

Your County Treasurer -

ISAC New County Officers School
January 19, 2023

Tracey Marshall, Cass County Treasurer,
President Iowa State County Treasurers
Association

Kris Rowley, Dickinson County Treasurer



ISCTA Executive Board -

President - Tracey Marshall, Cass County
Treasurer

Vice President – Chad Murry, Franklin County
Treasurer

Sec/Treasurer – Ted Rasmusson, Story County
Treasurer

Past President – Brenda Noteboom, Grundy
County Treasurer

ISAC Representative - Linda Zuercher, Clayton
County Treasurer



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
- Utilities
- Excise Tax



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
 - Utilities
 - Parcels w/Bankruptcy
 - Parcels w/Suspended Taxes



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.
 - 90 participating counties
 - www.iowataxandtags.org
 - Launched in 2006.
 - Hosted and managed by Polk County
 - 9 participating counties



Motor Vehicle Administration

Current County Revenue

- 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 Revenue DOT VS County

| | |
|--------------------------|-------------------|
| Title Fees | \$25.00 |
| Fee for New Registration | \$3,770.00 |
| Registration Fees | \$749.00 |
| Si Fees | \$10.00 |
| Plate Fees | \$35.00 |
| Other Fees | \$0.00 |
| Totals | \$4,589.00 |

County Portion of Fees

| | |
|--------------------|----------------|
| Title Fee | \$2.50 |
| Fee for New Reg | \$1.00 |
| Registration Fee | \$29.96 |
| SI Fee | \$6.00 |
| Plate Fee | \$0.00 |
| Other Fee | \$0.00 |
| Total Fee's | \$39.46 |



Motor Vehicle Administration

Purpose to title and register a vehicle

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



Motor Vehicle Administration

Other Revenue Collected by County Treasurers

- Through the Vehicle registration process, other State Government collections are possible:
 - Unpaid Child Support
 - Unpaid Debt to Department of Revenue
 - 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)



Total Motor Vehicle Transactions: County Issued and DOT Issued

| Transaction | County | State |
|------------------------|---------|--------|
| Add/Release SI | 213,427 | 2,026 |
| Corrected Title | 6,940 | 73 |
| In Transit | 8,058 | 0 |
| Junking Certificate | 55,444 | 23 |
| Manufacturer Buy Back | 89 | 0 |
| Replace Title | 54,522 | 513 |
| Salvage | 42,151 | 3 |
| Title And Registration | 888,860 | 11,148 |



Total Motor Vehicle Transactions:

DOT Transactions 13,786

County Transactions 1,268,491

Total Transactions 1,283,277

Total Motor Vehicle Revenue collected: County and DOT

| Category | County collected | State collected |
|--------------------------------------|------------------------|--------------------|
| County - Motor Vehicle Revenue | \$37,874,820 | |
| DOR - Fee for New Registration | \$450,858,491 | \$549,984 |
| DOT RUTF - Registration Revenue | \$683,146,629 | \$32,489 |
| DOT RUTF - Replacement Title Revenue | \$894,828 | \$7,385 |
| DOT RUTF - Security Interest Revenue | \$1,404,165 | \$34,140 |
| DOT RUTF - Special Plates Revenue | \$10,240,956 | \$1,758,795 |
| DOT RUTF - Title Revenue | \$20,470,580 | \$216,230 |
| | | |
| Total | \$1,204,890,468 | \$2,599,023 |



Total Motor Vehicle Revenue Collected:

DOT Collections \$2,599,023.00

County Collections \$ 1,204,890,468.00

Total Collections \$ 1,207,478,491.00



Total Motor Vehicle Revenue Disbursed:

State Funds \$1,169,641,671.00

County Funds \$37,874,820.00

Total Collections \$ 1,207,478,491.00

Driver Services

- Established in 1994 as a County Treasurer function in 6 counties by 28E agreement between the counties and IDOT
 - Subsequently expanded to 87 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

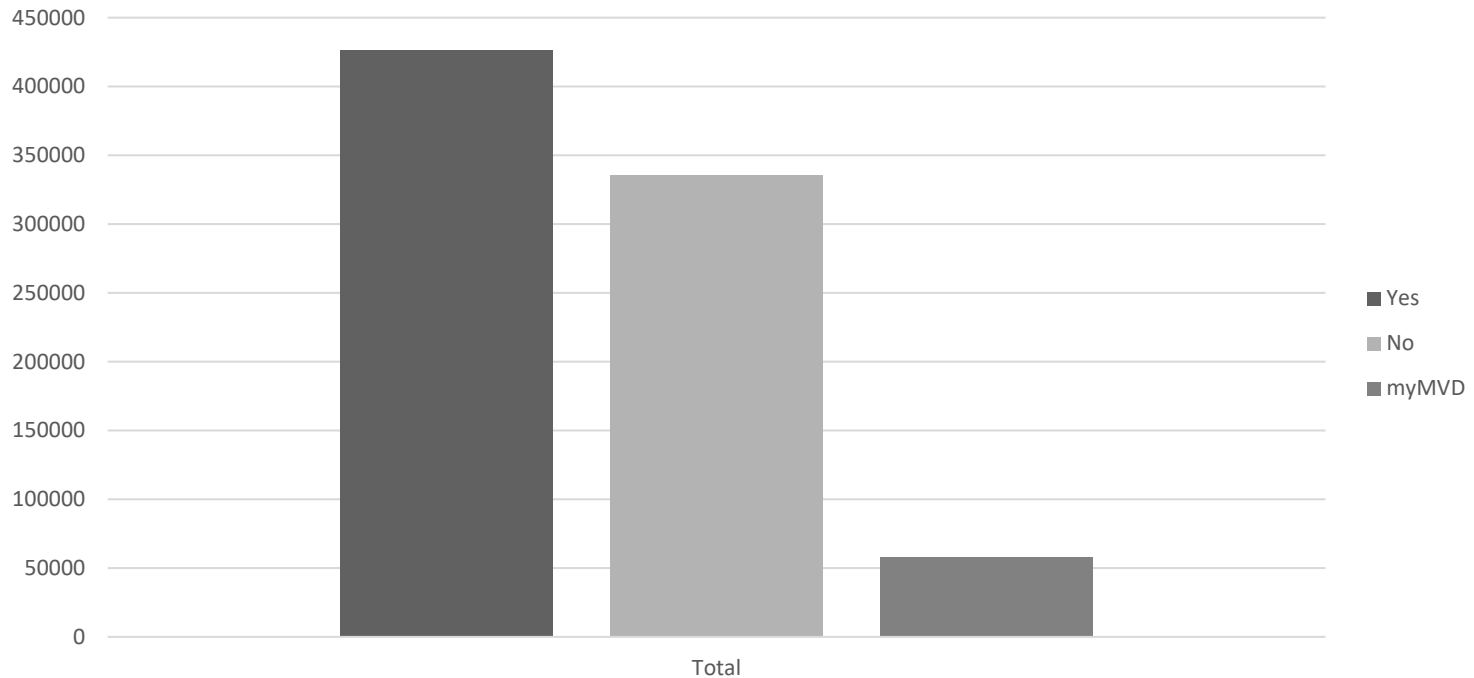
- Direct supervision is maintained by IDOT over Drivers License issuance
- County's involvement is contingent upon satisfactory work review by IDOT
- Revenue to the county based on issuance activity:
 - Counties issue approximately 340,000 licenses statewide annually.
 - Each county receives \$7.00 per card issued
 - Revenue is credited to the county General Fund



Total Iowa Driver License Issued in a year

| | | |
|-----------------|---------|---------|
| DOT issued | 426,033 | Total |
| Counties issued | 335,291 | Issued |
| myMVD Online | 57,432 | 818,756 |

Issuance Breakdown



Total Driver License fees collected: DOT and County

| | |
|---------------------------|-----------------------|
| DOT Collections | \$9,618,872.00 |
| <u>County Collections</u> | <u>\$7,251,142.00</u> |
| Total Collections | \$16,870,014.00 |

County Treasurer & ISAC

- Improved Service through Education
- ISAC & ISCTA provides continuing education at conferences to better serve the citizens of IA.
- ISCTA has a Certified Treasurer's Program-To provide knowledge to better perform the duties of County Treasurer.
- ISCTA provide a Mentoring program for New County Treasurers.
- Legislation is everything.



County Treasurer Legislation

2023 Legislation:

- Across County Titling – amend sections of 321 to expand county services statewide and increase revenue retained for services rendered
- Nonresident Driver License Issuance/Renewal- amend 321M to authorize a county to charge a \$10 fee for nonresidents that are issued
- Expand Dates for Acceptance of Elderly and Disable Property tax Claim Forms from 9/30 to 3/31



County Treasurer Legislation

2023 Legislation Cont.:

- Tax Sale Postponement- amend 446.7 to allow the county treasurer to postpone tax sale on a monthly basis or suspend till the following year.
- All Property taxes, unredeemed tax sales, special and drainage assessments must be paid off before a parcel is split or merged.
- Abatement of property taxes- Clarification for Abandoned Buildings defined in 657A.10B – amend 445.63



Example of Motor Vehicle Fees

County current fees VS County Proposed

County Portion of Fees

| | |
|--------------------|----------------|
| Title | \$2.50 |
| Fee for New Reg | \$1.00 |
| Registration Fee | \$29.96 |
| SI Fee | \$6.00 |
| Plate Fee | \$0.00 |
| Other Fee | \$0.00 |
| Total Fee's | \$39.46 |



Iowa State County Treasurers Association

Legislation - New Fee Structure

| | | |
|-----------------------------|----------------|----------------|
| Title | \$12.50 | |
| Fee For New Reg | \$11.00 | |
| Registration Fee | \$29.96 | |
| SI Fee | \$16.00 | |
| Plate Fee | \$0.00 | |
| Other Fee | \$0.00 | New Fee |
| New Fee for Counties | \$69.46 | |

Questions
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