual of penalty at the appropriate date. ~~This paragraph applies to counties with a population of one hundred thousand or more. This paragraph applies to any county with a population of less than one hundred thousand at the discretion of the county treasurer.~~

Sec. 2. Section 321.45, subsection 4, Code 1995, is amended to read as follows:

4. ~~Within seven days of the sale and delivery of a mobile home, the dealer making the sale shall certify to the county treasurer of the county where the unit is delivered, the name and address of the purchaser, the point of delivery to the purchaser, and the make, year of manufacture, taxable size, and identification number of the unit.~~ A mobile home dealer, as defined in section 322B.2, shall within fifteen days of acquiring a used mobile or manufactured home, titled in Iowa, apply for and obtain from the county treasurer of the dealer's county of residence a new certificate of title for the mobile or manufactured home.

Sec. 3. Section 331.506, subsection 1, Code 1995, is amended to read as follows:

1. Except as provided in subsections 2 and 3, the auditor shall sign or issue a county warrant only after approval of the board by recorded vote. Each warrant shall be numbered and the date, amount, number, ~~and the name of the person to whom issued, and the purpose for which the warrant is issued,~~ shall be reentered and filed in the auditor's office entered in the county system. Each warrant shall be made payable to the person performing the service or furnishing the supplies for which the warrant makes payment ~~and the purpose for which the warrant is issued shall be stated on it.~~

Sec. 4. Section 331.552, subsection 4, Code 1995, is amended to read as follows:

4. Keep the official county seal provided by the county. The official seal shall be an impression seal on the face of which shall appear the name of the county, the word "county" which may be abbreviated, the word "treasurer" which may be abbreviated, and the word "Iowa". The impression of the seal shall be placed on each motor vehicle ~~registration certificate~~ of title signed by the treasurer.

Sec. 5. Section 331.553, Code 1995, is amended by adding the following new subsection:

NEW SUBSECTION. 4. Charge five dollars, as an administrative expense, for every rate, charge, rental, or special assessment certified as a lien to the treasurer for collection. This amount shall be added to the amount of the lien, collected at the time of payment from the payor, and credited to the county general fund.

Sec. 6. Section 331.554, subsections 1, 3, and 4, Code 1995, are amended to read as follows:

1. Upon receipt of a warrant, scrip, or other evidence of the county's indebtedness, the treasurer shall endorse on it the date of its receipt, ~~from whom it is received, and the amount which the treasurer paid on it~~ payment.

†Estimate of additional local revenue expenditures required by state mandate on file with the Secretary of State

3. ~~The treasurer shall keep a record of all warrants issued by the auditor and presented for payment in a warrant book~~ enter into the county system the warrant number, date paid, and interest paid, if any. ~~The treasurer shall record for each warrant its number, date, principal, name of the drawee, when paid, to whom paid, and the amount of interest paid.~~

4. ~~The treasurer shall return the paid warrants to the auditor. The treasurer shall compare the warrants with the warrant book and the word "canceled" shall be written over the minute of the proper numbers in the warrant book.~~ The original warrant shall be preserved for at least two years. The treasurer shall make monthly reports to show for each warrant the number, date, drawee's name, when paid, to whom paid, original amount, and interest.

Sec. 7. Section 331.554, subsection 2, Code 1995, is amended by striking the subsection.

Sec. 8. Section 384.65, subsection 6, Code 1995, is amended to read as follows:

6. ~~Any~~ After December 1, if a special assessment is not delinquent, a property owner may elect to pay one-half or all of any the next annual installment of principal and interest of a special assessment ~~in advance, with the second semiannual payment of ordinary taxes collected in the year preceding the due date of such installment prior to the delinquency date of the installment.~~ When the next installment has been paid in full, successive principal installments may be prepaid. The county treasurer shall accept ~~such partial payment~~ the payments of the special assessment, and shall credit the next annual installment or future installments of ~~such the~~ special assessment to the extent of ~~such the~~ payment or payments, and shall remit the payments to the city. If a property owner elects to pay one or more principal installments in advance, the pay schedule shall be advanced by the number of principal installments prepaid.

Sec. 9. Section 384.84, subsection 4, Code 1995, is amended to read as follows:

4. A lien shall not be imposed pursuant to this section for a delinquent charge of less than five dollars. The governing body of the city utility or enterprise may charge up to five dollars, and the county treasurer may charge up to ~~two five~~ dollars, as an administrative expense of certifying and filing this lien, which amounts shall be added to the amount of the lien to be collected at the time of payment of the assessment from the payor. Administrative expenses collected by the county treasurer on behalf of the city utility or enterprise shall be paid to the governing body of the city utility or enterprise, and those collected by the county treasurer on behalf of the county shall be credited to the county general fund. The lien has equal precedence with ordinary taxes, may be certified to the county treasurer and collected in the same manner as taxes, and is not divested by a judicial sale.

Sec. 10. Section 435.1, subsection 4, unnumbered paragraph 1, Code 1995, is amended by striking the unnumbered paragraph and inserting in lieu thereof the following:

"Mobile home park" means a site, lot, field, or tract of land upon which three or more mobile homes, manufactured homes, or modular homes, or a combination of any of these homes are placed on developed spaces and operated as a for-profit enterprise with water, sewer or septic, and electrical services available.

Sec. 11. Section 445.1, subsection 6, Code 1995, is amended to read as follows:

6. "Taxes" means an annual ad valorem tax, a special assessment, a drainage tax, a rate or charge, and taxes on ~~mobile~~ homes pursuant to chapter 435 which are collectible by the county treasurer.

Sec. 12. Section 445.3, Code 1995, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. This section is remedial and shall apply to all delinquent taxes included in a tax sale certificate of purchase issued to a county.

Upon assignment of a county-held tax sale certificate, this section shall not apply to the assignee.

Sec. 13. Section 445.4, Code 1995, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. This section is remedial and shall apply to all delinquent taxes included in a tax sale certificate of purchase issued to a county. Upon assignment of a county-held tax sale certificate, this section shall not apply to the assignee.

Sec. 14. Section 445.16, Code 1995, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. If the treasurer determines that it is impractical to pursue collection of the total amount due through the tax sale and the personal judgment remedies, the treasurer shall make a written recommendation to the board of supervisors to abate the amount due. The board of supervisors shall abate, by resolution, the amount due and direct the treasurer to strike the amount due from the county system.

Sec. 15. Section 445.37, unnumbered paragraph 1, Code 1995, is amended to read as follows:

If the semiannual installment of any tax has not been paid before October 1 succeeding the levy, that amount becomes delinquent from October 1 after due ~~unless, including those instances when~~ the last day of September is a Saturday or Sunday ~~in which case the amount of those taxes becomes delinquent from the following Tuesday.~~ If the second installment is not paid before April 1 succeeding its maturity, it becomes delinquent from April 1 after due ~~unless, including those instances when~~ the last day of March is a Saturday or Sunday ~~in which case the amount of that installment becomes delinquent from the following Tuesday.~~ This paragraph ~~does not apply~~ applies to ~~special assessments or rates or charges~~ all taxes as defined in section 445.1, subsection 6.

Sec. 16. Section 446.15, Code 1995, is amended to read as follows:

446.15 OFFER FOR SALE.

The county treasurer shall, ~~offer for sale,~~ on the day of the sale ~~offer for sale,~~ each parcel separately, for the total amount due against each parcel advertised for sale.

Sec. 17. Section 446.16, Code 1995, is amended to read as follows:

446.16 BID - PURCHASER.

The person who offers to pay the total amount due, which is a lien on any parcel, for the smallest percentage of the parcel is the purchaser, and when the purchaser designates the percentage of any parcel for which the purchaser will pay the total amount due, the percentage thus designated shall give the person an undivided interest upon the issuance of a treasurer's deed, as provided in chapter 448. If two or more persons have placed an equal bid and the bids are the smallest percentage offered, the county treasurer shall use a random selection process to select the bidder to whom a certificate of purchase will be issued.

PARAGRAPH DIVIDED. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or purchased by an individual, through assignment or direct purchase at the tax sale. The delinquent tax sale lien expires when the tax sale certificate expires.

Sec. 18. Section 446.19, unnumbered paragraph 1, Code 1995, is amended to read as follows:

When a parcel is offered at a tax sale under section 446.18, and no bid is received, or if the bid received is less than the total amount due, the county in which the parcel is located, through its ~~board of supervisors~~ county treasurer, shall bid for the parcel a sum equal to

the total amount due. Money shall not be paid by the county or other tax-levying or tax-certifying body for the purchase, but each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the tax-levying or tax-certifying body as its just share of the purchase price.

Sec. 19. Section 446.20, Code 1995, is amended by adding the following new subsection:

NEW SUBSECTION. 3. This section is remedial and shall apply to all delinquent taxes included in a tax sale certificate of purchase issued to a county. Upon assignment of a county-held tax sale certificate, this section shall not apply to the assignee.

Sec. 20. Section 446.31, unnumbered paragraph 1, Code 1995, is amended to read as follows:

The certificate of purchase is assignable by endorsement and entry in the county system in the office of county treasurer of the county from which the certificate was issued, and when the assignment is so entered and the assignment transaction fee paid, it shall vest in the assignee or legal representatives of the assignee all the right and title of the assignor. The statement in the treasurer's deed of the fact of the assignment is presumptive evidence of that fact. For each assignment transaction, the treasurer shall charge the assignee an assignment transaction fee of ten dollars to be deposited in the county general fund. The assignment transaction fee shall not be added to the amount necessary to redeem.

PARAGRAPH DIVIDED. When the county acquires a certificate of purchase, the ~~board of supervisors~~ county may assign the certificate for the total amount due as of the date of assignment or compromise the total amount due and assign the certificate. A An assignment or a compromise and assignment shall be by written agreement. A copy of the agreement shall be filed with the treasurer. For each assignment transaction, the treasurer shall collect from the assignee an assignment transaction fee of ten dollars to be deposited in the county general fund. The assignment transaction fee shall not be added to the amount necessary to redeem. All money received from the assignment of county-held certificates of purchase shall be apportioned to the tax-levying and certifying bodies in proportion to their interests in the taxes for which the parcel was sold with all interest, fees, and costs deposited in the county general fund. After assignment of a certificate of purchase which is held by the county, section 446.37 applies. In that instance, the three-year requirement shall be calculated from the date of the assignment is recorded by the treasurer in the county system. When the assignment is entered and the assignment transaction fee is paid, all of the rights and title of the assignor shall vest in the assignee or the legal representative of the assignee. The statement in the treasurer's deed of the fact of the assignment is presumptive evidence of that fact.

Sec. 21. Section 447.9, unnumbered paragraph 2, Code 1995, is amended to read as follows:

Service of the notice shall also be made by mail on any mortgagee having a lien upon the parcel, a vendor of the parcel under a recorded contract of sale, a lessor who has a recorded lease or memorandum of a recorded lease, and any other person who has an interest of record, at the person's last known address, and on the state of Iowa in case of an old-age assistance lien by service upon the state department of human services. The notice shall also be served on any city where the parcel is situated. Notice shall not be served after the filing of the affidavit required by section 447.12. Only those persons who are required to be sent served the notice of expiration as provided in this section or who have acquired an interest in or possession of the parcel subsequent to the filing of the notice of expiration of the right of redemption are eligible to redeem a parcel from tax sale.

Sec. 22. Section 448.3, Code 1995, is amended to read as follows:
448.3 EXECUTION AND EFFECT OF DEED.

The deed shall be signed by the county treasurer as such, and acknowledged by the treasurer before some officer authorized to take acknowledgments, and when substantially thus executed and recorded in the proper record in the office of the recorder of the county in which the parcel is situated, shall vest in the purchaser all the right, title, interest, and estate of the former owner in and to the parcel conveyed, subject to all restrictive covenants, resulting from prior conveyances in the chain of title to the former owner, all the right and interest of a holder of a certificate of purchase from a tax sale occurring after the tax sale for which the deed was issued, and all the right, title, interest, and claim of the state and county to the parcel. The issuance of the deed shall operate to cancel all suspended taxes.

Sec. 23. Section 448.15, unnumbered paragraph 2, Code 1995, is amended to read as follows:

State of Iowa,)
..... County.) ss.

I,, being first duly sworn, on oath depose and say that on (date) the county treasurer issued a tax deed to (grantee) for the following described parcel:; that the tax deed was filed for record in the office of the county recorder of county, Iowa, on (date), and appears in the records of the office in county as recorded in Book Page of the Records; and that ~~is now in possession of the parcel and~~ claims title to an undivided percent interest in the parcel by virtue of the tax deed, or purported tax title.

Sec. 24. Section 468.57, subsection 2, unnumbered paragraph 1, Code 1995, is amended to read as follows:

To pay the assessments in not less than ten nor more than twenty equal installments, with the number of payments and interest rate determined by the board, notwithstanding chapter 74A. The first installment of each assessment, or the total amount if less than one hundred dollars, is due and payable on July 1 next succeeding the date of the levy, unless the assessment is filed with the county treasurer after May 31 in any year. The first installment shall bear interest on the whole unpaid assessment from the date of the levy as set by the board to the first day of December following the due date. The succeeding annual installments, with interest on the whole unpaid amount, to the first day of December following the due date, are respectively due on July 1 annually, and must be paid at the same time and in the same manner as the first semiannual payment of ordinary taxes. All future installments of an assessment may be paid on any date by payment of the then outstanding balance plus interest accrued to the date of payment. Each installment of an assessment with interest on the unpaid balance is delinquent from October 1 after its due date, ~~unless including those instances when~~ the last day of September is a Saturday or Sunday, ~~in which case the installment becomes delinquent from the following Tuesday,~~ and bears the same delinquent interest as ordinary taxes. When collected, the interest must be credited to the same drainage fund as the drainage special assessment.

Sec. 25. EFFECTIVE DATES.

- 1. This section and sections 17, 18, 20, and 21 of this Act, being deemed of immediate importance, take effect upon enactment.
- 2. The remaining sections of this Act take effect July 1, 1995.

Sec. 26. APPLICABILITY DATE. Section 10 of this Act applies to the tax year beginning July 1, 1995, for which taxes are payable during the fiscal year beginning July 1,

1996, and ending June 30, 1997.

Sec. 27. POLITICAL SUBDIVISIONS RESPONSIBLE FOR ADDED COSTS. Except as otherwise provided in this Act, the state shall not pay any additional costs incurred by a political subdivision as a result of this Act.

Approved April 24, 1995

CHAPTER 58
CITY ASSESSMENTS FOR PUBLIC IMPROVEMENT COSTS
H.F. 470

AN ACT relating to the assessment of certain public improvement costs to abutting property at the request of the property owner.

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

Section 1. Section 364.12, Code 1995, is amended by adding the following new subsections:

NEW SUBSECTION. 5. A city may cause, without prior determination and notice, the repair or replacement of public improvements including, but not limited to, sidewalks, water stop boxes, and driveway approaches if the property owner does all of the following:

a. Requests the repair and replacement of the public improvements specified in this subsection abutting the property owner's property located outside the lot and property lines and inside the curb lines.

b. Waives the requirement of a prior finding by the city council that the condition of the public improvements constitutes a nuisance and the requirement of prior notice.

c. Consents to the repair of the public improvements and the assessment of the cost of the repair to the abutting property.

NEW SUBSECTION. 6. If, in repairing and replacing improvements in the area between the lot or property lines and the curb lines pursuant to subsection 5, it becomes necessary for the city to repair or replace adjacent improvements in the area, the cost of repairing or replacing the adjacent public improvements may be assessed, with consent of the property owner, against the property which the public improvements abut.

NEW SUBSECTION. 7. A city may accumulate individual assessments for the repair and replacement of sidewalks, driveway approaches, water stop boxes, or similar improvements or for the abatement of nuisances, and may periodically certify the assessments to the county treasurer under one or more assessment schedules.

Approved April 24, 1995