

POWESHIEK COUNTY ORDINANCE #31  
TAX SALE ORDINANCE

SECTION 1. TITLE

This ordinance shall be known and may be referred to as the "Poweshiek County Tax Sale Ordinance".

SECTION 2. PURPOSE

The purpose of this ordinance is to allow the county and the cities within the county the opportunity to utilize Iowa Code Sections 446.19A and 446.19B, as may hereafter be amended. Iowa Code Section 446.19A authorizes counties and cities to bid for and purchase tax sale certificates on abandoned property or vacant lots. Iowa Code Section 446.19B authorizes the county to separately offer and sell at the annual tax sale delinquent taxes on parcels that are abandoned property and are assessed as residential property or as commercial multifamily housing property and that are, or are likely to become, a public nuisance.

SECTION 3. DEFINITIONS

For the purpose of this ordinance, definitions for terms as defined in Iowa Code Sections 446.19A and 446.19B as amended are adopted.

SECTION 4. PURCHASING DELINQUENT TAXES PURSUANT TO IOWA CODE SECTION 446.19A

- A. Pursuant to Iowa Code Section 446.19A, as amended, the County and each city within the County are hereby authorized to bid on and purchase delinquent taxes and assign tax sale certificates of abandoned property or vacant lots acquired under Iowa Code Section 446.19A.
- B. On the day of the regular tax sale or any continuance or adjournment of the tax sale, the county or a city, may bid for and purchase tax sale certificates on abandoned property assessed as residential property or as commercial multifamily housing property or for a vacant lot a sum equal to the total amount due.
- C. The county or city shall not pay money for the purchase, but each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the tax-levying or tax-certifying body as its just share of the purchase price.
- D. Prior to the purchase, the county or city shall file with the county treasurer a verified statement that a parcel to be purchased is abandoned, and that the parcel is

suitable for use for housing following rehabilitation or that a parcel to be purchased is a vacant lot.

- E. After the date that a parcel is sold pursuant to Iowa Code Sections 446.18, 446.19A, and this ordinance, if the parcel assessed as residential property or as commercial multifamily housing property is identified as abandoned or as a vacant lot pursuant to a verified statement filed pursuant to Section 5 of this ordinance, a county or city may require the assignment of the tax sale certificate that had been issued for such parcel by paying to the holder of such certificate the total amount due on the date the assignment of the certificate is made to the county or city and recorded with the county treasurer. If the certificate holder fails to assign the certificate of purchase to the city or county, the county treasurer is authorized to issue a duplicate certificate of purchase, which shall take the place of the original certificate, and assign the duplicate certificate to the city or county. If the certificate is not reassigned by the county or city, the county or city, whichever is applicable, is liable for the tax sale interest that was due the certificate holder pursuant to Iowa Code Section 447.1, as of the date of reassignment.
- F. Purchase of Tax Sale Certificates. The county or city may assign or reassign the tax sale certificate obtained pursuant to this ordinance. Persons who purchase certificates from the county or city pursuant to this ordinance are liable for the total amount due the certificate holder pursuant to Iowa Code Section 447.1.
- G. Intent to Rehabilitate the Property. All persons who purchase certificates from the county or city under this ordinance shall demonstrate the intent to rehabilitate the abandoned property for habitation or build a residential structure on the vacant lot, if the property is not redeemed. In the alternative, the county or city may, if title to the property has vested in the county or city under Iowa Code Section 448.1, dispose of the property in accordance with Iowa Code Sections 331.361 or 364.7, as applicable.

**SECTION 5. PURCHASING DELINQUENT TAXES PURSUANT TO IOWA CODE SECTION 446.19B**

- A. Pursuant to Iowa Code Section 446.19B, as amended, the county and each city within the county are hereby authorized to bid on and purchase delinquent taxes and to assign tax sale certificates acquired at Public Nuisance Tax Sales.
- B. On or before May 15 the county or city may file with the county treasurer a verified statement containing a listing of parcels and a declaration that each parcel is abandoned property and, that each parcel is assessed as residential property or as commercial multifamily housing property, each parcel is, or is likely to become, a public nuisance, and, that each parcel is suitable for use as housing following rehabilitation.

- C. The verified statement shall be published at the same time and in the same manner as the notice of the annual tax sale, and the requirements in Iowa Code Section 446.9, subsection 2, for publication of notice of the annual tax sale also apply to publication of the verified statement.
- D. On the day of the regular tax sale, or any continuance or adjournment of the tax sale, the treasurer shall separately offer and sell those parcels listed in a verified statement timely received and properly published and which remain liable to sale for delinquent taxes. This sale shall be known as the "public nuisance tax sale". Notwithstanding any provision to the contrary, the percentage interest that may be purchased in a parcel offered for sale under Iowa Code Section 446.19B, or this ordinance, shall not be less than one hundred percent.
- E. To be eligible to bid on parcels at the public nuisance tax sale, prospective bidders must enter a rehabilitation agreement with the county, or city if the property is located within the city, to demonstrate the intent to rehabilitate the property for use as housing if the property is not redeemed. County or City shall provide the Poweshiek County Treasurer the identities of all eligible bidders who have a valid rehabilitation agreement no less than 48 hours prior to the day of the regular tax sale.
- F. If after issuance of a tax sale deed to the holder of a certificate of purchase at the public nuisance tax sale, the tax sale deed holder determines that a building, structure, or other improvement located on the parcel cannot be rehabilitated for habitation, the tax sale deed holder may request approval from the board of supervisors, or the city council if the property is located within a city, to remove, dismantle, or demolish the building, structure, or other improvement.
- G. When a parcel is offered at public nuisance tax sale and no bid is received, or if the bid received is less than the total amount due, the county in which the parcel is located, through its county treasurer, shall bid for the parcel a sum equal to the total amount due. Money shall not be paid by the county or city for the purchase, but each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the tax-levying or tax-certifying body as its just share of the purchase price.
- H. Any tax sale certificate holder may assign the tax sale certificate obtained at the public nuisance tax sale in compliance with Iowa Code Section 446.19B and this ordinance. The assignee must have entered into a rehabilitation agreement with the county, or the city if the property is located within the city, to demonstrate the intent to rehabilitate the property for use as housing if the property is not redeemed.

## SECTION 6. REPEALER

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**SECTION 7. SEVERABILITY CLAUSE**

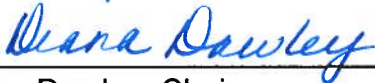
If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

**SECTION 8. EFFECTIVE DATE**

This ordinance shall be in full force and effect from and after its final passage, adoption, and publication as provided by law.

Passed and adopted this 11 day of July 2022.

**POWESHIEK COUNTY BOARD OF SUPERVISORS**



\_\_\_\_\_  
Diana Dawley, Chairman



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Jason Roudabush, Vice Chairman



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Merle Doty, Member

Attest: 

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Melissa Eilander, Poweshiek County Auditor

**APPROVAL:**

First Consideration: June 30, 2022

Second Consideration: July 11, 2022

Final Consideration & Adoption: Final Waived & adopted July 11, 2022

Published: July 20 & 21, 2022

I, Melissa Eilander, Poweshiek County Auditor, hereby certify that the foregoing Poweshiek County, Iowa, Ordinance No. 31, Tax Sale Ordinance was considered, approved, and published as stated.

Melissa Eilander  
Melissa Eilander, Auditor

Date 7/13/2022

