

MAR 6 2006
Place On Calendar

HOUSE FILE 2654
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO HSB 710)

Passed House, Date 3-28-06 Passed Senate, Date _____
Vote: Ayes 99 Nays 0 Vote: Ayes _____ Nays _____
Approved April 20, 2006

A BILL FOR

1 An Act relating to the powers and duties of the county treasurer
2 and including effective and applicability date provisions.
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

HF 2654

1 Section 1. Section 12B.11, Code 2005, is amended to read
2 as follows:

3 12B.11 MANNER AND DETAILS OF SETTLEMENT.

4 At the time of any examination of any such office, or at
5 the time of any settlement with the treasurer in charge of any
6 such public funds, the treasurer ~~shall~~ is not required to
7 produce and count in the presence of the officer or officers
8 making such examination or settlement, unless otherwise
9 requested by the board of supervisors, all moneys or funds
10 then on deposit in the safe or vault in the treasurer's
11 office, ~~and.~~ The treasurer shall produce a statement of all
12 money or funds on deposit with any depository wherein the
13 treasurer is authorized to deposit such funds, and shall
14 correctly show the balance remaining on deposit in such
15 depository at the close of business on the day preceding the
16 day of such settlement. The treasurer shall also file a
17 statement setting forth the numbers, dates, and amounts of all
18 outstanding checks, or other items of difference, reconciling
19 the balance as shown by the treasurer's books with those of
20 the depositories. The state treasurer shall also file a
21 statement showing the numbers, dates, and amounts of all
22 United States government bonds held as part of said public
23 fund.

24 Sec. 2. Section 321.1, Code Supplement 2005, is amended by
25 adding the following new subsection:

26 NEW SUBSECTION. 15AA. "County system" means as defined in
27 section 445.1.

28 Sec. 3. Section 321.20, unnumbered paragraph 1, Code
29 Supplement 2005, is amended to read as follows:

30 Except as provided in this chapter, an owner of a vehicle
31 subject to registration shall make application to the county
32 treasurer of the county of the owner's residence, or if a
33 nonresident, to the county treasurer of the county where the
34 primary users of the vehicle are located, or if a lessor of
35 the vehicle pursuant to chapter 321F which vehicle has a gross

1 vehicle weight of less than ten thousand pounds, to the county
2 treasurer of the county of the lessee's residence, or if a
3 firm, association, or corporation with vehicles in multiple
4 counties, the owner may make application to the county
5 treasurer of the county where the primary user of the vehicle
6 is located, for the registration and issuance of a certificate
7 of title for the vehicle upon the appropriate form furnished
8 by the department. However, upon the transfer of ownership,
9 the owner of a vehicle subject to the proportional
10 registration provisions of chapter 326 shall make application
11 for registration and issuance of a certificate of title to
12 either the department or the appropriate county treasurer.
13 The application shall be accompanied by a fee of ten dollars,
14 and shall bear the owner's signature. A nonresident owner of
15 two or more vehicles subject to registration may make
16 application for registration and issuance of a certificate of
17 title for all vehicles subject to registration to the county
18 treasurer of the county where the primary user of any of the
19 vehicles is located. The owner of a mobile home or
20 manufactured home shall make application for a certificate of
21 title under this section from the county treasurer of the
22 county where the mobile home or manufactured home is located.
23 The application shall contain:

24 Sec. 4. Section 321.24, subsection 4, Code Supplement
25 2005, is amended to read as follows:

26 4. If the prior certificate of title is from another state
27 and indicates that the vehicle was rebuilt, the new
28 certificate of title and registration receipt shall contain
29 the designation of "REBUILT" stamped or printed on its face
30 together with the name of the state issuing the prior title.
31 ~~The designation of "REBUILT" and the name of the other state~~
32 ~~shall be retained on all subsequent Iowa certificates of title~~
33 ~~for the vehicle.---If the prior certificate of title is from~~
34 ~~another state and indicates that the vehicle was rebuilt, the~~
35 ~~registration receipt shall contain the designation of~~

1 ~~"REBUIBT"~~-stamped-and-printed-on-its-face.--The-stamped
2 designation-of-~~"REBUIBT"~~-shall-be-located-on-the-center-of-the
3 right-side-of-the-registration-receipt-in-black-letters-no
4 bigger-than-sixteen-point-type. The designation shall be
5 retained on the face of all subsequent certificates of title
6 and registration receipts for the vehicle.

7 Sec. 5. Section 321.25, unnumbered paragraph 1, Code 2005,
8 is amended to read as follows:

9 A vehicle may be operated upon the highways of this state
10 without registration plates for a period of ~~forty-five~~ sixty
11 days after the date of delivery of the vehicle to the
12 purchaser from a dealer if a card bearing the words
13 "registration applied for" is attached on the rear of the
14 vehicle. The card shall have plainly stamped or stenciled the
15 registration number of the dealer from whom the vehicle was
16 purchased and the date of delivery of the vehicle. In
17 addition, a dealer licensed to sell new motor vehicles may
18 attach the card to a new motor vehicle delivered by the dealer
19 to the purchaser even if the vehicle was purchased from an
20 out-of-state dealer and the card shall bear the registration
21 number of the dealer that delivered the vehicle. A dealer
22 shall not issue a card to a person known to the dealer to be
23 in possession of registration plates which may be attached to
24 the vehicle. A dealer shall not issue a card unless an
25 application for registration and certificate of title has been
26 made by the purchaser and a receipt issued to the purchaser of
27 the vehicle showing the fee paid by the person making the
28 application. Dealers' records shall indicate the agency to
29 which the fee is sent and the date the fee is sent. The
30 dealer shall forward the application by the purchaser to the
31 county treasurer or state office within thirty calendar days
32 from the date of delivery of the vehicle. However, if the
33 vehicle is subject to a security interest and has been offered
34 for sale pursuant to section 321.48, subsection 1, the dealer
35 shall forward the application by the purchaser to the county

1 treasurer or state office within thirty calendar days from the
2 date of the delivery of the vehicle to the purchaser.

3 Sec. 6. Section 321.30, subsection 13, Code 2005, is
4 amended by striking the subsection.

5 Sec. 7. Section 321.40, Code Supplement 2005, is amended
6 to read as follows:

7 321.40 APPLICATION FOR RENEWAL -- NOTIFICATION -- REASONS
8 FOR REFUSAL.

9 1. Application for renewal of a vehicle registration shall
10 be made on or after the first day of the month prior to the
11 month of expiration of registration and up to and including
12 the last day of the month following the month of expiration of
13 registration. The registration shall be renewed upon payment
14 of the appropriate registration fee. Application for renewal
15 for a vehicle registered under chapter 326 shall be made on or
16 after the first day of the month of expiration of registration
17 and up to and including the last day of the month following
18 the month of expiration of registration.

19 2. On or before the fifteenth day of the eleventh month of
20 a vehicle's registration year, the department shall create an
21 electronic file and the county treasurer shall send a
22 statement of fees due to the appropriate owner of record.
23 After the department has generated the electronic file used to
24 produce statements for a registration month, and before the
25 fifteenth day of the month following expiration of a vehicle's
26 registration year, the department shall create a subsequent
27 electronic file and the county treasurer shall send a
28 statement of fees due to the appropriate owner of record for
29 any vehicle subsequently registered for that registration
30 month. The statement shall be mailed or electronically
31 transmitted to the most current address of record, showing
32 information sufficient to identify the vehicle and a listing
33 of the various fees as appropriate. Failure to receive a
34 statement shall have no effect upon the accrual of penalty at
35 the appropriate date.

1 3. Registration receipts issued for renewals shall have
2 the word "renewal" imprinted thereon and, if the owner making
3 a renewal application has been issued a certificate of title,
4 the title number shall appear on the registration receipt.
5 All registration receipts for renewals shall be typewritten or
6 printed by other mechanical means. The applicant shall
7 receive a registration receipt.

8 4. The county treasurer shall refuse to renew the
9 registration of a vehicle registered to a person when notified
10 by the department ~~through-the-distributed-teleprocessing~~
11 ~~network~~ that the person has not paid restitution as defined
12 under section 910.1, subsection 4, to a clerk of the court
13 located within the state. Each clerk of court shall, on a
14 daily basis, notify the department through the Iowa court
15 information system of the full name, and social security
16 number, and amount due for restitution, including all
17 applicable fees and penalties, of all persons who owe
18 delinquent restitution and the full name and social security
19 number of all persons whose restitution obligation has been
20 satisfied or canceled. This paragraph subsection does not
21 apply to the transfer of a registration or the issuance of a
22 new registration.

23 The county treasurer may collect restitution for the clerk
24 of a district court located within the state from a person
25 applying for renewal of a vehicle registration. Upon payment
26 of the required restitution including applicable fees and
27 penalties, an administrative fee as provided in section
28 331.557, subsection 3A, and the registration fee, the county
29 treasurer shall issue the registration to the person. A
30 county treasurer collecting restitution for the clerk of court
31 shall update vehicle records on a daily basis for all persons
32 whose restitution obligations have been satisfied or canceled
33 by the county treasurer. On a monthly basis, the county
34 treasurer shall forward all restitution funds collected to the
35 department of revenue. The department of revenue shall

1 disburse the funds to the clerks of court where the plans of
2 restitution were filed.

3 5. The county treasurer shall refuse to renew the
4 registration of a vehicle registered to the applicant for
5 renewal of registration if the applicant has failed to pay any
6 local vehicle taxes due in that county on that vehicle or any
7 other vehicle owned or previously owned by the applicant until
8 such local vehicle taxes are paid.

9 6. The county treasurer shall refuse to renew the
10 registration of a vehicle registered to the applicant if the
11 county treasurer knows that the applicant has a delinquent
12 account, charge, fee, loan, taxes, or other indebtedness owed
13 to or being collected by the state, from information provided
14 pursuant to sections 8A.504 and 421.17. An applicant may
15 contest this action by requesting a contested case proceeding
16 from the agency that referred the debt for collection pursuant
17 to section 8A.504. The department of revenue and the state
18 department of transportation shall notify the county
19 treasurers of all persons who owe a charge, fee, loan, taxes,
20 or other indebtedness.

21 The county treasurer of the county of the person's
22 residence and in which the person's vehicle is registered may
23 collect a charge, fee, loan, taxes, or other indebtedness owed
24 to or being collected by the state from a person applying for
25 renewal of a vehicle registration. Upon full payment of the
26 required charge, fee, loan, taxes, or other indebtedness
27 including applicable fees and penalties, an administrative fee
28 as provided in section 331.557, subsection 3A, and the
29 registration fee, the county treasurer shall issue the
30 registration to the person. A county treasurer collecting for
31 the department of revenue shall update vehicle registration
32 records on a daily basis for all persons whose charge, fee,
33 loan, taxes, or other indebtedness have been satisfied or
34 canceled by the county treasurer. On a monthly basis, the
35 county treasurer shall forward all funds collected to the

1 department of revenue.

2 A county treasurer may collect a portion of the total
3 amount due toward a charge, fee, loan, taxes, or other
4 indebtedness owed to or being collected by the state. The
5 minimum payment amount shall be set by the department of
6 revenue. Upon receipt of the minimum payment amount, an
7 administrative fee as provided in section 331.557, subsection
8 3A, and the registration fee, the county treasurer shall issue
9 the registration to the person.

10 7. When application is made for the renewal of a motor
11 vehicle registration on or after December 1, 1982, the person
12 in whose name the registration is recorded shall notify the
13 county treasurer of the type of fuel used by the vehicle if
14 the type of fuel used is different from that which is shown on
15 the registration receipt. If a motor vehicle registration
16 indicates that the vehicle uses or may use a special fuel as
17 defined in chapter 452A the county treasurer shall issue a
18 special fuel user identification sticker. The person who owns
19 or controls the vehicle shall affix the sticker in a prominent
20 place on the vehicle adjacent to the place where the special
21 fuel is delivered into the motor vehicle fuel supply tank.

22 Sec. 8. Section 321.46, subsection 1, Code Supplement
23 2005, is amended to read as follows:

24 1. The transferee shall, within thirty calendar days after
25 purchase or transfer, apply for and obtain from the county
26 treasurer of the person's residence, or, if a nonresident, the
27 county treasurer of the county where the primary users of the
28 vehicle are located or the county where all other vehicles
29 owned by the nonresident are registered, or, in the case of a
30 mobile home or manufactured home, the county treasurer of the
31 county where the mobile home or manufactured home is located,
32 or if a firm, association, or corporation with vehicles in
33 multiple counties, the transferee may apply for and obtain
34 from the county treasurer of the county where the primary user
35 of the vehicle is located, a new registration and a new

1 certificate of title for the vehicle except as provided in
2 section 321.25, 321.48, or 322G.12. The transferee shall
3 present with the application the certificate of title endorsed
4 and assigned by the previous owner and shall indicate the name
5 of the county in which the vehicle was last registered and the
6 registration expiration date.

7 Sec. 9. Section 321.52, subsection 3, Code Supplement
8 2005, is amended by adding the following new unnumbered
9 paragraph:

10 NEW UNNUMBERED PARAGRAPH. In an action for abandonment as
11 provided in chapter 555B, the county treasurer of the county
12 where the mobile home or manufactured home is located may
13 issue to the applicant a junking certificate for the mobile
14 home or manufactured home, upon presentation to the county
15 treasurer of satisfactory proof of right of possession and an
16 application for a junking certificate for the mobile home or
17 manufactured home.

18 Sec. 10. Section 321.52, subsection 4, paragraph b, Code
19 Supplement 2005, is amended to read as follows:

20 b. When a wrecked or salvage vehicle has been repaired,
21 the owner may apply for a regular certificate of title by
22 paying the appropriate fees and surrendering the salvage
23 certificate of title and a properly executed salvage theft
24 examination certificate. The county treasurer shall issue a
25 regular certificate of title which shall bear a designation
26 ~~stamped-or~~ printed on the face of the title and ~~stamped-and~~
27 printed on the registration receipt indicating that the
28 vehicle was previously titled on a salvage certificate of
29 title in a form approved by the department. This designation
30 shall be included on every Iowa certificate of title and
31 registration receipt issued thereafter for the vehicle. ~~The~~
32 ~~stamped-designation-shall-be-in-black-and-shall-be-in-letters~~
33 ~~no-bigger-than-sixteen-point-type-and-located-on-the-center-of~~
34 ~~the-right-side-of-the-registration-receipt.~~ However, if
35 ownership of a stolen vehicle has been transferred to an

1 insurer organized under the laws of this state or admitted to
2 do business in this state, or if the transfer was the result
3 of a settlement with the owner of the vehicle arising from
4 damage to or the unrecovered theft of the vehicle, and if the
5 insurer certifies to the county treasurer on a form approved
6 by the department that the insurance company has received one
7 or more written estimates which state that the retail cost of
8 repairs including labor, parts, and other materials of all
9 damage to the vehicle is less than three thousand dollars, the
10 county treasurer shall issue to the insurance company the
11 regular certificate of title and registration receipt without
12 this designation.

13 Sec. 11. Section 321.101A, Code 2005, is amended to read
14 as follows:

15 321.101A REVOCATION OF REGISTRATION BY COUNTY TREASURER.

16 The county treasurer may revoke the registration and
17 registration plates of a vehicle if the registration fees are
18 paid by check, electronic payment, or credit card and the
19 check, electronic payment, or credit card is not honored by
20 the payer's financial institution or credit card company, upon
21 reasonable notice and demand. The owner of the vehicle or
22 person in possession of the registration and registration
23 plates for the vehicle shall immediately return the revoked
24 registration and registration plates to the appropriate county
25 treasurer's office.

26 Sec. 12. Section 321.123, subsection 1, unnumbered
27 paragraph 1, Code 2005, is amended to read as follows:

28 Travel trailers and fifth-wheel travel trailers, except
29 those in manufacturer's or dealer's stock, shall be subject to
30 an annual fee of twenty cents per square foot of floor space
31 computed on the exterior overall measurements, but excluding
32 three feet occupied by any trailer hitch as provided by and
33 certified to by the owner, to the nearest whole dollar, ~~which~~
34 ~~amount shall not be prorated or refunded, except the annual~~
35 ~~fee for travel trailers of any type, when.~~ When a travel

1 trailer or fifth-wheel travel trailer is registered in Iowa
2 for the first time or when ~~removed from a manufacturer's or~~
3 ~~dealer's stock~~, title is transferred, the annual fee shall be
4 prorated on a monthly basis. ~~It is further provided the~~ The
5 annual fee ~~thus computed~~ shall be ~~limited~~ reduced to seventy-
6 five percent of the full fee after the vehicle is more than
7 six model years old.

8 Sec. 13. Section 321.126, unnumbered paragraph 1, Code
9 Supplement 2005, is amended to read as follows:

10 Refunds of unexpired vehicle registration fees shall be
11 allowed in accordance with this section, except that no refund
12 shall be allowed and paid if the unused portion of the fee is
13 less than ten dollars. Subsections 1 and 2 do not apply to
14 ~~motor~~ vehicles registered by the county treasurer. The
15 refunds shall be made as follows:

16 Sec. 14. Section 321.126, subsections 1, 2, 3, 4, and 7,
17 Code Supplement 2005, are amended to read as follows:

18 1. If the ~~motor~~ vehicle is destroyed by fire or accident,
19 or junked and its identity as a ~~motor~~ vehicle entirely
20 eliminated, the owner in whose name the ~~motor~~ vehicle was
21 registered at the time of destruction or dismantling shall
22 return the plates to the department and within thirty days
23 thereafter make a statement of such destruction or dismantling
24 and make claim for refund. With reference to the destruction
25 or dismantling of a vehicle, no refund shall be allowed unless
26 a junking certificate has been issued, as provided in section
27 321.52.

28 2. If the ~~motor~~ vehicle is stolen, the owner shall give
29 notice of the theft to the department within five days. If
30 the ~~motor~~ vehicle is not recovered by the owner thirty days
31 prior to the end of the current registration year, the owner
32 shall make a statement of the theft and make claim for refund.

33 3. If the ~~motor~~ vehicle is placed in storage by the owner
34 upon the owner's entry into the military service of the United
35 States, the owner shall return the plates to the county

1 treasurer or the department and make a statement regarding the
2 storage and military service and make claim for refund.

3 Whenever the owner of a ~~motor~~ vehicle so placed in storage
4 desires to again register the vehicle, the county treasurer or
5 department shall compute and collect the fees for registration
6 for the registration year commencing in the month the vehicle
7 is removed from storage.

8 4. If the ~~motor~~ vehicle is registered by the county
9 treasurer during the current registration year and the owner
10 or lessee registers the vehicle for proportional registration
11 under chapter 326, the owner of the registered vehicle shall
12 surrender the registration plates to the county treasurer and
13 may file a claim for refund. In lieu of a refund, a credit
14 for the registration fees paid to the county treasurer may be
15 applied by the department to the owner or lessee's
16 proportional registration fees upon the surrender of the
17 county plates and registration.

18 7. If the owner of the ~~motor~~ vehicle moves out of state,
19 the owner may make a claim for a refund by returning the Iowa
20 registration plates, along with evidence of the vehicle's
21 registration in another jurisdiction, to the county treasurer
22 of the county in which the ~~motor~~ vehicle was registered within
23 six months of the out-of-state registration. For purposes of
24 section 321.127, the unexpired months remaining in the
25 registration year shall be calculated on the basis of the
26 effective date of the out-of-state registration. However, for
27 the purpose of timely issuance of the refund, the claim for a
28 refund under this subsection is considered to be filed on the
29 date the registration documents are received by the county
30 treasurer.

31 Sec. 15. Section 321.127, subsections 1 and 4, Code 2005,
32 are amended to read as follows:

33 1. The refund of the registration fee for ~~motor~~ vehicles
34 shall be computed on the basis of the number of unexpired
35 months remaining in the registration year from date of filing

1 of the claim for refund with the county treasurer, computed to
2 the nearest dollar.

3 4. Refunds for ~~motor~~ vehicles registered for proportional
4 registration under chapter 326 shall be paid on the basis of
5 unexpired complete calendar months remaining in the
6 registration year from the date the claim for refund, license
7 plate, and registration receipt are received by the
8 department.

9 Sec. 16. Section 331.552, subsection 23, Code Supplement
10 2005, is amended to read as follows:

11 23. Collect a fee of ~~ten~~ twenty dollars for issuing a tax
12 sale certificate ~~or-a-certificate-of-redemption-from-tax-sale.~~

13 Sec. 17. Section 331.552, Code Supplement 2005, is amended
14 by adding the following new subsection:

15 NEW SUBSECTION. 36. Destroy mobile home and manufactured
16 home tax lists after ten years have elapsed from the end of
17 the fiscal year in which the list was created.

18 Sec. 18. Section 331.557, Code 2005, is amended by adding
19 the following new subsection:

20 NEW SUBSECTION. 3A. Charge an administrative fee for all
21 restitution, charges, fees, loans, taxes, or other
22 indebtedness collected by the treasurer from a person applying
23 for renewal of a vehicle registration pursuant to section
24 321.40, subsections 4 and 6. This amount shall be added to
25 the total amount due, collected at the time of payment from
26 the payor, and credited to the county general fund.

27 Sec. 19. Section 331.559, subsection 15, Code 2005, is
28 amended to read as follows:

29 15. Maintain a suspended tax list book as provided in
30 section 427.12. After ten years from the date of payment,
31 abatement, or cancellation of a suspended tax, special
32 assessment, rate, or charge, the county treasurer may dispose
33 of the official record of the suspended tax, special
34 assessment, rate, or charge.

35 Sec. 20. Section 331.904, subsection 1, Code 2005, is

1 amended to read as follows:

2 1. The annual salary of the first and second deputy
3 officer of the office of auditor, treasurer, and recorder, and
4 the deputy in charge of the motor vehicle registration and
5 title division, and the deputy in charge of driver's license
6 issuance shall each be an amount not to exceed eighty percent
7 of the annual salary of the deputy's principal officer. In
8 offices where more than two deputies are required, each
9 additional deputy shall be paid an amount not to exceed
10 seventy-five percent of the principal officer's salary. The
11 amount of the annual salary of each deputy shall be certified
12 by the principal officer to the board and, if a deputy's
13 salary does not exceed the limitations specified in this
14 subsection, the board shall certify the salary to the auditor.
15 The board shall not certify a deputy's salary which exceeds
16 the limitations of this subsection.

17 Sec. 21. Section 349.16, subsection 3, Code 2005, is
18 amended to read as follows:

19 3. The reports of the county treasurer, including a
20 schedule of the receipts and expenditures of the county and
21 the current cash balance in each fund in the treasurer's
22 office together with the total of warrants outstanding against
23 each of ~~said~~ the funds as shown by the warrant register in the
24 auditor's office. A listing of warrants outstanding is not
25 required if the county issues checks in lieu of warrants, and
26 there are no remaining outstanding warrants issued by the
27 county.

28 Sec. 22. Section 445.5, Code Supplement 2005, is amended
29 by adding the following new subsection:

30 NEW SUBSECTION. 4A. Failure to receive a tax statement is
31 not a defense to the payment of the total amount due.

32 Sec. 23. Section 445.36, Code 2005, is amended to read as
33 follows:

34 445.36 PAYMENT -- INSTALLMENTS.

35 1. The taxes which become delinquent during the fiscal

1 year are for the previous fiscal year.

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

14 3. If an installment of taxes, or an annual payment in the
15 case of special assessments, or payment in full in the case of
16 rates or charges, is delinquent and not paid as of February 1,
17 the treasurer shall notify the taxpayer of the delinquency and
18 the due date for the second installment. Failure to receive
19 notice is not a defense to the payment of the total amount
20 due.

21 Sec. 24. Section 446.9, subsection 1, Code 2005, is
22 amended to read as follows:

23 1. A notice of the date, time, and place of the annual tax
24 sale shall be served upon the person in whose name the parcel
25 subject to sale is taxed. The county treasurer shall serve
26 the notice by sending it by regular first class mail to the
27 person's last known address not later than May 1 of each
28 fiscal year. However, in those instances when May 1 is a
29 Saturday or Sunday, the notice shall be served not later than
30 the first business day of May. The notice shall contain a
31 description of the parcel to be sold which is clear, concise,
32 and sufficient to distinguish the parcel to be sold from all
33 other parcels. It shall also contain the amount of delinquent
34 taxes for which the parcel is liable each year, the amount of
35 the interest and fees, and the amount of the service fee as

1 provided in section 446.10, subsection 2, all to be
2 incorporated as a single sum. The notice shall contain a
3 statement that, after the sale, if the parcel is not redeemed
4 within the period provided in chapter 447, the right to redeem
5 expires and a deed may be issued.

6 Sec. 25. NEW SECTION. 446.19B PUBLIC NUISANCE TAX SALE
7 -- REHABILITATION FOR USE AS HOUSING.

8 1. The board of supervisors of a county may adopt an
9 ordinance authorizing the county treasurer to separately offer
10 and sell at the annual tax sale delinquent taxes on parcels
11 that are abandoned property and are assessed as residential
12 property or as commercial multifamily housing property and
13 that are, or are likely to become, a public nuisance. This
14 section may only be used by a county or by a city in the
15 county if such an ordinance is in effect.

16 2. On or before May 15, the county or city may file with
17 the county treasurer a verified statement containing a listing
18 of parcels and a declaration that each parcel is abandoned
19 property, each parcel is assessed as residential property or
20 as commercial multifamily housing property, each parcel is, or
21 is likely to become, a public nuisance, and that each parcel
22 is suitable for use as housing following rehabilitation.

23 3. The verified statement shall be published at the same
24 time and in the same manner as the notice of the annual tax
25 sale and the requirements in section 446.9, subsection 2, for
26 publication of notice of the annual tax sale also apply to
27 publication of the verified statement.

28 4. On the day of the regular tax sale, or any continuance
29 or adjournment of the tax sale, the treasurer shall separately
30 offer and sell those parcels listed in a verified statement
31 timely received and properly published and which remain liable
32 to sale for delinquent taxes. This sale shall be known as the
33 "public nuisance tax sale". Notwithstanding any provision to
34 the contrary, the percentage interest that may be purchased in
35 a parcel offered for sale under this section shall not be less

1 than one hundred percent.

2 5. To be eligible to bid on parcels under this section, a
3 prospective bidder shall enter into a rehabilitation agreement
4 with the county, or with the city if the property is located
5 within a city, to demonstrate the intent to rehabilitate the
6 property for use as housing if the property is not redeemed.

7 6. If after issuance of a tax sale deed to the holder of a
8 certificate of purchase at the public nuisance tax sale, the
9 tax sale deed holder determines that a building, structure, or
10 other improvement located on the parcel cannot be
11 rehabilitated for habitation, the tax sale deed holder may
12 request approval from the board of supervisors, or the city
13 council if the property is located within a city, to remove,
14 dismantle, or demolish the building, structure, or other
15 improvement.

16 7. When a parcel is offered at public nuisance tax sale
17 and no bid is received, or if the bid received is less than
18 the total amount due, the county in which the parcel is
19 located, through its county treasurer, shall bid for the
20 parcel a sum equal to the total amount due. Money shall not
21 be paid by the county or city for the purchase, but each of
22 the tax-levying and tax-certifying bodies having any interest
23 in the taxes shall be charged with the total amount due the
24 tax-levying or tax-certifying body as its just share of the
25 purchase price.

26 8. The tax sale certificate holder may assign the tax sale
27 certificate obtained pursuant to this section.

28 9. For purposes of this section, "abandoned property"
29 means the same as defined in section 446.19A, and "public
30 nuisance" means the same as defined in section 657A.1.

31 Sec. 26. Section 446.31, unnumbered paragraph 2, Code
32 2005, is amended to read as follows:

33 When the county acquires a certificate of purchase, the
34 county may assign the certificate for the total amount due as
35 of the date of assignment or compromise the total amount due

1 and assign the certificate. An assignment or a compromise and
2 assignment shall be by written agreement. A copy of the
3 agreement shall be filed with the treasurer. For each
4 assignment transaction, the treasurer shall collect from the
5 assignee an assignment transaction fee of ten dollars to be
6 deposited in the county general fund. The assignment
7 transaction fee shall not be added to the amount necessary to
8 redeem. All money received from the assignment of county-held
9 certificates of purchase shall be apportioned to the tax-
10 levying and certifying bodies in proportion to their interests
11 in the taxes for which the parcel was sold with all interest,
12 fees, and costs deposited in the county general fund. After
13 assignment of a certificate of purchase which is held by the
14 county, section 446.37 applies. In that instance, ~~the-three-~~
15 ~~year-requirement-shall-be-calculated~~ the date of cancellation
16 shall be three years from the date the assignment is recorded
17 by the treasurer in the county system. However, in the case
18 of a tax sale certificate issued pursuant to section 446.19B
19 and assigned by the county, the date of cancellation shall be
20 one year from the date the assignment is recorded by the
21 treasurer in the county system. When the assignment is
22 entered and the assignment transaction fee is paid, all of the
23 rights and title of the assignor shall vest in the assignee or
24 the legal representative of the assignee. The statement in
25 the treasurer's deed of the fact of the assignment is
26 presumptive evidence of that fact.

27 Sec. 27. Section 446.32, Code 2005, is amended to read as
28 follows:

29 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

30 The county treasurer shall provide to the purchaser of a
31 parcel sold at tax sale a receipt for the total amount paid by
32 the purchaser after the date of purchase for a subsequent
33 year. Taxes for a subsequent year may be paid by the
34 purchaser beginning fourteen days following the date from
35 which an installment becomes delinquent as provided in section

1 445.37. Notwithstanding any provision to the contrary, a
2 subsequent payment must be received and recorded by the
3 treasurer in the county system no later than five p.m. on the
4 last business day of the month for interest for that month to
5 accrue and be added to the amount due under section 447.1.
6 However, the treasurer may establish a deadline for receipt of
7 subsequent payments that is other than five p.m. on the last
8 business day of the month to allow for timely processing of
9 the subsequent payments. Late interest shall be calculated
10 through the date that the subsequent payment is recorded by
11 the treasurer in the county system. In no instance shall the
12 date of postmark of a subsequent payment be used by a
13 treasurer either to calculate interest or to determine whether
14 interest shall accrue on the subsequent payment.

15 Sec. 28. Section 446.37, Code Supplement 2005, is amended
16 to read as follows:

17 446.37 CANCELLATION OF SALE.

18 After three years have elapsed from the time of any tax
19 sale, or after one year has elapsed from the time of any tax
20 sale under section 446.19B, and the holder of a certificate
21 has not filed an affidavit of service of notice of expiration
22 of right of redemption under section 447.12, the county
23 treasurer shall cancel the sale from the county system.
24 However, if the filing of affidavit of service is stayed by
25 operation of law, the time period for the filing of the
26 affidavit shall not expire until the later of six months after
27 the stay has been lifted or three years from the time of the
28 tax sale, and in the case of a tax sale under section 446.19B,
29 the time period for the filing of the affidavit shall not
30 expire until the later of six months after the stay has been
31 lifted or one year from the time of the tax sale. This
32 section does not apply to certificates of purchase at tax sale
33 which are held by a county.

34 Sec. 29. Section 447.1, unnumbered paragraph 1, Code 2005,
35 is amended to read as follows:

1 A parcel sold under this chapter and chapter 446 may be
2 redeemed at any time before the right of redemption expires,
3 by payment to the county treasurer, to be held by the
4 treasurer subject to the order of the purchaser, of the amount
5 for which the parcel was sold, including the fee for the
6 certificate of purchase, and interest of two percent per
7 month, counting each fraction of a month as an entire month,
8 from the month of sale, and the total amount paid by the
9 purchaser or the purchaser's assignee for any subsequent year,
10 with interest at the same rate added on the amount of the
11 payment for each subsequent year from the month of payment,
12 counting each fraction of a month as an entire month. The
13 amount of interest must be at least one dollar and shall be
14 rounded to the nearest whole dollar. Interest shall accrue on
15 subsequent amounts ~~from-the-month-of-payment-by-the~~
16 ~~certificate-holder~~ as provided in section 446.32. The
17 redemption must be received by the treasurer on or before the
18 last day of the month to avoid additional interest being added
19 to the amount necessary to redeem. However, if the last day
20 of a month falls on a Saturday, Sunday, or a holiday, the
21 payment must be received by the treasurer by the close of
22 business on the first business day of the following month.

23 Sec. 30. Section 447.5, Code 2005, is amended to read as
24 follows:

25 447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

26 The county treasurer, upon application of a party to redeem
27 a parcel sold at a tax sale, and being satisfied that the
28 party has a right to redeem the parcel upon the payment of the
29 proper amount, shall issue to the party a certificate of
30 redemption, setting forth the facts of the sale substantially
31 as contained in the certificate, the date of the redemption,
32 the amount paid, and by whom redeemed, and shall make the
33 proper entries in the county system in the treasurer's office.
34 ~~The-amount-of-the-fee-shall-be-as-provided-in-section-331-552,~~
35 ~~subsection-23,-for-either-the-original-certificate-or~~

1 ~~duplicate-certificate-~~

2 Sec. 31. Section 447.9, subsection 1, Code 2005, is
3 amended to read as follows:

4 1. After one year and nine months from the date of sale,
5 or after nine months from the date of a sale made under
6 section 446.18 or 446.39, or after three months from the date
7 of a sale made under section 446.19A or 446.19B, the holder of
8 the certificate of purchase may cause to be served upon the
9 person in possession of the parcel, and also upon the person
10 in whose name the parcel is taxed, a notice signed by the
11 certificate holder or the certificate holder's agent or
12 attorney, stating the date of sale, the description of the
13 parcel sold, the name of the purchaser, and that the right of
14 redemption will expire and a deed for the parcel be made
15 unless redemption is made within ninety days from the
16 completed service of the notice. The notice shall be served
17 by both regular mail and certified mail to the person's last
18 known address and such service is deemed completed when the
19 notice by certified mail is deposited in the mail and
20 postmarked for delivery. The ninety-day redemption period
21 begins as provided in section 447.12. When the notice is
22 given by a county as a holder of a certificate of purchase the
23 notice shall be signed by the county treasurer or the county
24 attorney, and when given by a city, it shall be signed by the
25 city officer designated by resolution of the council. When
26 the notice is given by the Iowa finance authority or a city or
27 county agency holding the parcel as part of an Iowa
28 homesteading project, it shall be signed on behalf of the
29 agency or authority by one of its officers, as authorized in
30 rules of the agency or authority.

31 Sec. 32. Section 447.12, Code 2005, is amended to read as
32 follows:

33 447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

34 Service is complete only after an affidavit has been filed
35 with the county treasurer, showing the making of the service,

1 the manner of service, the time when and place where made,
2 under whose direction the service was made, and costs incurred
3 as provided in section 447.13. Costs not filed with the
4 treasurer before a redemption is complete shall not be
5 collected by the treasurer. Costs shall not be filed with the
6 treasurer prior to the filing of the affidavit. The affidavit
7 shall be made by the holder of the certificate or by the
8 holder's agent or attorney, and in either of the latter cases
9 stating that the affiant is the agent or attorney of the
10 holder of the certificate. The affidavit shall be filed by
11 the treasurer and entered in the county system and is
12 presumptive evidence of the completed service of the notice.
13 The right of redemption shall not expire until ninety days
14 after service is complete. A redemption shall not be
15 considered valid unless received by the treasurer prior to the
16 close of business on the ninetieth day from the date of
17 completed service except in the case of a public bidder
18 certificate held by the county in which case the county may
19 accept a redemption at any time prior to the issuance of the
20 tax deed. However, if the ninetieth day falls on a Saturday,
21 Sunday, or a holiday, payment of the total redemption amount
22 must be received by the treasurer before the close of business
23 on the first business day following the ninetieth day. The
24 date of postmark of a redemption shall not be considered as
25 the day the redemption was received by the treasurer for
26 purposes of the ninety-day time period. When the parcel is
27 held by a city or county, a city or county agency, or the Iowa
28 finance authority, for use in an Iowa homesteading project,
29 whether or not the parcel is the subject of a conditional
30 conveyance granted under the project, the affidavit shall be
31 made by the treasurer of the county or the county attorney, a
32 city officer designated by resolution of the council, or on
33 behalf of the agency or authority, by one of its officers as
34 authorized in rules of the agency or authority.

35 Sec. 33. Section 555C.1, subsection 5, paragraph b, Code

1 2005, is amended to read as follows:

2 b. A lien of record, other than a tax lien for delinquent
3 taxes as provided in chapter 435, does not exist against the
4 home. A lien exists only if the real property owner receives
5 notice of a lien on the standardized registration form
6 completed by an owner or occupant pursuant to chapter 562B, or
7 a lien has been filed in the state or county records on a date
8 before the home is considered to be valueless.

9 Sec. 34. Section 555C.1, subsection 5, Code 2005, is
10 amended by adding the following new paragraph:

11 NEW PARAGRAPH. d. A tax sale lien created by issuance of
12 a tax sale certificate as provided in chapter 446 does not
13 exist against the home, except for a tax sale lien created by
14 issuance of a tax sale certificate when the holder of the tax
15 sale certificate is the county.

16 Sec. 35. Section 555C.2, Code 2005, is amended to read as
17 follows:

18 555C.2 REMOVAL OR TRANSFER OF TITLE OF VALUELESS HOME --
19 PRESUMPTION OF VALUE.

20 1. An owner of a manufactured home community or mobile
21 home park may remove, or cause to be removed, from the
22 manufactured home community or mobile home park a valueless
23 home and personal property associated with the home at any
24 time following a determination of abandonment by the
25 manufactured home community or mobile home park owner in
26 accordance with section 562B.27, subsection 1, and an order of
27 removal pursuant to chapter 648 without further notice to the
28 owner or occupant of the valueless home. ~~Within~~ At the time
29 of application for transfer of title or junking certificate
30 and within ten days of the removal or-transfer-of-title of the
31 valueless home, the manufactured home community or mobile home
32 park owner shall give written notice to the county treasurer
33 for the county in which the manufactured home community or
34 mobile home park is located by affidavit which shall include a
35 description of the valueless home, its owner or occupant, if

1 known, the date of removal ~~or-transfer-of-title~~, and if
2 applicable, the name and address of any third party to whom a
3 new title or junking certificate shall be issued.

4 2. A valueless home and any personal property associated
5 with the valueless home shall be conclusively deemed in value
6 to be equal to or less than the reasonable cost of disposal
7 plus all sums owing to the manufactured home community or
8 mobile home park owner pertaining to the valueless home, if
9 the manufactured home community or mobile home park owner or
10 an agent of the owner removes the home and personal property
11 to a demolisher, sanitary landfill, or other lawful disposal
12 site or if the manufactured home community or mobile home park
13 owner allows a disinterested third party to remove the
14 valueless home and personal property or to leave the home in
15 the manufactured home community or mobile home park in a
16 transaction with a disinterested third party in which the
17 manufactured home community or mobile home park owner receives
18 no consideration.

19 Sec. 36. Section 555C.3, Code 2005, is amended to read as
20 follows:

21 555C.3 NEW TITLE -- THIRD PARTY.

22 If a new title to a valueless home is to be issued to a
23 third party, the county treasurer shall issue a new title,
24 upon receipt of the affidavit required in section 555C.2, and
25 payment of a fee pursuant to section 321.47:--Any, and full
26 payment of any tax lien levied pursuant to chapter 435 is
27 canceled-and-the. The ownership interest of the previous
28 owner or occupant of the valueless home is terminated as of
29 the date of issuance of the new title. If a junking
30 certificate for a valueless home is to be issued to a third
31 party, the county treasurer shall issue the junking
32 certificate at no charge upon receipt of the affidavit
33 required in section 555C.2. Any tax lien levied pursuant to
34 chapter 435 or tax sale certificate issued pursuant to chapter
35 446 and held by the county is canceled and the ownership

1 interest of the previous owner or occupant of the valueless
2 home is terminated as of the issuance date of the junking
3 certificate. The new title or junking certificate owner shall
4 take the title free of all rights and interests even though
5 the manufactured home community or mobile home park owner
6 fails to comply with the requirements of this chapter or any
7 judicial proceedings, if the new title or junking certificate
8 owner acts in good faith.

9 Sec. 37. Section 555C.4, Code 2005, is amended to read as
10 follows:

11 555C.4 REMOVAL BY MANUFACTURED HOME COMMUNITY OR MOBILE
12 HOME PARK OWNER.

13 Unless the valueless home is to be titled or a junking
14 certificate is to be issued in the name of a third party, the
15 manufactured home community or mobile home park owner may
16 obtain a junking certificate and dispose of a valueless home
17 and any personal property to a demolisher, sanitary landfill,
18 or other lawful disposal site under the terms and conditions
19 as the manufactured home community or mobile home park owner
20 shall determine.

21 Sec. 38. ESTABLISHMENT OF COUNTY TREASURER'S
22 ADMINISTRATIVE FEE. The amount of the administrative fee to
23 be charged by county treasurers for collection of restitution
24 and charges, fees, loans, taxes, or other indebtedness from
25 applicants for motor vehicle registration renewal shall be
26 established pursuant to a statewide study conducted by the
27 Iowa state county treasurers association, to be completed by
28 December 31, 2006, so that the fee charged will be consistent
29 for all county treasurers.

30 Sec. 39. EFFECTIVE AND APPLICABILITY DATES.

31 1. The sections of this Act amending sections 12B.11,
32 321.101A, and 349.16, being deemed of immediate importance,
33 take effect upon enactment.

34 2. The section of this Act providing for a study to
35 establish a county treasurer's administrative fee, being

1 deemed of immediate importance, takes effect upon enactment.

2 3. The sections of this Act amending section 331.552,
3 subsection 23, and sections 446.32, 447.1, 447.5, and 447.12,
4 being deemed of immediate importance, take effect upon
5 enactment and apply to parcels sold at tax sales held on or
6 after June 1, 2006.

7 4. The sections of this Act amending sections 321.123,
8 321.124, 321.126, and 321.127 take effect January 1, 2007.

9 5. The sections of this Act amending sections 321.1,
10 321.25, 321.30, 321.40, and 331.557 take effect July 1, 2007.

11 EXPLANATION

12 This bill makes various changes relating to the duties of
13 county treasurers.

14 Code section 12B.11 is amended, effective upon enactment of
15 the bill, to provide that the county treasurer is required to
16 produce and count in the presence of an examining officer all
17 moneys and funds on deposit in the safe or vault in the
18 treasurer's office only if requested to do so by the board of
19 supervisors.

20 Code sections 321.20 and 321.46 are amended to permit a
21 firm, association, or corporation that owns vehicles in more
22 than one county to register a vehicle in the county where the
23 primary user of the vehicle is located, rather than in the
24 county of the owner's residence.

25 Code sections 321.24 and 321.52 are amended to eliminate an
26 obsolete requirement that certificates of title and
27 registration receipts for rebuilt vehicles, and for wrecked or
28 salvage vehicles that have been repaired, be stamped with the
29 rebuilt or salvage designation. The designation is now
30 printed electronically by the vehicle registration and titling
31 system.

32 Code section 321.25 is amended, effective July 1, 2007, to
33 extend the period of time that a vehicle may be operated
34 pending receipt of registration plates from 45 days to 60
35 days. Since current law allows vehicle dealers 30 days to

1 forward an application for registration and title to the
2 county treasurer, this extension applies to the amount of time
3 the county treasurers have to issue the registration and
4 title.

5 Code sections 321.1, 321.30, 321.40, and 331.557 are
6 amended, effective July 1, 2007, to expand the ability of
7 county treasurers to collect certain moneys owed to a county
8 or the state from persons applying for renewal of their
9 vehicle registration. This ability is facilitated by the
10 motor vehicle registration and titling system now used by
11 treasurers statewide. Currently, a treasurer is required to
12 refuse registration renewal if the treasurer is notified by
13 the state department of transportation that the applicant has
14 not paid restitution to a clerk of court in the state. The
15 bill allows the county treasurer to collect the restitution
16 from the applicant, along with applicable fees and penalties,
17 and to then renew the registration. Similarly, current law
18 requires a county treasurer to refuse to renew a vehicle
19 registration if the treasurer knows that the person has a
20 delinquent account, charge, fee, loan, taxes, or other
21 indebtedness owed or being collected by the state. The bill
22 provides a process for collection of such debts by the county
23 treasurer on behalf of the department of revenue. The county
24 treasurer may collect the amount owed, or a minimum amount set
25 by the department of revenue, prior to issuing the
26 registration renewal.

27 The bill requires the Iowa state county treasurers
28 association to establish, pursuant to a statewide study to be
29 completed by December 31, 2006, an administrative fee to be
30 charged by all county treasurers for collection of
31 restitution, charges, fees, loans, taxes, or other
32 indebtedness collected by the treasurer from a person applying
33 for renewal of a vehicle registration.

34 Code section 321.101A is amended to authorize county
35 treasurers to revoke a person's vehicle registration if the

1 registration fees are paid by an electronic payment or credit
2 card that is not honored by the person's financial institution
3 or credit card company. Such revocation is currently allowed
4 for dishonored checks. This provision of the bill takes
5 effect upon enactment.

6 Code sections 321.123, 321.126, and 321.127 are amended,
7 effective January 1, 2007, to permit prorated refunds of
8 vehicle registration fees for travel trailers and fifth-wheel
9 travel trailers when the vehicles are sold. Since these
10 vehicles are not classified as motor vehicles, they are not
11 covered under current refunding provisions applicable to motor
12 vehicles.

13 Code section 331.552 is amended to change from \$10 to \$20
14 the fee required to be collected by the county treasurer for
15 issuance of a tax sale certificate and strikes the \$10 fee
16 required to be collected for issuance of a certificate of
17 redemption from tax sale. A corresponding amendment is made
18 to Code section 447.5. These provisions of the bill take
19 effect upon enactment and apply to parcels sold at tax sales
20 held on or after June 1, 2006.

21 Code section 331.552 is also amended to require the county
22 treasurer to destroy mobile home and manufactured home tax
23 lists after ten years have elapsed since the list was created.

24 Code section 331.559 is amended to provide that the county
25 treasurer may dispose of the record of a suspended tax after
26 ten years from the date of payment, abatement, or cancellation
27 of the suspended tax.

28 Code section 331.904 is amended to allow a county
29 treasurer's office that participates in driver licensing to
30 create a deputy position for the person in charge of driver's
31 license issuance.

32 Code section 349.16 is amended, effective upon enactment,
33 to provide that a county treasurer is not required to publish
34 a listing of warrants outstanding if the county issues checks
35 in lieu of warrants and there are no remaining outstanding

1 warrants issued by the county.

2 Code section 445.36 is amended to specify that the
3 provision allowing taxes to be paid in two installments
4 applies to property taxes and not to special assessments or
5 rates or charges. The section is also amended to provide that
6 a notice of delinquency shall be mailed for all delinquent
7 taxes, which includes special assessments or rates or charges.

8 Code section 446.9, relating to mailing notice of the
9 annual tax sale by May 1, is amended to provide that if May 1
10 is a Saturday or Sunday, the notice shall be mailed not later
11 than the first business day of May.

12 New Code section 446.19B provides that a county may adopt
13 an ordinance providing for a public nuisance tax sale held on
14 the same day as the annual tax sale. Parcels with delinquent
15 taxes that may be offered for sale at the public nuisance tax
16 sale are parcels that are abandoned property and are assessed
17 as residential property or commercial multifamily housing
18 property, and the county or city has declared that the parcel
19 is, or is likely to become, a public nuisance, and that the
20 parcel is suitable for use as housing following
21 rehabilitation. A prospective bidder at a public nuisance tax
22 sale is required to enter into an agreement with the county or
23 city, as applicable, stating that the bidder intends to
24 rehabilitate the property for housing. A conforming amendment
25 is made to Code section 447.9.

26 Current law provides that the holder of a tax sale
27 certificate has three years from the date of issuance to take
28 action to obtain a tax deed. If no action is taken during
29 that time period, the sale is canceled. Current law also
30 provides that when a tax sale certificate is assigned by a
31 county, the three-year time period starts running from the
32 date the assignment is recorded on the county system. The
33 bill amends Code sections 446.31 and 446.37 to provide that in
34 the case of public nuisance tax sale certificates issued or
35 assigned, the time period to take action to obtain a tax deed

1 is one year.

2 Code section 446.32 is amended to provide that payment of
3 taxes on a parcel by other than the taxpayer and subsequent to
4 the issuance of a tax sale certificate for delinquent taxes on
5 the parcel must be received by the county treasurer no later
6 than five p.m. on the last business day of the month for
7 interest for that month to be added to the redemption amount.
8 The section is also amended to specify that the date of
9 postmark of a subsequent payment shall not be used by a
10 treasurer to determine whether interest on the subsequent
11 payment should accrue. This provision of the bill takes
12 effect upon enactment and applies to parcels sold at tax sales
13 held on or after June 1, 2006.

14 Code section 447.1 is amended to provide that a redemption
15 payment must be received by the county treasurer on or before
16 the last day of the month to avoid additional interest being
17 added to the redemption amount. If the last day of the month
18 is a Saturday, Sunday, or holiday, the redemption payment must
19 be received by the close of business on the first business day
20 of the following month. This provision of the bill takes
21 effect upon enactment and applies to parcels sold at tax sales
22 held on or after June 1, 2006.

23 Under current law, after a certain period of time has
24 passed, a tax sale certificate holder is required to provide a
25 notice of redemption to the owner of the property stating that
26 if the amount necessary to redeem the property is not paid
27 within ninety days, a tax deed for the property shall be
28 issued to the tax sale certificate holder. The bill amends
29 Code section 447.12 to provide that if the ninetieth day of
30 the redemption period falls on a Saturday, Sunday, or holiday,
31 the redemption amount must be received by the county treasurer
32 before the close of business on the first business day
33 following the ninetieth day. The section is also amended to
34 specify that the date of postmark of a redemption payment
35 shall not be used by a treasurer to determine time of payment.

1 This provision of the bill takes effect upon enactment and
2 applies to parcels sold at tax sales held on or after June 1,
3 2006.

4 Code section 555C.1 is amended to add to the conditions
5 that make certain mobile homes and manufactured homes
6 "valueless". The bill adds the condition that no tax sale
7 lien exists against the home except for a tax sale lien
8 created by issuance of a tax sale certificate and the holder
9 of the certificate is a county.

10 Code sections 555C.2, 555C.3, and 555C.4 are amended to
11 allow the owner of a manufactured home community or mobile
12 home park to obtain a junking certificate for a valueless home
13 prior to disposal of the home. The bill requires the owner of
14 a manufactured home community or mobile home park to give
15 written notice by affidavit to the county treasurer at the
16 time of application for title or a junking certificate and
17 within ten days of removal of the valueless home, describing
18 the home, naming its owner or occupant if known, and stating
19 the date of removal, and if applicable, the name and address
20 of a third party to whom a new title or junking certificate
21 shall be issued. In a transaction in which the owner of a
22 manufactured home community or mobile home park allows a
23 disinterested third party to remove the valueless home and
24 personal property or to leave the home in the manufactured
25 home community or mobile home park in a transaction in which
26 the owner receives no consideration, the transaction must be
27 with a disinterested third party for the valueless home to be
28 conclusively deemed in value to be equal to or less than the
29 cost of disposal plus sums owing. The bill requires full
30 payment of any tax lien before a new title can be issued for a
31 valueless home. A junking certificate for a valueless home
32 shall be issued at no charge upon receipt of the required
33 affidavit, and any tax lien levied for the home while located
34 in a manufactured home community or mobile home park and any
35 tax sale certificate held by the county is canceled. The

1 ownership interest of the previous owner or occupant is
2 terminated as of the date of issuance of the junking
3 certificate.

4 A corresponding amendment is made to Code section 321.52 to
5 provide that in an action for abandonment of a mobile or
6 manufactured home, a person who provides satisfactory proof of
7 right of possession may be issued a junking certificate by the
8 county treasurer.

9
10
11
12
13
14
15
16
17
18

HOUSE FILE 2654

H-8288

- 1 Amend House File 2654 as follows:
2 1. Page 1, by striking lines 24 through 27.
3 2. By striking page 4, line 3, through page 7,
4 line 21.
5 3. Page 8, by striking lines 7 through 17.
6 4. Page 12, by striking lines 18 through 26.
7 5. By striking page 21, line 35, through page 24,
8 line 29.
9 6. By striking page 24, line 34, through page 25,
10 line 1.
11 7. Page 25, line 8, by striking the figure
12 "321.124,".
13 8. Page 25, by striking lines 9 and 10 and
14 inserting the following:
15 "_____. The section of this Act amending section
16 321.25 takes effect July 1, 2007."
17 9. By renumbering as necessary.

By TJEPKES of Webster

H-8288 FILED MARCH 15, 2006

HOUSE FILE 2654

H-8138

- 1 Amend House File 2654 as follows:
- 2 1. Page 1, by striking lines 24 through 27.
- 3 2. Page 25, line 8, by striking the figure
- 4 "321.124,".
- 5 3. Page 25, line 9, by striking the figure
- 6 "321.1,".
- 7 4. By renumbering as necessary.

By TJEPKES of Webster

H-8138 FILED MARCH 7, 2006

HOUSE FILE 2654

H-8151

- 1 Amend House File 2654 as follows:
- 2 1. Page 2, by inserting after line 23 the
- 3 following:
- 4 "Sec. ____ Section 321.20A, subsection 2, Code
- 5 2005, is amended to read as follows:
- 6 2. An owner of ~~a commercial vehicle~~ more than
- 7 fifty commercial vehicles subject to the proportional
- 8 registration provisions of chapter 326 ~~who has a fleet~~
- 9 ~~of more than fifty commercial vehicles~~ and who is
- 10 issued a certificate of title under this section shall
- 11 not be subject to registration fees until the
- 12 commercial vehicle is driven or moved upon the
- 13 highways. The registration fee due shall be prorated
- 14 for the remaining unexpired months of the registration
- 15 year. Ownership of the commercial vehicle shall not
- 16 be transferred until registration fees have been paid
- 17 to the department."
- 18 2. By renumbering as necessary.

By TJEPKES of Webster

H-8151 FILED MARCH 9, 2006

Fiscal Services Division
Legislative Services Agency
Fiscal Note

HF 2654 – County Treasurers Omnibus (LSB 5756 HV)

Analyst: Mary Beth Mellick (Phone: [515] 281-8223) (marybeth.mellick@legis.state.ia.us)

Fiscal Note Version – New

Description

House File 2654 makes numerous technical changes relating to the duties of county treasurers, including but not limited to the following:

- Permits a firm, association, or corporation that owns vehicles in more than one county to register a vehicle in the county where the primary user of the vehicle is located, rather than in the county of the owner's residence.
- Extends the period of time that a vehicle may be operated pending receipt of registration plates from 45 days to 60 days. The extension applies to the amount of time the county treasurers have to issue the registration and title.
- Effective July 1, 2007, expands the ability of county treasurers to collect certain moneys owed to the State from persons applying for renewal of their vehicle registration. Under current and proposed law, a county treasurer shall refuse to renew the registration of a vehicle registered to a person when notified by the DOT, through the distributed teleprocessing network, that the person has unpaid restitution owed to the county or State. The Bill requires the clerk of court, on a daily basis, to notify the Department of Transportation (DOT) through the Iowa Court Information System (ICIS) of the amount due for restitution under Section 910.1(4), Code of Iowa, including all applicable fees and penalties of persons who owe delinquent restitution. The county treasurer may then collect the restitution for the clerk of court. Upon payment of the restitution and applicable fees and penalties, the county treasurer may issue the vehicle registration. On a monthly basis, the county treasurer is to forward all restitution funds collected to the Department of Revenue (DOR). The Department will then disburse the funds to the clerk of court.
- Requires the Iowa State County Treasurers Association to establish, pursuant to a statewide study to be completed by December 31, 2006, an administrative fee to be charged by all county treasurers for collection of restitution or other debt collected by the treasurer from a person renewing a vehicle registration.
- Effective January 1, 2007, permits prorated refunds of vehicle registration fees for travel trailers and fifth-wheel travel trailers when the vehicles are sold.
- Changes from \$10 to \$20 the fee collected by county treasurers for issuance of a tax sale certificate and strikes the \$10 fee collected for issuance of a certificate of redemption from tax sale. This provision takes effect upon enactment and applies to parcels sold at tax sales held on or after June 1, 2006.
- Allows a county treasurer's office that issues driver's licenses to create a deputy position for the person in charge of driver's license issuance.
- Provides that a county may adopt an ordinance providing for a public nuisance tax sale held on the same day as the annual tax sale. Parcels with delinquent taxes that may be offered for sale are abandoned property and are assessed as residential property or commercial multifamily housing property, and the county or city has declared that the parcel is, or is likely to become, a public nuisance, and that the parcel is suitable for use as housing following rehabilitation.
- Adds conditions that make certain mobile homes and manufactured homes "valueless."

- Allows the owner of a manufactured home community or mobile home park to obtain a junking certificate for a valueless home prior to disposal of the home.
- Sections 11, 12, and 13 take effect January 1, 2007. Sections 4, 5, 6, and 17 take effect July 1, 2007.

Assumptions

All assumptions are based on Section 7 of the Bill, which expands the ability of county treasurers to collect certain moneys owed to the State from persons applying for renewal of their vehicle registration.

1. The Judicial Branch's Iowa Court Information System (ICIS) would need to be modified to include the amount due for persons who owe restitution. In addition, programming changes would be required to the ICIS, the Vehicle Registration System utilized by the DOT and county treasurers, and the Department of Revenue's computer system, so that restitution data can be exchanged between the three agencies.
2. There may be a delay from the time that payment is collected by the county treasurer for restitution to the time it is submitted to the Department of Revenue. As a result, the clerk of court may attempt to collect restitution when the debt has already been paid.
3. The DOT's Office of Vehicle Services and a County Treasurer User Acceptance Team would incur additional hours for testing of the programming changes.
4. An additional 2.0 Judicial Branch FTE positions would be required to implement the changes to the ICIS, and for on-going maintenance of the System.

Fiscal Impact

The estimated fiscal impact of HF 2654 is as follows:

County Treasurers – Counties' General Fund

Minimal fiscal impact to counties' General Fund, including the provision that changes from \$10 to \$20 the fee collected by county treasurers for the issuance of a tax sale certificate and strikes the \$10 fee collected for issuance of a certificate of redemption from tax sale.

In regard to the provisions that allow county treasurers to collect unpaid restitution, a County Treasurer User Acceptance Team will be needed to test the programming changes to the Vehicle Registration System; however, the fiscal impact is anticipated to be minimal. There are typically two county treasurers that participate on a User Acceptance Team.

Judicial Branch – State General Fund

FY 2007 and Subsequent Fiscal Years:

- Programming Costs: A one-time cost to the State General Fund of \$485,000 for programming changes to the Iowa Court Information System (ICIS). The costs would be incurred over multiple fiscal years; however, the number of fiscal years is unknown.
- FTE Positions: An annual cost to the State General Fund of between \$120,000 and \$150,000 for 2.0 FTE positions required to implement and maintain the changes to the Iowa Court Information System.

Department of Transportation – Road Use Tax and Primary Road Funds

FY 2007: A one-time cost of \$151,000 for 1,600 programming hours. Of the total cost, 95.0% (\$142,500) would be paid from the Road Use Tax Fund and 5.0% (\$7,500) from the Primary Road Fund. The cost does not include user acceptance testing hours for the Office of Vehicle Services. These costs are unknown but are anticipated to be minimal.

Department of Revenue – State General Fund

No fiscal impact. Programming hours would be incurred using current staff and resources.

Sources

Iowa State Association of Counties
Polk County Treasurer's Office
Department of Transportation
Department of Revenue
Judicial Branch

/s/ Holly M. Lyons

March 21, 2006

The fiscal note and correctional impact statement for this bill was prepared pursuant to Joint Rule 17 and pursuant to Section 2.56, Code of Iowa. Data used in developing this fiscal note and correctional impact statement are available from the Fiscal Services Division, Legislative Services Agency to members of the Legislature upon request.

HOUSE FILE 2654

H-8386

1 Amend House File 2654 as follows:

2 1. Page 12, by inserting after line 8 the
3 following:

4 "Sec. ____ . Section 321.324A, subsections 1 and 3,
5 Code 2005, are amended to read as follows:

6 1. For purposes of this section, "funeral
7 procession" means a procession of motor vehicles
8 accompanying the body of a deceased person during
9 daylight hours which is being escorted by a vehicle
10 continually displaying its emergency signal lamps
11 flashing simultaneously and using lighted head lamps
12 and identifying flags, or an escort vehicle displaying
13 a flashing or revolving red and amber light visible to
14 pedestrians in all directions, and keeping all other
15 motor vehicles with lighted head lamps in close
16 formation.

17 3. The funeral ~~home~~ establishment in charge of the
18 funeral procession is liable only in connection with
19 the procession for any negligent, reckless, or
20 intentional act by the funeral ~~home~~ establishment or
21 any employee or agent of the funeral ~~home~~
22 establishment that results in any death, personal
23 injury or property damage suffered during a funeral
24 procession.

25 Sec. ____ . Section 321.423, subsection 2, Code
26 Supplement 2005, is amended by adding the following
27 new paragraph:

28 NEW PARAGRAPH. j. On a vehicle being operated as
29 an escort vehicle for a funeral procession as provided
30 in section 321.324A."

31 2. Title page, line 1, by inserting after the
32 words "relating to" the following: "motor vehicles
33 and".

34 3. Title page, line 1, by inserting after the
35 word "treasurer" the following: "in relation to motor
36 vehicles and property taxation".

37 4. By renumbering as necessary.

By McCARTHY of Polk
TJEPKES of Webster

H-8386 FILED MARCH 27, 2006

HOUSE FILE 2654
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO HSB 710)

(As Amended and Passed by the House March 28, 2006)

Passed House, Date _____ Passed Senate, Date 4-10-06
Vote: Ayes _____ Nays _____ Vote: Ayes 50 Nays 0
Approved _____

A BILL FOR

1 An Act relating to motor vehicles and the powers and duties of
2 the county treasurer in relation to motor vehicles and
3 property taxation and including effective and applicability
4 date provisions.

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

6

7

Deleted Language *

8

House Amendments _____

9

10

11

12

13

14

15

16

17

18

19

20

21

HF 2654

sc/es/25

1 Section 1. Section 12B.11, Code 2005, is amended to read
2 as follows:

3 12B.11 MANNER AND DETAILS OF SETTLEMENT.

4 At the time of any examination of any such office, or at
5 the time of any settlement with the treasurer in charge of any
6 such public funds, the treasurer ~~shall~~ is not required to
7 produce and count in the presence of the officer or officers
8 making such examination or settlement, unless otherwise
9 requested by the board of supervisors, all moneys or funds
10 then on deposit in the safe or vault in the treasurer's
11 office, ~~and~~. The treasurer shall produce a statement of all
12 money or funds on deposit with any depository wherein the
13 treasurer is authorized to deposit such funds, and shall
14 correctly show the balance remaining on deposit in such
15 depository at the close of business on the day preceding the
16 day of such settlement. The treasurer shall also file a
17 statement setting forth the numbers, dates, and amounts of all
18 outstanding checks, or other items of difference, reconciling
19 the balance as shown by the treasurer's books with those of
20 the depositories. The state treasurer shall also file a
21 statement showing the numbers, dates, and amounts of all
22 United States government bonds held as part of said public
23 fund.

* 24 Sec. 2. Section 321.20, unnumbered paragraph 1, Code
25 Supplement 2005, is amended to read as follows:

26 Except as provided in this chapter, an owner of a vehicle
27 subject to registration shall make application to the county
28 treasurer of the county of the owner's residence, or if a
29 nonresident, to the county treasurer of the county where the
30 primary users of the vehicle are located, or if a lessor of
31 the vehicle pursuant to chapter 321F which vehicle has a gross
32 vehicle weight of less than ten thousand pounds, to the county
33 treasurer of the county of the lessee's residence, or if a
34 firm, association, or corporation with vehicles in multiple
35 counties, the owner may make application to the county

1 treasurer of the county where the primary user of the vehicle
2 is located, for the registration and issuance of a certificate
3 of title for the vehicle upon the appropriate form furnished
4 by the department. However, upon the transfer of ownership,
5 the owner of a vehicle subject to the proportional
6 registration provisions of chapter 326 shall make application
7 for registration and issuance of a certificate of title to
8 either the department or the appropriate county treasurer.
9 The application shall be accompanied by a fee of ten dollars,
10 and shall bear the owner's signature. A nonresident owner of
11 two or more vehicles subject to registration may make
12 application for registration and issuance of a certificate of
13 title for all vehicles subject to registration to the county
14 treasurer of the county where the primary user of any of the
15 vehicles is located. The owner of a mobile home or
16 manufactured home shall make application for a certificate of
17 title under this section from the county treasurer of the
18 county where the mobile home or manufactured home is located.
19 The application shall contain:

20 Sec. 3. Section 321.20A, subsection 2, Code 2005, is
21 amended to read as follows:

22 2. An owner of a-commercial-vehicle more than fifty
23 commercial vehicles subject to the proportional registration
24 provisions of chapter 326 who-has-a-fleet-of-more-than-fifty
25 commercial-vehicles-and who is issued a certificate of title
26 under this section shall not be subject to registration fees
27 until the commercial vehicle is driven or moved upon the
28 highways. The registration fee due shall be prorated for the
29 remaining unexpired months of the registration year.

30 Ownership of the commercial vehicle shall not be transferred
31 until registration fees have been paid to the department.

32 Sec. 4. Section 321.24, subsection 4, Code Supplement
33 2005, is amended to read as follows:

34 4. If the prior certificate of title is from another state
35 and indicates that the vehicle was rebuilt, the new

1 certificate of title and registration receipt shall contain
2 the designation of "REBUILT" stamped or printed on its face
3 together with the name of the state issuing the prior title.
4 ~~The designation of "REBUILT" and the name of the other state~~
5 ~~shall be retained on all subsequent Iowa certificates of title~~
6 ~~for the vehicle.---If the prior certificate of title is from~~
7 ~~another state and indicates that the vehicle was rebuilt, the~~
8 ~~registration receipt shall contain the designation of~~
9 ~~"REBUILT" stamped and printed on its face.---The stamped~~
10 ~~designation of "REBUILT" shall be located on the center of the~~
11 ~~right side of the registration receipt in black letters no~~
12 ~~bigger than sixteen point type. The designation shall be~~
13 retained on the face of all subsequent certificates of title
14 and registration receipts for the vehicle.

15 Sec. 5. Section 321.25, unnumbered paragraph 1, Code 2005,
16 is amended to read as follows:

17 A vehicle may be operated upon the highways of this state
18 without registration plates for a period of forty-five sixty
19 days after the date of delivery of the vehicle to the
20 purchaser from a dealer if a card bearing the words
21 "registration applied for" is attached on the rear of the
22 vehicle. The card shall have plainly stamped or stenciled the
23 registration number of the dealer from whom the vehicle was
24 purchased and the date of delivery of the vehicle. In
25 addition, a dealer licensed to sell new motor vehicles may
26 attach the card to a new motor vehicle delivered by the dealer
27 to the purchaser even if the vehicle was purchased from an
28 out-of-state dealer and the card shall bear the registration
29 number of the dealer that delivered the vehicle. A dealer
30 shall not issue a card to a person known to the dealer to be
31 in possession of registration plates which may be attached to
32 the vehicle. A dealer shall not issue a card unless an
33 application for registration and certificate of title has been
34 made by the purchaser and a receipt issued to the purchaser of
35 the vehicle showing the fee paid by the person making the

1 application. Dealers' records shall indicate the agency to
2 which the fee is sent and the date the fee is sent. The
3 dealer shall forward the application by the purchaser to the
4 county treasurer or state office within thirty calendar days
5 from the date of delivery of the vehicle. However, if the
6 vehicle is subject to a security interest and has been offered
7 for sale pursuant to section 321.48, subsection 1, the dealer
8 shall forward the application by the purchaser to the county
9 treasurer or state office within thirty calendar days from the
10 date of the delivery of the vehicle to the purchaser.

*11 Sec. 6. Section 321.46, subsection 1, Code Supplement
12 2005, is amended to read as follows:

13 1. The transferee shall, within thirty calendar days after
14 purchase or transfer, apply for and obtain from the county
15 treasurer of the person's residence, or if a nonresident, the
16 county treasurer of the county where the primary users of the
17 vehicle are located or the county where all other vehicles
18 owned by the nonresident are registered, or in the case of a
19 mobile home or manufactured home, the county treasurer of the
20 county where the mobile home or manufactured home is located,
21 or if a firm, association, or corporation with vehicles in
22 multiple counties, the transferee may apply for and obtain
23 from the county treasurer of the county where the primary user
24 of the vehicle is located, a new registration and a new
25 certificate of title for the vehicle except as provided in
26 section 321.25, 321.48, or 322G.12. The transferee shall
27 present with the application the certificate of title endorsed
28 and assigned by the previous owner and shall indicate the name
29 of the county in which the vehicle was last registered and the
30 registration expiration date.

*31 Sec. 7. Section 321.52, subsection 4, paragraph b, Code
32 Supplement 2005, is amended to read as follows:

33 b. When a wrecked or salvage vehicle has been repaired,
34 the owner may apply for a regular certificate of title by
35 paying the appropriate fees and surrendering the salvage

1 certificate of title and a properly executed salvage theft
2 examination certificate. The county treasurer shall issue a
3 regular certificate of title which shall bear a designation
4 ~~stamped-or~~ printed on the face of the title and ~~stamped-and~~
5 printed on the registration receipt indicating that the
6 vehicle was previously titled on a salvage certificate of
7 title in a form approved by the department. This designation
8 shall be included on every Iowa certificate of title and
9 registration receipt issued thereafter for the vehicle. The
10 ~~stamped-designation-shall-be-in-black-and-shall-be-in-letters~~
11 ~~no-bigger-than-sixteen-point-type-and-located-on-the-center-of~~
12 ~~the-right-side-of-the-registration-receipt.~~ However, if
13 ownership of a stolen vehicle has been transferred to an
14 insurer organized under the laws of this state or admitted to
15 do business in this state, or if the transfer was the result
16 of a settlement with the owner of the vehicle arising from
17 damage to or the unrecovered theft of the vehicle, and if the
18 insurer certifies to the county treasurer on a form approved
19 by the department that the insurance company has received one
20 or more written estimates which state that the retail cost of
21 repairs including labor, parts, and other materials of all
22 damage to the vehicle is less than three thousand dollars, the
23 county treasurer shall issue to the insurance company the
24 regular certificate of title and registration receipt without
25 this designation.

26 Sec. 8. Section 321.101A, Code 2005, is amended to read as
27 follows:

28 321.101A REVOCATION OF REGISTRATION BY COUNTY TREASURER.

29 The county treasurer may revoke the registration and
30 registration plates of a vehicle if the registration fees are
31 paid by check, electronic payment, or credit card and the
32 check, electronic payment, or credit card is not honored by
33 the payer's financial institution or credit card company, upon
34 reasonable notice and demand. The owner of the vehicle or
35 person in possession of the registration and registration

1 plates for the vehicle shall immediately return the revoked
2 registration and registration plates to the appropriate county
3 treasurer's office.

4 Sec. 9. Section 321.123, subsection 1, unnumbered
5 paragraph 1, Code 2005, is amended to read as follows:

6 Travel trailers and fifth-wheel travel trailers, except
7 those in manufacturer's or dealer's stock, shall be subject to
8 an annual fee of twenty cents per square foot of floor space
9 computed on the exterior overall measurements, but excluding
10 three feet occupied by any trailer hitch as provided by and
11 certified to by the owner, to the nearest whole dollar, ~~which~~
12 ~~amount shall not be prorated or refunded, except the annual~~
13 ~~fee for travel trailers of any type, when.~~ When a travel
14 trailer or fifth-wheel travel trailer is registered in Iowa
15 for the first time or when ~~removed from a manufacturer's or~~
16 ~~dealer's stock,~~ title is transferred, the annual fee shall be
17 prorated on a monthly basis. ~~It is further provided the~~ The
18 annual fee ~~thus computed~~ shall be ~~limited~~ reduced to seventy-
19 five percent of the full fee after the vehicle is more than
20 six model years old.

21 Sec. 10. Section 321.126, unnumbered paragraph 1, Code
22 Supplement 2005, is amended to read as follows:

23 Refunds of unexpired vehicle registration fees shall be
24 allowed in accordance with this section, except that no refund
25 shall be allowed and paid if the unused portion of the fee is
26 less than ten dollars. Subsections 1 and 2 do not apply to
27 ~~motor~~ vehicles registered by the county treasurer. The
28 refunds shall be made as follows:

29 Sec. 11. Section 321.126, subsections 1, 2, 3, 4, and 7,
30 Code Supplement 2005, are amended to read as follows:

31 1. If the ~~motor~~ vehicle is destroyed by fire or accident,
32 or junked and its identity as a ~~motor~~ vehicle entirely
33 eliminated, the owner in whose name the ~~motor~~ vehicle was
34 registered at the time of destruction or dismantling shall
35 return the plates to the department and within thirty days

1 thereafter make a statement of such destruction or dismantling
2 and make claim for refund. With reference to the destruction
3 or dismantling of a vehicle, no refund shall be allowed unless
4 a junking certificate has been issued, as provided in section
5 321.52.

6 2. If the motor vehicle is stolen, the owner shall give
7 notice of the theft to the department within five days. If
8 the motor vehicle is not recovered by the owner thirty days
9 prior to the end of the current registration year, the owner
10 shall make a statement of the theft and make claim for refund.

11 3. If the motor vehicle is placed in storage by the owner
12 upon the owner's entry into the military service of the United
13 States, the owner shall return the plates to the county
14 treasurer or the department and make a statement regarding the
15 storage and military service and make claim for refund.

16 Whenever the owner of a motor vehicle so placed in storage
17 desires to again register the vehicle, the county treasurer or
18 department shall compute and collect the fees for registration
19 for the registration year commencing in the month the vehicle
20 is removed from storage.

21 4. If the motor vehicle is registered by the county
22 treasurer during the current registration year and the owner
23 or lessee registers the vehicle for proportional registration
24 under chapter 326, the owner of the registered vehicle shall
25 surrender the registration plates to the county treasurer and
26 may file a claim for refund. In lieu of a refund, a credit
27 for the registration fees paid to the county treasurer may be
28 applied by the department to the owner or lessee's
29 proportional registration fees upon the surrender of the
30 county plates and registration.

31 7. If the owner of the motor vehicle moves out of state,
32 the owner may make a claim for a refund by returning the Iowa
33 registration plates, along with evidence of the vehicle's
34 registration in another jurisdiction, to the county treasurer
35 of the county in which the motor vehicle was registered within

1 six months of the out-of-state registration. For purposes of
2 section 321.127, the unexpired months remaining in the
3 registration year shall be calculated on the basis of the
4 effective date of the out-of-state registration. However, for
5 the purpose of timely issuance of the refund, the claim for a
6 refund under this subsection is considered to be filed on the
7 date the registration documents are received by the county
8 treasurer.

9 Sec. 12. Section 321.127, subsections 1 and 4, Code 2005,
10 are amended to read as follows:

11 1. The refund of the registration fee for ~~motor~~ vehicles
12 shall be computed on the basis of the number of unexpired
13 months remaining in the registration year from date of filing
14 of the claim for refund with the county treasurer, computed to
15 the nearest dollar.

16 4. Refunds for ~~motor~~ vehicles registered for proportional
17 registration under chapter 326 shall be paid on the basis of
18 unexpired complete calendar months remaining in the
19 registration year from the date the claim for refund, license
20 plate, and registration receipt are received by the
21 department.

22 Sec. 13. Section 321.324A, subsections 1 and 3, Code 2005,
23 are amended to read as follows:

24 1. For purposes of this section, "funeral procession"
25 means a procession of motor vehicles accompanying the body of
26 a deceased person during daylight hours which is being
27 escorted by a vehicle continually displaying its emergency
28 signal lamps flashing simultaneously and using lighted head
29 lamps and identifying flags, or an escort vehicle displaying a
30 flashing or revolving red and amber light visible to
31 pedestrians in all directions, and keeping all other motor
32 vehicles with lighted head lamps in close formation.

33 3. The funeral home establishment in charge of the funeral
34 procession is liable only in connection with the procession
35 for any negligent, reckless, or intentional act by the funeral

1 home establishment or any employee or agent of the funeral
2 home establishment that results in any death, personal injury
3 or property damage suffered during a funeral procession.

4 Sec. 14. Section 321.423, subsection 2, Code Supplement
5 2005, is amended by adding the following new paragraph:

6 NEW PARAGRAPH. j. On a vehicle being operated as an
7 escort vehicle for a funeral procession as provided in section
8 321.324A.

9 Sec. 15. Section 331.552, subsection 23, Code Supplement
10 2005, is amended to read as follows:

11 23. Collect a fee of ~~ten~~ twenty dollars for issuing a tax
12 sale certificate ~~or a certificate of redemption from tax sale.~~

13 Sec. 16. Section 331.552, Code Supplement 2005, is amended
14 by adding the following new subsection:

15 NEW SUBSECTION. 36. Destroy mobile home and manufactured
16 home tax lists after ten years have elapsed from the end of
17 the fiscal year in which the list was created.

* 18 Sec. 17. Section 331.559, subsection 15, Code 2005, is
19 amended to read as follows:

20 15. Maintain a suspended tax list book as provided in
21 section 427.12. After ten years from the date of payment,
22 abatement, or cancellation of a suspended tax, special
23 assessment, rate, or charge, the county treasurer may dispose
24 of the official record of the suspended tax, special
25 assessment, rate, or charge.

26 Sec. 18. Section 331.904, subsection 1, Code 2005, is
27 amended to read as follows:

28 1. The annual salary of the first and second deputy
29 officer of the office of auditor, treasurer, and recorder, and
30 the deputy in charge of the motor vehicle registration and
31 title division, and the deputy in charge of driver's license
32 issuance shall each be an amount not to exceed eighty percent
33 of the annual salary of the deputy's principal officer. In
34 offices where more than two deputies are required, each
35 additional deputy shall be paid an amount not to exceed

1 seventy-five percent of the principal officer's salary. The
2 amount of the annual salary of each deputy shall be certified
3 by the principal officer to the board and, if a deputy's
4 salary does not exceed the limitations specified in this
5 subsection, the board shall certify the salary to the auditor.
6 The board shall not certify a deputy's salary which exceeds
7 the limitations of this subsection.

8 Sec. 19. Section 349.16, subsection 3, Code 2005, is
9 amended to read as follows:

10 3. The reports of the county treasurer, including a
11 schedule of the receipts and expenditures of the county and
12 the current cash balance in each fund in the treasurer's
13 office together with the total of warrants outstanding against
14 each of said the funds as shown by the warrant register in the
15 auditor's office. A listing of warrants outstanding is not
16 required if the county issues checks in lieu of warrants, and
17 there are no remaining outstanding warrants issued by the
18 county.

19 Sec. 20. Section 445.5, Code Supplement 2005, is amended
20 by adding the following new subsection:

21 NEW SUBSECTION. 4A. Failure to receive a tax statement is
22 not a defense to the payment of the total amount due.

23 Sec. 21. Section 445.36, Code 2005, is amended to read as
24 follows:

25 445.36 PAYMENT -- INSTALLMENTS.

26 1. The taxes which become delinquent during the fiscal
27 year are for the previous fiscal year.

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 1, the treasurer shall mail a notice to the taxpayer~~
35 ~~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 subsection does not apply to special assessments, or rates or
4 charges.

5 3. If an installment of taxes, or an annual payment in the
6 case of special assessments, or payment in full in the case of
7 rates or charges, is delinquent and not paid as of February 1,
8 the treasurer shall notify the taxpayer of the delinquency and
9 the due date for the second installment. Failure to receive
10 notice is not a defense to the payment of the total amount
11 due.

12 Sec. 22. Section 446.9, subsection 1, Code 2005, is
13 amended to read as follows:

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

32 Sec. 23. NEW SECTION. 446.19B PUBLIC NUISANCE TAX SALE
33 -- REHABILITATION FOR USE AS HOUSING.

34 1. The board of supervisors of a county may adopt an
35 ordinance authorizing the county treasurer to separately offer

1 and sell at the annual tax sale delinquent taxes on parcels
2 that are abandoned property and are assessed as residential
3 property or as commercial multifamily housing property and
4 that are, or are likely to become, a public nuisance. This
5 section may only be used by a county or by a city in the
6 county if such an ordinance is in effect.

7 2. On or before May 15, the county or city may file with
8 the county treasurer a verified statement containing a listing
9 of parcels and a declaration that each parcel is abandoned
10 property, each parcel is assessed as residential property or
11 as commercial multifamily housing property, each parcel is, or
12 is likely to become, a public nuisance, and that each parcel
13 is suitable for use as housing following rehabilitation.

14 3. The verified statement shall be published at the same
15 time and in the same manner as the notice of the annual tax
16 sale and the requirements in section 446.9, subsection 2, for
17 publication of notice of the annual tax sale also apply to
18 publication of the verified statement.

19 4. On the day of the regular tax sale, or any continuance
20 or adjournment of the tax sale, the treasurer shall separately
21 offer and sell those parcels listed in a verified statement
22 timely received and properly published and which remain liable
23 to sale for delinquent taxes. This sale shall be known as the
24 "public nuisance tax sale". Notwithstanding any provision to
25 the contrary, the percentage interest that may be purchased in
26 a parcel offered for sale under this section shall not be less
27 than one hundred percent.

28 5. To be eligible to bid on parcels under this section, a
29 prospective bidder shall enter into a rehabilitation agreement
30 with the county, or with the city if the property is located
31 within a city, to demonstrate the intent to rehabilitate the
32 property for use as housing if the property is not redeemed.

33 6. If after issuance of a tax sale deed to the holder of a
34 certificate of purchase at the public nuisance tax sale, the
35 tax sale deed holder determines that a building, structure, or

1 other improvement located on the parcel cannot be
2 rehabilitated for habitation, the tax sale deed holder may
3 request approval from the board of supervisors, or the city
4 council if the property is located within a city, to remove,
5 dismantle, or demolish the building, structure, or other
6 improvement.

7 7. When a parcel is offered at public nuisance tax sale
8 and no bid is received, or if the bid received is less than
9 the total amount due, the county in which the parcel is
10 located, through its county treasurer, shall bid for the
11 parcel a sum equal to the total amount due. Money shall not
12 be paid by the county or city for the purchase, but each of
13 the tax-levying and tax-certifying bodies having any interest
14 in the taxes shall be charged with the total amount due the
15 tax-levying or tax-certifying body as its just share of the
16 purchase price.

17 8. The tax sale certificate holder may assign the tax sale
18 certificate obtained pursuant to this section.

19 9. For purposes of this section, "abandoned property"
20 means the same as defined in section 446.19A, and "public
21 nuisance" means the same as defined in section 657A.1.

22 Sec. 24. Section 446.31, unnumbered paragraph 2, Code
23 2005, is amended to read as follows:

24 When the county acquires a certificate of purchase, the
25 county may assign the certificate for the total amount due as
26 of the date of assignment or compromise the total amount due
27 and assign the certificate. An assignment or a compromise and
28 assignment shall be by written agreement. A copy of the
29 agreement shall be filed with the treasurer. For each
30 assignment transaction, the treasurer shall collect from the
31 assignee an assignment transaction fee of ten dollars to be
32 deposited in the county general fund. The assignment
33 transaction fee shall not be added to the amount necessary to
34 redeem. All money received from the assignment of county-held
35 certificates of purchase shall be apportioned to the tax-

1 levying and certifying bodies in proportion to their interests
2 in the taxes for which the parcel was sold with all interest,
3 fees, and costs deposited in the county general fund. After
4 assignment of a certificate of purchase which is held by the
5 county, section 446.37 applies. In that instance, ~~the three-~~
6 ~~year requirement shall be calculated~~ the date of cancellation
7 shall be three years from the date the assignment is recorded
8 by the treasurer in the county system. However, in the case
9 of a tax sale certificate issued pursuant to section 446.19B
10 and assigned by the county, the date of cancellation shall be
11 one year from the date the assignment is recorded by the
12 treasurer in the county system. When the assignment is
13 entered and the assignment transaction fee is paid, all of the
14 rights and title of the assignor shall vest in the assignee or
15 the legal representative of the assignee. The statement in
16 the treasurer's deed of the fact of the assignment is
17 presumptive evidence of that fact.

18 Sec. 25. Section 446.32, Code 2005, is amended to read as
19 follows:

20 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

21 The county treasurer shall provide to the purchaser of a
22 parcel sold at tax sale a receipt for the total amount paid by
23 the purchaser after the date of purchase for a subsequent
24 year. Taxes for a subsequent year may be paid by the
25 purchaser beginning fourteen days following the date from
26 which an installment becomes delinquent as provided in section
27 445.37. Notwithstanding any provision to the contrary, a
28 subsequent payment must be received and recorded by the
29 treasurer in the county system no later than five p.m. on the
30 last business day of the month for interest for that month to
31 accrue and be added to the amount due under section 447.1.
32 However, the treasurer may establish a deadline for receipt of
33 subsequent payments that is other than five p.m. on the last
34 business day of the month to allow for timely processing of
35 the subsequent payments. Late interest shall be calculated

1 through the date that the subsequent payment is recorded by
2 the treasurer in the county system. In no instance shall the
3 date of postmark of a subsequent payment be used by a
4 treasurer either to calculate interest or to determine whether
5 interest shall accrue on the subsequent payment.

6 Sec. 26. Section 446.37, Code Supplement 2005, is amended
7 to read as follows:

8 446.37 CANCELLATION OF SALE.

9 After three years have elapsed from the time of any tax
10 sale, or after one year has elapsed from the time of any tax
11 sale under section 446.19B, and the holder of a certificate
12 has not filed an affidavit of service of notice of expiration
13 of right of redemption under section 447.12, the county
14 treasurer shall cancel the sale from the county system.
15 However, if the filing of affidavit of service is stayed by
16 operation of law, the time period for the filing of the
17 affidavit shall not expire until the later of six months after
18 the stay has been lifted or three years from the time of the
19 tax sale, and in the case of a tax sale under section 446.19B,
20 the time period for the filing of the affidavit shall not
21 expire until the later of six months after the stay has been
22 lifted or one year from the time of the tax sale. This
23 section does not apply to certificates of purchase at tax sale
24 which are held by a county.

25 Sec. 27. Section 447.1, unnumbered paragraph 1, Code 2005,
26 is amended to read as follows:

27 A parcel sold under this chapter and chapter 446 may be
28 redeemed at any time before the right of redemption expires,
29 by payment to the county treasurer, to be held by the
30 treasurer subject to the order of the purchaser, of the amount
31 for which the parcel was sold, including the fee for the
32 certificate of purchase, and interest of two percent per
33 month, counting each fraction of a month as an entire month,
34 from the month of sale, and the total amount paid by the
35 purchaser or the purchaser's assignee for any subsequent year,

1 with interest at the same rate added on the amount of the
2 payment for each subsequent year from the month of payment,
3 counting each fraction of a month as an entire month. The
4 amount of interest must be at least one dollar and shall be
5 rounded to the nearest whole dollar. Interest shall accrue on
6 subsequent amounts ~~from-the-month-of-payment-by-the~~
7 certificate-holder as provided in section 446.32. The
8 redemption must be received by the treasurer on or before the
9 last day of the month to avoid additional interest being added
10 to the amount necessary to redeem. However, if the last day
11 of a month falls on a Saturday, Sunday, or a holiday, the
12 payment must be received by the treasurer by the close of
13 business on the first business day of the following month.

14 Sec. 28. Section 447.5, Code 2005, is amended to read as
15 follows:

16 447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

17 The county treasurer, upon application of a party to redeem
18 a parcel sold at a tax sale, and being satisfied that the
19 party has a right to redeem the parcel upon the payment of the
20 proper amount, shall issue to the party a certificate of
21 redemption, setting forth the facts of the sale substantially
22 as contained in the certificate, the date of the redemption,
23 the amount paid, and by whom redeemed, and shall make the
24 proper entries in the county system in the treasurer's office.
25 ~~The amount of the fee shall be as provided in section 331.552,~~
26 ~~subsection 237, for either the original certificate or~~
27 ~~duplicate certificate.~~

28 Sec. 29. Section 447.9, subsection 1, Code 2005, is
29 amended to read as follows:

30 1. After one year and nine months from the date of sale,
31 or after nine months from the date of a sale made under
32 section 446.18 or 446.39, or after three months from the date
33 of a sale made under section 446.19A or 446.19B, the holder of
34 the certificate of purchase may cause to be served upon the
35 person in possession of the parcel, and also upon the person

1 in whose name the parcel is taxed, a notice signed by the
2 certificate holder or the certificate holder's agent or
3 attorney, stating the date of sale, the description of the
4 parcel sold, the name of the purchaser, and that the right of
5 redemption will expire and a deed for the parcel be made
6 unless redemption is made within ninety days from the
7 completed service of the notice. The notice shall be served
8 by both regular mail and certified mail to the person's last
9 known address and such service is deemed completed when the
10 notice by certified mail is deposited in the mail and
11 postmarked for delivery. The ninety-day redemption period
12 begins as provided in section 447.12. When the notice is
13 given by a county as a holder of a certificate of purchase the
14 notice shall be signed by the county treasurer or the county
15 attorney, and when given by a city, it shall be signed by the
16 city officer designated by resolution of the council. When
17 the notice is given by the Iowa finance authority or a city or
18 county agency holding the parcel as part of an Iowa
19 homesteading project, it shall be signed on behalf of the
20 agency or authority by one of its officers, as authorized in
21 rules of the agency or authority.

22 Sec. 30. Section 447.12, Code 2005, is amended to read as
23 follows:

24 447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

25 Service is complete only after an affidavit has been filed
26 with the county treasurer, showing the making of the service,
27 the manner of service, the time when and place where made,
28 under whose direction the service was made, and costs incurred
29 as provided in section 447.13. Costs not filed with the
30 treasurer before a redemption is complete shall not be
31 collected by the treasurer. Costs shall not be filed with the
32 treasurer prior to the filing of the affidavit. The affidavit
33 shall be made by the holder of the certificate or by the
34 holder's agent or attorney, and in either of the latter cases
35 stating that the affiant is the agent or attorney of the

1 holder of the certificate. The affidavit shall be filed by
2 the treasurer and entered in the county system and is
3 presumptive evidence of the completed service of the notice.
4 The right of redemption shall not expire until ninety days
5 after service is complete. A redemption shall not be
6 considered valid unless received by the treasurer prior to the
7 close of business on the ninetieth day from the date of
8 completed service except in the case of a public bidder
9 certificate held by the county in which case the county may
10 accept a redemption at any time prior to the issuance of the
11 tax deed. However, if the ninetieth day falls on a Saturday,
12 Sunday, or a holiday, payment of the total redemption amount
13 must be received by the treasurer before the close of business
14 on the first business day following the ninetieth day. The
15 date of postmark of a redemption shall not be considered as
16 the day the redemption was received by the treasurer for
17 purposes of the ninety-day time period. When the parcel is
18 held by a city or county, a city or county agency, or the Iowa
19 finance authority, for use in an Iowa homesteading project,
20 whether or not the parcel is the subject of a conditional
21 conveyance granted under the project, the affidavit shall be
22 made by the treasurer of the county or the county attorney, a
23 city officer designated by resolution of the council, or on
24 behalf of the agency or authority, by one of its officers as
25 authorized in rules of the agency or authority.

*26 Sec. 31. EFFECTIVE AND APPLICABILITY DATES.

27 1. The sections of this Act amending sections 12B.11,
28 321.101A, and 349.16, being deemed of immediate importance,
29 take effect upon enactment.

*30 2. The sections of this Act amending section 331.552,
31 subsection 23, and sections 446.32, 447.1, 447.5, and 447.12,
32 being deemed of immediate importance, take effect upon
33 enactment and apply to parcels sold at tax sales held on or
34 after June 1, 2006.

35 3. The sections of this Act amending sections 321.123,

*1 321.126, and 321.127 take effect January 1, 2007.

2 4. The section of this Act amending section 321.25 takes
3 effect July 1, 2007.

4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

Chair Tjeples
Arnold
Gaskill

HSB 710

SUB LOCAL GOVERNMENT
SF 02654

HOUSE FILE _____
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 the powers and duties of the county treasurer
2 and including effective and applicability date provisions.
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

1 Section 1. Section 12B.11, Code 2005, is amended to read
2 as follows:

3 12B.11 MANNER AND DETAILS OF SETTLEMENT.

4 At the time of any examination of any such office, or at
5 the time of any settlement with the treasurer in charge of any
6 such public funds, the treasurer ~~shall~~ is not required to
7 produce and count in the presence of the officer or officers
8 making such examination or settlement, unless otherwise
9 requested by the board of supervisors, all moneys or funds
10 then on deposit in the safe or vault in the treasurer's
11 office, ~~and~~. The treasurer shall produce a statement of all
12 money or funds on deposit with any depository wherein the
13 treasurer is authorized to deposit such funds, and shall
14 correctly show the balance remaining on deposit in such
15 depository at the close of business on the day preceding the
16 day of such settlement. The treasurer shall also file a
17 statement setting forth the numbers, dates, and amounts of all
18 outstanding checks, or other items of difference, reconciling
19 the balance as shown by the treasurer's books with those of
20 the depositories. The state treasurer shall also file a
21 statement showing the numbers, dates, and amounts of all
22 United States government bonds held as part of said public
23 fund.

24 Sec. 2. Section 321.1, Code Supplement 2005, is amended by
25 adding the following new subsection:

26 NEW SUBSECTION. 15AA. "County system" means as defined in
27 section 445.1.

28 Sec. 3. Section 321.20, unnumbered paragraph 1, Code
29 Supplement 2005, is amended to read as follows:

30 Except as provided in this chapter, an owner of a vehicle
31 subject to registration shall make application to the county
32 treasurer of the county of the owner's residence, or if a
33 nonresident, to the county treasurer of the county where the
34 primary users of the vehicle are located, or if a lessor of
35 the vehicle pursuant to chapter 321F which vehicle has a gross

1 vehicle weight of less than ten thousand pounds, to the county
2 treasurer of the county of the lessee's residence, or if a
3 firm, association, or corporation with vehicles in multiple
4 counties, the owner may make application to the county
5 treasurer of the county where the primary user of the vehicle
6 is located, for the registration and issuance of a certificate
7 of title for the vehicle upon the appropriate form furnished
8 by the department. However, upon the transfer of ownership,
9 the owner of a vehicle subject to the proportional
10 registration provisions of chapter 326 shall make application
11 for registration and issuance of a certificate of title to
12 either the department or the appropriate county treasurer.
13 The application shall be accompanied by a fee of ten dollars,
14 and shall bear the owner's signature. A nonresident owner of
15 two or more vehicles subject to registration may make
16 application for registration and issuance of a certificate of
17 title for all vehicles subject to registration to the county
18 treasurer of the county where the primary user of any of the
19 vehicles is located. The owner of a mobile home or
20 manufactured home shall make application for a certificate of
21 title under this section from the county treasurer of the
22 county where the mobile home or manufactured home is located.
23 The application shall contain:

24 Sec. 4. Section 321.24, subsection 4, Code Supplement
25 2005, is amended to read as follows:

26 4. If the prior certificate of title is from another state
27 and indicates that the vehicle was rebuilt, the new
28 certificate of title and registration receipt shall contain
29 the designation of "REBUILT" stamped-or printed on its face
30 together with the name of the state issuing the prior title.
31 ~~The designation of "REBUILT" and the name of the other state~~
32 ~~shall be retained on all subsequent Iowa certificates of title~~
33 ~~for the vehicle.---If the prior certificate of title is from~~
34 ~~another state and indicates that the vehicle was rebuilt, the~~
35 ~~registration receipt shall contain the designation of~~

1 ~~"REBUHT"-stamped-and-printed-on-its-face--The-stamped~~
2 ~~designation-of-"REBUHT"-shall-be-located-on-the-center-of-the~~
3 ~~right-side-of-the-registration-receipt-in-black-letters-no~~
4 ~~bigger-than-sixteen-point-type.~~ The designation shall be
5 retained on the face of all subsequent certificates of title
6 and registration receipts for the vehicle.

7 Sec. 5. Section 321.25, unnumbered paragraph 1, Code 2005,
8 is amended to read as follows:

9 A vehicle may be operated upon the highways of this state
10 without registration plates for a period of ~~forty-five~~ sixty
11 days after the date of delivery of the vehicle to the
12 purchaser from a dealer if a card bearing the words
13 "registration applied for" is attached on the rear of the
14 vehicle. The card shall have plainly stamped or stenciled the
15 registration number of the dealer from whom the vehicle was
16 purchased and the date of delivery of the vehicle. In
17 addition, a dealer licensed to sell new motor vehicles may
18 attach the card to a new motor vehicle delivered by the dealer
19 to the purchaser even if the vehicle was purchased from an
20 out-of-state dealer and the card shall bear the registration
21 number of the dealer that delivered the vehicle. A dealer
22 shall not issue a card to a person known to the dealer to be
23 in possession of registration plates which may be attached to
24 the vehicle. A dealer shall not issue a card unless an
25 application for registration and certificate of title has been
26 made by the purchaser and a receipt issued to the purchaser of
27 the vehicle showing the fee paid by the person making the
28 application. Dealers' records shall indicate the agency to
29 which the fee is sent and the date the fee is sent. The
30 dealer shall forward the application by the purchaser to the
31 county treasurer or state office within thirty calendar days
32 from the date of delivery of the vehicle. However, if the
33 vehicle is subject to a security interest and has been offered
34 for sale pursuant to section 321.48, subsection 1, the dealer
35 shall forward the application by the purchaser to the county

1 treasurer or state office within thirty calendar days from the
2 date of the delivery of the vehicle to the purchaser.

3 Sec. 6. Section 321.30, subsection 13, Code 2005, is
4 amended by striking the subsection.

5 Sec. 7. Section 321.40, Code Supplement 2005, is amended
6 to read as follows:

7 321.40 APPLICATION FOR RENEWAL -- NOTIFICATION -- REASONS
8 FOR REFUSAL.

9 1. Application for renewal of a vehicle registration shall
10 be made on or after the first day of the month prior to the
11 month of expiration of registration and up to and including
12 the last day of the month following the month of expiration of
13 registration. The registration shall be renewed upon payment
14 of the appropriate registration fee. Application for renewal
15 for a vehicle registered under chapter 326 shall be made on or
16 after the first day of the month of expiration of registration
17 and up to and including the last day of the month following
18 the month of expiration of registration.

19 2. On or before the fifteenth day of the eleventh month of
20 a vehicle's registration year, the department shall create an
21 electronic file and the county treasurer shall send a
22 statement of fees due to the appropriate owner of record.
23 After the department has generated the electronic file used to
24 produce statements for a registration month, and before the
25 fifteenth day of the month following expiration of a vehicle's
26 registration year, the department shall create a subsequent
27 electronic file and the county treasurer shall send a
28 statement of fees due to the appropriate owner of record for
29 any vehicle subsequently registered for that registration
30 month. The statement shall be mailed or electronically
31 transmitted to the most current address of record, showing
32 information sufficient to identify the vehicle and a listing
33 of the various fees as appropriate. Failure to receive a
34 statement shall have no effect upon the accrual of penalty at
35 the appropriate date.

1 3. Registration receipts issued for renewals shall have
2 the word "renewal" imprinted thereon and, if the owner making
3 a renewal application has been issued a certificate of title,
4 the title number shall appear on the registration receipt.
5 All registration receipts for renewals shall be typewritten or
6 printed by other mechanical means. The applicant shall
7 receive a registration receipt.

8 4. The county treasurer shall refuse to renew the
9 registration of a vehicle registered to a person when notified
10 by the department ~~through-the-distributed-teleprocessing~~
11 ~~network~~ that the person has not paid restitution as defined
12 under section 910.1, subsection 4, to a clerk of the court
13 located within the state. Each clerk of court shall, on a
14 daily basis, notify the department through the Iowa court
15 information system of the full name, and social security
16 number, and amount due for restitution, including all
17 applicable fees and penalties, of all persons who owe
18 delinquent restitution and the full name and social security
19 number of all persons whose restitution obligation has been
20 satisfied or canceled. This paragraph subsection does not
21 apply to the transfer of a registration or the issuance of a
22 new registration.

23 The county treasurer may collect restitution for the clerk
24 of a district court located within the state from a person
25 applying for renewal of a vehicle registration. Upon payment
26 of the required restitution including applicable fees and
27 penalties, an administrative fee as provided in section
28 331.557, subsection 3A, and the registration fee, the county
29 treasurer shall issue the registration to the person. A
30 county treasurer collecting restitution for the clerk of court
31 shall update vehicle records on a daily basis for all persons
32 whose restitution obligations have been satisfied or canceled
33 by the county treasurer. On a monthly basis, the county
34 treasurer shall forward all restitution funds collected to the
35 department of revenue. The department of revenue shall

1 disburse the funds to the clerks of court where the plans of
2 restitution were filed.

3 5. The county treasurer shall refuse to renew the
4 registration of a vehicle registered to the applicant for
5 renewal of registration if the applicant has failed to pay any
6 local vehicle taxes due in that county on that vehicle or any
7 other vehicle owned or previously owned by the applicant until
8 such local vehicle taxes are paid.

9 6. The county treasurer shall refuse to renew the
10 registration of a vehicle registered to the applicant if the
11 county treasurer knows that the applicant has a delinquent
12 account, charge, fee, loan, taxes, or other indebtedness owed
13 to or being collected by the state, from information provided
14 pursuant to sections 8A.504 and 421.17. An applicant may
15 contest this action by requesting a contested case proceeding
16 from the agency that referred the debt for collection pursuant
17 to section 8A.504. The department of revenue and the state
18 department of transportation shall notify the county
19 treasurers of all persons who owe a charge, fee, loan, taxes,
20 or other indebtedness.

21 The county treasurer of the county of the person's
22 residence and in which the person's vehicle is registered may
23 collect a charge, fee, loan, taxes, or other indebtedness owed
24 to or being collected by the state from a person applying for
25 renewal of a vehicle registration. Upon full payment of the
26 required charge, fee, loan, taxes, or other indebtedness
27 including applicable fees and penalties, an administrative fee
28 as provided in section 331.557, subsection 3A, and the
29 registration fee, the county treasurer shall issue the
30 registration to the person. A county treasurer collecting for
31 the department of revenue shall update vehicle registration
32 records on a daily basis for all persons whose charge, fee,
33 loan, taxes, or other indebtedness have been satisfied or
34 canceled by the county treasurer. On a monthly basis, the
35 county treasurer shall forward all funds collected to the

1 department of revenue.

2 A county treasurer may collect a portion of the total
3 amount due toward a charge, fee, loan, taxes, or other
4 indebtedness owed to or being collected by the state. The
5 minimum payment amount shall be set by the department of
6 revenue. Upon receipt of the minimum payment amount, an
7 administrative fee as provided in section 331.557, subsection
8 3A, and the registration fee, the county treasurer shall issue
9 the registration to the person.

10 7. The county treasurer may refuse to renew the
11 registration of a vehicle registered to the applicant if the
12 county treasurer knows, from information provided through the
13 county system, that the person owns a mobile home or
14 manufactured home with delinquent tax owed to a county
15 pursuant to chapter 435.

16 If the county treasurer refuses to renew the applicant's
17 registration, the county treasurer of the county where renewal
18 of registration is applied for shall collect the delinquent
19 tax for the county where the mobile home or manufactured home
20 is located. Upon payment of the required amount for the
21 delinquent tax including applicable fees and penalties, an
22 administrative fee as provided in section 331.557, subsection
23 3A, and the registration fee, the county treasurer shall issue
24 the registration to the person. The county treasurer shall
25 cancel the registration restriction for the person for each
26 mobile or manufactured home parcel sold at tax sale pursuant
27 to chapter 446, except for those mobile or manufactured home
28 parcels sold at tax sale pursuant to section 446.18. The
29 county treasurer shall cancel the registration restriction for
30 the person for each tax sale certificate of title issued
31 pursuant to section 435.25. The county treasurer to whom the
32 delinquent taxes are paid shall update vehicle records to
33 remove registration restrictions that have been satisfied or
34 canceled by the county treasurer.

35 8. In addition to all other remedies and proceedings

1 provided by law for the collection of taxes, the county
2 treasurer may refuse to renew the registration of a vehicle
3 registered to the applicant if the county treasurer knows,
4 from information provided through the county system, that the
5 person is the owner of record of a building or improvement
6 with delinquent tax owed to a county and the owner of the
7 building or improvement is a person other than the owner of
8 the land on which the building or improvement is located.

9 If the county treasurer refuses to renew the applicant's
10 registration, the county treasurer of the county where renewal
11 of registration is applied for shall collect the delinquent
12 tax for the county where the building or improvement is
13 located. Upon payment of the required amount for the
14 delinquent tax including applicable fees and penalties, an
15 administrative fee as provided in section 331.557, subsection
16 3A, and the registration fee, the county treasurer shall issue
17 the registration to the person. The county treasurer to whom
18 the delinquent taxes are paid shall update vehicle records to
19 remove registration restrictions that have been satisfied or
20 canceled by the county treasurer.

21 9. When application is made for the renewal of a motor
22 vehicle registration on or after December 1, 1982, the person
23 in whose name the registration is recorded shall notify the
24 county treasurer of the type of fuel used by the vehicle if
25 the type of fuel used is different from that which is shown on
26 the registration receipt. If a motor vehicle registration
27 indicates that the vehicle uses or may use a special fuel as
28 defined in chapter 452A the county treasurer shall issue a
29 special fuel user identification sticker. The person who owns
30 or controls the vehicle shall affix the sticker in a prominent
31 place on the vehicle adjacent to the place where the special
32 fuel is delivered into the motor vehicle fuel supply tank.

33 Sec. 8. Section 321.46, subsection 1, Code Supplement
34 2005, is amended to read as follows:

35 1. The transferee shall, within thirty calendar days after

1 purchase or transfer, apply for and obtain from the county
2 treasurer of the person's residence, or if a nonresident, the
3 county treasurer of the county where the primary users of the
4 vehicle are located or the county where all other vehicles
5 owned by the nonresident are registered, or in the case of a
6 mobile home or manufactured home, the county treasurer of the
7 county where the mobile home or manufactured home is located,
8 or if a firm, association, or corporation with vehicles in
9 multiple counties, the transferee may apply for and obtain
10 from the county treasurer of the county where the primary user
11 of the vehicle is located, a new registration and a new
12 certificate of title for the vehicle except as provided in
13 section 321.25, 321.48, or 322G.12. The transferee shall
14 present with the application the certificate of title endorsed
15 and assigned by the previous owner and shall indicate the name
16 of the county in which the vehicle was last registered and the
17 registration expiration date.

18 Sec. 9. Section 321.52, subsection 3, Code Supplement
19 2005, is amended by adding the following new unnumbered
20 paragraph:

21 NEW UNNUMBERED PARAGRAPH. In an action for abandonment as
22 provided in chapter 555B, the county treasurer of the county
23 where the mobile home or manufactured home is located may
24 issue to the applicant a junking certificate for the mobile
25 home or manufactured home, upon presentation to the county
26 treasurer of satisfactory proof of right of possession and an
27 application for a junking certificate for the mobile home or
28 manufactured home.

29 Sec. 10. Section 321.52, subsection 4, paragraph b, Code
30 Supplement 2005, is amended to read as follows:

31 b. When a wrecked or salvage vehicle has been repaired,
32 the owner may apply for a regular certificate of title by
33 paying the appropriate fees and surrendering the salvage
34 certificate of title and a properly executed salvage theft
35 examination certificate. The county treasurer shall issue a

1 regular certificate of title which shall bear a designation
2 ~~stamped-or~~ printed on the face of the title and ~~stamped-and~~
3 printed on the registration receipt indicating that the
4 vehicle was previously titled on a salvage certificate of
5 title in a form approved by the department. This designation
6 shall be included on every Iowa certificate of title and
7 registration receipt issued thereafter for the vehicle. The
8 ~~stamped-designation-shall-be-in-black-and-shall-be-in-letters~~
9 ~~no-bigger-than-sixteen-point-type-and-located-on-the-center-of~~
10 ~~the-right-side-of-the-registration-receipt.~~ However, if
11 ownership of a stolen vehicle has been transferred to an
12 insurer organized under the laws of this state or admitted to
13 do business in this state, or if the transfer was the result
14 of a settlement with the owner of the vehicle arising from
15 damage to or the unrecovered theft of the vehicle, and if the
16 insurer certifies to the county treasurer on a form approved
17 by the department that the insurance company has received one
18 or more written estimates which state that the retail cost of
19 repairs including labor, parts, and other materials of all
20 damage to the vehicle is less than three thousand dollars, the
21 county treasurer shall issue to the insurance company the
22 regular certificate of title and registration receipt without
23 this designation.

24 Sec. 11. Section 321.101A, Code 2005, is amended to read
25 as follows:

26 321.101A REVOCATION OF REGISTRATION BY COUNTY TREASURER.

27 The county treasurer may revoke the registration and
28 registration plates of a vehicle if the registration fees are
29 paid by check, electronic payment, or credit card and the
30 check, electronic payment, or credit card is not honored by
31 the payer's financial institution or credit card company, upon
32 reasonable notice and demand. The owner of the vehicle or
33 person in possession of the registration and registration
34 plates for the vehicle shall immediately return the revoked
35 registration and registration plates to the appropriate county

1 treasurer's office.

2 Sec. 12. Section 321.123, subsection 1, unnumbered
3 paragraph 1, Code 2005, is amended to read as follows:

4 Travel trailers and fifth-wheel travel trailers, except
5 those in manufacturer's or dealer's stock, shall be subject to
6 an annual fee of twenty cents per square foot of floor space
7 computed on the exterior overall measurements, but excluding
8 three feet occupied by any trailer hitch as provided by and
9 certified to by the owner, to the nearest whole dollar, ~~which~~
10 ~~amount shall not be prorated or refunded, except the annual~~
11 ~~fee for travel trailers of any type, when.~~ When a travel
12 trailer or fifth-wheel travel trailer is registered in Iowa
13 for the first time or when removed from a manufacturer's or
14 dealer's stock, title is transferred, the annual fee shall be
15 prorated on a monthly basis. ~~It is further provided the~~ The
16 annual fee thus computed shall be limited reduced to seventy-
17 five percent of the full fee after the vehicle is more than
18 six model years old.

19 Sec. 13. Section 321.124, subsection 3, paragraph h,
20 subparagraph (5), Code 2005, is amended to read as follows:

21 (5) ~~Fifty-five~~ Thirty-five dollars for registration for
22 each succeeding model year.

23 Sec. 14. Section 321.126, unnumbered paragraph 1, Code
24 Supplement 2005, is amended to read as follows:

25 Refunds of unexpired vehicle registration fees shall be
26 allowed in accordance with this section, except that no refund
27 shall be allowed and paid if the unused portion of the fee is
28 less than ten dollars. Subsections 1 and 2 do not apply to
29 ~~motor~~ vehicles registered by the county treasurer. The
30 refunds shall be made as follows:

31 Sec. 15. Section 321.126, subsections 1, 2, 3, 4, and 7,
32 Code Supplement 2005, are amended to read as follows:

33 1. If the ~~motor~~ vehicle is destroyed by fire or accident,
34 or junked and its identity as a ~~motor~~ vehicle entirely
35 eliminated, the owner in whose name the ~~motor~~ vehicle was

1 registered at the time of destruction or dismantling shall
2 return the plates to the department and within thirty days
3 thereafter make a statement of such destruction or dismantling
4 and make claim for refund. With reference to the destruction
5 or dismantling of a vehicle, no refund shall be allowed unless
6 a junking certificate has been issued, as provided in section
7 321.52.

8 2. If the motor vehicle is stolen, the owner shall give
9 notice of the theft to the department within five days. If
10 the motor vehicle is not recovered by the owner thirty days
11 prior to the end of the current registration year, the owner
12 shall make a statement of the theft and make claim for refund.

13 3. If the motor vehicle is placed in storage by the owner
14 upon the owner's entry into the military service of the United
15 States, the owner shall return the plates to the county
16 treasurer or the department and make a statement regarding the
17 storage and military service and make claim for refund.
18 Whenever the owner of a motor vehicle so placed in storage
19 desires to again register the vehicle, the county treasurer or
20 department shall compute and collect the fees for registration
21 for the registration year commencing in the month the vehicle
22 is removed from storage.

23 4. If the motor vehicle is registered by the county
24 treasurer during the current registration year and the owner
25 or lessee registers the vehicle for proportional registration
26 under chapter 326, the owner of the registered vehicle shall
27 surrender the registration plates to the county treasurer and
28 may file a claim for refund. In lieu of a refund, a credit
29 for the registration fees paid to the county treasurer may be
30 applied by the department to the owner or lessee's
31 proportional registration fees upon the surrender of the
32 county plates and registration.

33 7. If the owner of the motor vehicle moves out of state,
34 the owner may make a claim for a refund by returning the Iowa
35 registration plates, along with evidence of the vehicle's

1 registration in another jurisdiction, to the county treasurer
2 of the county in which the motor vehicle was registered within
3 six months of the out-of-state registration. For purposes of
4 section 321.127, the unexpired months remaining in the
5 registration year shall be calculated on the basis of the
6 effective date of the out-of-state registration. However, for
7 the purpose of timely issuance of the refund, the claim for a
8 refund under this subsection is considered to be filed on the
9 date the registration documents are received by the county
10 treasurer.

11 Sec. 16. Section 321.127, subsections 1 and 4, Code 2005,
12 are amended to read as follows:

13 1. The refund of the registration fee for motor vehicles
14 shall be computed on the basis of the number of unexpired
15 months remaining in the registration year from date of filing
16 of the claim for refund with the county treasurer, computed to
17 the nearest dollar.

18 4. Refunds for motor vehicles registered for proportional
19 registration under chapter 326 shall be paid on the basis of
20 unexpired complete calendar months remaining in the
21 registration year from the date the claim for refund, license
22 plate, and registration receipt are received by the
23 department.

24 Sec. 17. Section 331.552, subsection 23, Code Supplement
25 2005, is amended to read as follows:

26 23. Collect a fee of ~~ten~~ twenty dollars for issuing a tax
27 sale certificate ~~or-a-certificate-of-redemption-from-tax-sale.~~

28 Sec. 18. Section 331.552, Code Supplement 2005, is amended
29 by adding the following new subsection:

30 NEW SUBSECTION. 36. Destroy mobile home and manufactured
31 home tax lists after ten years have elapsed from the end of
32 the fiscal year in which the list was created.

33 Sec. 19. Section 331.557, Code 2005, is amended by adding
34 the following new subsection:

35 NEW SUBSECTION. 3A. Charge an administrative fee for all

1 restitution, charges, fees, loans, taxes, or other
2 indebtedness collected by the treasurer from a person applying
3 for renewal of a vehicle registration pursuant to section
4 321.40, subsections 4, 6, 7, and 8. This amount shall be
5 added to the total amount due, collected at the time of
6 payment from the payor, and credited to the county general
7 fund.

8 Sec. 20. Section 331.559, subsection 15, Code 2005, is
9 amended to read as follows:

10 15. Maintain a suspended tax list book as provided in
11 section 427.12. After ten years from the date of payment,
12 abatement, or cancellation of a suspended tax, special
13 assessment, rate, or charge, the county treasurer may dispose
14 of the official record of the suspended tax, special
15 assessment, rate, or charge.

16 Sec. 21. Section 331.904, subsection 1, Code 2005, is
17 amended to read as follows:

18 1. The annual salary of the first and second deputy
19 officer of the office of auditor, treasurer, and recorder, and
20 the deputy in charge of the motor vehicle registration and
21 title division, and the deputy in charge of driver's license
22 issuance shall each be an amount not to exceed eighty percent
23 of the annual salary of the deputy's principal officer. In
24 offices where more than two deputies are required, each
25 additional deputy shall be paid an amount not to exceed
26 seventy-five percent of the principal officer's salary. The
27 amount of the annual salary of each deputy shall be certified
28 by the principal officer to the board and, if a deputy's
29 salary does not exceed the limitations specified in this
30 subsection, the board shall certify the salary to the auditor.
31 The board shall not certify a deputy's salary which exceeds
32 the limitations of this subsection.

33 Sec. 22. Section 349.16, subsection 3, Code 2005, is
34 amended to read as follows:

35 3. The reports of the county treasurer, including a

1 schedule of the receipts and expenditures of the county and
2 the current cash balance in each fund in the treasurer's
3 office together with the total of warrants outstanding against
4 each of said the funds as shown by the warrant register in the
5 auditor's office. A listing of warrants outstanding is not
6 required if the county issues checks in lieu of warrants, and
7 there are no remaining outstanding warrants issued by the
8 county.

9 Sec. 23. Section 445.5, Code Supplement 2005, is amended
10 by adding the following new subsection:

11 NEW SUBSECTION. 4A. Failure to receive a tax statement is
12 not a defense to the payment of the total amount due.

13 Sec. 24. Section 445.36, Code 2005, is amended to read as
14 follows:

15 445.36 PAYMENT -- INSTALLMENTS.

16 1. The taxes which become delinquent during the fiscal
17 year are for the previous fiscal year.

18 2. A demand of taxes is not necessary, but every person
19 subject to taxation shall attend at the office of the county
20 treasurer and pay the taxes either in full, or one-half of the
21 taxes before September 1 succeeding the levy, and the
22 remaining half before March 1 following. ~~However,--if-the~~
23 ~~first-installment-of-taxes-is-delinquent-and-not-paid-as-of~~
24 ~~February-1,-the-treasurer-shall-mail-a-notice-to-the-taxpayer~~
25 ~~of-the-delinquency-and-the-due-date-for-the-second~~
26 ~~installment.--Failure-to-receive-a-mailed-notice-is-not-a~~
27 ~~defense-to-the-payment-of-the-total-amount-due.~~ This section
28 subsection does not apply to special assessments, or rates or
29 charges.

30 3. If an installment of taxes, or an annual payment in the
31 case of special assessments, or payment in full in the case of
32 rates or charges, is delinquent and not paid as of February 1,
33 the treasurer shall notify the taxpayer of the delinquency and
34 the due date for the second installment. Failure to receive
35 notice is not a defense to the payment of the total amount

1 due.

2 Sec. 25. Section 446.9, subsection 1, Code 2005, is
3 amended to read as follows:

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

22 Sec. 26. NEW SECTION. 446.19B PUBLIC NUISANCE TAX SALE
23 -- REHABILITATION FOR USE AS HOUSING.

24 1. The board of supervisors of a county may adopt an
25 ordinance authorizing the county treasurer to separately offer
26 and sell at the annual tax sale delinquent taxes on parcels
27 that are abandoned property and are assessed as residential
28 property or as commercial multifamily housing property and
29 that are, or are likely to become, a public nuisance. This
30 section may only be used by a county or by a city in the
31 county if such an ordinance is in effect.

32 2. On or before May 15, the county or city may file with
33 the county treasurer a verified statement containing a listing
34 of parcels and a declaration that each parcel is abandoned
35 property, each parcel is assessed as residential property or

1 as commercial multifamily housing property, each parcel is, or
2 is likely to become, a public nuisance, and that each parcel
3 is suitable for use as housing following rehabilitation.

4 3. The verified statement shall be published at the same
5 time and in the same manner as the notice of the annual tax
6 sale and the requirements in section 446.9, subsection 2, for
7 publication of notice of the annual tax sale also apply to
8 publication of the verified statement.

9 4. On the day of the regular tax sale, or any continuance
10 or adjournment of the tax sale, the treasurer shall separately
11 offer and sell those parcels listed in a verified statement
12 timely received and properly published and which remain liable
13 to sale for delinquent taxes. This sale shall be known as the
14 "public nuisance tax sale". Notwithstanding any provision to
15 the contrary, the percentage interest that may be purchased in
16 a parcel offered for sale under this section shall not be less
17 than one hundred percent.

18 5. To be eligible to bid on parcels under this section, a
19 prospective bidder shall enter into a rehabilitation agreement
20 with the county, or with the city if the property is located
21 within a city, to demonstrate the intent to rehabilitate the
22 property for use as housing if the property is not redeemed.

23 6. If after issuance of a tax sale deed to the holder of a
24 certificate of purchase at the public nuisance tax sale, the
25 tax sale deed holder determines that a building, structure, or
26 other improvement located on the parcel cannot be
27 rehabilitated for habitation, the tax sale deed holder may
28 request approval from the board of supervisors, or the city
29 council if the property is located within a city, to remove,
30 dismantle, or demolish the building, structure, or other
31 improvement.

32 7. When a parcel is offered at public nuisance tax sale
33 and no bid is received, or if the bid received is less than
34 the total amount due, the county in which the parcel is
35 located, through its county treasurer, shall bid for the

1 parcel a sum equal to the total amount due. Money shall not
2 be paid by the county or city for the purchase, but each of
3 the tax-levying and tax-certifying bodies having any interest
4 in the taxes shall be charged with the total amount due the
5 tax-levying or tax-certifying body as its just share of the
6 purchase price.

7 8. The tax sale certificate holder may assign the tax sale
8 certificate obtained pursuant to this section.

9 9. For purposes of this section, "abandoned property"
10 means the same as defined in section 446.19A, and "public
11 nuisance" means the same as defined in section 657A.1.

12 Sec. 27. Section 446.31, unnumbered paragraph 2, Code
13 2005, is amended to read as follows:

14 When the county acquires a certificate of purchase, the
15 county may assign the certificate for the total amount due as
16 of the date of assignment or compromise the total amount due
17 and assign the certificate. An assignment or a compromise and
18 assignment shall be by written agreement. A copy of the
19 agreement shall be filed with the treasurer. For each
20 assignment transaction, the treasurer shall collect from the
21 assignee an assignment transaction fee of ten dollars to be
22 deposited in the county general fund. The assignment
23 transaction fee shall not be added to the amount necessary to
24 redeem. All money received from the assignment of county-held
25 certificates of purchase shall be apportioned to the tax-
26 levying and certifying bodies in proportion to their interests
27 in the taxes for which the parcel was sold with all interest,
28 fees, and costs deposited in the county general fund. After
29 assignment of a certificate of purchase which is held by the
30 county, section 446.37 applies. In that instance, ~~the three-~~
31 ~~year-requirement-shall-be-calculated~~ the date of cancellation
32 shall be three years from the date the assignment is recorded
33 by the treasurer in the county system. However, in the case
34 of a tax sale certificate issued pursuant to section 446.19B
35 and assigned by the county, the date of cancellation shall be

1 one year from the date the assignment is recorded by the
2 treasurer in the county system. When the assignment is
3 entered and the assignment transaction fee is paid, all of the
4 rights and title of the assignor shall vest in the assignee or
5 the legal representative of the assignee. The statement in
6 the treasurer's deed of the fact of the assignment is
7 presumptive evidence of that fact.

8 Sec. 28. Section 446.32, Code 2005, is amended to read as
9 follows:

10 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

11 The county treasurer shall provide to the purchaser of a
12 parcel sold at tax sale a receipt for the total amount paid by
13 the purchaser after the date of purchase for a subsequent
14 year. Taxes for a subsequent year may be paid by the
15 purchaser beginning fourteen days following the date from
16 which an installment becomes delinquent as provided in section
17 445.37. Notwithstanding any provision to the contrary, a
18 subsequent payment must be received and recorded by the
19 treasurer in the county system no later than five p.m. on the
20 last business day of the month for interest for that month to
21 accrue and be added to the amount due under section 447.1.
22 However, the treasurer may establish a deadline for receipt of
23 subsequent payments that is other than five p.m. on the last
24 business day of the month to allow for timely processing of
25 the subsequent payments. Late interest shall be calculated
26 through the date that the subsequent payment is recorded by
27 the treasurer in the county system. In no instance shall the
28 date of postmark of a subsequent payment be used by a
29 treasurer either to calculate interest or to determine whether
30 interest shall accrue on the subsequent payment.

31 Sec. 29. Section 446.37, Code Supplement 2005, is amended
32 to read as follows:

33 446.37 CANCELLATION OF SALE.

34 After three years have elapsed from the time of any tax
35 sale, or after one year has elapsed from the time of any tax

1 sale under section 446.19B, and the holder of a certificate
2 has not filed an affidavit of service of notice of expiration
3 of right of redemption under section 447.12, the county
4 treasurer shall cancel the sale from the county system.
5 However, if the filing of affidavit of service is stayed by
6 operation of law, the time period for the filing of the
7 affidavit shall not expire until the later of six months after
8 the stay has been lifted or three years from the time of the
9 tax sale, and in the case of a tax sale under section 446.19B,
10 the time period for the filing of the affidavit shall not
11 expire until the later of six months after the stay has been
12 lifted or one year from the time of the tax sale. This
13 section does not apply to certificates of purchase at tax sale
14 which are held by a county.

15 Sec. 30. Section 447.1, unnumbered paragraph 1, Code 2005,
16 is amended to read as follows:

17 A parcel sold under this chapter and chapter 446 may be
18 redeemed at any time before the right of redemption expires,
19 by payment to the county treasurer, to be held by the
20 treasurer subject to the order of the purchaser, of the amount
21 for which the parcel was sold, including the fee for the
22 certificate of purchase, and interest of two percent per
23 month, counting each fraction of a month as an entire month,
24 from the month of sale, and the total amount paid by the
25 purchaser or the purchaser's assignee for any subsequent year,
26 with interest at the same rate added on the amount of the
27 payment for each subsequent year from the month of payment,
28 counting each fraction of a month as an entire month. The
29 amount of interest must be at least one dollar and shall be
30 rounded to the nearest whole dollar. Interest shall accrue on
31 subsequent amounts ~~from-the-month-of-payment-by-the~~
32 certificate-holder as provided in section 446.32. The
33 redemption must be received by the treasurer on or before the
34 last day of the month to avoid additional interest being added
35 to the amount necessary to redeem. However, if the last day

1 of a month falls on a Saturday, Sunday, or a holiday, the
2 payment must be received by the treasurer by the close of
3 business on the first business day of the following month.

4 Sec. 31. Section 447.5, Code 2005, is amended to read as
5 follows:

6 447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

7 The county treasurer, upon application of a party to redeem
8 a parcel sold at a tax sale, and being satisfied that the
9 party has a right to redeem the parcel upon the payment of the
10 proper amount, shall issue to the party a certificate of
11 redemption, setting forth the facts of the sale substantially
12 as contained in the certificate, the date of the redemption,
13 the amount paid, and by whom redeemed, and shall make the
14 proper entries in the county system in the treasurer's office.
15 ~~The amount of the fee shall be as provided in section 331.5527~~
16 ~~subsection 23, for either the original certificate or~~
17 ~~duplicate certificate.~~

18 Sec. 32. Section 447.9, subsection 1, Code 2005, is
19 amended to read as follows:

20 1. After one year and nine months from the date of sale,
21 or after nine months from the date of a sale made under
22 section 446.18 or 446.39, or after three months from the date
23 of a sale made under section 446.19A or 446.19B, the holder of
24 the certificate of purchase may cause to be served upon the
25 person in possession of the parcel, and also upon the person
26 in whose name the parcel is taxed, a notice signed by the
27 certificate holder or the certificate holder's agent or
28 attorney, stating the date of sale, the description of the
29 parcel sold, the name of the purchaser, and that the right of
30 redemption will expire and a deed for the parcel be made
31 unless redemption is made within ninety days from the
32 completed service of the notice. The notice shall be served
33 by both regular mail and certified mail to the person's last
34 known address and such service is deemed completed when the
35 notice by certified mail is deposited in the mail and

1 postmarked for delivery. The ninety-day redemption period
2 begins as provided in section 447.12. When the notice is
3 given by a county as a holder of a certificate of purchase the
4 notice shall be signed by the county treasurer or the county
5 attorney, and when given by a city, it shall be signed by the
6 city officer designated by resolution of the council. When
7 the notice is given by the Iowa finance authority or a city or
8 county agency holding the parcel as part of an Iowa
9 homesteading project, it shall be signed on behalf of the
10 agency or authority by one of its officers, as authorized in
11 rules of the agency or authority.

12 Sec. 33. Section 447.12, Code 2005, is amended to read as
13 follows:

14 447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

15 Service is complete only after an affidavit has been filed
16 with the county treasurer, showing the making of the service,
17 the manner of service, the time when and place where made,
18 under whose direction the service was made, and costs incurred
19 as provided in section 447.13. Costs not filed with the
20 treasurer before a redemption is complete shall not be
21 collected by the treasurer. Costs shall not be filed with the
22 treasurer prior to the filing of the affidavit. The affidavit
23 shall be made by the holder of the certificate or by the
24 holder's agent or attorney, and in either of the latter cases
25 stating that the affiant is the agent or attorney of the
26 holder of the certificate. The affidavit shall be filed by
27 the treasurer and entered in the county system and is
28 presumptive evidence of the completed service of the notice.
29 The right of redemption shall not expire until ninety days
30 after service is complete. A redemption shall not be
31 considered valid unless received by the treasurer prior to the
32 close of business on the ninetieth day from the date of
33 completed service except in the case of a public bidder
34 certificate held by the county in which case the county may
35 accept a redemption at any time prior to the issuance of the

1 tax deed. However, if the ninetieth day falls on a Saturday,
2 Sunday, or a holiday, payment of the total redemption amount
3 must be received by the treasurer before the close of business
4 on the first business day following the ninetieth day. The
5 date of postmark of a redemption shall not be considered as
6 the day the redemption was received by the treasurer for
7 purposes of the ninety-day time period. When the parcel is
8 held by a city or county, a city or county agency, or the Iowa
9 finance authority, for use in an Iowa homesteading project,
10 whether or not the parcel is the subject of a conditional
11 conveyance granted under the project, the affidavit shall be
12 made by the treasurer of the county or the county attorney, a
13 city officer designated by resolution of the council, or on
14 behalf of the agency or authority, by one of its officers as
15 authorized in rules of the agency or authority.

16 Sec. 34. Section 555C.1, subsection 5, paragraph b, Code
17 2005, is amended to read as follows:

18 b. A lien of record, other than a tax lien for delinquent
19 taxes as provided in chapter 435, does not exist against the
20 home. A lien exists only if the real property owner receives
21 notice of a lien on the standardized registration form
22 completed by an owner or occupant pursuant to chapter 562B, or
23 a lien has been filed in the state or county records on a date
24 before the home is considered to be valueless.

25 Sec. 35. Section 555C.1, subsection 5, Code 2005, is
26 amended by adding the following new paragraph:

27 NEW PARAGRAPH. d. A tax sale lien created by issuance of
28 a tax sale certificate as provided in chapter 446 does not
29 exist against the home, except for a tax sale lien created by
30 issuance of a tax sale certificate when the holder of the tax
31 sale certificate is the county.

32 Sec. 36. Section 555C.2, Code 2005, is amended to read as
33 follows:

34 555C.2 REMOVAL OR TRANSFER OF TITLE OF VALUELESS HOME --
35 PRESUMPTION OF VALUE.

1 1. An owner of a manufactured home community or mobile
2 home park may remove, or cause to be removed, from the
3 manufactured home community or mobile home park a valueless
4 home and personal property associated with the home at any
5 time following a determination of abandonment by the
6 manufactured home community or mobile home park owner in
7 accordance with section 562B.27, subsection 1, and an order of
8 removal pursuant to chapter 648 without further notice to the
9 owner or occupant of the valueless home. ~~Within~~ At the time
10 of application for transfer of title or junking certificate
11 and within ten days of the removal ~~or-transfer-of-title~~ of the
12 valueless home, the manufactured home community or mobile home
13 park owner shall give written notice to the county treasurer
14 for the county in which the manufactured home community or
15 mobile home park is located by affidavit which shall include a
16 description of the valueless home, its owner or occupant, if
17 known, the date of removal ~~or-transfer-of-title~~, and if
18 applicable, the name and address of any third party to whom a
19 new title or junking certificate shall be issued.

20 2. A valueless home and any personal property associated
21 with the valueless home shall be conclusively deemed in value
22 to be equal to or less than the reasonable cost of disposal
23 plus all sums owing to the manufactured home community or
24 mobile home park owner pertaining to the valueless home, if
25 the manufactured home community or mobile home park owner or
26 an agent of the owner removes the home and personal property
27 to a demolisher, sanitary landfill, or other lawful disposal
28 site or if the manufactured home community or mobile home park
29 owner allows a disinterested third party to remove the
30 valueless home and personal property or to leave the home in
31 the manufactured home community or mobile home park in a
32 transaction with a disinterested third party in which the
33 manufactured home community or mobile home park owner receives
34 no consideration.

35 Sec. 37. Section 555C.3, Code 2005, is amended to read as

1 follows:

2 555C.3 NEW TITLE -- THIRD PARTY.

3 If a new title to a valueless home is to be issued to a
4 third party, the county treasurer shall issue a new title,
5 upon receipt of the affidavit required in section 555C.2, and
6 payment of a fee pursuant to section 321.47--~~Any~~, and full
7 payment of any tax lien levied pursuant to chapter 435 is
8 canceled-and-the. The ownership interest of the previous
9 owner or occupant of the valueless home is terminated as of
10 the date of issuance of the new title. If a junking
11 certificate for a valueless home is to be issued to a third
12 party, the county treasurer shall issue the junking
13 certificate at no charge upon receipt of the affidavit
14 required in section 555C.2. Any tax lien levied pursuant to
15 chapter 435 or tax sale certificate issued pursuant to chapter
16 446 and held by the county is canceled and the ownership
17 interest of the previous owner or occupant of the valueless
18 home is terminated as of the issuance date of the junking
19 certificate. The new title or junking certificate owner shall
20 take the title free of all rights and interests even though
21 the manufactured home community or mobile home park owner
22 fails to comply with the requirements of this chapter or any
23 judicial proceedings, if the new title or junking certificate
24 owner acts in good faith.

25 Sec. 38. Section 555C.4, Code 2005, is amended to read as
26 follows:

27 555C.4 REMOVAL BY MANUFACTURED HOME COMMUNITY OR MOBILE
28 HOME PARK OWNER.

29 Unless the valueless home is to be titled or a junking
30 certificate is to be issued in the name of a third party, the
31 manufactured home community or mobile home park owner may
32 obtain a junking certificate and dispose of a valueless home
33 and any personal property to a demolisher, sanitary landfill,
34 or other lawful disposal site under the terms and conditions
35 as the manufactured home community or mobile home park owner

1 Code sections 321.20 and 321.46 are amended to permit a
2 firm, association, or corporation that owns vehicles in more
3 than one county to register a vehicle in the county where the
4 primary user of the vehicle is located, rather than in the
5 county of the owner's residence.

6 Code sections 321.24 and 321.52 are amended to eliminate an
7 obsolete requirement that certificates of title and
8 registration receipts for rebuilt vehicles, and for wrecked or
9 salvage vehicles that have been repaired, be stamped with the
10 rebuilt or salvage designation. The designation is now
11 printed electronically by the vehicle registration and titling
12 system.

13 Code section 321.25 is amended, effective July 1, 2007, to
14 extend the period of time that a vehicle may be operated
15 pending receipt of registration plates from 45 days to 60
16 days. Since current law allows vehicle dealers 30 days to
17 forward an application for registration and title to the
18 county treasurer, this extension applies to the amount of time
19 the county treasurers have to issue the registration and
20 title.

21 Code sections 321.1, 321.30, 321.40, and 331.557 are
22 amended, effective July 1, 2007, to expand the ability of
23 county treasurers to collect certain moneys owed to a county
24 or the state from persons applying for renewal of their
25 vehicle registration. This ability is facilitated by the
26 motor vehicle registration and titling system now used by
27 treasurers statewide. Currently, a treasurer is required to
28 refuse registration renewal if the treasurer is notified by
29 the state department of transportation that the applicant has
30 not paid restitution to a clerk of court in the state. The
31 bill allows the county treasurer to collect the restitution
32 from the applicant, along with applicable fees and penalties,
33 and to then renew the registration. Similarly, current law
34 requires a county treasurer to refuse to renew a vehicle
35 registration if the treasurer knows that the person has a

1 delinquent account, charge, fee, loan, taxes, or other
2 indebtedness owed or being collected by the state. The bill
3 provides a process for collection of such debts by the county
4 treasurer on behalf of the department of revenue. The county
5 treasurer may collect the amount owed, or a minimum amount set
6 by the department of revenue, prior to issuing the
7 registration renewal. The bill also allows a county treasurer
8 to refuse to renew a vehicle registration if the treasurer
9 knows, from information provided through the county system,
10 that the person owes delinquent taxes on a mobile or
11 manufactured home, or on a building or improvement owned by a
12 person other than the owner of the land on which the building
13 or improvement is located. If the county treasurer refuses
14 registration renewal, the treasurer is required to collect the
15 delinquent taxes on behalf of the county where the taxes are
16 owed prior to renewing the registration.

17 The bill requires the Iowa state county treasurers
18 association to establish, pursuant to a statewide study to be
19 completed by December 31, 2006, an administrative fee to be
20 charged by all county treasurers for collection of
21 restitution, charges, fees, loans, taxes, or other
22 indebtedness collected by the treasurer from a person applying
23 for renewal of a vehicle registration.

24 Code section 321.101A is amended to authorize county
25 treasurers to revoke a person's vehicle registration if the
26 registration fees are paid by an electronic payment or credit
27 card that is not honored by the person's financial institution
28 or credit card company. Such revocation is currently allowed
29 for dishonored checks. This provision of the bill takes
30 effect upon enactment.

31 Code section 321.124 is amended, effective January 1, 2007,
32 to reduce the annual registration fee for certain older model
33 multipurpose vehicles from \$55 to \$35. Due to the transition
34 to the weight and value system for registration of
35 multipurpose vehicles over a decade ago, the fee for 1992 and

1 older model multipurpose vehicles has been frozen at \$55,
2 while the fee for most newer model vehicles that are more than
3 nine model years old is \$35.

4 Code sections 321.123, 321.126, and 321.127 are amended,
5 effective January 1, 2007, to permit prorated refunds of
6 vehicle registration fees for travel trailers and fifth-wheel
7 travel trailers when the vehicles are sold. Since these
8 vehicles are not classified as motor vehicles, they are not
9 covered under current refunding provisions applicable to motor
10 vehicles.

11 Code section 331.552 is amended to change from \$10 to \$20
12 the fee required to be collected by the county treasurer for
13 issuance of a tax sale certificate and strikes the \$10 fee
14 required to be collected for issuance of a certificate of
15 redemption from tax sale. A corresponding amendment is made
16 to Code section 447.5. These provisions of the bill take
17 effect upon enactment and apply to parcels sold at tax sales
18 held on or after June 1, 2006.

19 Code section 331.552 is also amended to require the county
20 treasurer to destroy mobile home and manufactured home tax
21 lists after ten years have elapsed since the list was created.

22 Code section 331.559 is amended to provide that the county
23 treasurer may dispose of the record of a suspended tax after
24 ten years from the date of payment, abatement, or cancellation
25 of the suspended tax.

26 Code section 331.904 is amended to allow a county
27 treasurer's office that participates in driver licensing to
28 create a deputy position for the person in charge of driver's
29 license issuance.

30 Code section 349.16 is amended, effective upon enactment,
31 to provide that a county treasurer is not required to publish
32 a listing of warrants outstanding if the county issues checks
33 in lieu of warrants and there are no remaining outstanding
34 warrants issued by the county.

35 Code section 445.36 is amended to specify that the

1 provision allowing taxes to be paid in two installments
2 applies to property taxes and not to special assessments or
3 rates or charges. The section is also amended to provide that
4 a notice of delinquency shall be mailed for all delinquent
5 taxes, which includes special assessments or rates or charges.

6 Code section 446.9, relating to mailing notice of the
7 annual tax sale by May 1, is amended to provide that if May 1
8 is a Saturday or Sunday, the notice shall be mailed not later
9 than the first business day of May.

10 New Code section 446.19B provides that a county may adopt
11 an ordinance providing for a public nuisance tax sale held on
12 the same day as the annual tax sale. Parcels with delinquent
13 taxes that may be offered for sale at the public nuisance tax
14 sale are parcels that are abandoned property and are assessed
15 as residential property or commercial multifamily housing
16 property, and the county or city has declared that the parcel
17 is, or is likely to become, a public nuisance, and that the
18 parcel is suitable for use as housing following
19 rehabilitation. A prospective bidder at a public nuisance tax
20 sale is required to enter into an agreement with the county or
21 city, as applicable, stating that the bidder intends to
22 rehabilitate the property for housing. A conforming amendment
23 is made to Code section 447.9.

24 Current law provides that the holder of a tax sale
25 certificate has three years from the date of issuance to take
26 action to obtain a tax deed. If no action is taken during
27 that time period, the sale is canceled. Current law also
28 provides that when a tax sale certificate is assigned by a
29 county, the three-year time period starts running from the
30 date the assignment is recorded on the county system. The
31 bill amends Code sections 446.31 and 446.37 to provide that in
32 the case of public nuisance tax sale certificates issued or
33 assigned, the time period to take action to obtain a tax deed
34 is one year.

35 Code section 446.32 is amended to provide that payment of

1 taxes on a parcel by other than the taxpayer and subsequent to
2 the issuance of a tax sale certificate for delinquent taxes on
3 the parcel must be received by the county treasurer no later
4 than five p.m. on the last business day of the month for
5 interest for that month to be added to the redemption amount.
6 The section is also amended to specify that the date of
7 postmark of a subsequent payment shall not be used by a
8 treasurer to determine whether interest on the subsequent
9 payment should accrue. This provision of the bill takes
10 effect upon enactment and applies to parcels sold at tax sales
11 held on or after June 1, 2006.

12 Code section 447.1 is amended to provide that a redemption
13 payment must be received by the county treasurer on or before
14 the last day of the month to avoid additional interest being
15 added to the redemption amount. If the last day of the month
16 is a Saturday, Sunday, or holiday, the redemption payment must
17 be received by the close of business on the first business day
18 of the following month. This provision of the bill takes
19 effect upon enactment and applies to parcels sold at tax sales
20 held on or after June 1, 2006.

21 Under current law, after a certain period of time has
22 passed, a tax sale certificate holder is required to provide a
23 notice of redemption to the owner of the property stating that
24 if the amount necessary to redeem the property is not paid
25 within ninety days, a tax deed for the property shall be
26 issued to the tax sale certificate holder. The bill amends
27 Code section 447.12 to provide that if the ninetieth day of
28 the redemption period falls on a Saturday, Sunday, or holiday,
29 the redemption amount must be received by the county treasurer
30 before the close of business on the first business day
31 following the ninetieth day. The section is also amended to
32 specify that the date of postmark of a redemption payment
33 shall not be used by a treasurer to determine time of payment.
34 This provision of the bill takes effect upon enactment and
35 applies to parcels sold at tax sales held on or after June 1,

1 2006.

2 Code section 555C.1 is amended to add to the conditions
3 that make certain mobile homes and manufactured homes
4 "valueless". The bill adds the condition that no tax sale
5 lien exists against the home except for a tax sale lien
6 created by issuance of a tax sale certificate and the holder
7 of the certificate is a county.

8 Code sections 555C.2, 555C.3, and 555C.4 are amended to
9 allow the owner of a manufactured home community or mobile
10 home park to obtain a junking certificate for a valueless home
11 prior to disposal of the home. The bill requires the owner of
12 a manufactured home community or mobile home park to give
13 written notice by affidavit to the county treasurer at the
14 time of application for title or a junking certificate and
15 within ten days of removal of the valueless home, describing
16 the home, naming its owner or occupant if known, and stating
17 the date of removal, and if applicable, the name and address
18 of a third party to whom a new title or junking certificate
19 shall be issued. In a transaction in which the owner of a
20 manufactured home community or mobile home park allows a
21 disinterested third party to remove the valueless home and
22 personal property or to leave the home in the manufactured
23 home community or mobile home park in a transaction in which
24 the owner receives no consideration, the transaction must be
25 with a disinterested third party for the valueless home to be
26 conclusively deemed in value to be equal to or less than the
27 cost of disposal plus sums owing. The bill requires full
28 payment of any tax lien before a new title can be issued for a
29 valueless home. A junking certificate for a valueless home
30 shall be issued at no charge upon receipt of the required
31 affidavit, and any tax lien levied for the home while located
32 in a manufactured home community or mobile home park and any
33 tax sale certificate held by the county is canceled. The
34 ownership interest of the previous owner or occupant is
35 terminated as of the date of issuance of the junking

1 certificate.

2 A corresponding amendment is made to Code section 321.52 to
3 provide that in an action for abandonment of a mobile or
4 manufactured home, a person who provides satisfactory proof of
5 right of possession may be issued a junking certificate by the
6 county treasurer.

- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35

HOUSE FILE 2654

AN ACT

RELATING TO MOTOR VEHICLES AND THE POWERS AND DUTIES OF THE COUNTY TREASURER IN RELATION TO MOTOR VEHICLES AND PROPERTY TAXATION AND INCLUDING EFFECTIVE AND APPLICABILITY DATE PROVISIONS.

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

Section 1. Section 12B.11, Code 2005, is amended to read as follows:

12B.11 MANNER AND DETAILS OF SETTLEMENT.

At the time of any examination of any such office, or at the time of any settlement with the treasurer in charge of any such public funds, the treasurer ~~shall~~ is not required to produce and count in the presence of the officer or officers making such examination or settlement, unless otherwise requested by the board of supervisors, all moneys or funds then on deposit in the safe or vault in the treasurer's office, ~~and~~. The treasurer shall produce a statement of all money or funds on deposit with any depository wherein the treasurer is authorized to deposit such funds, and shall correctly show the balance remaining on deposit in such depository at the close of business on the day preceding the day of such settlement. The treasurer shall also file a statement setting forth the numbers, dates, and amounts of all

outstanding checks, or other items of difference, reconciling the balance as shown by the treasurer's books with those of the depositories. The state treasurer shall also file a statement showing the numbers, dates, and amounts of all United States government bonds held as part of said public fund.

Sec. 2. Section 321.20, unnumbered paragraph 1, Code Supplement 2005, is amended to read as follows:

Except as provided in this chapter, an owner of a vehicle subject to registration shall make application to the county treasurer of the county of the owner's residence, or if a nonresident, to the county treasurer of the county where the primary users of the vehicle are located, or if a lessor of the vehicle pursuant to chapter 321F which vehicle has a gross vehicle weight of less than ten thousand pounds, to the county treasurer of the county of the lessee's residence, or if a firm, association, or corporation with vehicles in multiple counties, the owner may make application to the county treasurer of the county where the primary user of the vehicle is located, for the registration and issuance of a certificate of title for the vehicle upon the appropriate form furnished by the department. However, upon the transfer of ownership, the owner of a vehicle subject to the proportional registration provisions of chapter 326 shall make application for registration and issuance of a certificate of title to either the department or the appropriate county treasurer. The application shall be accompanied by a fee of ten dollars, and shall bear the owner's signature. A nonresident owner of two or more vehicles subject to registration may make application for registration and issuance of a certificate of title for all vehicles subject to registration to the county treasurer of the county where the primary user of any of the vehicles is located. The owner of a mobile home or manufactured home shall make application for a certificate of title under this section from the county treasurer of the county where the mobile home or manufactured home is located. The application shall contain:

Sec. 3. Section 321.20A, subsection 2, Code 2005, is amended to read as follows:

2. An owner of a ~~commercial vehicle~~ more than fifty commercial vehicles subject to the proportional registration provisions of chapter 326 ~~who has a fleet of more than fifty commercial vehicles and~~ who is issued a certificate of title under this section shall not be subject to registration fees until the commercial vehicle is driven or moved upon the highways. The registration fee due shall be prorated for the remaining unexpired months of the registration year. Ownership of the commercial vehicle shall not be transferred until registration fees have been paid to the department.

Sec. 4. Section 321.24, subsection 4, Code Supplement 2005, is amended to read as follows:

4. If the prior certificate of title is from another state and indicates that the vehicle was rebuilt, the new certificate of title and registration receipt shall contain the designation of "REBUILT" ~~stamped or printed~~ on its face together with the name of the state issuing the prior title. ~~The designation of "REBUILT" and the name of the other state shall be retained on all subsequent Iowa certificates of title for the vehicle. If the prior certificate of title is from another state and indicates that the vehicle was rebuilt, the registration receipt shall contain the designation of "REBUILT" stamped and printed on its face. The stamped designation of "REBUILT" shall be located on the center of the right side of the registration receipt in black letters no bigger than sixteen point type.~~ The designation shall be retained on the face of all subsequent certificates of title and registration receipts for the vehicle.

Sec. 5. Section 321.25, unnumbered paragraph 1, Code 2005, is amended to read as follows:

A vehicle may be operated upon the highways of this state without registration plates for a period of forty-five sixty days after the date of delivery of the vehicle to the purchaser from a dealer if a card bearing the words

"registration applied for" is attached on the rear of the vehicle. The card shall have plainly stamped or stenciled the registration number of the dealer from whom the vehicle was purchased and the date of delivery of the vehicle. In addition, a dealer licensed to sell new motor vehicles may attach the card to a new motor vehicle delivered by the dealer to the purchaser even if the vehicle was purchased from an out-of-state dealer and the card shall bear the registration number of the dealer that delivered the vehicle. A dealer shall not issue a card to a person known to the dealer to be in possession of registration plates which may be attached to the vehicle. A dealer shall not issue a card unless an application for registration and certificate of title has been made by the purchaser and a receipt issued to the purchaser of the vehicle showing the fee paid by the person making the application. Dealers' records shall indicate the agency to which the fee is sent and the date the fee is sent. The dealer shall forward the application by the purchaser to the county treasurer or state office within thirty calendar days from the date of delivery of the vehicle. However, if the vehicle is subject to a security interest and has been offered for sale pursuant to section 321.48, subsection 1, the dealer shall forward the application by the purchaser to the county treasurer or state office within thirty calendar days from the date of the delivery of the vehicle to the purchaser.

Sec. 6. Section 321.46, subsection 1, Code Supplement 2005, is amended to read as follows:

1. The transferee shall, within thirty calendar days after purchase or transfer, apply for and obtain from the county treasurer of the person's residence, or if a nonresident, the county treasurer of the county where the primary users of the vehicle are located or the county where all other vehicles owned by the nonresident are registered, or in the case of a mobile home or manufactured home, the county treasurer of the county where the mobile home or manufactured home is located, or if a firm, association, or corporation with vehicles in

multiple counties, the transferee may apply for and obtain from the county treasurer of the county where the primary user of the vehicle is located, a new registration and a new certificate of title for the vehicle except as provided in section 321.25, 321.48, or 322G.12. The transferee shall present with the application the certificate of title endorsed and assigned by the previous owner and shall indicate the name of the county in which the vehicle was last registered and the registration expiration date.

Sec. 7. Section 321.52, subsection 4, paragraph b, Code Supplement 2005, is amended to read as follows:

b. When a wrecked or salvage vehicle has been repaired, the owner may apply for a regular certificate of title by paying the appropriate fees and surrendering the salvage certificate of title and a properly executed salvage theft examination certificate. The county treasurer shall issue a regular certificate of title which shall bear a designation ~~stamped-or printed on the face of the title and stamped-and printed on the registration receipt indicating that the~~ vehicle was previously titled on a salvage certificate of title in a form approved by the department. This designation shall be included on every Iowa certificate of title and registration receipt issued thereafter for the vehicle. ~~The stamped-designation shall be in black and shall be in letters no bigger than sixteen point type and located on the center of the right side of the registration receipt.~~ However, if ownership of a stolen vehicle has been transferred to an insurer organized under the laws of this state or admitted to do business in this state, or if the transfer was the result of a settlement with the owner of the vehicle arising from damage to or the unrecovered theft of the vehicle, and if the insurer certifies to the county treasurer on a form approved by the department that the insurance company has received one or more written estimates which state that the retail cost of repairs including labor, parts, and other materials of all damage to the vehicle is less than three thousand dollars, the

county treasurer shall issue to the insurance company the regular certificate of title and registration receipt without this designation.

Sec. 8. Section 321.101A, Code 2005, is amended to read as follows:

321.101A REVOCATION OF REGISTRATION BY COUNTY TREASURER.

The county treasurer may revoke the registration and registration plates of a vehicle if the registration fees are paid by check, electronic payment, or credit card and the check, electronic payment, or credit card is not honored by the payer's financial institution or credit card company, upon reasonable notice and demand. The owner of the vehicle or person in possession of the registration and registration plates for the vehicle shall immediately return the revoked registration and registration plates to the appropriate county treasurer's office.

Sec. 9. Section 321.123, subsection 1, unnumbered paragraph 1, Code 2005, is amended to read as follows:

Travel trailers and fifth-wheel travel trailers, except those in manufacturer's or dealer's stock, shall be subject to an annual fee of twenty cents per square foot of floor space computed on the exterior overall measurements, but excluding three feet occupied by any trailer hitch as provided by and certified to by the owner, to the nearest whole dollar, ~~which amount shall not be prorated or refunded, except the annual fee for travel trailers of any type, when.~~ When a travel trailer or fifth-wheel travel trailer is registered in Iowa for the first time or when removed from a manufacturer's or dealer's stock, title is transferred, the annual fee shall be prorated on a monthly basis. It is further provided the The annual fee thus computed shall be limited reduced to seventy-five percent of the full fee after the vehicle is more than six model years old.

Sec. 10. Section 321.126, unnumbered paragraph 1, Code Supplement 2005, is amended to read as follows:

Refunds of unexpired vehicle registration fees shall be allowed in accordance with this section, except that no refund shall be allowed and paid if the unused portion of the fee is less than ten dollars. Subsections 1 and 2 do not apply to motor vehicles registered by the county treasurer. The refunds shall be made as follows:

Sec. 11. Section 321.126, subsections 1, 2, 3, 4, and 7, Code Supplement 2005, are amended to read as follows:

1. If the motor vehicle is destroyed by fire or accident, or junked and its identity as a motor vehicle entirely eliminated, the owner in whose name the motor vehicle was registered at the time of destruction or dismantling shall return the plates to the department and within thirty days thereafter make a statement of such destruction or dismantling and make claim for refund. With reference to the destruction or dismantling of a vehicle, no refund shall be allowed unless a junking certificate has been issued, as provided in section 321.52.

2. If the motor vehicle is stolen, the owner shall give notice of the theft to the department within five days. If the motor vehicle is not recovered by the owner thirty days prior to the end of the current registration year, the owner shall make a statement of the theft and make claim for refund.

3. If the motor vehicle is placed in storage by the owner upon the owner's entry into the military service of the United States, the owner shall return the plates to the county treasurer or the department and make a statement regarding the storage and military service and make claim for refund. Whenever the owner of a motor vehicle so placed in storage desires to again register the vehicle, the county treasurer or department shall compute and collect the fees for registration for the registration year commencing in the month the vehicle is removed from storage.

4. If the motor vehicle is registered by the county treasurer during the current registration year and the owner or lessee registers the vehicle for proportional registration

under chapter 326, the owner of the registered vehicle shall surrender the registration plates to the county treasurer and may file a claim for refund. In lieu of a refund, a credit for the registration fees paid to the county treasurer may be applied by the department to the owner or lessee's proportional registration fees upon the surrender of the county plates and registration.

7. If the owner of the motor vehicle moves out of state, the owner may make a claim for a refund by returning the Iowa registration plates, along with evidence of the vehicle's registration in another jurisdiction, to the county treasurer of the county in which the motor vehicle was registered within six months of the out-of-state registration. For purposes of section 321.127, the unexpired months remaining in the registration year shall be calculated on the basis of the effective date of the out-of-state registration. However, for the purpose of timely issuance of the refund, the claim for a refund under this subsection is considered to be filed on the date the registration documents are received by the county treasurer.

Sec. 12. Section 321.127, subsections 1 and 4, Code 2005, are amended to read as follows:

1. The refund of the registration fee for motor vehicles shall be computed on the basis of the number of unexpired months remaining in the registration year from date of filing of the claim for refund with the county treasurer, computed to the nearest dollar.

4. Refunds for motor vehicles registered for proportional registration under chapter 326 shall be paid on the basis of unexpired complete calendar months remaining in the registration year from the date the claim for refund, license plate, and registration receipt are received by the department.

Sec. 13. Section 321.324A, subsections 1 and 3, Code 2005, are amended to read as follows:

1. For purposes of this section, "funeral procession" means a procession of motor vehicles accompanying the body of a deceased person during daylight hours which is being escorted by a vehicle continually displaying its emergency signal lamps flashing simultaneously and using lighted head lamps and identifying flags, or an escort vehicle displaying a flashing or revolving red and amber light visible to pedestrians in all directions, and keeping all other motor vehicles with lighted head lamps in close formation.

3. The funeral home establishment in charge of the funeral procession is liable only in connection with the procession for any negligent, reckless, or intentional act by the funeral home establishment or any employee or agent of the funeral home establishment that results in any death, personal injury or property damage suffered during a funeral procession.

Sec. 14. Section 321.423, subsection 2, Code Supplement 2005, is amended by adding the following new paragraph:

NEW PARAGRAPH. j. On a vehicle being operated as an escort vehicle for a funeral procession as provided in section 321.324A.

Sec. 15. Section 331.552, subsection 23, Code Supplement 2005, is amended to read as follows:

23. Collect a fee of ten twenty dollars for issuing a tax sale certificate ~~or a certificate of redemption from tax sale.~~

Sec. 16. Section 331.552, Code Supplement 2005, is amended by adding the following new subsection:

NEW SUBSECTION. 36. Destroy mobile home and manufactured home tax lists after ten years have elapsed from the end of the fiscal year in which the list was created.

Sec. 17. Section 331.559, subsection 15, Code 2005, is amended to read as follows:

15. Maintain a suspended tax list book as provided in section 427.12. After ten years from the date of payment, abatement, or cancellation of a suspended tax, special assessment, rate, or charge, the county treasurer may dispose of the official record of the suspended tax, special assessment, rate, or charge.

Sec. 18. Section 331.904, subsection 1, Code 2005, is amended to read as follows:

1. The annual salary of the first and second deputy officer of the office of auditor, treasurer, and recorder, and the deputy in charge of the motor vehicle registration and title division, and the deputy in charge of driver's license issuance shall each be an amount not to exceed eighty percent of the annual salary of the deputy's principal officer. In offices where more than two deputies are required, each additional deputy shall be paid an amount not to exceed seventy-five percent of the principal officer's salary. The amount of the annual salary of each deputy shall be certified by the principal officer to the board and, if a deputy's salary does not exceed the limitations specified in this subsection, the board shall certify the salary to the auditor. The board shall not certify a deputy's salary which exceeds the limitations of this subsection.

Sec. 19. Section 349.16, subsection 3, Code 2005, is amended to read as follows:

3. The reports of the county treasurer, including a schedule of the receipts and expenditures of the county and the current cash balance in each fund in the treasurer's office together with the total of warrants outstanding against each of ~~said~~ the funds as shown by the warrant register in the auditor's office. A listing of warrants outstanding is not required if the county issues checks in lieu of warrants, and there are no remaining outstanding warrants issued by the county.

Sec. 20. Section 445.5, Code Supplement 2005, is amended by adding the following new subsection:

NEW SUBSECTION. 4A. Failure to receive a tax statement is not a defense to the payment of the total amount due.

Sec. 21. Section 445.36, Code 2005, is amended to read as follows:

445.36 PAYMENT -- INSTALLMENTS.

1. The taxes which become delinquent during the fiscal year are for the previous fiscal year.

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 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 subsection does not apply to special assessments, or rates or charges.

3. If an installment of taxes, or an annual payment in the case of special assessments, or payment in full in the case of rates or charges, is delinquent and not paid as of February 1, the treasurer shall notify the taxpayer of the delinquency and the due date for the second installment. Failure to receive notice is not a defense to the payment of the total amount due.

Sec. 22. Section 446.9, subsection 1, Code 2005, is 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. However, in those instances when May 1 is a Saturday or Sunday, the notice shall be served not later than the first business day of May. 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 and fees, and 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.

Sec. 23. NEW SECTION. 446.19B PUBLIC NUISANCE TAX SALE -- REHABILITATION FOR USE AS HOUSING.

1. The board of supervisors of a county may adopt an ordinance authorizing the county treasurer to separately offer and sell at the annual tax sale delinquent taxes on parcels that are abandoned property and are assessed as residential property or as commercial multifamily housing property and that are, or are likely to become, a public nuisance. This section may only be used by a county or by a city in the county if such an ordinance is in effect.

2. On or before May 15, the county or city may file with the county treasurer a verified statement containing a listing of parcels and a declaration that each parcel is abandoned property, each parcel is assessed as residential property or as commercial multifamily housing property, each parcel is, or is likely to become, a public nuisance, and that each parcel is suitable for use as housing following rehabilitation.

3. The verified statement shall be published at the same time and in the same manner as the notice of the annual tax sale and the requirements in section 446.9, subsection 2, for publication of notice of the annual tax sale also apply to publication of the verified statement.

4. On the day of the regular tax sale, or any continuance or adjournment of the tax sale, the treasurer shall separately offer and sell those parcels listed in a verified statement timely received and properly published and which remain liable to sale for delinquent taxes. This sale shall be known as the "public nuisance tax sale". Notwithstanding any provision to the contrary, the percentage interest that may be purchased in a parcel offered for sale under this section shall not be less than one hundred percent.

5. To be eligible to bid on parcels under this section, a prospective bidder shall enter into a rehabilitation agreement with the county, or with the city if the property is located within a city, to demonstrate the intent to rehabilitate the property for use as housing if the property is not redeemed.

6. If after issuance of a tax sale deed to the holder of a certificate of purchase at the public nuisance tax sale, the tax sale deed holder determines that a building, structure, or other improvement located on the parcel cannot be rehabilitated for habitation, the tax sale deed holder may request approval from the board of supervisors, or the city council if the property is located within a city, to remove, dismantle, or demolish the building, structure, or other improvement.

7. When a parcel is offered at public nuisance tax sale and no bid is received, or if the bid received is less than the total amount due, the county in which the parcel is located, through its county treasurer, shall bid for the parcel a sum equal to the total amount due. Money shall not be paid by the county or city for the purchase, but each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the tax-levying or tax-certifying body as its just share of the purchase price.

8. The tax sale certificate holder may assign the tax sale certificate obtained pursuant to this section.

9. For purposes of this section, "abandoned property" means the same as defined in section 446.19A, and "public nuisance" means the same as defined in section 657A.1.

Sec. 24. Section 446.31, unnumbered paragraph 2, Code 2005, is amended to read as follows:

When the county acquires a certificate of purchase, the county may assign the certificate for the total amount due as of the date of assignment or compromise the total amount due and assign the certificate. An assignment or a compromise and assignment shall be by written agreement. A copy of the

agreement shall be filed with the treasurer. For each assignment transaction, the treasurer shall collect from the assignee an assignment transaction fee of ten dollars to be deposited in the county general fund. The assignment transaction fee shall not be added to the amount necessary to redeem. All money received from the assignment of county-held certificates of purchase shall be apportioned to the tax-levying and certifying bodies in proportion to their interests in the taxes for which the parcel was sold with all interest, fees, and costs deposited in the county general fund. After assignment of a certificate of purchase which is held by the county, section 446.37 applies. In that instance, ~~the three-year requirement shall be calculated~~ the date of cancellation shall be three years from the date the assignment is recorded by the treasurer in the county system. However, in the case of a tax sale certificate issued pursuant to section 446.19B and assigned by the county, the date of cancellation shall be one year from the date the assignment is recorded by the treasurer in the county system. When the assignment is entered and the assignment transaction fee is paid, all of the rights and title of the assignor shall vest in the assignee or the legal representative of the assignee. The statement in the treasurer's deed of the fact of the assignment is presumptive evidence of that fact.

Sec. 25. Section 446.32, Code 2005, is amended to read as follows:

446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

The county treasurer shall provide to the purchaser of a parcel sold at tax sale a receipt for the total amount paid by the purchaser after the date of purchase for a subsequent year. Taxes for a subsequent year may be paid by the purchaser beginning fourteen days following the date from which an installment becomes delinquent as provided in section 445.37. Notwithstanding any provision to the contrary, a subsequent payment must be received and recorded by the treasurer in the county system no later than five p.m. on the

last business day of the month for interest for that month to accrue and be added to the amount due under section 447.1. However, the treasurer may establish a deadline for receipt of subsequent payments that is other than five p.m. on the last business day of the month to allow for timely processing of the subsequent payments. Late interest shall be calculated through the date that the subsequent payment is recorded by the treasurer in the county system. In no instance shall the date of postmark of a subsequent payment be used by a treasurer either to calculate interest or to determine whether interest shall accrue on the subsequent payment.

Sec. 26. Section 446.37, Code Supplement 2005, is amended to read as follows:

446.37 CANCELLATION OF SALE.

After three years have elapsed from the time of any tax sale, or after one year has elapsed from the time of any tax sale under section 446.19B, and the holder of a certificate has not filed an affidavit of service of notice of expiration of right of redemption under section 447.12, the county treasurer shall cancel the sale from the county system. However, if the filing of affidavit of service is stayed by operation of law, the time period for the filing of the affidavit shall not expire until the later of six months after the stay has been lifted or three years from the time of the tax sale, and in the case of a tax sale under section 446.19B, the time period for the filing of the affidavit shall not expire until the later of six months after the stay has been lifted or one year from the time of the tax sale. This section does not apply to certificates of purchase at tax sale which are held by a county.

Sec. 27. Section 447.1, unnumbered paragraph 1, Code 2005, is amended to read as follows:

A parcel sold under this chapter and chapter 446 may be redeemed at any time before the right of redemption expires, by payment to the county treasurer, to be held by the treasurer subject to the order of the purchaser, of the amount

for which the parcel was sold, including the fee for the certificate of purchase, and interest of two percent per month, counting each fraction of a month as an entire month, from the month of sale, and the total amount paid by the purchaser or the purchaser's assignee for any subsequent year, with interest at the same rate added on the amount of the payment for each subsequent year from the month of payment, counting each fraction of a month as an entire month. The amount of interest must be at least one dollar and shall be rounded to the nearest whole dollar. Interest shall accrue on subsequent amounts ~~from the month of payment by the certificate-holder~~ as provided in section 446.32. The redemption must be received by the treasurer on or before the last day of the month to avoid additional interest being added to the amount necessary to redeem. However, if the last day of a month falls on a Saturday, Sunday, or a holiday, the payment must be received by the treasurer by the close of business on the first business day of the following month.

Sec. 28. Section 447.5, Code 2005, is amended to read as follows:

447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

The county treasurer, upon application of a party to redeem a parcel sold at a tax sale, and being satisfied that the party has a right to redeem the parcel upon the payment of the proper amount, shall issue to the party a certificate of redemption, setting forth the facts of the sale substantially as contained in the certificate, the date of the redemption, the amount paid, and by whom redeemed, and shall make the proper entries in the county system in the treasurer's office. ~~The amount of the fee shall be as provided in section 331.552, subsection 23, for either the original certificate or duplicate certificate.~~

Sec. 29. Section 447.9, subsection 1, Code 2005, is amended to read as follows:

1. After one year and nine months from the date of sale, or after nine months from the date of a sale made under

section 446.18 or 446.39, or after three months from the date of a sale made under section 446.19A or 446.19B, the holder of the certificate of purchase may cause to be served upon the person in possession of the parcel, and also upon the person in whose name the parcel is taxed, a notice signed by the certificate holder or the certificate holder's agent or attorney, stating the date of sale, the description of the parcel sold, the name of the purchaser, and that the right of redemption will expire and a deed for the parcel be made unless redemption is made within ninety days from the completed service of the notice. The notice shall be served by both regular mail and certified mail to the person's last known address and such service is deemed completed when the notice by certified mail is deposited in the mail and postmarked for delivery. The ninety-day redemption period begins as provided in section 447.12. When the notice is given by a county as a holder of a certificate of purchase the notice shall be signed by the county treasurer or the county attorney, and when given by a city, it shall be signed by the city officer designated by resolution of the council. When the notice is given by the Iowa finance authority or a city or county agency holding the parcel as part of an Iowa homesteading project, it shall be signed on behalf of the agency or authority by one of its officers, as authorized in rules of the agency or authority.

Sec. 30. Section 447.12, Code 2005, is amended to read as follows:

447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

Service is complete only after an affidavit has been filed with the county treasurer, showing the making of the service, the manner of service, the time when and place where made, under whose direction the service was made, and costs incurred as provided in section 447.13. Costs not filed with the treasurer before a redemption is complete shall not be collected by the treasurer. Costs shall not be filed with the treasurer prior to the filing of the affidavit. The affidavit

shall be made by the holder of the certificate or by the holder's agent or attorney, and in either of the latter cases stating that the affiant is the agent or attorney of the holder of the certificate. The affidavit shall be filed by the treasurer and entered in the county system and is presumptive evidence of the completed service of the notice. The right of redemption shall not expire until ninety days after service is complete. A redemption shall not be considered valid unless received by the treasurer prior to the close of business on the ninetieth day from the date of completed service except in the case of a public bidder certificate held by the county in which case the county may accept a redemption at any time prior to the issuance of the tax deed. However, if the ninetieth day falls on a Saturday, Sunday, or a holiday, payment of the total redemption amount must be received by the treasurer before the close of business on the first business day following the ninetieth day. The date of postmark of a redemption shall not be considered as the day the redemption was received by the treasurer for purposes of the ninety-day time period. When 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 affidavit shall be made by the treasurer of the county or the county attorney, a city officer designated by resolution of the council, or on behalf of the agency or authority, by one of its officers as authorized in rules of the agency or authority.

Sec. 31. EFFECTIVE AND APPLICABILITY DATES.

1. The sections of this Act amending sections 12B.11, 321.101A, and 349.16, being deemed of immediate importance, take effect upon enactment.

2. The sections of this Act amending section 331.552, subsection 23, and sections 446.32, 447.1, 447.5, and 447.12, being deemed of immediate importance, take effect upon enactment and apply to parcels sold at tax sales held on or after June 1, 2006.

3. The sections of this Act amending sections 321.123, 321.126, and 321.127 take effect January 1, 2007.

4. The section of this Act amending section 321.25 takes effect July 1, 2007.

CHRISTOPHER C. RANTS
Speaker of the House

JEFFREY M. LAMBERTI
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2654, Eighty-first General Assembly.

MARGARET THOMSON
Chief Clerk of the House

Approved _____, 2006

THOMAS J. VILSACK
Governor