

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
November 3, 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 taken deed for 2 parcels that need abatement: Parcel E0039-03D for the 2014 taxes in the amount of \$2.00 and Parcel K0012-20 for the 2014 taxes in the amount of \$380.00
- 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.