

Your County Treasurer

ISAC New County Officers School

January 19, 2017

Jarret P. Heil – Marshall County Treasurer, Past President –
Iowa State County Treasurers Association



Office of the County Treasurer



- Elected every 4 years, with:
 - County Recorders
 - County Attorneys
 - County Supervisors

- Areas of Focus:
 - Treasury Management
 - Cash Management
 - Property Tax Billing/Collection/Disbursement
 - Tax Sale
 - Motor Vehicle Title & Registration
 - Driver Services

Cash Management



- Collect and account for county revenues
 - Apportion to taxing authorities monthly
 - Remit to the State
 - Hold in county funds until needed
- Monitor expenditures by clearing Auditor's checks
- Track fund balances
- Custody and Safekeeping of all county monies
 - Depository Resolution
 - Investment Policy
 - Semi Annual report to the Board of Supervisors

Property Tax



- Prepare, mail statements and collect for:
- Real estate and mobile home tax
September & March
- Drainage assessments
- Special assessments

Property Tax



- Delinquent Notices –
 - November 1st – To the owner of any parcel for which the September installment is delinquent as of November 1st
 - May 1st – To the owner of any parcel for which either installment is delinquent as of May 1st (includes tax sale warning)

Tax Sale



- Annual Tax Sale – Third Monday in June
- All unpaid real estate tax, mobile home tax, special assessments, and drainage assessments are published 1-3 weeks prior to the tax sale date.
- Tax sale purchasers must pay the entire amount due (tax, penalty, interest, and costs) for the designated undivided interest in the parcel.
 - Interest then accrues to the tax sale purchaser.

Tax Sale



- If an item remains unsold after being advertised for the second year, it is considered a “Public Bidder” item and the county is required to take the tax sale certificate.
- Minimum of 2 years before a deed can be issued.
 - After 1 year and 9 months from the tax sale date, the certificate holder can serve official notice to anyone with an interest in the parcel (owners, mortgage holders, etc.) that if the parcel is not redeemed within 90 days, a deed may be requested.
 - 9 months from tax sale for Public Bidder items

Tax Sale



- Not all delinquent tax can be collected through tax sale:
 - Mobile Home Tax (when not purchased at tax sale)
 - Buildings on Leased Land
 - Grain Tax



Online Payments

- Online Property Tax and Motor Vehicle Registration Renewals can be paid online at:
 - www.iowatreasurers.org
 - Launched in 2002 for all 99 Iowa counties.
 - A 28E entity (Iowa County Treasurers E-Government Alliance) was formed in 2006.
 - 88 participating counties
 - www.iowataxandtags.org
 - Launched in 2006.
 - Hosted and managed by Polk County
 - 11 participating counties

Motor Vehicle Administration



- Established by Iowa Code as a County Treasurer function in 1922
- Revenue credited to county General Fund based on county issuance activity:
 - 4% of Registration Fees Collected
 - \$2.50 per Certificate of Title Issued
 - \$6.00 per Lien Filed
 - \$1.00 per each “Fee for New Registration” Collected

Motor Vehicle Administration



- The purpose for Iowa vehicle registration is to:
 - Identify ownership
 - Revenue for the Road Use Tax Fund (RUTF).
 - Consumer protection elements:
 - Mileage Certification
 - Damage History

Motor Vehicle Administration



- Through the Vehicle registration process, other State Government collections are possible:
 - Unpaid Child Support
 - Unpaid Department of Revenue Debt
 - Sales Tax
 - Income Tax
 - Unpaid Clerk of Court Fees
 - Traffic Fines
 - Unpaid Court Costs
 - Unpaid Parking Tickets (some locations)
 - Federal Heavy Use Tax Payments (trucks)



Driver Services

- Established in 1994 as a County Treasurer function in 6 counties by 28E agreement between the counties and IDOT
 - Subsequently expanded to 81 counties
 - IDOT maintains 18 state operated sites
- Equipment related to DL issuance is provided by IDOT:
 - Cameras
 - Scanners
 - Printers
 - Supplies
- County provides office space and issuance/testing personnel

Driver Services



- Direct supervision is maintained by IDOT over Drivers License issuance
- County's involvement is contingent upon satisfactory work review by IDOT
- Revenue to the county based on issuance activity:
 - Counties issue approximately 350,000 licenses statewide annually.
 - Each county receives \$7.00 per card issued
 - Revenue is credited to the county General Fund



County Treasurer

- Improved Service through Education
- ISAC & ISCTA provides continuing education at conferences including Certified Treasurer's Program.
- ISCTA provides Treasurer Mentor Program.
- Legislation is everything.

Questions ???

