THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON \_\_\_\_\_.

DATE

SCOTT COUNTY AUDITOR

## RESOLUTION SCOTT COUNTY BOARD OF SUPERVISORS October 24, 2013

## APPROVAL OF THE ABATEMENT OF DELINQUENT PROPERTY TAXES AS RECOMMENDED BY THE SCOTT COUNTY TREASURER AND IN ACCORDANCE WITH IOWA CODE CHAPTER 445.63

BE IT RESOLVED by the Scott County Board of Supervisors as follows:

- Section 1. Iowa Code Section 445.63 states that when taxes are owing against a parcel owned or claimed by the state or a political subdivision of this state and the taxes are owing before the parcel was acquired by the state or a political subdivision of this state, the county treasurer shall give notice to the appropriate governing body which shall pay the amount of the taxes due. If the governing body fails to immediately pay the taxes due, the board of supervisors shall abate all of the taxes.
- Section 2. Scott County Assessors Office has requested the abatement of Parcel# 841307007 for \$12.00, taxing period 2003-2008, Parcel# 841351104-3 for \$18.00 for 2012, and Parcel# 932453010 for \$2.00 for 2012.
- Section 3. The County Treasurer is hereby directed to strike the amount of property taxes due on the above listed parcels in accordance with Iowa Code Section 445.63.
- Section 4. This resolution shall take effect immediately.