

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**  
**September 8, 2016**

**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 has obtained two parcels for the Scott County Sheriff's Patrol that need abatement of both installment of the current 2015 taxes for parcels 932449401 and 932449402 in the amount of \$4084.00
- Section 3. The County Treasurer is hereby directed to strike the amount of property taxes due on these parcels in accordance with Iowa Code Section 445.63.
- Section 4. This resolution shall take effect immediately.