

water conservation districts, shall conduct a biennial review to survey the availability of private soil and water conservation control contractors in each district. A report containing the results of the review shall be prepared and posted on the department's internet site.

Approved May 6, 2004

CHAPTER 1144

REAL ESTATE RECORDS AND TRANSACTIONS

H.F. 2544

AN ACT requiring identification numbers for all parcels of real estate, additional real estate transaction recordings, and making a fee applicable.

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

Section 1. Section 331.507, subsection 2, paragraph a, Code 2003, is amended to read as follows:

a. For a transfer of property made in the transfer records, five dollars for each separate parcel of real estate described in a deed transaction described in section 558.57, or transfer of title certified by the clerk of the district court. However, the fee shall not exceed fifty dollars for a transfer of property which is described in one instrument of transfer.

Sec. 2. Section 441.29, Code 2003, is amended to read as follows:

441.29 PLAT BOOK — INDEX SYSTEM.

The county auditor shall furnish to each assessor a plat book on which shall be platted the lands and lots in the assessor's assessment district, showing on each subdivision or part thereof, written in ink or pencil, the name of the owner, the number of acres, or the boundary lines and distances in each, and showing as to each tract the number of acres to be deducted for railway right of way and for roads and for rights of way for public levees and open public drainage improvements.

~~The auditor, or the auditor's designee, of any county with the approval of the board of supervisors may shall~~ establish a permanent real estate index number system with related tax maps for all real estate tax administration purposes, including the assessment, levy and collection of such taxes. Wherever in real property tax administration the legal description of tax parcels is required, such permanent number system ~~may shall~~ be adopted in addition thereto ~~or in lieu thereof~~. If established, ~~the permanent real estate index number system shall describe real estate by township, section, quarter section, block series and parcel; and the auditor shall prepare and maintain permanent real estate index number tax maps, which shall carry such numbers and reflect the legal description of each parcel of real estate and delineate it graphically; and the auditor shall prepare and maintain cross indexes of the numbers assigned under said system, with legal description of the real estate to which such numbers relate. The permanent real estate index numbers shall begin with the two-digit county number and be a unique identifying number for each parcel within the county. These numbers shall follow the property, not the owner, and can be an alphanumeric system. In the event of a division of an existing parcel, the original permanent parcel index number shall be retired and new numbers assigned. The auditor shall prepare and maintain permanent real estate index number tax maps, which shall carry such numbers. The auditor shall prepare and maintain cross indexes of the numbers~~

assigned under this system, with legal description of the real estate to which such numbers relate. Indexes and tax maps established as provided herein shall be open to public inspection.

Sec. 3. Section 558.41, Code 2003, is amended to read as follows:

558.41 RECORDING.

1. EFFECT OF RECORDING. An instrument affecting real estate is of no validity against subsequent purchasers for a valuable consideration, without notice, or against the state or any of its political subdivisions during and after condemnation proceedings against the real estate, unless the instrument is filed and recorded in the county in which the real estate is located, as provided in this chapter.

2. PRIORITY. An interest in real estate evidenced by an instrument so filed shall have priority over any lien that is given equal precedence with ordinary taxes under chapter 260E or 260F, or its successor provisions, except for a lien under chapter 260E or 260F upon the real estate described in an instrument or job training agreement filed in the office of the recorder of the county in which the real estate is located prior to the filing of a conflicting instrument affecting the real estate, and a subordinate lien under chapter 260E or 260F may be divested or discharged by judicial sale or by other available legal remedy notwithstanding any provision to the contrary contained in chapter 260E or 260F, or its successor provisions. Nothing in this section shall abrogate the collection of, or any lien for, unpaid property taxes which have attached to real estate pursuant to chapter 445, including taxes levied against tangible property that is assessed and taxed as real property pursuant to chapter 427A, or the collection of, or any lien for, unpaid taxes for which notice of lien has been properly recorded pursuant to section 422.26.

3. PROHIBITIONS AGAINST RECORDING UNENFORCEABLE. A provision contained in a residential real estate installment sales contract which prohibits the recording of the contract, or the recording of a memorandum of the contract, is unenforceable by any party to the contract.

4. TERMINATION OF LIFE ESTATE. Upon the termination of a life estate interest through the death of the holder of the life estate, any surviving holder or successor in interest shall prepare a change of title for tax purposes and delivery of the deed or change of title to the county recorder of the county in which each parcel of real estate is located.

Sec. 4. Section 558.57, Code 2003, is amended to read as follows:

558.57 ENTRY ON AUDITOR'S TRANSFER BOOKS.

The recorder shall not record any deed, real estate installment contract, or other instrument unconditionally conveying real estate or altering a real estate contract by assigning the buyer's or seller's interest, changing the name of the buyer or seller, changing the legal description of the property, forfeiting or canceling the contract, or making other significant changes until the proper entries have been made upon the transfer books in the auditor's office, and endorsement made upon the deed, real estate installment contract, or other instrument properly dated and officially signed, in substantially the following form:

Entered upon transfer books and for taxation this day of (month), (year). My fee \$. collected by recorder.

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Auditor.

Approved May 6, 2004