

TITLE I - POLICY AND ADMINISTRATION

CHAPTER 8

PURCHASE OF TAX SALE CERTIFICATES ON PARCELS WITH DELINQUENT TAXES AND ABANDONED NUISANCE RESIDENTIAL PROPERTIES

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8.01 PURPOSE. The purpose of this ordinance is to allow the county and the cities within the county the opportunity to utilize Iowa Code §§446.19A and 446.19B, as may hereafter be amended. Iowa Code §446.19A authorizes counties and cities to bid for and purchase tax sale certificates on abandoned property or vacant lots to promote low or moderate income housing. Iowa Code § 446.19B authorizes the county to separately offer and sell at the annual tax sale 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.

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

8.03. PURCHASING DELINQUENT TAXES. Pursuant to Iowa Code §446.19A, and 446.19B as amended the county is authorized to 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 are, or are likely to become, a public nuisance. Therewith, the county and each city in the county are hereby authorized to bid on and purchase delinquent taxes and to assign tax sale certificates of abandoned property acquired under Iowa Code §446.19A.

8.04 PROCEDURE

1. PURSUANT TO IOWA CODE §446.19A. On the day of the regular tax sale or any continuance or adjournment of the tax sale, the county treasurer on behalf of the county or a city, may bid for and purchase tax sale certificates on abandoned property or public nuisance property assessed as residential property or as commercial multifamily housing property or for a vacant lot a sum equal to the total amount due. 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.

2. PURSUANT TO IOWA CODE §446.19B. On the day of the regular tax sale or any continuance or adjournment of the tax sale, the county 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". The provisions of Iowa Code §446.19B apply.

8.05 VERIFIED STATEMENT. 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 deteriorating in condition or is, or is likely to become, a public nuisance, and that the parcel is suitable for use for low or moderate income housing following rehabilitation.

8.06 ASSIGNMENT OF TAX SALE CERTIFICATES. After the date that a parcel is sold pursuant to Iowa Code §446.18, §446.38, or §446.39, if the parcel assessed as residential property or as commercial multifamily housing property is identified as abandoned or a public nuisance pursuant to a verified statement filed pursuant to section 5, 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 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 §447.1, as of the date of assignment.

8.08 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 property for habitation 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 §448.1, dispose of the property in accordance with Iowa Code §331.361 or §364.7, as applicable.

8.09 REPEALER. Any ordinance or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

8.10 SEVERABILITY. 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.