

**PLANNING & DEVELOPMENT**

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Timothy Huey  
Director

To: Dee Bruemmer

From: Brian McDonough, Planning & Development Specialist

Date: October 28, 2013

**Re: Abatement of property taxes on previously held County Tax Deeds**

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The attached list, *Exhibit A*, are properties which the County sold at its annual public tax deed auction on July 16<sup>th</sup>, 2013, and upon which current year 2012 property taxes are owed. Iowa Code Section 445.63 states that when taxes are owed against a parcel owned by a political subdivision the Board of Supervisors shall abate such taxes.

In accordance with Iowa Code Section 445.63 it is County's policy to abate delinquent taxes and special assessments on all tax deed property prior to such properties being offered at the annual auction. This assures that potential buyers are not liable for past costs associated with these properties. In certain years, it is also necessary to abate current year taxes on tax deed properties which were recently sold at the annual auction. Taxes are certified in either July or August for the previous year, with tax bills going out shortly after certification. When the tax deed auction is held close to the certification date, as was the case with the 2013 sale, some properties appear in the new owners name at the time taxes are certified. For this reason it is necessary to abate these current year taxes on such properties. Similar to abating the previous year taxes and special assessments, abating current year taxes ensures that new owners will not be liable for taxes which accrued while the County was in possession of the property.

**EXHIBIT A:**

<b><u>Parcel ID #</u></b>	<b><u>Amount to be Abated</u></b>
E0001-12	\$28.00
F0033-16	\$340.00
F0033-25	\$1,244.00
F0045-14	\$36.00
F0045-15	\$28.00
F0050-24	\$38.00
G0023-05	\$46.00
G0028-28	\$44.00
G0035-23	\$664.00
G0036-14	\$468.00
G0046-19	\$24.00
G0064-27B	\$8.00
H0006-17	\$118.00
J0048-03	\$206.00
K0006-32	\$26.00
K0011-20	\$1,704.00
K0019-22	\$80.00
L0014-24	\$352.00
O1653A09C	\$64.00
X0235D18	\$132.00

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

\_\_\_\_\_  
SCOTT COUNTY AUDITOR

**R E S O L U T I O N**  
**SCOTT COUNTY BOARD OF SUPERVISORS**

**November 7, 2013**

**APPROVING THE ABATEMENT OF PROPERTY TAXES FOR TAX DEED  
PROPERTIES PREVIOUSLY OWNED BY SCOTT COUNTY IN ACCORDANCE  
WITH IOWA CODE SECTION 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 were 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.** The abatement of property taxes for property previously owned by Scott County and transferred via a publicly held tax deed sale, as shown in Exhibit A, in accordance with Iowa Code Section 445.63 is hereby approved.

**Section 3.** This resolution shall take effect immediately.