

Van Engelenhoven, Ch.  
Weidman  
Reynolds

HSB 155

LOCAL GOVERNMENT

Succeeded By  
HOUSE FILE \_\_\_\_\_ 673  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL  
BY CHAIRPERSON HOUSER)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to the administrative procedures of certain  
2 county officers by authorizing the issuance of checks,  
3 providing for the cancellation of warrants and checks, the  
4 disposal of tax lists, and the receipt of electronic payments,  
5 specifying tax sale costs and the mailing address for changes  
6 of titles and deeds, providing for other properly related  
7 matters, and providing an effective date.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 331.303, subsection 1, paragraph b,  
2 Code 2001, is amended to read as follows:

3 b. A "warrant book" which records each warrant drawn in  
4 the order of issuance by number, date, amount, and name of  
5 drawee, and refers to the order in the minute book authorizing  
6 its drawing. The board may authorize the auditor to issue  
7 checks in lieu of warrants. If the issuance of checks is  
8 authorized, the word "check" shall be substituted for the word  
9 "warrant" in those sections of this chapter and chapters  
10 6B.11, 35B, 336, 349, 350, 427B, and 468 in which the issuance  
11 of a check is authorized in lieu of a warrant.

12 Sec. 2. Section 331.402, subsection 2, Code 2001, is  
13 amended by adding the following new paragraph:

14 NEW PARAGRAPH. dd. Authorize the auditor to issue checks  
15 in lieu of warrants. The checks shall be charged directly  
16 against a bank account controlled by the county treasurer.

17 Sec. 3. Section 331.552, subsection 2, Code 2001, is  
18 amended to read as follows:

19 2. Disburse money owed or payable by the county on  
20 warrants or checks drawn and signed by the auditor and sealed  
21 with the official county seal.

22 Sec. 4. Section 331.554, subsections 6 and 7, Code 2001,  
23 are amended to read as follows:

24 6. The amount of a check, other than a warrant,  
25 outstanding for more than two-years one year shall be paid-to  
26 the-treasurer canceled, removed from the list of outstanding  
27 checks, deposited to the account on which the check was  
28 written, and credited as unclaimed fees and trusts. The  
29 treasurer shall provide maintain a list of the checks to-the  
30 auditor-who-shall-maintain-a-record-of-the-unclaimed-fees-and  
31 trusts for one year after cancellation. A person may claim an  
32 unclaimed-fee-or-trust-within-five-years-after-the-money-is  
33 credited the amount of the canceled treasurer's check for a  
34 period of one year after cancellation upon proper proof of  
35 ownership.

1 7. A warrant outstanding for more than ~~two-years~~ one year  
 2 shall be canceled by the auditor and the amount of the warrant  
 3 shall be credited to the fund upon which the warrant was  
 4 drawn. A person may file a claim with the auditor for the  
 5 amount of the canceled warrant within ~~five-years~~ one year of  
 6 the date of the cancellation, and upon showing of proper proof  
 7 that the claim is true and unpaid, the auditor shall issue a  
 8 warrant drawn upon the fund from which the original canceled  
 9 warrant was drawn. This subsection does not apply to warrants  
 10 issued upon drainage or levee district funds or any fund upon  
 11 which the county treasurer has issued a warrant order or  
 12 stamped a warrant for want of funds.

13 Sec. 5. Section 331.559, subsection 20, Code 2001, is  
 14 amended to read as follows:

15 20. Carry out duties relating to the preparation and  
 16 correction of the tax list as provided in chapter 443. After  
 17 ten years from the date of receipt, the county treasurer may  
 18 dispose of the tax list delivered to the county treasurer  
 19 pursuant to chapter 443.

20 Sec. 6. Section 331.602, subsection 1, paragraph d, Code  
 21 2001, is amended to read as follows:

22 d. An A certificate of change of title or an instrument  
 23 conveying an interest in real property, other than a mortgage,  
 24 a mortgage release, or an assignment, shall contain the  
 25 statement "Address tax statement:" which shall be filled out  
 26 with a name and complete mailing address. Each instrument  
 27 conveying an interest in real property shall contain this  
 28 statement unless otherwise authorized by the county recorder.

29 Sec. 7. Section 445.37, Code 2001, is amended by adding  
 30 the following new paragraph:

31 NEW UNNUMBERED PARAGRAPH. To avoid interest on delinquent  
 32 taxes, an electronic payment must be received in the  
 33 treasurer's account on the first business day of the  
 34 delinquency month.

35 Sec. 8. Section 447.11, Code 2001, is amended to read as

1 follows:

2 447.11 AGENT OF NONRESIDENT.

3 A nonresident may in writing appoint a resident of the  
4 county in which the parcel is situated as agent, and file the  
5 appointment with the county treasurer of the county, who shall  
6 make note of the appointment in the county system, after which  
7 ~~personal~~ service of notice by certified and regular mail shall  
8 be made upon the agent.

9 Sec. 9. Section 447.13, Code 2001, is amended to read as  
10 follows:

11 447.13 COST -- FEE -- REPORT.

12 ~~The cost-of-a-record-search-and-the-cost-of-serving-the~~  
13 ~~notice,-including-the-cost-of-mailing-certified-mail-notices~~  
14 ~~and-the~~ cost of publication under section 447.10, if  
15 publication is required, shall be added to the amount  
16 necessary to redeem. The county treasurer shall file the  
17 proof of service and statement of costs and record these costs  
18 against the parcel. The certificate holder or the holder's  
19 agent shall report in writing to the treasurer the amount of  
20 authorized costs incurred, and the treasurer shall file the  
21 statement. Costs not filed with the treasurer before a  
22 redemption is complete shall not be collected by the treasurer  
23 and may be recovered through a court action against the parcel  
24 owner by the certificate holder. If the parcel is held by a  
25 city or county, a city or county agency, or the Iowa finance  
26 authority, for use in an Iowa homesteading project, whether or  
27 not the parcel is the subject of a conditional conveyance  
28 granted under the project, the costs incurred for repairs and  
29 rehabilitation work required and undertaken in order to make  
30 the parcel meet applicable building or housing code standards  
31 shall be added to the amount necessary to redeem.

32 For tax sale certificates of purchase held by a county, the  
33 cost of a record search and the cost of serving the notice,  
34 including the cost of mailing certified mail notices and the  
35 cost of publication under section 447.10, if publication is

1 required, shall be added to the amount necessary to redeem.

2 Sec. 10. Section 633.480, Code 2001, is amended to read as  
3 follows:

4 633.480 CERTIFICATE TO COUNTY RECORDER FOR TAX PURPOSES  
5 WITH ADMINISTRATION.

6 After discharge as provided in section 633.479, the clerk  
7 shall certify under chapter 558 relative to each parcel of  
8 real estate described in the final report of the personal  
9 representative which has not been sold by the personal  
10 representative, and deliver the certificate to the county  
11 recorder of the county in which the real estate is situated.  
12 The certificate shall include the name and complete mailing  
13 address, as shown on the final report, of the individual or  
14 entity in whose name each parcel of real estate is to be  
15 taxed. The county recorder shall deliver the certificate to  
16 the county auditor as provided in section 558.58.

17 Sec. 11. EFFECTIVE DATE. Section 9 of this Act, being  
18 deemed of immediate importance, takes effect upon enactment.

19 EXPLANATION

20 This bill amends various powers and duties of various  
21 county officers relating to the payment of county obligations  
22 by check in lieu of warrants. The county board of supervisors  
23 may authorize the county auditor to issue checks in lieu of  
24 warrants. If the authority is granted, the term "check" shall  
25 be substituted for the term "warrant" in those instances where  
26 checks are used in lieu of warrants. Outstanding checks and  
27 warrants shall be canceled one year after the date of issue,  
28 deposited to the account on which the check or warrant was  
29 written, and credited as unclaimed fees and trusts. A person  
30 may claim the amount of the canceled warrant or check for one  
31 year after the date of cancellation. Under current law, a  
32 check or warrant outstanding for two years is canceled and a  
33 person may claim the amount of the canceled check or warrant  
34 for five years after cancellation.

35 The bill also authorizes the county treasurer to dispose of

1 the tax list delivered under Code chapter 443 after 10 years  
2 from the date of receipt.

3 The bill provides that a certificate of change of title of  
4 real estate also must include a name and complete mailing  
5 address to expedite the mailing of tax statements and that to  
6 avoid interest on delinquent taxes, an electronic payment must  
7 be received on the first business day of the delinquent month.

8 Code section 447.11 is amended to correspond to section  
9 447.9 by providing that a service of notice on agents of  
10 nonresidents will be given by certified and regular mail  
11 rather than personal service.

12 The cost of a record search and cost of serving the notice  
13 by mail by a tax sale certificate holder is no longer added to  
14 the amount necessary to redeem a tax sale certificate. This  
15 change to Code section 447.13 takes effect upon enactment.

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**WITHDRAWN**

4/5/01 Unfinished Business Calendar  
4/12/01 Substituted for by S.F. 453

MAR 20 2001  
Place On Calendar

HOUSE FILE 673  
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO HSB 155)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
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HF 673

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WARRANTS

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33 ~~credited~~ the amount of the canceled treasurer's check for a  
34 period of one year after cancellation upon proper proof of  
35 ownership by filing a claim with the county auditor.

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