

Carroll Chair
Brauns
Reynolds

HSB 541
LOCAL GOVERNMENT

HOUSE FILE _____ SF 102246
BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL BY
CHAIRPERSON VAN ENGELENHOVEN)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to administrative procedures of county treasurers
2 for property taxation and vehicle registration.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23

1 Section 1. Section 321.40, unnumbered paragraph 2, Code
2 Supplement 2001, is amended to read as follows:

3 On or before the fifteenth day of the eleventh month of a
4 vehicle's registration year, the department shall create an
5 electronic file and the county treasurer shall send a
6 statement by-mail of fees due to the appropriate owner of
7 record. After the department has generated the electronic
8 file used to produce statements for a registration month, and
9 before the fifteenth day of the month following expiration of
10 a vehicle's registration year, the department shall create a
11 subsequent electronic file and the county treasurer shall send
12 a statement of fees due to the appropriate owner of record for
13 any vehicle subsequently registered for that registration
14 month. The statement shall be mailed or electronically
15 transmitted to the most current address of record, showing
16 information sufficient to identify the vehicle and a listing
17 of the various fees as appropriate. Failure to receive a
18 statement shall have no effect upon the accrual of penalty at
19 the appropriate date.

20 Sec. 2. Section 331.553, subsection 3, Code 2001, is
21 amended to read as follows:

22 3. Require that payment be made by guaranteed funds for
23 tax sale redemptions, issuance of plat clearances, issuance of
24 tax clearances for mobile homes, payments of taxes or
25 assessments made within the ten thirty days prior to the
26 annual tax sale or any adjournment of the tax sale, and any
27 other payment which is to be collected by the county
28 treasurer. For the purposes of this subsection, "guaranteed
29 funds" means cash, cashier's check, money order, travelers'
30 check, or certified check.

31 Sec. 3. Section 331.559, subsection 20, Code Supplement
32 2001, is amended to read as follows:

33 20. Carry out duties relating to the preparation and
34 correction of the tax list as provided in chapter 443. After
35 ten years from the date of receipt, the county treasurer shall

541

1 may dispose of the tax list delivered to the county treasurer
2 pursuant to chapter 443.

3 Sec. 4. Section 445.36, subsection 2, Code 2001, is
4 amended to read as follows:

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

16 Sec. 5. Section 446.9, subsections 1 and 2, Code 2001, are
17 amended to read as follows:

18 1. A notice of the date, time, and place of the annual tax
19 sale shall be served upon the person in whose name the parcel
20 subject to sale is taxed. The county treasurer shall serve
21 the notice by sending it by regular first class mail to the
22 person's last known address not later than May 1 of each
23 fiscal year. The notice shall contain a description of the
24 parcel to be sold which is clear, concise, and sufficient to
25 distinguish the parcel to be sold from all other parcels. It
26 shall also contain the amount of delinquent taxes for which
27 the parcel is liable each year, the amount of the interest,
28 fees, and ~~the actual cost of publication of the notice as~~
29 provided in subsection 2 the amount of the service fee as
30 provided in section 446.10, subsection 2, all to be
31 incorporated as a single sum. The notice shall contain a
32 statement that, after the sale, if the parcel is not redeemed
33 within the period provided in chapter 447, the right to redeem
34 expires and a deed may be issued.

35 2. Publication of the date, time, and place of the annual

1 Section 1. Section 321.40, unnumbered paragraph 2, Code
2 Supplement 2001, is amended to read as follows:

3 On or before the fifteenth day of the eleventh month of a
4 vehicle's registration year, the department shall create an
5 electronic file and the county treasurer shall send a
6 statement by-mail of fees due to the appropriate owner of
7 record. After the department has generated the electronic
8 file used to produce statements for a registration month, and
9 before the fifteenth day of the month following expiration of
10 a vehicle's registration year, the department shall create a
11 subsequent electronic file and the county treasurer shall send
12 a statement of fees due to the appropriate owner of record for
13 any vehicle subsequently registered for that registration
14 month. The statement shall be mailed or electronically
15 transmitted to the most current address of record, showing
16 information sufficient to identify the vehicle and a listing
17 of the various fees as appropriate. Failure to receive a
18 statement shall have no effect upon the accrual of penalty at
19 the appropriate date.

20 Sec. 2. Section 331.553, subsection 3, Code 2001, is
21 amended to read as follows:

22 3. Require that payment be made by guaranteed funds for
23 tax sale redemptions, issuance of plat clearances, issuance of
24 tax clearances for mobile homes, payments of taxes or
25 assessments made within the ten thirty days prior to the
26 annual tax sale or any adjournment of the tax sale, and any
27 other payment which is to be collected by the county
28 treasurer. For the purposes of this subsection, "guaranteed
29 funds" means cash, cashier's check, money order, travelers'
30 check, or certified check.

31 Sec. 3. Section 331.559, subsection 20, Code Supplement
32 2001, is amended to read as follows:

33 20. Carry out duties relating to the preparation and
34 correction of the tax list as provided in chapter 443. After
35 ten years from the date of receipt, the county treasurer shall

1 tax sale shall be made once by the treasurer in at least one
 2 official newspaper in the county as selected by the board of
 3 supervisors and designated by the treasurer at least one week,
 4 but not more than three weeks, before the day of sale. The
 5 publication shall contain a description of the parcel to be
 6 sold that is clear, concise, and sufficient to distinguish the
 7 parcel to be sold from all other parcels. All items offered
 8 for sale pursuant to section 446.18 may be indicated by an "s"
 9 or by an asterisk. The publication shall also contain the
 10 name of the person in whose name the parcel to be sold is
 11 taxed, the amount delinquent for which the parcel is liable
 12 each year, the amount of the interest, fees, costs, and the
 13 ~~cost-of-publication-in-the-newspaper~~ service fee as provided
 14 in section 446.10, subsection 2, all to be incorporated as a
 15 single sum. The publication shall contain a statement that,
 16 after the sale, if the parcel is not redeemed within the
 17 period provided in chapter 447, the right to redeem expires
 18 and a deed may be issued.

19 Sec. 6. Section 446.9, Code 2001, is amended by adding the
 20 following new subsection:

21 NEW SUBSECTION. 5. If, for good cause, a parcel is not
 22 included in the publication specified in subsection 2, notice
 23 shall be given by posting a description of the parcel and the
 24 date, time, and place of the tax sale in the treasurer's
 25 office for two weeks before the regular or any adjourned tax
 26 sale and, at the time of the posting, by mailing the notice
 27 required in subsection 1.

28 Sec. 7. Section 446.10, Code 2001, is amended to read as
 29 follows:

30 446.10 PUBLICATION COSTS AND SERVICE FEES.

31 1. The compensation for publication shall not exceed four
 32 dollars for each separately described parcel and shall be paid
 33 by the county.

34 2. ~~The amount paid~~ A service fee of four dollars shall be
 35 collected as a ~~part-of-the-costs-of-sale~~ fee for sale notice

1 preparation and deposited into the county general fund. If
2 the taxes are paid before the date of sale, the amount-paid
3 for-publication service fee shall be included as a part of the
4 costs of collecting the taxes.

5 EXPLANATION

6 This bill changes certain administrative procedures
7 relating to the registration of vehicles by county treasurers
8 and the state department of transportation and to the
9 assessment and collection of taxes on property.

10 Code section 321.40 is amended to require the state
11 department of transportation to create electronic files for
12 vehicle registration purposes to assist the county treasurers
13 in the sending of statements of fees due on vehicles and
14 collection of the fees.

15 Code section 331.553, subsection 3, is amended to provide
16 that payments for taxes or assessments made within 30 days
17 before an annual tax sale shall be made by guaranteed funds.
18 Current law provides that guaranteed funds must be used for
19 payments for taxes or assessments which are made within 10
20 days of an annual tax sale.

21 Code section 331.559, subsection 20, is amended to provide
22 that the county treasurer may dispose of the tax list received
23 pursuant to Code chapter 443 after 10 years. Currently,
24 disposal of the tax list received pursuant to Code chapter 443
25 after 10 years is required.

26 Code section 445.36, subsection 2, is amended to provide
27 that if the first installment of taxes paid in installments is
28 delinquent and not paid as of February 1, the county treasurer
29 shall mail a notice of the delinquency and due date for the
30 second installment. Under current law, the notice is sent if
31 payment of the first installment is not made as of February
32 15.

33 Code section 446.9, subsections 1 and 2, are amended to
34 provide for the imposition and collection of a service fee of
35 \$4 for each parcel of property for which a notice of the date,

541

S.F. _____ H.F. _____

1 time, and place of the annual tax sale is served. The service
2 fee of \$4 shall be noted in the notice along with the amount
3 of delinquent taxes, the amount of interest, and other fees
4 due. The service fee is included in the notice in lieu of the
5 actual cost of publication of the notice.

6 Code section 446.9 is amended to provide that if, for good
7 cause, a parcel is not included in the publication of the
8 annual tax sale, notice shall be given by posting the
9 description of the parcel and the date, time, and place of the
10 tax sale in the treasurer's office for two weeks before the
11 tax sale and, at the time of posting, the notice shall be
12 mailed to the person in whose name the parcel is taxed at the
13 person's last known address.

14 Code section 446.10 is amended to provide that the service
15 fee of \$4 shall be collected as a fee for sale notice
16 preparation and shall be deposited in the county general fund.
17 If the taxes are paid before the date of the annual sale, the
18 service fee shall be included as a part of the costs of
19 collecting the taxes. The service fee of \$4 is collected in
20 lieu of compensation for the actual cost of publication of
21 notice of the annual tax sale as provided under current law.

22
23
24
25
26
27
28
29
30
31
32
33
34
35

2/14/02 MTR by House
2/20/02 MTR Prevalent

FEB 7 2002
Place On Calendar

REPRINTED

HOUSE FILE 2246
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO HSB 541)

Passed House, ^(p. 36) Date 2/14/02
Vote: Ayes 94 Nays 0

Passed Senate, ^(p. 651) Date 3-19-02
Vote: Ayes 45 Nays 0

Approved March 29, 2002
^{Repassed 2/20/02}
^{vote 93-0}

^(p. 444) A BILL FOR
^{Repassed 3-19-02}
^{vote 92-0 (p. 879)}

1 An Act relating to administrative procedures of county treasurers
2 for property taxation and vehicle registration.

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

4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24

HF 2246

1 Section 1. Section 321.40, unnumbered paragraph 2, Code
2 Supplement 2001, is amended to read as follows:

3 On or before the fifteenth day of the eleventh month of a
4 vehicle's registration year, the department shall create a
5 electronic file and the county treasurer shall send a
6 statement by-mail of fees due to the appropriate owner of
7 record. After the department has generated the electronic
8 file used to produce statements for a registration month, and
9 before the fifteenth day of the month following expiration of
10 a vehicle's registration year, the department shall create a
11 subsequent electronic file and the county treasurer shall send
12 a statement of fees due to the appropriate owner of record for
13 any vehicle subsequently registered for that registration
14 month. The statement shall be mailed or electronically
15 transmitted to the most current address of record, showing
16 information sufficient to identify the vehicle and a listing
17 of the various fees as appropriate. Failure to receive a
18 statement shall have no effect upon the accrual of penalty at
19 the appropriate date.

20 Sec. 2. Section 331.553, subsection 3, Code 2001, is
21 amended to read as follows:

22 3. Require that payment be made by guaranteed funds for
23 tax sale redemptions, issuance of plat clearances, issuance of
24 tax clearances for mobile homes, payments of taxes or
25 assessments made within the ten thirty days prior to the
26 annual tax sale or any adjournment of the tax sale, and any
27 other payment which is to be collected by the county
28 treasurer. For the purposes of this subsection, "guaranteed
29 funds" means cash, cashier's check, money order, travelers'
30 check, or certified check.

31 Sec. 3. Section 331.559, subsection 20, Code Supplement
32 2001, is amended to read as follows:

33 20. Carry out duties relating to the preparation and
34 correction of the tax list as provided in chapter 443. After
35 ten years from the date of receipt, the county treasurer shall

1 may dispose of the tax list delivered to the county treasurer
2 pursuant to chapter 443.

3 Sec. 4. Section 445.36, subsection 2, Code 2001, is
4 amended to read as follows:

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

16 Sec. 5. Section 446.9, subsections 1 and 2, Code 2001, are
17 amended to read as follows:

18 1. A notice of the date, time, and place of the annual tax
19 sale shall be served upon the person in whose name the parcel
20 subject to sale is taxed. The county treasurer shall serve
21 the notice by sending it by regular first class mail to the
22 person's last known address not later than May 1 of each
23 fiscal year. The notice shall contain a description of the
24 parcel to be sold which is clear, concise, and sufficient to
25 distinguish the parcel to be sold from all other parcels. It
26 shall also contain the amount of delinquent taxes for which
27 the parcel is liable each year, the amount of the interest,
28 fees, and ~~the actual cost of publication of the notice as~~
29 provided in subsection 2 the amount of the service fee as
30 provided in section 446.10, subsection 2, all to be
31 incorporated as a single sum. The notice shall contain a
32 statement that, after the sale, if the parcel is not redeemed
33 within the period provided in chapter 447, the right to redeem
34 expires and a deed may be issued.

35 2. Publication of the date, time, and place of the annual

1 tax sale shall be made once by the treasurer in at least one
2 official newspaper in the county as selected by the board of
3 supervisors and designated by the treasurer at least one week,
4 but not more than three weeks, before the day of sale. The
5 publication shall contain a description of the parcel to be
6 sold that is clear, concise, and sufficient to distinguish the
7 parcel to be sold from all other parcels. All items offered
8 for sale pursuant to section 446.18 may be indicated by an "s"
9 or by an asterisk. The publication shall also contain the
10 name of the person in whose name the parcel to be sold is
11 taxed, the amount delinquent for which the parcel is liable
12 each year, the amount of the interest, fees, ~~costs~~, and the
13 ~~cost-of-publication-in-the-newspaper~~ service fee as provided
14 in section 446.10, subsection 2, all to be incorporated as a
15 single sum. The publication shall contain a statement that,
16 after the sale, if the parcel is not redeemed within the
17 period provided in chapter 447, the right to redeem expires
18 and a deed may be issued.

19 Sec. 6. Section 446.9, Code 2001, is amended by adding the
20 following new subsection:

21 NEW SUBSECTION. 5. If, for good cause, a parcel is not
22 included in the publication specified in subsection 2, notice
23 shall be given by publication or by posting a description of
24 the parcel and the date, time, and place of the tax sale in
25 the treasurer's office for two weeks before the regular or any
26 adjourned tax sale and, at the time of the publication or
27 posting, by mailing the notice required in subsection 1.

28 Sec. 7. Section 446.10, Code 2001, is amended to read as
29 follows:

30 446.10 PUBLICATION COSTS AND SERVICE FEES.

31 1. The compensation for publication shall not exceed four
32 dollars for each separately described parcel and shall be paid
33 by the county.

34 2. ~~The amount paid~~ A service fee not to exceed four
35 dollars shall be collected as a ~~part-of-the-costs-of-sale~~ fee

1 for sale notice preparation and deposited into the county
2 general fund. If the taxes are paid before the date of sale,
3 the ~~amount-paid-for-publication~~ service fee shall be included
4 as a part of the costs of collecting the taxes.

5 EXPLANATION

6 This bill changes certain administrative procedures
7 relating to the registration of vehicles by county treasurers
8 and the state department of transportation and to the
9 assessment and collection of taxes on property.

10 Code section 321.40 is amended to require the state
11 department of transportation to create electronic files for
12 vehicle registration purposes to assist the county treasurers
13 in the sending of statements of fees due on vehicles and
14 collection of the fees.

15 Code section 331.553, subsection 3, is amended to provide
16 that payments for taxes or assessments made within 30 days
17 before an annual tax sale shall be made by guaranteed funds.
18 Current law provides that guaranteed funds must be used for
19 payments for taxes or assessments which are made within 10
20 days of an annual tax sale.

21 Code section 331.559, subsection 20, is amended to provide
22 that the county treasurer may dispose of the tax list received
23 pursuant to Code chapter 443 after 10 years. Currently,
24 disposal of the tax list received pursuant to Code chapter 443
25 after 10 years is required.

26 Code section 445.36, subsection 2, is amended to provide
27 that if the first installment of taxes paid in installments is
28 delinquent and not paid as of February 1, the county treasurer
29 shall mail a notice of the delinquency and due date for the
30 second installment. Under current law, the notice is sent if
31 payment of the first installment is not made as of February
32 15.

33 Code section 446.9, subsections 1 and 2, are amended to
34 provide for the imposition and collection of a service fee not
35 to exceed \$4 for each parcel of property for which a notice of

1 the date, time, and place of the annual tax sale is served.
2 The service fee not to exceed \$4 shall be noted in the notice
3 along with the amount of delinquent taxes, the amount of
4 interest, and other fees due. The service fee is included in
5 the notice in lieu of the actual cost of publication of the
6 notice.

7 Code section 446.9 is amended to provide that if, for good
8 cause, a parcel is not included in the publication of the
9 annual tax sale, notice shall be given by publication or by
10 posting the description of the parcel and the date, time, and
11 place of the tax sale in the treasurer's office for two weeks
12 before the tax sale and, at the time of publication or
13 posting, the notice shall be mailed to the person in whose
14 name the parcel is taxed at the person's last known address.

15 Code section 446.10 is amended to provide that the service
16 fee not to exceed \$4 shall be collected as a fee for sale
17 notice preparation and shall be deposited in the county
18 general fund. If the taxes are paid before the date of the
19 annual sale, the service fee shall be included as a part of
20 the costs of collecting the taxes. The service fee not to
21 exceed \$4 is collected in lieu of compensation for the actual
22 cost of publication of notice of the annual tax sale as
23 provided under current law.

24
25
26
27
28
29
30
31
32
33
34
35

HOUSE FILE 2246

H-8043

- 1 Amend House File 2246 as follows:
- 2 1. Page 3, line 27, by striking the figure "1"
- 3 and inserting the following: "3".

By CARROLL of Poweshiek

H-8043 FILED FEBRUARY 12, 2002

w/d
2/14/02 (p. 361)

HOUSE FILE 2246

H-8056

- 1 Amend House File 2246 as follows:
- 2 1. Page 2, by inserting after line 15 the
- 3 following:
- 4 "Sec. ____ Section 445.37, unnumbered paragraph 1,
- 5 Code 2001, is amended to read as follows:
- 6 If the semiannual installment of any tax has not
- 7 been paid before October 1 succeeding the levy, that
- 8 amount becomes delinquent from October 1 after due,
- 9 ~~including.~~ However, in those instances when the last
- 10 day of September is a Saturday or Sunday, that amount
- 11 becomes delinquent on the following Monday. If the
- 12 second installment is not paid before April 1
- 13 succeeding its maturity, it becomes delinquent from
- 14 April 1 after due, ~~including.~~ However, in those
- 15 instances when the last day of March is a Saturday or
- 16 Sunday, that amount becomes delinquent on the
- 17 following Monday. This paragraph applies to all taxes
- 18 as defined in section 445.1, subsection 6."
- 19 2. By renumbering as necessary.

By GRUNDBERG of Polk

H-8056 FILED FEBRUARY 14, 2002

Adopted
2/14/02
(p. 361)

2/14/02 MTR prevailed
2/14/02 New H-8056 Withdrawn

H-8070

1 Amend House File 2246 as follows:

2 1. Page 1, by inserting after line 19 the
3 following:

"Sec. ____ . Section 321.134, subsection 1, Code
4 2001, is amended to read as follows:

5 1. On the first day of the second month following
6 the beginning of each registration year a penalty of
7 five percent of the annual registration fee shall be
8 added to the registration fees not paid by that date
9 and an additional penalty of five percent shall be
10 added the first day of each succeeding month, until
11 the fee is paid. A penalty shall not be less than
12 five dollars. If the owner of a vehicle surrenders
13 the registration plates for a vehicle prior to the
14 plates becoming delinquent, to the county treasurer of
15 the county where the vehicle is registered, or to the
16 department if the vehicle is registered under chapter
17 326, the owner may register the vehicle any time
18 thereafter upon payment of the registration fee for
19 the registration year without penalty. The penalty on
20 vehicles registered under chapter 326 shall accrue
21 February 1 of each year. To avoid a penalty or an
22 additional penalty in the case of a delinquent
23 registration, if the last calendar day of a month
24 falls on Saturday, Sunday, or a holiday, the payment
25 deadline is extended to include the first business day
26 of the following month. However, an electronic
27 payment must be initiated by midnight on the last
28 business day of the month preceding the delinquent
29 date."

30
31 2. Page 2, by inserting after line 15 the
32 following:

"Sec. ____ . Section 445.37, unnumbered paragraphs
33 1, 3, and 4, Code Supplement 2001, are amended to read
34 as follows:

35
36 If the semiannual installment of any tax has not
37 been paid before October 1 succeeding the levy, that
38 amount becomes delinquent from October 1 after due,
39 ~~including~~. However, in those instances when the last
40 day of September is a Saturday or Sunday, that amount
41 becomes delinquent on the second business day of
42 October. If the second installment is not paid before
43 April 1 succeeding its maturity, it becomes delinquent
44 from April 1 after due, ~~including~~. However, in those
45 instances when the last day of March is a Saturday or
46 Sunday, that amount becomes delinquent on the second
47 business day of April. This paragraph applies to all
48 taxes as defined in section 445.1, subsection 6.

49 To avoid interest on delinquent taxes, a payment
50 must be received by the treasurer on or before the

H-8070

H-8070

Page 2

1 last business day of the month preceding the
2 delinquent date, or mailed with appropriate postage
3 and applicable fees paid, and a United States postal
4 service postmark affixed to the payment envelope, with
5 the postmark bearing a date preceding the delinquent
6 date. Items returned to the sender by the United
7 States postal service for insufficient postage or
8 applicable fees shall be assessed interest, unless the
9 appropriate postage and fees are paid and the items
10 are postmarked again before the delinquent date.
11 However, if the last calendar day of a month falls on
12 a Saturday, Sunday, or a holiday, that amount becomes
13 delinquent on the second business day of the following
14 month.
15 To avoid interest on delinquent taxes, an
16 electronic payment must be ~~received in the treasurer's~~
17 account initiated by midnight on the first last
18 business day of the delinquency month preceding the
19 delinquent date."
20 3. By renumbering as necessary.

By HUSER of Polk

GRUNDBERG of Polk

H-8070 FILED FEBRUARY 19, 2002

Adopted
2/20/02
(p. 444)

S- 2/21/02 Local Govt
S- 3/5/02 Amend/Do Pass
S-5107

HOUSE FILE 2246
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO HSB 541)

(As Amended and Passed by the House February 20, 2002)

Passed House, Date 3-19-02 Passed Senate, ^(P. 651) Date 3-18-02
Vote: Ayes 92 Nays 0 Vote: Ayes 45 Nays 0
Approved March 29, 2002

A BILL FOR

1 An Act relating to administrative procedures of county treasurers
2 for property taxation and vehicle registration.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

4
5 House Amendments _____
6

7
8 **HOUSE FILE 2246**

9 **S-5107**

- 10 1 Amend House File 2246, as amended, passed, and
11 2 reprinted by the House, as follows:
12 3 1. Page 2, line 7, by striking the word
13 4 "business".
14 5 2. Page 3, line 32, by inserting before the word
15 6 "delinquent" the following: "current or".
16 7 3. Page 3, line 34, by striking the words "last
17 8 business" and inserting the following: "business
18 9 last".

16 By COMMITTEE ON LOCAL GOVERNMENT
17 DAVID MILLER, Chairperson

17 *Adopted 3/18/02 (P. 650)*
18 S-5107 FILED MARCH 5, 2002

1 Section 1. Section 321.40, unnumbered paragraph 2, Code
2 Supplement 2001, is amended to read as follows:

3 On or before the fifteenth day of the eleventh month of a
4 vehicle's registration year, the department shall create an
5 electronic file and the county treasurer shall send a
6 statement by-mail of fees due to the appropriate owner of
7 record. After the department has generated the electronic
8 file used to produce statements for a registration month, and
9 before the fifteenth day of the month following expiration of
10 a vehicle's registration year, the department shall create a
11 subsequent electronic file and the county treasurer shall send
12 a statement of fees due to the appropriate owner of record for
13 any vehicle subsequently registered for that registration
14 month. The statement shall be mailed or electronically
15 transmitted to the most current address of record, showing
16 information sufficient to identify the vehicle and a listing
17 of the various fees as appropriate. Failure to receive a
18 statement shall have no effect upon the accrual of penalty at
19 the appropriate date.

20 Sec. 2. Section 321.134, subsection 1, Code 2001, is
21 amended to read as follows:

22 1. On the first day of the second month following the
23 beginning of each registration year a penalty of five percent
24 of the annual registration fee shall be added to the
25 registration fees not paid by that date and an additional
26 penalty of five percent shall be added the first day of each
27 succeeding month, until the fee is paid. A penalty shall not
28 be less than five dollars. If the owner of a vehicle
29 surrenders the registration plates for a vehicle prior to the
30 plates becoming delinquent, to the county treasurer of the
31 county where the vehicle is registered, or to the department
32 if the vehicle is registered under chapter 326, the owner may
33 register the vehicle any time thereafter upon payment of the
34 registration fee for the registration year without penalty.
35 The penalty on vehicles registered under chapter 326 shall

1 accrue February 1 of each year. To avoid a penalty or an
2 additional penalty in the case of a delinquent registration,
3 if the last calendar day of a month falls on Saturday, Sunday,
4 or a holiday, the payment deadline is extended to include the
5 first business day of the following month. However, an
6 electronic payment must be initiated by midnight on the last
7 business day of the month preceding the delinquent date.

8 Sec. 3. Section 331.553, subsection 3, Code 2001, is
9 amended to read as follows:

10 3. Require that payment be made by guaranteed funds for
11 tax sale redemptions, issuance of plat clearances, issuance of
12 tax clearances for mobile homes, payments of taxes or
13 assessments made within the ten thirty days prior to the
14 annual tax sale or any adjournment of the tax sale, and any
15 other payment which is to be collected by the county
16 treasurer. For the purposes of this subsection, "guaranteed
17 funds" means cash, cashier's check, money order, travelers'
18 check, or certified check.

19 Sec. 4. Section 331.559, subsection 20, Code Supplement
20 2001, is amended to read as follows:

21 20. Carry out duties relating to the preparation and
22 correction of the tax list as provided in chapter 443. After
23 ten years from the date of receipt, the county treasurer shall
24 may dispose of the tax list delivered to the county treasurer
25 pursuant to chapter 443.

26 Sec. 5. Section 445.36, subsection 2, Code 2001, is
27 amended to read as follows:

28 2. A demand of taxes is not necessary, but every person
29 subject to taxation shall attend at the office of the county
30 treasurer and pay the taxes either in full, or one-half of the
31 taxes before September 1 succeeding the levy, and the
32 remaining half before March 1 following. However, if the
33 first installment of taxes is delinquent and not paid as of
34 February 15 1, the treasurer shall mail a notice to the
35 taxpayer of the delinquency and the due date for the second

1 installment. Failure to receive a mailed notice is not a
2 defense to the payment of the total amount due. This section
3 does not apply to special assessments, or rates or charges.

4 Sec. 6. Section 445.37, unnumbered paragraphs 1, 3, and 4,
5 Code Supplement 2001, are amended to read as follows:

6 If the semiannual installment of any tax has not been paid
7 before October 1 succeeding the levy, that amount becomes
8 delinquent from October 1 after due--including. However, in
9 those instances when the last day of September is a Saturday
10 or Sunday, that amount becomes delinquent on the second
11 business day of October. If the second installment is not
12 paid before April 1 succeeding its maturity, it becomes
13 delinquent from April 1 after due--including. However, in
14 those instances when the last day of March is a Saturday or
15 Sunday, that amount becomes delinquent on the second business
16 day of April. This paragraph applies to all taxes as defined
17 in section 445.1, subsection 6.

18 To avoid interest on delinquent taxes, a payment must be
19 received by the treasurer on or before the last business day
20 of the month preceding the delinquent date, or mailed with
21 appropriate postage and applicable fees paid, and a United
22 States postal service postmark affixed to the payment
23 envelope, with the postmark bearing a date preceding the
24 delinquent date. Items returned to the sender by the United
25 States postal service for insufficient postage or applicable
26 fees shall be assessed interest, unless the appropriate
27 postage and fees are paid and the items are postmarked again
28 before the delinquent date. However, if the last calendar day
29 of a month falls on a Saturday, Sunday, or a holiday, that
30 amount becomes delinquent on the second business day of the
31 following month.

32 To avoid interest on delinquent taxes, an electronic
33 payment must be received-in-the-treasurer's-account initiated
34 by midnight on the first last business day of the delinquency
35 month preceding the delinquent date.

1 Sec. 7. Section 446.9, subsections 1 and 2, Code 2001, are
2 amended to read as follows:

3 1. A notice of the date, time, and place of the annual tax
4 sale shall be served upon the person in whose name the parcel
5 subject to sale is taxed. The county treasurer shall serve
6 the notice by sending it by regular first class mail to the
7 person's last known address not later than May 1 of each
8 fiscal year. The notice shall contain a description of the
9 parcel to be sold which is clear, concise, and sufficient to
10 distinguish the parcel to be sold from all other parcels. It
11 shall also contain the amount of delinquent taxes for which
12 the parcel is liable each year, the amount of the interest,
13 fees, and ~~the-actual-cost-of-publication-of-the-notice-as~~
14 ~~provided-in-subsection-2~~ the amount of the service fee as
15 provided in section 446.10, subsection 2, all to be
16 incorporated as a single sum. The notice shall contain a
17 statement that, after the sale, if the parcel is not redeemed
18 within the period provided in chapter 447, the right to redeem
19 expires and a deed may be issued.

20 2. Publication of the date, time, and place of the annual
21 tax sale shall be made once by the treasurer in at least one
22 official newspaper in the county as selected by the board of
23 supervisors and designated by the treasurer at least one week,
24 but not more than three weeks, before the day of sale. The
25 publication shall contain a description of the parcel to be
26 sold that is clear, concise, and sufficient to distinguish the
27 parcel to be sold from all other parcels. All items offered
28 for sale pursuant to section 446.18 may be indicated by an "s"
29 or by an asterisk. The publication shall also contain the
30 name of the person in whose name the parcel to be sold is
31 taxed, the amount delinquent for which the parcel is liable
32 each year, the amount of the interest, fees, ~~costs,~~ and the
33 ~~cost-of-publication-in-the-newspaper~~ service fee as provided
34 in section 446.10, subsection 2, all to be incorporated as a
35 single sum. The publication shall contain a statement that,

1 after the sale, if the parcel is not redeemed within the
2 period provided in chapter 447, the right to redeem expires
3 and a deed may be issued.

4 Sec. 8. Section 446.9, Code 2001, is amended by adding the
5 following new subsection:

6 NEW SUBSECTION. 5. If, for good cause, a parcel is not
7 included in the publication specified in subsection 2, notice
8 shall be given by publication or by posting a description of
9 the parcel and the date, time, and place of the tax sale in
10 the treasurer's office for two weeks before the regular or any
11 adjourned tax sale and, at the time of the publication or
12 posting, by mailing the notice required in subsection 1.

13 Sec. 9. Section 446.10, Code 2001, is amended to read as
14 follows:

15 446.10 PUBLICATION COSTS AND SERVICE FEES.

16 1. The compensation for publication shall not exceed four
17 dollars for each separately described parcel and shall be paid
18 by the county.

19 2. ~~The amount paid~~ A service fee not to exceed four
20 dollars shall be collected as a ~~part of the costs of sale~~ fee
21 for sale notice preparation and deposited into the county
22 general fund. If the taxes are paid before the date of sale,
23 the ~~amount paid for publication~~ service fee shall be included
24 as a part of the costs of collecting the taxes.

SENATE AMENDMENT TO HOUSE FILE 2246

H-8319

1 Amend House File 2246, as amended, passed, and
2 reprinted by the House, as follows:

3 1. Page 2, line 7, by striking the word
4 "business".

5 2. Page 3, line 32, by inserting before the word
6 "delinquent" the following: "current or".

7 3. Page 3, line 34, by striking the words "last
8 business" and inserting the following: "~~business~~
9 last".

RECEIVED FROM THE SENATE

H-8319 FILED MARCH 18, 2002

House Concurred 3-19-02 (p. 879)

HF 2246

tj/es/25

HOUSE FILE 2246

AN ACT

RELATING TO ADMINISTRATIVE PROCEDURES OF COUNTY TREASURERS
FOR PROPERTY TAXATION AND VEHICLE REGISTRATION.

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

Section 1. Section 321.40, unnumbered paragraph 2, Code Supplement 2001, is amended to read as follows:

On or before the fifteenth day of the eleventh month of a vehicle's registration year, the department shall create an electronic file and the county treasurer shall send a statement ~~by-mail~~ of fees due to the appropriate owner of record. After the department has generated the electronic file used to produce statements for a registration month, and before the fifteenth day of the month following expiration of a vehicle's registration year, the department shall create a subsequent electronic file and the county treasurer shall send a statement of fees due to the appropriate owner of record for any vehicle subsequently registered for that registration month. The statement shall be mailed or electronically transmitted to the most current address of record, showing information sufficient to identify the vehicle and a listing of the various fees as appropriate. Failure to receive a statement shall have no effect upon the accrual of penalty at the appropriate date.

Sec. 2. Section 321.134, subsection 1, Code 2001, is amended to read as follows:

1. On the first day of the second month following the beginning of each registration year a penalty of five percent of the annual registration fee shall be added to the registration fees not paid by that date and an additional penalty of five percent shall be added the first day of each succeeding month, until the fee is paid. A penalty shall not be less than five dollars. If the owner of a vehicle surrenders the registration plates for a vehicle prior to the plates becoming delinquent, to the county treasurer of the county where the vehicle is registered, or to the department if the vehicle is registered under chapter 326, the owner may register the vehicle any time thereafter upon payment of the registration fee for the registration year without penalty. The penalty on vehicles registered under chapter 326 shall accrue February 1 of each year. To avoid a penalty or an additional penalty in the case of a delinquent registration, if the last calendar day of a month falls on Saturday, Sunday, or a holiday, the payment deadline is extended to include the first business day of the following month. However, an electronic payment must be initiated by midnight on the last day of the month preceding the delinquent date.

Sec. 3. Section 331.553, subsection 3, Code 2001, is amended to read as follows:

3. Require that payment be made by guaranteed funds for tax sale redemptions, issuance of plat clearances, issuance of tax clearances for mobile homes, payments of taxes or assessments made within the ten thirty days prior to the annual tax sale or any adjournment of the tax sale, and any other payment which is to be collected by the county treasurer. For the purposes of this subsection, "guaranteed funds" means cash, cashier's check, money order, travelers' check, or certified check.

Sec. 4. Section 331.559, subsection 20, Code Supplement 2001, is amended to read as follows:

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

Sec. 5. Section 445.36, subsection 2, Code 2001, 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 1, 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 total amount due. This section does not apply to special assessments, or rates or charges.

Sec. 6. Section 445.37, unnumbered paragraphs 1, 3, and 4, Code Supplement 2001, are amended to read as follows:

If the semiannual installment of any tax has not been paid before October 1 succeeding the levy, that amount becomes delinquent from October 1 after ~~due, including~~. However, in those instances when the last day of September is a Saturday or Sunday, that amount becomes delinquent on the second business day of October. If the second installment is not paid before April 1 succeeding its maturity, it becomes delinquent from April 1 after ~~due, including~~. However, in those instances when the last day of March is a Saturday or Sunday, that amount becomes delinquent on the second business day of April. This paragraph applies to all taxes as defined in section 445.1, subsection 6.

To avoid interest on delinquent taxes, a payment must be received by the treasurer on or before the last business day of the month preceding the delinquent date, or mailed with

appropriate postage and applicable fees paid, and a United States postal service postmark affixed to the payment envelope, with the postmark bearing a date preceding the delinquent date. Items returned to the sender by the United States postal service for insufficient postage or applicable fees shall be assessed interest, unless the appropriate postage and fees are paid and the items are postmarked again before the delinquent date. However, if the last calendar day of a month falls on a Saturday, Sunday, or a holiday, that amount becomes delinquent on the second business day of the following month.

To avoid interest on current or delinquent taxes, an electronic payment must be ~~received-in-the-treasurer's-account initiated by midnight~~ on the first-business last day of the delinquency month preceding the delinquent date.

Sec. 7. Section 446.9, subsections 1 and 2, Code 2001, are amended to read as follows:

1. A notice of the date, time, and place of the annual tax sale shall be served upon the person in whose name the parcel subject to sale is taxed. The county treasurer shall serve the notice by sending it by regular first class mail to the person's last known address not later than May 1 of each fiscal year. The notice shall contain a description of the parcel to be sold which is clear, concise, and sufficient to distinguish the parcel to be sold from all other parcels. It shall also contain the amount of delinquent taxes for which the parcel is liable each year, the amount of the interest, fees, and ~~the-actual-cost-of-publication-of-the-notice-as provided-in-subsection-2~~ the amount of the service fee as provided in section 446.10, subsection 2, all to be incorporated as a single sum. The notice shall contain a statement that, after the sale, if the parcel is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

2. Publication of the date, time, and place of the annual tax sale shall be made once by the treasurer in at least one official newspaper in the county as selected by the board of supervisors and designated by the treasurer at least one week, but not more than three weeks, before the day of sale. The publication shall contain a description of the parcel to be sold that is clear, concise, and sufficient to distinguish the parcel to be sold from all other parcels. All items offered for sale pursuant to section 446.18 may be indicated by an "s" or by an asterisk. The publication shall also contain the name of the person in whose name the parcel to be sold is taxed, the amount delinquent for which the parcel is liable each year, the amount of the interest, fees, costs, and the ~~cost-of-publication-in-the-newspaper~~ service fee as provided in section 446.10, subsection 2, all to be incorporated as a single sum. The publication shall contain a statement that, after the sale, if the parcel is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

Sec. 8. Section 446.9, Code 2001, is amended by adding the following new subsection:

NEW SUBSECTION. 5. If, for good cause, a parcel is not included in the publication specified in subsection 2, notice shall be given by publication or by posting a description of the parcel and the date, time, and place of the tax sale in the treasurer's office for two weeks before the regular or any adjourned tax sale and, at the time of the publication or posting, by mailing the notice required in subsection 1.

Sec. 9. Section 446.10, Code 2001, is amended to read as follows:

446.10 PUBLICATION COSTS AND SERVICE FEES.

1. The compensation for publication shall not exceed four dollars for each separately described parcel and shall be paid by the county.

2. ~~The amount-paid~~ A service fee not to exceed four dollars shall be collected as a ~~part-of-the-costs-of-sale fee for sale notice preparation~~ and deposited into the county general fund. If the taxes are paid before the date of sale, the ~~amount-paid-for-publication~~ service fee shall be included as a part of the costs of collecting the taxes.

BRENT SIEGRIST
Speaker of the House

MARY E. KRAMER
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2246, Seventy-ninth General Assembly.

MARGARET THOMSON
Chief Clerk of the House

Approved March 29, 2002

THOMAS J. VILSACK
Governor