

private institution, or vice versa, or transfer the person from a special unit to a hospital-school, or vice versa, as the court deems appropriate under all the circumstances. If the person has been determined to lack the mental capacity to vote, the court shall include in its order a finding that this determination remains in force or is revoked.

Sec. 9. Section 602.8102, subsection 15, Code Supplement 1997, is amended to read as follows:

15. ~~Notify~~ Monthly notify the county commissioner of registration and the state registrar of voters of persons seventeen and one-half years of age and older who have been convicted of a felony during the preceding calendar month or persons who at any time during the preceding calendar month have been legally declared to be mentally incompetent to vote.

Sec. 10. Section 633.556, subsection 1, Code Supplement 1997, is amended to read as follows:

1. If the allegations of the petition as to the status of the proposed ward and the necessity for the appointment of a guardian are proved by clear and convincing evidence, the court may appoint a guardian. If the court appoints a guardian based upon mental incapacity of the proposed ward, the court shall make a separate determination as to the ward's competency to vote. The court shall find a ward incompetent to vote only upon determining that the person lacks sufficient mental capacity to comprehend and exercise the right to vote.

Sec. 11. Section 633.679, Code 1997, is amended to read as follows:
633.679 PETITION TO TERMINATE.

At any time after the appointment of a guardian or conservator, the person under guardianship or conservatorship may apply to the court by petition, alleging that the person is no longer a proper subject thereof, and asking that the guardianship or conservatorship be terminated. A person under an order appointing a guardian which order found the person incompetent to vote may include a request for reinstatement of the person's voting rights in a petition to terminate the guardianship or by filing a separate petition for modification of this determination.

Approved May 14, 1998

CHAPTER 1186

TAX STATEMENTS

S.F. 2061

AN ACT relating to property tax statements and to a delay in implementing the inclusion of certain information on property tax statements by providing a deferral application process and providing an effective date.

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

Section 1. REPORT TO TASK FORCE TO STUDY STATE AND LOCAL TAXATION. By October 1, 1998, representatives of the Iowa state treasurers association shall furnish a report to the task force, established by the legislative council, to study Iowa's system of state and local taxation. The report shall recommend a process by which counties and the state can achieve the goal of providing a uniform tax statement design to be used statewide for tax statements issued for the fiscal year beginning July 1, 1999, and all subsequent fiscal years.

Sec. 2. Section 445.5, subsection 1, unnumbered paragraph 1, Code Supplement 1997, is amended to read as follows:

As soon as practicable after receiving the tax list prescribed in chapter 443, the treasurer shall deliver to the ~~taxpayer~~ titleholder a statement of taxes due and payable which shall include the following information:

Sec. 3. Section 445.5, subsection 1, unnumbered paragraph 2, Code Supplement 1997, is amended by striking the paragraph and inserting in lieu thereof the following:

2. The county treasurer shall each year, upon request, deliver to the following persons or entities, or their duly authorized agents, a copy of the tax statement or tax statement information:

- a. Contract purchaser.
- b. Lessee.
- c. Mortgagee.
- d. Financial institution organized or chartered or holding an authorization certificate pursuant to chapter 524, 533, or 534.
- e. Federally chartered financial institution.

The treasurer may negotiate and charge a reasonable fee not to exceed the cost of producing the information for the requestor for a tax statement or tax statement information provided by the treasurer.

3. A person other than those listed in subsection 2, who requests a tax statement or tax statement information, shall pay a fee to the treasurer at a rate not to exceed two dollars per parcel.

Sec. 4. NEW SECTION. 445.6 APPLICATION TO WAIVE TAX STATEMENT REQUIREMENTS.

For the fiscal years beginning July 1, 1998, and July 1, 1999, a county may apply to the director of the department of management for a deferral in implementing the property tax statement format requirements of section 445.5, subsection 1, paragraphs "a" through "i". For the fiscal year beginning July 1, 1998, the application for deferral must be received by the department within thirty days of enactment of this Act. For the fiscal year beginning July 1, 1999, the application for deferral must be received by the department on or before January 1, 1999.

An application for deferral must outline in detail the reason why the county is requesting the deferral and why the county is unable to substantially comply with the tax statement format requirements of section 445.5, subsection 1. When reviewing a county's application, the director shall, among other factors, consider whether or not the county contracts with, or otherwise uses the services of, accounting vendors or computer software vendors who have software that will facilitate the timely implementation of the tax statement format requirements of section 445.5, subsection 1. A presumption arises that these counties are capable of complying with the property tax statement format requirements of section 445.5, subsection 1. The director shall notify the county treasurer of the director's decision within thirty days of receipt of a deferral application from the county. If the director grants a deferral to a county, application of the property tax statement format requirements of section 445.5, subsection 1, is waived for that county.

A county granted a deferral pursuant to this section shall, for the fiscal year for which the deferral is granted, provide with the tax statement an enclosure detailing comparative property tax data for each taxing authority in the county. The comparative data shall include the total amount of taxes levied by each taxing authority in the previous fiscal year and the current fiscal year, the dollar amount difference between the two amounts, and that same difference expressed as a percentage increase or decrease. The comparative data enclosure shall also contain a statement that the county received from the state a deferral from the timely implementation of the tax statement format requirements.

For the purposes of this section and section 445.5, "taxing authority" means a public body which has the authority to certify a tax to be levied.

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

Approved May 14, 1998

CHAPTER 1187

HIV TESTING, REPORTING, AND PARTNER NOTIFICATION

S.F. 2161

AN ACT relating to the reporting and partner notification requirements relative to the human immunodeficiency virus.

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

Section 1. Section 141.4, unnumbered paragraph 2, Code 1997, is amended to read as follows:

Counseling and testing shall be provided at alternative testing and counseling sites and at sexually transmitted disease clinics. The Iowa department of public health shall assist local boards of health in the development of programs which provide free ~~anonymous~~ testing to the public.

Sec. 2. Section 141.6, subsection 3, Code 1997, is amended to read as follows:

3. In administering the program, the Iowa department of public health shall provide for the following:

a. A person who tests positive for the human immunodeficiency virus infection shall receive posttest counseling, during which time the person shall be encouraged on a strictly confidential basis to refer for counseling and human immunodeficiency virus testing any person with whom the person has had sexual relations or has shared intravenous equipment.

~~b. If, following counseling, a person who tests positive for the human immunodeficiency virus infection chooses to disclose the identity of any sexual partners or persons with whom the person has shared intravenous equipment, the physician or health practitioner attending the person shall obtain written consent which acknowledges that the person is making the disclosure voluntarily.~~

~~e. b.~~ The physician or health practitioner attending the person ~~shall forward any written consent forms~~ may provide any relevant information provided by the person regarding any person with whom the tested person has had sexual relations or has shared intravenous equipment to the Iowa department of public health. The department disease prevention staff shall then conduct partner notification in the same manner as that utilized for sexually transmitted diseases.

~~d. c.~~ Devise a procedure, as a part of the partner notification program, to provide for the notification of an identifiable third party who is a sexual partner of or who shares intravenous equipment with a person who has tested positive for the human immunodeficiency virus, by the department or a physician, when all of the following situations exist:

(1) A physician for the infected person is of the good faith opinion that the nature of the continuing contact poses an imminent danger of human immunodeficiency virus infection transmission to the third party.