

Sec. 23. RULEMAKING. The securities bureau of the insurance division of the department of commerce shall adopt rules as soon as is practicable in order to administer the provisions of this Act.

Sec. 24. EFFECTIVE DATES.

1. Except as provided in subsection 2, this Act takes effect January 1, 1999.
2. This section and section 23 of this Act, being deemed of immediate importance, take effect upon enactment.

Approved April 16, 1998

CHAPTER 1107

POWERS AND DUTIES OF COUNTY TREASURERS

S.F. 2400

AN ACT relating to the powers and duties of county treasurers, removal or sale of a mobile home or manufactured home, and including a retroactive applicability date provision.

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

Section 1. Section 161A.35, subsection 2, Code 1997, is amended to read as follows:

2. To pay such assessments in not less than ten nor more than forty equal installments, the number to be fixed by the governing body of the subdistrict and interest at the rate fixed by the governing body of the subdistrict, not exceeding that permitted by chapter 74A. The first installment of each assessment shall become due and payable at the ~~October~~ September semiannual tax paying date after the date of filing such agreement, unless the agreement is filed with the county ~~auditor~~ treasurer less than ~~thirty~~ ninety days prior to such ~~October~~ September semiannual tax paying date, in that event, the first installment shall become due and payable at the next succeeding ~~October~~ September semiannual tax paying date. The second and each subsequent installment shall become due and payable at the ~~October~~ September semiannual tax paying date each year thereafter. All such installments shall be collected with interest accrued on the unpaid balance to the ~~October~~ September semiannual tax paying date and as other taxes on real estate, with like penalty for delinquency.

Sec. 2. Section 176A.14, subsection 5, Code Supplement 1997, is amended to read as follows:

5. Each of the officers of the extension council shall perform and carry out the officer's duties as provided in this section and shall perform and carry out any other duties as required by rules adopted by the extension council as authorized in this chapter. A member of the extension council, within fifteen days after the member's election, shall take and sign the usual oath of public officers which shall be filed in the office of the county auditor of the county of the extension district. The treasurer of the extension council, within ten days after being elected and before entering upon the duties of the office, shall execute to the extension council a corporate surety bond for an amount not less than twenty thousand dollars. The bond shall be continued until the treasurer faithfully discharges the duties of the office. The bond shall be filed with the county auditor of the county of the extension district. The county auditor shall notify the chairperson of the extension council of the ~~approval by the county treasurer and of the~~ bond's filing in the auditor's office. The cost of the surety bond shall be paid for by the extension council.

Sec. 3. Section 309.55, Code 1997, is amended to read as follows:
309.55 TERMINATING INTEREST.

When the accruing funds in the hands of the county treasurer, for a year covered by anticipatory certificates, are sufficient to pay the first retirable certificate or certificates, the county treasurer shall, by mail, as shown by the county treasurer's records, promptly notify the holder of such certificate of such fact, and ~~thirty ten~~ days from and after the mailing of such letter all interest on such certificates shall cease.

Sec. 4. Section 311.17, Code 1997, is amended to read as follows:
311.17 ASSESSMENTS OVER TEN DOLLARS — WAIVER.

1. If an owner other than the state or a county or city, of any tracts of land on which the assessment is more than ~~ten~~ one hundred dollars, shall, within twenty days from the date of the assessment, agree in writing filed in the office of the county auditor, that in consideration of the owner having the right to pay the assessment in installments, the owner will not make any objection of illegality or irregularity as to the assessment upon the real estate, and will pay the assessment plus interest, the assessment shall be payable in ten equal installments. The first installment shall be payable on the date of the agreement. The other installments ~~with interest on the whole amount unpaid~~ shall be paid annually at the same time and in the same manner as the September semiannual payment of ordinary taxes with interest accruing as provided in section 384.65, subsection 3. The rate of interest shall be as established by the board, but not exceeding that permitted by chapter 74A.

2. An owner of land who has used ~~said~~ the ten-year option may at any time discharge the assessment by paying the balance then due on all unpaid installments, with interest on the entire amount of the unpaid installments ~~for thirty days in advance to the following December 1~~.

Sec. 5. Section 311.18, Code 1997, is amended to read as follows:
311.18 ASSESSMENT DELINQUENT — INTEREST.

The assessed taxes shall become delinquent from October 1 after their maturity ~~unless the last day of September is a Saturday or Sunday, in which case the taxes become delinquent from the following Tuesday~~ including those instances when the last day of September is a Saturday or Sunday, shall bear the same interest, and be attended with the same rights and remedies for collection, as ordinary taxes.

Sec. 6. Section 311.19, unnumbered paragraph 1, Code 1997, is amended to read as follows:

Assessments of ~~ten~~ one hundred dollars or less against any tract of land, and assessments against lands owned by the state, county or city, shall be due and payable from the date of levy by the board of supervisors, or in the case of any appeal, from the date of final confirmation of the levy by the court.

Sec. 7. Section 317.21, subsection 1, Code 1997, is amended to read as follows:

1. Annually, after the weed commissioner has completed the program of destruction of weeds by reason of noncompliance by persons responsible for the destruction, the board of supervisors shall determine as to each tract of real estate the actual cost of labor and materials used by the commissioner in cutting, burning, or otherwise destroying the weeds, the cost of serving notice, and of special meetings or proceedings, if any. To the total of all sums expended, the board shall add an amount equal to twenty-five percent of that total to compensate for the cost of supervision and administration and assess the resulting sum against the tract of real estate by a special tax, which shall be certified to the county auditor and county treasurer by the clerk of the board of supervisors, and shall be placed upon the tax books, and collected, with interest after delinquent, in the same manner as other unpaid taxes. The tax shall be due on March 1 after assessment, and shall be delinquent from April 1 after due ~~unless the last day of March is a Saturday or Sunday, in which case the tax becomes delinquent from the following Tuesday~~, including those instances when the last

day of March is a Saturday or Sunday. When collected, the moneys shall be paid into the fund from which the costs were originally paid.

Sec. 8. Section 321.44A, Code Supplement 1997, is amended to read as follows:

321.44A VOLUNTARY CONTRIBUTION — ANATOMICAL GIFT PUBLIC AWARENESS AND TRANSPLANTATION FUND — AMOUNT RETAINED BY COUNTY TREASURER.

For each application for registration or renewal, the county treasurer or the department shall request through use of a written form, and, if the application is made in person, through verbal communication, that an applicant make a voluntary contribution of one dollar or more to the anatomical gift public awareness and transplantation fund established pursuant to section 142C.15. ~~Ninety-five~~ One hundred percent of the moneys collected by the county and one hundred percent of the moneys collected by the department in the form of contributions shall be remitted to the treasurer of state for deposit in the fund to be used for the purposes specified for the fund. ~~The remaining~~ However, up to five percent shall of the moneys collected by the county may be retained by the county treasurer for deposit in the general fund of the county. The director shall adopt rules to administer this section.

Sec. 9. Section 331.502, subsection 10, Code 1997, is amended to read as follows:

10. Notify the chairperson of the county agricultural extension education council when the bond of the council treasurer has been ~~approved and~~ filed as provided in section 176A.14.

Sec. 10. Section 335.30A, Code Supplement 1997, is amended to read as follows:

335.30A LAND-LEASED COMMUNITIES.

A county shall not adopt or enforce zoning or subdivision regulations or other ordinances which disallow or make infeasible the plans and specifications of land-leased communities ~~solely~~ because the housing within the land-leased community will be ~~modular or~~ manufactured housing.

“Land-leased community” means any site, lot, field, or tract of land under common ownership upon which ten or more occupied manufactured homes ~~or modular homes~~ are harbored, either free of charge or for revenue purposes, and shall include any building, structure, or enclosure used or intended for use as part of the equipment of the land-leased community. The term “land-leased community” shall not be construed to include homes, buildings, or other structures temporarily maintained by any individual, educational institution, or company on their own premises and used exclusively to house their own labor or students. A manufactured home located in a land-leased community shall be taxed under section 435.22 as if the manufactured home were located in a mobile home park.

Sec. 11. Section 384.47, subsection 1, Code 1997, is amended to read as follows:

1. A description and parcel number of each lot and the name of the property owner.

Sec. 12. Section 384.60, subsection 1, paragraph b, Code Supplement 1997, is amended to read as follows:

b. State the number of annual installments, not exceeding fifteen, into which assessments of ~~fifty~~ one hundred dollars or more are divided.

Sec. 13. Section 384.60, subsection 2, Code Supplement 1997, is amended to read as follows:

2. On or before the second publication of the notice, the clerk shall send by mail to each property owner whose property is subject to assessment for the improvement, as shown by the records in the office of the county auditor, a copy of the notice. The notice shall also include a statement in substance that assessments may be paid in full or in part without interest within thirty days after the date of the first notice of the final assessment schedule, and thereafter all unpaid special assessments bear interest at the rate specified by the council, but not exceeding that permitted by chapter 74A, computed to the December 1 next following the due dates of the respective installments as provided in section 384.65, subsec-

tion 3, and each installment will be delinquent from October 1 following 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 will draw additionally the same delinquent interest as ordinary taxes. The notice shall also state substantially that property owners may elect to pay any installment semiannually in advance. If a property is shown by the records to be in the name of more than one owner at the same mailing address, a single notice may be mailed to all owners at that address. Failure to receive a mailed notice is not a defense to the special assessment or interest due on the special assessment.

Sec. 14. Section 384.65, subsection 4, Code 1997, is amended to read as follows:

4. 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 fund as the special assessment.

Sec. 15. Section 384.84, Code Supplement 1997, is amended by adding the following new subsection:

NEW SUBSECTION. 8. For the purposes of this section, "premises" includes a mobile home, modular home, or manufactured home as defined in section 435.1, when the mobile home, modular home, or manufactured home is taxed as real estate.

Sec. 16. Section 414.28A, Code Supplement 1997, is amended to read as follows:

414.28A LAND-LEASED COMMUNITIES.

A city shall not adopt or enforce zoning or subdivision regulations or other ordinances which disallow or make infeasible the plans and specifications of land-leased communities solely because the housing within the land-leased community will be ~~modular or~~ manufactured housing.

"Land-leased community" means any site, lot, field, or tract of land under common ownership upon which ten or more occupied manufactured homes ~~or modular homes~~ are harbored, either free of charge or for revenue purposes, and shall include any building, structure, or enclosure used or intended for use as part of the equipment of the land-leased community. The term "land-leased community" shall not be construed to include homes, buildings, or other structures temporarily maintained by any individual, educational institution, or company on their own premises and used exclusively to house their own labor or students. A manufactured home located in a land-leased community shall be taxed under section 435.22 as if the manufactured home were located in a mobile home park.

Sec. 17. Section 435.1, subsection 1, Code Supplement 1997, is amended to read as follows:

1. "Home" means a mobile home, ~~or~~ a manufactured home, ~~or a modular home.~~

Sec. 18. Section 435.1, subsection 4,* Code Supplement 1997, is amended to read as follows:

4. "Mobile home park" means a site, lot, field, or tract of land upon which three or more mobile homes, ~~or~~ 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. 19. Section 435.22, unnumbered paragraph 1, Code 1997, is amended to read as follows:

The owner of each mobile home, ~~or~~ manufactured home, ~~or modular home,~~ located within a mobile home park shall pay to the county treasurer an annual tax. However, when the owner is any educational institution and the home is used solely for student housing or

* Subsection 4, unnumbered paragraph 1 probably intended

when the owner is the state of Iowa or a subdivision of the state, the owner shall be exempt from the tax. The annual tax shall be computed as follows:

Sec. 20. Section 435.26, subsection 1, paragraph a, Code 1997, is amended to read as follows:

a. A mobile home, ~~modular home~~, or manufactured home which is located outside a mobile home park shall be converted to real estate by being placed on a permanent foundation and shall be assessed for real estate taxes. A home, after conversion to real estate, is eligible for the homestead tax credit and the military tax exemption as provided in sections 425.2 and 427.3.

Sec. 21. Section 435.26, Code 1997, is amended by adding the following new subsection: NEW SUBSECTION. 3. When the property is entered on the tax rolls, the assessor shall also enter on the tax rolls the title number last assigned to the mobile home, modular home, or manufactured home and the manufacturer's identification number.

Sec. 22. Section 435.27, subsection 1, Code 1997, is amended to read as follows:

1. A mobile home, or manufactured home, ~~or modular home~~ converted to real estate under section 435.26 may be reconverted to a home as provided in this section when it is moved to a mobile home park or a dealer's inventory. When the home is located within a mobile home park, the home shall be taxed pursuant to section 435.22, subsection 1.

Sec. 23. Section 435.29, Code 1997, is amended to read as follows:

435.29 CIVIL PENALTY.

The person who moves the mobile home, or manufactured home, ~~or modular home~~ without having obtained a tax clearance statement as provided in section 435.24 shall pay a civil penalty of one hundred dollars. The penalty money shall be credited to the general fund of the county.

Sec. 24. NEW SECTION. 435.34 MODULAR HOME EXEMPTION.

For the purposes of this chapter a modular home shall not be construed to be a mobile home and shall be exempt from the provisions of this chapter. However, this section shall not prohibit the location of a modular home within a mobile home park.

This section does not apply to mobile home parks in existence on or before January 1, 1998. If a modular home is placed in a mobile home park which was in existence on or before January 1, 1998, that modular home shall be subject to property tax pursuant to section 435.22.

Sec. 25. Section 435.35, Code 1997, is amended to read as follows:

435.35 EXISTING HOME OUTSIDE OF MOBILE HOME PARK — EXEMPTION.

A taxable mobile home, or manufactured home, ~~or modular home~~ which is not located in a mobile home park as of January 1, 1995, shall be assessed and taxed as real estate. The home is also exempt from the permanent foundation requirements of this chapter until the home is relocated.

Sec. 26. Section 445.36, subsection 2, Code 1997, is amended to read as follows:

2. A demand of taxes is not necessary, but every person subject to taxation shall attend at the office of the county treasurer and pay the taxes either in full, or one-half of the taxes before September 1 succeeding the levy, and the remaining half before March 1 following. However, if the first installment of taxes is delinquent and not paid as of February 15, the treasurer shall mail a notice to the taxpayer of the delinquency and the due date for the second installment. Failure to receive a mailed notice is not a defense to the payment of the ~~tax and any interest~~ total amount due. This section does not apply to special assessments, or rates or charges.

Sec. 27. Section 446.2, Code 1997, is amended to read as follows:

446.2 NOTICE OF SALE.

For each parcel sold, the county treasurer shall notify the party in whose name the parcel was taxed, according to the treasurer's records at the time of sale, that the parcel was sold at tax sale. The notice of sale shall be sent by regular mail within fifteen days from the date of the annual tax sale or any adjourned tax sale. Failure to receive a mailed notice is not a defense to payment of the total amount due.

Sec. 28. Section 446.9, subsection 4, Code Supplement 1997, is amended to read as follows:

4. Notice required by subsections 1 and 3 shall be deemed completed when the notice is enclosed in a sealed envelope with the proper postage on the envelope, is addressed to the person entitled to receive it at the person's last known mailing address, and is deposited in a mail receptacle provided by the United States postal service. Failure to receive a mailed notice is not a defense to the payment of the total amount due.

Sec. 29. Section 446.20, subsection 2, unnumbered paragraph 2, Code 1997, 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, if the mortgagee, vendor, lessor, or other person has filed a request for notice, as prescribed in section 446.9, subsection 3, and on the state of Iowa in case of an old-age assistance lien by service upon the department of human services. The notice shall also be served on any city where the parcel is situated. Failure to receive a mailed notice is not a defense to the payment of the total amount due.

Sec. 30. Section 447.9, unnumbered paragraph 1, Code Supplement 1997, is amended to read as follows:

After one year and nine months from the date of sale, or after nine months from the date of a sale made under section 446.18 or 446.39, the holder of the certificate of purchase may cause to be served upon the person in possession of the parcel, and also upon the person in whose name the parcel is taxed, ~~in the manner provided for the service of original notices in R.C.P. 56.1, if the person resides in Iowa, or otherwise as provided in section 446.9, subsection 1,~~ a notice signed by the certificate holder or the certificate holder's agent or attorney, stating the date of sale, the description of the parcel sold, the name of the purchaser, and that the right of redemption will expire and a deed for the parcel be made unless redemption is made within ninety days from the completed service of the notice. The notice shall be served by both regular mail and certified mail to the person's last known address and such notice is deemed completed when the notice by certified mail is deposited in the mail and post-marked for delivery. The ninety-day redemption period begins as provided in section 447.12. When the notice is given by a county as a holder of a certificate of purchase the notice shall be signed by the county treasurer or the county attorney, and when given by a city, it shall be signed by the city officer designated by resolution of the council. When the notice is given by the Iowa finance authority or a city or county agency holding the parcel as part of an Iowa homesteading project, it shall be signed on behalf of the agency or authority by one of its officers, as authorized in rules of the agency or authority.

Sec. 31. NEW SECTION. 648.6 DELAYED VACATION — NOTICE TO LIENHOLDERS.

In cases covered by chapter 562B, a plaintiff may preserve the option of consenting to delayed vacation of a premises as provided in section 648.22A, by sending a copy of the petition, prior to the date set for hearing, by certified or restricted certified mail to the county treasurer and to each lienholder whose name and address are of record in the office of the county treasurer of the county where the mobile home or manufactured home is located.

Sec. 32. NEW SECTION. 648.22A EXECUTIONS INVOLVING MOBILE HOMES AND MANUFACTURED HOMES.

1. In cases covered by chapter 562B, upon expiration of three days from the date the judgment is entered pursuant to section 648.22, the defendant may elect to leave a mobile home or manufactured home and its contents in the mobile home park for up to thirty days provided all of the following occur:

a. The plaintiff consents and the plaintiff has complied with the provisions of section 648.6.

b. All utilities to the mobile home or manufactured home are disconnected prior to expiration of three days from the entry of judgment. Payment of any reasonable costs incurred in disconnecting utilities is the responsibility of the defendant.

2. During the thirty-day period the defendant may have reasonable access to the home site to show the home to prospective purchasers, prepare the home for removal, or remove the home, provided that the defendant gives the plaintiff and sheriff at least twenty-four hours' notice prior to each exercise of the defendant's right of access.

3. During the thirty-day period the defendant shall not occupy the home or be present on the premises between the hours of seven p.m. and seven a.m. A violation of this subsection shall be punishable as contempt.

4. If the defendant finds a purchaser of the home, who is a prospective tenant of the mobile home park, the provisions of section 562B.19, subsection 3, paragraph "c", shall apply.

5. If, within the thirty-day period, the home is not sold to an approved purchaser or removed from the mobile home park, all of the following shall occur:

a. The home, its contents, and any other property of the defendant remaining on the premises shall become the property of the plaintiff free and clear of all rights of the defendant to the property and of all liens, claims, or encumbrances of third parties, and any tax levied pursuant to chapter 435 may be abated by the board of supervisors.

b. Any money judgment against the defendant and in favor of the plaintiff relating to the previous tenancy shall be deemed satisfied.

c. The county treasurer, upon receipt of a fee equal to the fee specified in section 321.42 for replacement of certificates of title for motor vehicles, and upon receipt of an affidavit submitted by the plaintiff verifying that the home was not sold to an approved purchaser or removed within the time specified in this subsection, shall issue to the plaintiff a new title for the home.

6. A purchaser of the home shall be liable for any unpaid sums due the plaintiff, sheriff, or county treasurer. For the purposes of this section, "purchaser" includes a lienholder or other claimant acquiring title to the home in whole or in part by reason of a lien or other claim.

7. A mobile home or manufactured home shall not be removed without the prior payment to the plaintiff of all sums owing at the time of entry of judgment, interest accrued on such sums as provided by law, and per diem rent for that portion of the thirty-day period which has expired prior to removal, and payment of any taxes due on the home which are not abated pursuant to subsection 5.

Sec. 33. RETROACTIVE APPLICABILITY. Sections 10, 16 through 20, and 22 through 25 of this Act apply retroactively to the assessment year beginning January 1, 1998, and all subsequent assessment years.

Approved April 16, 1998