

**PLANNING & DEVELOPMENT**

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To: Mahesh Sharma, County Administrator

From: Alan Silas, Planning & Development Specialist

Date: December 19, 2022

**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 public auction on December 13, 2022. 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 properties in tandem with the transfers to their new owners after being offered at the annual auction. This assures that potential owners are not liable for past costs associated with these properties.

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**

**January 5, 2023**

**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 sold at public auction, 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**

Property Taxes and Special Assessments for Abatement for Properties Sold at Public Auction

<i><b>PIN</b></i>	<i><b>Total</b></i>
8504511444	\$390.00
23137-21A	\$44.00
C0034-43	\$17,917.00
F0029-03	\$20,004.00
G0035-23	\$15,999.07
G0047-18	\$2,698.70
G0064-13	\$11,736.00
H0024-46	\$4,600.80
H0064-37	\$30,845.70
I0005B06	\$80.00
J0047A11	\$3,856.40
X0249-OLB	\$304.00
X0251B05	\$6,478.00
Y0639-OLC	\$212.00
<b>GRAND TOTAL</b>	<b>\$115,165.70</b>

<b><i>PIN</i></b>	<b><i>Back Taxes</i></b>	<b><i>Special Assessments</i></b>	<b><i>Grand Total</i></b>
8504511444	2016 1 <sup>st</sup> ½: \$34.00 2016 2 <sup>nd</sup> ½: \$34.00 2017 1 <sup>st</sup> ½: \$32.00 2017 2 <sup>nd</sup> ½: \$32.00 2018 1 <sup>st</sup> ½: \$33.00 2018 2 <sup>nd</sup> ½: \$33.00 2019 1 <sup>st</sup> ½: \$32.00 2019 2 <sup>nd</sup> ½: \$32.00 2020 1 <sup>st</sup> ½: \$32.00 2020 2 <sup>nd</sup> ½: \$32.00 2021 1 <sup>st</sup> ½: \$32.00 2021 2 <sup>nd</sup> ½: \$32.00  Subtotal: \$390.00	Subtotal: \$0.00	\$390.00
23137-21A	2018 1 <sup>st</sup> ½: \$6.00 2018 2 <sup>nd</sup> ½: \$6.00 2019 1 <sup>st</sup> ½: \$5.00 2019 2 <sup>nd</sup> ½: \$5.00 2020 1 <sup>st</sup> ½: \$6.00 2020 2 <sup>nd</sup> ½: \$6.00 2021 1 <sup>st</sup> ½: \$5.00 2021 2 <sup>nd</sup> ½: \$5.00  Subtotal: \$44.00	Subtotal: \$0.00	\$44.00
C0034-43	2017 1 <sup>st</sup> ½: \$155.00 2017 2 <sup>nd</sup> ½: \$155.00 2018 1 <sup>st</sup> ½: \$158.00 2018 2 <sup>nd</sup> ½: \$158.00 2019 1 <sup>st</sup> ½: \$153.00 2019 2 <sup>nd</sup> ½: \$153.00 2020 1 <sup>st</sup> ½: \$157.00 2020 2 <sup>nd</sup> ½: \$157.00 2021 1 <sup>st</sup> ½: \$151.00 2021 2 <sup>nd</sup> ½: \$151.00  Subtotal: \$1,548.00	2018: \$2,514.80 + \$5.00 2019: \$1,993.80 + \$5.00 2020: \$1,806.80 + \$5.00 2021: \$1,596.80 + \$5.00 2022: \$1,432.80 + \$5.00 2023: \$1,398.80 + \$5.00 2024: \$1,398.80 2024: \$1,398.80 2025: \$1,398.80 2025: \$1,398.80 2026: \$1,398.80 2027: \$1,398.80  Subtotal: \$16,369.00	\$17,917.00
F0029-03	2018 1 <sup>st</sup> ½: \$191.00 2018 2 <sup>nd</sup> ½: \$191.00 2019 1 <sup>st</sup> ½: \$34.00 2019 2 <sup>nd</sup> ½: \$34.00 2020 1 <sup>st</sup> ½: \$35.00 2020 2 <sup>nd</sup> ½: \$35.00 2021 1 <sup>st</sup> ½: \$34.00	2019: \$2,782.00 + \$5.00 2020: \$2,317.00 + \$5.00 2021: \$2,028.00 + \$5.00 2022: \$1,794.00 + \$5.00 2023: \$1,745.00 + \$5.00 2024: \$1,745.00 2025: \$1,745.00	\$20,004.00

	2021 2 <sup>nd</sup> ½: \$34.00  Subtotal: \$588.00	2026: \$1,745.00 2027: \$1,745.00 2028: \$1,745.00  Subtotal: \$19,416.00	
G0035-23	2017 1 <sup>st</sup> ½: \$15.00 2017 2 <sup>nd</sup> ½: \$15.00 2018 1 <sup>st</sup> ½: \$16.00 2018 2 <sup>nd</sup> ½: \$16.00 2019 1 <sup>st</sup> ½: \$15.00 2019 2 <sup>nd</sup> ½: \$15.00 2020 1 <sup>st</sup> ½: \$16.00 2020 2 <sup>nd</sup> ½: \$16.00 2021 1 <sup>st</sup> ½: \$15.00 2021 2 <sup>nd</sup> ½: \$15.00  Subtotal: \$154.00	2018: \$125.00 + \$5.00 2018: \$2,248.00 + \$5.00 2019: \$1,782.00 + \$5.00 2020: \$167.50 + \$5.00 2020: \$226.25 + \$5.00 2020: \$1,615.00+ \$5.00 2021: \$251.60 + \$5.00 2021: \$167.50 + \$5.00 2021: \$245.22 + \$5.00 2021: \$1,427.00 + \$5.00 2022: \$1,280.00 + \$5.00 2023: \$1,250.00 + \$5.00 2024: \$1,250.00 2025: \$1,250.00 2026: \$1,250.00 2027: \$1,250.00  Subtotal: \$15,845.07	\$15,999.07
G0047-18	2017 1 <sup>st</sup> ½: \$22.00 2017 2 <sup>nd</sup> ½: \$22.00 2018 1 <sup>st</sup> ½: \$22.00 2018 2 <sup>nd</sup> ½: \$22.00 2019 1 <sup>st</sup> ½: \$22.00 2019 2 <sup>nd</sup> ½: \$22.00 2020 1 <sup>st</sup> ½: \$22.00 2020 2 <sup>nd</sup> ½: \$22.00 2021 1 <sup>st</sup> ½: \$21.00 2021 2 <sup>nd</sup> ½: \$21.00  Subtotal: \$218.00	2019: \$201.50 + \$5.00 2019: \$111.40 + \$5.00 2019: \$274.90 + \$5.00 2019: \$111.40 + \$5.00 2020: \$167.50 + \$5.00 2020: \$167.50 + \$5.00 2021: \$177.00 + \$5.00 2021: \$214.50 + \$5.00 2021: \$193.00 + \$5.00 2021: \$226.25 + \$5.00 2022: \$185.00 + \$5.00 2022: \$200.75 + \$5.00 2022: \$185.00 + \$5.00  Subtotal: \$2,480.70	\$2,698.70
G0064-13	2018 1 <sup>st</sup> ½: \$14.00 2018 2 <sup>nd</sup> ½: \$14.00 2019 1 <sup>st</sup> ½: \$14.00 2019 2 <sup>nd</sup> ½: \$14.00 2020 1 <sup>st</sup> ½: \$14.00 2020 2 <sup>nd</sup> ½: \$14.00 2021 1 <sup>st</sup> ½: \$14.00 2021 2 <sup>nd</sup> ½: \$14.00	2019: \$1,689.00 + \$5.00 2020: \$1,530.00 + \$5.00 2021: \$1,353.00 + \$5.00 2022: \$1,214.00 + \$5.00 2023: \$1,185.00 + \$5.00 2024: \$1,185.00 2025: \$1,185.00 2026: \$1,185.00	\$11,736.00

	Subtotal: \$112.00	2027: \$1,185.00	
		Subtotal: \$11,711.00	
H0024-46	2018 1 <sup>st</sup> ½: \$298.00 2018 2 <sup>nd</sup> ½: \$298.00 2019 1 <sup>st</sup> ½: \$80.00 2019 2 <sup>nd</sup> ½: \$80.00 2020 1 <sup>st</sup> ½: \$82.00 2020 2 <sup>nd</sup> ½: \$82.00 2021 1 <sup>st</sup> ½: \$79.00 2021 2 <sup>nd</sup> ½: \$79.00  Subtotal: \$1,078.00	2019: \$111.40 + \$5.00 2019: \$111.40 + \$5.00 2019: \$263.00 + \$5.00 2020: \$108.75 + \$5.00 2020: \$167.50 + \$5.00 2020: \$285.00 + \$5.00 2020: \$219.00 + \$5.00 2021: \$191.00 + \$5.00 2021: \$343.75 + \$5.00 2021: \$192.00 + \$5.00 2022: \$170.00 + \$5.00 2023: \$165.00 + \$5.00 2023: \$185.00 + \$5.00 2024: \$165.00 2025: \$165.00 2026: \$165.00 2027: \$165.00 2028: \$165.00  Subtotal: \$3,522.80	\$4,600.80
H0064-37	2018 1 <sup>st</sup> ½: \$360.00 2018 2 <sup>nd</sup> ½: \$360.00 2019 1 <sup>st</sup> ½: \$34.00 2019 2 <sup>nd</sup> ½: \$34.00 2020 1 <sup>st</sup> ½: \$34.00 2020 2 <sup>nd</sup> ½: \$34.00 2021 1 <sup>st</sup> ½: \$33.00 2021 2 <sup>nd</sup> ½: \$33.00  Subtotal: \$922.00	2019: \$111.40 + \$5.00 2019: \$111.40 + \$5.00 2019: \$111.40 + \$5.00 2019: \$111.40 + \$5.00 2019: \$111.40 + \$5.00 2019: \$111.40 + \$5.00 2019: \$3,882.00 + \$5.00 2020: \$108.75 + \$5.00 2020: \$167.50 + \$5.00 2020: \$226.25 + \$5.00 2020: \$3,234.00 + \$5.00 2021: \$78.80 + \$5.00 2021: \$108.75 + \$5.00 2021: \$108.75 + \$5.00 2021: \$167.50 + \$5.00 2021: \$2,829.00 + \$5.00 2022: \$185.00 + \$5.00 2022: \$185.00 + \$5.00 2022: \$185.00 + \$5.00 2022: \$185.00 + \$5.00 2022: \$185.00 + \$5.00 2022: \$2,504.00 + \$5.00 2023: \$2,435.00 + \$5.00	\$30,845.70

		2023: \$185.00 + \$5.00 2024: \$2,435.00 2025: \$2,435.00 2026: \$2,435.00 2027: \$2,435.00 2028: \$2,435.00  Subtotal: \$29,923.70	
I0005B06	2017 1 <sup>st</sup> ½: \$8.00 2017 2 <sup>nd</sup> ½: \$8.00 2018 1 <sup>st</sup> ½: \$8.00 2018 2 <sup>nd</sup> ½: \$8.00 2019 1 <sup>st</sup> ½: \$8.00 2019 2 <sup>nd</sup> ½: \$8.00 2020 1 <sup>st</sup> ½: \$8.00 2020 2 <sup>nd</sup> ½: \$8.00 2021 1 <sup>st</sup> ½: \$8.00 2021 2 <sup>nd</sup> ½: \$8.00  Subtotal: \$80.00	Subtotal: \$0.00	\$80.00
J0047A11	2016 1 <sup>st</sup> ½: \$130.00 2016 2 <sup>nd</sup> ½: \$130.00 2017 1 <sup>st</sup> ½: \$126.00 2017 2 <sup>nd</sup> ½: \$126.00 2018 1 <sup>st</sup> ½: \$128.00 2018 2 <sup>nd</sup> ½: \$128.00 2019 1 <sup>st</sup> ½: \$124.00 2019 2 <sup>nd</sup> ½: \$124.00 2020 1 <sup>st</sup> ½: \$127.00 2020 2 <sup>nd</sup> ½: \$127.00 2021 1 <sup>st</sup> ½: \$123.00 2021 2 <sup>nd</sup> ½: \$123.00  Subtotal: \$1,516.00	2017: \$75.00 + \$5.00 2018: \$169.75 + \$5.00 2018: \$125.00 + \$5.00 2019: \$111.40 + \$5.00 2020: \$285.00 + \$5.00 2020: \$64.00 + \$5.00 2021: \$226.25 + \$5.00 2021: \$285.00 + \$5.00 2021: \$60.00 + \$5.00 2022: \$185.00 + \$5.00 2022: \$56.00 + \$5.00 2023: \$55.00 + \$5.00 2023: \$193.00 + \$5.00 2024: \$55.00 2025: \$55.00 2026: \$55.00 2027: \$55.00 2028: \$55.00 2029: \$55.00  Subtotal: \$2,340.40	\$3,856.40
X0249-OLB	2016 1 <sup>st</sup> ½: \$26.00 2016 2 <sup>nd</sup> ½: \$26.00 2017 1 <sup>st</sup> ½: \$25.00 2017 2 <sup>nd</sup> ½: \$25.00 2018 1 <sup>st</sup> ½: \$26.00	Subtotal: \$0.00	\$304.00

	2018 2 <sup>nd</sup> ½: \$26.00 2019 1 <sup>st</sup> ½: \$25.00 2019 2 <sup>nd</sup> ½: \$25.00 2020 1 <sup>st</sup> ½: \$25.00 2020 2 <sup>nd</sup> ½: \$25.00 2021 1 <sup>st</sup> ½: \$25.00 2021 2 <sup>nd</sup> ½: \$25.00  Subtotal: \$304.00		
X0251B05	2016 1 <sup>st</sup> ½: \$467.00 2016 2 <sup>nd</sup> ½: \$467.00 2017 1 <sup>st</sup> ½: \$463.00 2017 2 <sup>nd</sup> ½: \$463.00 2018 1 <sup>st</sup> ½: \$462.00 2018 2 <sup>nd</sup> ½: \$462.00 2019 1 <sup>st</sup> ½: \$463.00 2019 2 <sup>nd</sup> ½: \$463.00 2020 1 <sup>st</sup> ½: \$463.00 2020 2 <sup>nd</sup> ½: \$463.00 2021 1 <sup>st</sup> ½: \$466.00 2021 2 <sup>nd</sup> ½: \$466.00  Subtotal: \$5,568.00	2017: \$125.00 + \$5.00 2017: \$125.00 + \$5.00 2018: \$125.00 + \$5.00 2018: \$125.00 + \$5.00 2018: \$125.00 + \$5.00 2018: \$125.00 + \$5.00 2018: \$125.00 + \$5.00 2018: \$125.00 + \$5.00  Subtotal: \$910.00	\$6,478.00
Y0639-OLC	2018 1 <sup>st</sup> ½: \$27.00 2018 2 <sup>nd</sup> ½: \$27.00 2019 1 <sup>st</sup> ½: \$26.00 2019 2 <sup>nd</sup> ½: \$26.00 2020 1 <sup>st</sup> ½: \$27.00 2020 2 <sup>nd</sup> ½: \$27.00 2021 1 <sup>st</sup> ½: \$26.00 2021 2 <sup>nd</sup> ½: \$26.00  Subtotal: \$212.00	Subtotal: \$0.00	\$212.00
<b>GRAND TOTAL</b>			<b>\$115,165.70</b>