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HOUSE REPUBLICAN STAFF ANALYSIS

Bill: Senate File 434
Committee: Ways And Means
Date: July 31, 2011
Staff: Jason Chapman (1-3015) and Dustin Blythe (1-3452)
Members: Representative DeBoef and Representative Grassley

Modifying Provisions Relating to Receipts for the Payment of Property Taxes and Provisions Relating to Delinquent Rates and Charges

Senate File 434 – amends code section 358.20, relating to sanitary districts, by establishing requirements and procedures for delinquent rates and charges that are charged by the sanitary district. The bill also amends code chapter 445, relating to the collection of property taxes, by specifying that the county treasurer must deliver a receipt to the taxpayer when payment is made by cash tender. Makes changes to the date which county treasurers are to notify delinquent taxpayers of the due date of their second installment. Finally, the bill amends the provision relating to drainage districts that if the last day of September is a Saturday or Sunday, the amount is delinquent from the second business day of October.

Summary of Action

Passed Senate 50-0
Passed House Ways and Means 23-0
Passed the House 99-0
Signed by the Governor

Section by Section Analysis

Section 1

Section 358.20 is amended by adding a new subsection 1A.

If delinquent rates for charges were incurred prior to the date a transfer of the property or premises in fee simple is filed with the county recorder and were not certified to the county treasurer prior to such date, the delinquent rates or charges are not eligible to be certified to the county treasurer.

If certification is attempted subsequent to the date of transfer or premise in fee simple is filed with the county recorder, the county treasurer shall return certification along with a notice stating that the delinquent rates for charges cannot be made a lien against the property or premise.

Section 2

Section 445.5 (6) is amended.

The county treasurer shall deliver to the taxpayer a receipt stating the year of tax, date of payment, a description of the parcel, and the amount of taxes, interest, fees and cost paid when payment is made by cash tender. A receipt for other payment tender types shall only be delivered upon request.

Section 3

If 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 by November 1 of the fiscal year in which the amounts are due, the treasurer shall notify the taxpayer of the delinquency and the due date for the second installment.

Section 4

Section 468.57 (2) is amended

In relating to drainage and levee districts, makes the following changes. When the last day of September is a Saturday or Sunday, the amount shall be delinquent from the second business day of October. Taxes assessed pursuant to this chapter which become delinquent shall bear the same delinquent interest as ordinary taxes.