

FILED JAN 28 2001

SENATE FILE 2035
BY ANGELO

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 county
2 treasurers for property taxation and vehicle registration.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 2035
LOCAL GOVERNMENT

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 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 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,

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.

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