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SENATE FILE **2351**
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SF 2237)

Passed Senate, Date _____ Passed House, 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:

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SF 2351

TLSB 5756SV 81

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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 321.24, subsection 4, Code Supplement
 21 2005, is amended to read as follows:

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

1 retained on the face of all subsequent certificates of title
2 and registration receipts for the vehicle.

3 Sec. 4. Section 321.25, unnumbered paragraph 1, Code 2005,
4 is amended to read as follows:

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

34 Sec. 5. Section 321.30, subsection 13, Code 2005, is
35 amended by striking the subsection.

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

3 321.40 APPLICATION FOR RENEWAL -- NOTIFICATION -- REASONS
4 FOR REFUSAL.

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

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

32 3. Registration receipts issued for renewals shall have
33 the word "renewal" imprinted thereon and, if the owner making
34 a renewal application has been issued a certificate of title,
35 the title number shall appear on the registration receipt.

1 All registration receipts for renewals shall be typewritten or
2 printed by other mechanical means. The applicant shall
3 receive a registration receipt.

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

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

34 5. The county treasurer shall refuse to renew the
35 registration of a vehicle registered to the applicant for

1 renewal of registration if the applicant has failed to pay any
2 local vehicle taxes due in that county on that vehicle or any
3 other vehicle owned or previously owned by the applicant until
4 such local vehicle taxes are paid.

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

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

33 A county treasurer may collect a portion of the total
34 amount due toward a charge, fee, loan, taxes, or other
35 indebtedness owed to or being collected by the state. The

1 minimum payment amount shall be set by the department of
2 revenue. Upon receipt of the minimum payment amount, an
3 administrative fee as provided in section 331.557, subsection
4 3A, and the registration fee, the county treasurer shall issue
5 the registration to the person.

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

18 Sec. 7. Section 321.46, subsection 1, Code Supplement
19 2005, is amended to read as follows:

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

1 of the county in which the vehicle was last registered and the
2 registration expiration date.

3 Sec. 8. Section 321.52, subsection 3, Code Supplement
4 2005, is amended by adding the following new unnumbered
5 paragraph:

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

14 Sec. 9. Section 321.52, subsection 4, paragraph b, Code
15 Supplement 2005, is amended to read as follows:

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

1 insurer certifies to the county treasurer on a form approved
2 by the department that the insurance company has received one
3 or more written estimates which state that the retail cost of
4 repairs including labor, parts, and other materials of all
5 damage to the vehicle is less than three thousand dollars, the
6 county treasurer shall issue to the insurance company the
7 regular certificate of title and registration receipt without
8 this designation.

9 Sec. 10. Section 321.101A, Code 2005, is amended to read
10 as follows:

11 321.101A REVOCATION OF REGISTRATION BY COUNTY TREASURER.

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

22 Sec. 11. Section 321.123, subsection 1, unnumbered
23 paragraph 1, Code 2005, is amended to read as follows:

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

1 annual fee thus-computed shall be ~~limited~~ reduced to seventy-
2 five percent of the full fee after the vehicle is more than
3 six model years old.

4 Sec. 12. Section 321.126, unnumbered paragraph 1, Code
5 Supplement 2005, is amended to read as follows:

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

12 Sec. 13. Section 321.126, subsections 1, 2, 3, 4, and 7,
13 Code Supplement 2005, are amended to read as follows:

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

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

29 3. If the ~~motor~~ vehicle is placed in storage by the owner
30 upon the owner's entry into the military service of the United
31 States, the owner shall return the plates to the county
32 treasurer or the department and make a statement regarding the
33 storage and military service and make claim for refund.

34 Whenever the owner of a ~~motor~~ vehicle so placed in storage
35 desires to again register the vehicle, the county treasurer or

1 department shall compute and collect the fees for registration
2 for the registration year commencing in the month the vehicle
3 is removed from storage.

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

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

27 Sec. 14. Section 321.127, subsections 1 and 4, Code 2005,
28 are amended to read as follows:

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

34 4. Refunds for ~~motor~~ vehicles registered for proportional
35 registration under chapter 326 shall be paid on the basis of

1 unexpired complete calendar months remaining in the
2 registration year from the date the claim for refund, license
3 plate, and registration receipt are received by the
4 department.

5 Sec. 15. Section 331.552, subsection 23, Code Supplement
6 2005, is amended to read as follows:

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

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

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

14 Sec. 17. Section 331.557, Code 2005, is amended by adding
15 the following new subsection:

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

23 Sec. 18. Section 331.559, subsection 15, Code 2005, is
24 amended to read as follows:

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

31 Sec. 19. Section 331.904, subsection 1, Code 2005, is
32 amended to read as follows:

33 1. The annual salary of the first and second deputy
34 officer of the office of auditor, treasurer, and recorder, and
35 the deputy in charge of the motor vehicle registration and

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

13 Sec. 20. Section 349.16, subsection 3, Code 2005, is
14 amended to read as follows:

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

24 Sec. 21. Section 445.5, Code Supplement 2005, is amended
25 by adding the following new subsection:

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

28 Sec. 22. Section 445.36, Code 2005, is amended to read as
29 follows:

30 445.36 PAYMENT -- INSTALLMENTS.

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

33 2. A demand of taxes is not necessary, but every person
34 subject to taxation shall attend at the office of the county
35 treasurer and pay the taxes either in full, or one-half of the

1 taxes before September 1 succeeding the levy, and the
2 remaining half before March 1 following. ~~However, if the~~
3 ~~first installment of taxes is delinquent and not paid as of~~
4 ~~February 1, the treasurer shall mail a notice to the taxpayer~~
5 ~~of the delinquency and the due date for the second~~
6 ~~installment. Failure to receive a mailed notice is not a~~
7 ~~defense to the payment of the total amount due.~~ This section
8 subsection does not apply to special assessments, or rates or
9 charges.

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

17 Sec. 23. Section 446.9, subsection 1, Code 2005, is
18 amended to read as follows:

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

1 expires and a deed may be issued.

2 Sec. 24. NEW SECTION. 446.19B PUBLIC NUISANCE TAX SALE
3 -- REHABILITATION FOR USE AS HOUSING.

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

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

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

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

33 5. To be eligible to bid on parcels under this section, a
34 prospective bidder shall enter into a rehabilitation agreement
35 with the county, or with the city if the property is located

1 within a city, to demonstrate the intent to rehabilitate the
2 property for use as housing if the property is not redeemed.
3 6. If after issuance of a tax sale deed to the holder of a
4 certificate of purchase at the public nuisance tax sale, the
5 tax sale deed holder determines that a building, structure, or
6 other improvement located on the parcel cannot be
7 rehabilitated for habitation, the tax sale deed holder may
8 request approval from the board of supervisors, or the city
9 council if the property is located within a city, to remove,
10 dismantle, or demolish the building, structure, or other
11 improvement.

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

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

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

27 Sec. 25. Section 446.31, unnumbered paragraph 2, Code
28 2005, is amended to read as follows:

29 When the county acquires a certificate of purchase, the
30 county may assign the certificate for the total amount due as
31 of the date of assignment or compromise the total amount due
32 and assign the certificate. An assignment or a compromise and
33 assignment shall be by written agreement. A copy of the
34 agreement shall be filed with the treasurer. For each
35 assignment transaction, the treasurer shall collect from the

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

23 Sec. 26. Section 446.32, Code 2005, is amended to read as
24 follows:

25 446.32 PAYMENT OF SUBSEQUENT TAXES BY PURCHASER.

26 The county treasurer shall provide to the purchaser of a
27 parcel sold at tax sale a receipt for the total amount paid by
28 the purchaser after the date of purchase for a subsequent
29 year. Taxes for a subsequent year may be paid by the
30 purchaser beginning fourteen days following the date from
31 which an installment becomes delinquent as provided in section
32 445.37. Notwithstanding any provision to the contrary, a
33 subsequent payment must be received and recorded by the
34 treasurer in the county system no later than five p.m. on the
35 last business day of the month for interest for that month to

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

11 Sec. 27. Section 446.37, Code Supplement 2005, is amended
12 to read as follows:

13 446.37 CANCELLATION OF SALE.

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

30 Sec. 28. Section 447.1, unnumbered paragraph 1, Code 2005,
31 is amended to read as follows:

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

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

19 Sec. 29. Section 447.5, Code 2005, is amended to read as
20 follows:

21 447.5 CERTIFICATE OF REDEMPTION -- ISSUED BY TREASURER.

22 The county treasurer, upon application of a party to redeem
23 a parcel sold at a tax sale, and being satisfied that the
24 party has a right to redeem the parcel upon the payment of the
25 proper amount, shall issue to the party a certificate of
26 redemption, setting forth the facts of the sale substantially
27 as contained in the certificate, the date of the redemption,
28 the amount paid, and by whom redeemed, and shall make the
29 proper entries in the county system in the treasurer's office.
30 ~~The-amount-of-the-fee-shall-be-as-provided-in-section-331-552,~~
31 ~~subsection-237-for-either-the-original-certificate-or~~
32 ~~duplicate-certificate.~~

33 Sec. 30. Section 447.9, subsection 1, Code 2005, is
34 amended to read as follows:

35 1. After one year and nine months from the date of sale,

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

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

29 447.12 WHEN SERVICE DEEMED COMPLETE -- PRESUMPTION.

30 Service is complete only after an affidavit has been filed
31 with the county treasurer, showing the making of the service,
32 the manner of service, the time when and place where made,
33 under whose direction the service was made, and costs incurred
34 as provided in section 447.13. Costs not filed with the
35 treasurer before a redemption is complete shall not be

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

31 Sec. 32. Section 555C.1, subsection 5, paragraph b, Code
32 2005, is amended to read as follows:

33 b. A lien of record, other than a tax lien for delinquent
34 taxes as provided in chapter 435, does not exist against the
35 home. A lien exists only if the real property owner receives

1 notice of a lien on the standardized registration form
2 completed by an owner or occupant pursuant to chapter 562B, or
3 a lien has been filed in the state or county records on a date
4 before the home is considered to be valueless.

5 Sec. 33. Section 555C.1, subsection 5, Code 2005, is
6 amended by adding the following new paragraph:

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

12 Sec. 34. Section 555C.2, Code 2005, is amended to read as
13 follows:

14 555C.2 REMOVAL OR TRANSFER OF TITLE OF VALUELESS HOME --
15 PRESUMPTION OF VALUE.

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

35 2. A valueless home and any personal property associated

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

15 Sec. 35. Section 555C.3, Code 2005, is amended to read as
16 follows:

17 555C.3 NEW TITLE -- THIRD PARTY.

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

1 the manufactured home community or mobile home park owner
2 fails to comply with the requirements of this chapter or any
3 judicial proceedings, if the new title or junking certificate
4 owner acts in good faith.

5 Sec. 36. Section 555C.4, Code 2005, is amended to read as
6 follows:

7 555C.4 REMOVAL BY MANUFACTURED HOME COMMUNITY OR MOBILE
8 HOME PARK OWNER.

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

17 Sec. 37. ESTABLISHMENT OF COUNTY TREASURER'S
18 ADMINISTRATIVE FEE. The amount of the administrative fee to
19 be charged by county treasurers for collection of restitution
20 and charges, fees, loans, taxes, or other indebtedness from
21 applicants for motor vehicle registration renewal shall be
22 established pursuant to a statewide study conducted by the
23 Iowa state county treasurers association, to be completed by
24 December 31, 2006, so that the fee charged will be consistent
25 for all county treasurers.

26 Sec. 38. 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 section of this Act providing for a study to
31 establish a county treasurer's administrative fee, being
32 deemed of immediate importance, takes effect upon enactment.

33 3. The sections of this Act amending section 331.552,
34 subsection 23, and sections 446.32, 447.1, 447.5, and 447.12,
35 being deemed of immediate importance, take effect upon

1 enactment and apply to parcels sold at tax sales held on or
2 after June 1, 2006.

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

5 5. The sections of this Act amending sections 321.25,
6 321.30, 321.40, and 331.557 take effect July 1, 2007.

7 EXPLANATION

8 This bill makes various changes relating to the duties of
9 county treasurers.

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

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

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

28 Code section 321.25 is amended, effective July 1, 2007, to
29 extend the period of time that a vehicle may be operated
30 pending receipt of registration plates from 45 days to 60
31 days. Since current law allows vehicle dealers 30 days to
32 forward an application for registration and title to the
33 county treasurer, this extension applies to the amount of time
34 the county treasurers have to issue the registration and
35 title.

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

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

30 Code section 321.101A is amended to authorize county
31 treasurers to revoke a person's vehicle registration if the
32 registration fees are paid by an electronic payment or credit
33 card that is not honored by the person's financial institution
34 or credit card company. Such revocation is currently allowed
35 for dishonored checks. This provision of the bill takes

1 effect upon enactment.

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

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

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

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

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

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

33 Code section 445.36 is amended to specify that the
34 provision allowing taxes to be paid in two installments
35 applies to property taxes and not to special assessments or

1 rates or charges. The section is also amended to provide that
2 a notice of delinquency shall be mailed for all delinquent
3 taxes, which includes special assessments or rates or charges.

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

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

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

33 Code section 446.32 is amended to provide that payment of
34 taxes on a parcel by other than the taxpayer and subsequent to
35 the issuance of a tax sale certificate for delinquent taxes on

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

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

19 Under current law, after a certain period of time has
20 passed, a tax sale certificate holder is required to provide a
21 notice of redemption to the owner of the property stating that
22 if the amount necessary to redeem the property is not paid
23 within ninety days, a tax deed for the property shall be
24 issued to the tax sale certificate holder. The bill amends
25 Code section 447.12 to provide that if the ninetieth day of
26 the redemption period falls on a Saturday, Sunday, or holiday,
27 the redemption amount must be received by the county treasurer
28 before the close of business on the first business day
29 following the ninetieth day. The section is also amended to
30 specify that the date of postmark of a redemption payment
31 shall not be used by a treasurer to determine time of payment.
32 This provision of the bill takes effect upon enactment and
33 applies to parcels sold at tax sales held on or after June 1,
34 2006.

35 Code section 555C.1 is amended to add to the conditions

1 that make certain mobile homes and manufactured homes
2 "valueless". The bill adds the condition that no tax sale
3 lien exists against the home except for a tax sale lien
4 created by issuance of a tax sale certificate and the holder
5 of the certificate is a county.

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

35 A corresponding amendment is made to Code section 321.52 to

1 provide that in an action for abandonment of a mobile or
2 manufactured home, a person who provides satisfactory proof of
3 right of possession may be issued a junking certificate by the
4 county treasurer.

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S-5163

1 Amend Senate File 2351 as follows:

2 1. Page 2, by inserting after line 19 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 striking page 3, line 34, through page 7,
19 line 17.

20 3. Page 8, by striking lines 3 through 13.

21 4. Page 12, by inserting after line 4 the
22 following:

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

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

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

44 Sec. _____. Section 321.423, subsection 2, Code
45 Supplement 2005, is amended by adding the following
46 new paragraph:

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

50 5. Page 12, by striking lines 14 through 22.

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1 6. By striking page 21, line 31, through page 24,
2 line 25.

3 7. Page 24, by striking lines 30 through 32.

4 8. Page 25, by striking lines 5 and 6 and

5 inserting the following:

6 "____. The section of this Act amending section

7 321.25 takes effect July 1, 2007."

8 9. Title page, line 1, by inserting after the

9 words "relating to" the following: "motor vehicles
10 and".

11 10. Title page, line 1, by inserting after the

12 word "treasurer" the following: "in relation to motor
13 vehicles and property taxation".

14 11. By renumbering as necessary.

By DOUG SHULL