

**445.1 Definition of terms.**

For the purpose of [this chapter](#) and [chapters 446, 447, and 448](#), [section 331.553, subsection 3](#), and [sections 427.8 through 427.12 and 569.8](#):

1. “*Abate*” means to cancel in their entirety all applicable amounts.
2. “*Compromise*” means to enter into a contractual agreement for the payment of taxes, interest, fees, and costs in amounts different from those specified by law.
3. “*County system*” means a method of data storage and retrieval as approved by the auditor of state including, but not limited to, tax lists, books, records, indexes, registers, or schedules.
4. “*Legal representative*” means a parent, guardian, or conservator of a person with a legal disability, a person appointed by a court to act on behalf of a person with a legal disability, or a person acting on behalf of a person with a legal disability pursuant to a power of attorney.
5. “*Parcel*” means each separate item shown on the tax list, manufactured or mobile home tax list, schedule of assessment, or schedule of rate or charge.
6. “*Person with a legal disability*” means a minor or a person of unsound mind.
7. “*Rate or charge*” means an item, including rentals, legally certified to the county treasurer for collection as provided in [sections 169C.6, 331.465, 331.489, 358.20, 359A.6, 364.11, 364.12, and 468.589](#) and [section 384.84, subsection 4](#).
8. “*Taxes*” means an annual ad valorem tax, a special assessment, a drainage tax, a rate or charge, and taxes on homes pursuant to [chapter 435](#) which are collectible by the county treasurer.
9. “*Total amount due*” means the aggregate total of all taxes, penalties, interest, costs, and fees due on a parcel.

[R60, §751; C73, §846; C97, §1390; C24, 27, 31, 35, 39, §7184; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.1]

[86 Acts, ch 1139, §2](#); [91 Acts, ch 191, §26](#); [92 Acts, ch 1163, §85](#); [93 Acts, ch 73, §5](#); [95 Acts, ch 57, §11](#); [2001 Acts, ch 153, §15](#); [2001 Acts, ch 176, §80](#); [2010 Acts, ch 1118, §9](#); [2018 Acts, ch 1039, §1](#)

Referred to in [§6B.1, 11.1, 12B.1, 24.2, 35B.1, 43.2, 50.1, 62.1, 64.1, 65.1, 66.1, 69.1, 96.1B, 99.1, 144.1, 161A.3, 169C.1, 177A.2, 230.1, 257B.1, 306.2, 309.1, 311.1, 317.1, 321A.1, 331.552, 331.559, 347B.1, 353.1, 354.2, 357.1, 357C.1, 357D.1, 357E.1, 357F.1, 357G.1, 357L.1, 358.1, 358C.1, 359.1, 359A.1, 364.22, 380.1, 384.120, 386.1, 420.43, 422.3, 425.11, 426A.1, 426C.1, 427.8, 427.12, 428.20, 433.12, 434.1, 435.1, 437.1, 437A.3, 438.2, 440.1, 441.21, 441.53, 443.23A, 444.8A, 445.37, 446.7, 447.9, 448.17A, 449.1, 460.101, 468.3, 556F.1, 557C.2, 558.1B, 558.5, 561.26, 595.1, 614.13A, 657.2A, 657A.12, 658.1, 717B.1](#)