

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**  
**December 18, 2014**

**APPROVING THE ABATEMENT OF PROPERTY TAXES AND SPECIAL  
ASSESSMENTS 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 and special assessments on Scott County owned tax deed properties sold at public auction on December 2, 2014, as shown in Exhibit A, in accordance with Iowa Code Section 445.63 is hereby approved.

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

**EXHIBIT A:**

<b><u>Parcel ID #</u></b>	<b><u>Taxes</u></b>	<b><u>Special Assessments</u></b>
E0016-07	\$38.00	\$0
F0034-35	\$414.00	\$0
F0034-36	\$388.00	\$0
F0051-51	\$44.00	\$0
F0052-08	\$644.00	\$141.31
G0049-09	\$24.00	\$0
G0051-40	\$30.00	\$0
J0029-09B	\$58.00	\$0
K0012-15	\$24.00	\$0
X1107-01F	\$314.00	\$0
<b>Totals:</b>	<b>\$1,978.00</b>	<b>\$141.31</b>