

Black
McKibben
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SSB-6147
Local Gov

Succeeded By
SENATE FILE (SF) HF 453
BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL BY
CHAIRPERSON MILLER)

Passed Senate, Date _____ Passed House, 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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FILED MAR 14 2001

SENATE FILE 453
BY COMMITTEE ON
LOCAL GOVERNMENT

(SUCCESSOR TO SSB 1147)

Passed Senate, Date ^(P.767) 3-21-01 Passed House, Date 4-12-01 (p.1169)
Vote: Ayes 48 Nays 0 Vote: Ayes 95 Nays 0
Approved April 18, 2001

A BILL FOR

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SF 453

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15 in lieu of warrants. The checks shall be charged directly
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29 treasurer shall provide maintain a list of the checks ~~to-the~~
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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 by filing a claim with the county auditor.

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
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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 shall
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:

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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
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28 statement unless otherwise authorized by the county recorder.

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30 the following new unnumbered paragraph:

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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
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21 statement. Costs not filed with the treasurer before a
22 redemption is complete shall not be collected by the treasurer
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27 not the parcel is the subject of a conditional conveyance
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8 real estate described in the final report of the personal
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11 recorder of the county in which the real estate is situated.
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15 taxed. The county recorder shall deliver the certificate to
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18 deemed of immediate importance, takes effect upon enactment.

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21 county officers relating to the payment of county obligations
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1 the tax list delivered under Code chapter 443 after 10 years
2 from the date of receipt.

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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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SENATE FILE 453

AN ACT

RELATING TO THE ADMINISTRATIVE PROCEDURES OF CERTAIN COUNTY OFFICERS BY AUTHORIZING THE ISSUANCE OF CHECKS, PROVIDING FOR THE CANCELLATION OF WARRANTS AND CHECKS, THE DISPOSAL OF TAX LISTS, AND THE RECEIPT OF ELECTRONIC PAYMENTS, SPECIFYING TAX SALE COSTS AND THE MAILING ADDRESS FOR CHANGES OF TITLES AND DEEDS, PROVIDING FOR OTHER PROPERLY RELATED MATTERS, AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

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

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

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

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

Sec. 5. Section 331.559, subsection 20, Code 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 dispose of the tax list delivered to the county treasurer pursuant to chapter 443.

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

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

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

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

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

447.11 AGENT OF NONRESIDENT.

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

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agent shall report in writing to the treasurer the amount of authorized costs incurred, and the treasurer shall file the statement. Costs not filed with the treasurer before a redemption is complete shall not be collected by the treasurer and may be recovered through a court action against the parcel owner by the certificate holder. If the parcel is held by a city or county, a city or county agency, or the Iowa finance authority, for use in an Iowa homesteading project, whether or not the parcel is the subject of a conditional conveyance granted under the project, the costs incurred for repairs and rehabilitation work required and undertaken in order to make the parcel meet applicable building or housing code standards shall be added to the amount necessary to redeem.

For tax sale certificates of purchase held by a county, the cost of a record search and the cost of serving the notice, including the cost of mailing certified mail notices and the cost of publication under section 447.10, if publication is required, shall be added to the amount necessary to redeem.

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633.480 CERTIFICATE TO COUNTY RECORDER FOR TAX PURPOSES WITH ADMINISTRATION.

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

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

MARY E. KRAMER
President of the Senate

BRENT SIEGRIST
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 453, Seventy-ninth General Assembly.

MICHAEL E. MARSHALL
Secretary of the Senate

Approved April 18, 2001

THOMAS J. VILSACK
Governor

