

CHAPTER 8 TAX SALE CERTIFICATE

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8.01 PURPOSE. The purpose of this chapter is to allow the County and cities within the County the opportunity to utilize Section 446.19A of the Code of Iowa, which states that the Board of Supervisors of a county may adopt an ordinance authorizing the County and each city in the County to bid on and purchase delinquent taxes and to assign Tax Sale Certificates of abandoned property.

8.02 DEFINITION. For purposes of this chapter, the following terms are defined:

1. “Abandoned” or “abandonment” means that a building is vacant, or is occupied only by trespassers, and in violation of the housing code or building code of the city in which the property is located or the housing code or building code applicable in the County in which the property is located if outside the limits of a city.
(Code of Iowa, Sec. 657A.1(1))
2. “Abandoned property” means a lot or parcel containing a building which is used or intended to be used for residential purposes and which has remained vacant and has been in violation of the housing code of the city in which the property is located or of the housing code applicable in the county in which the property is located if outside the limits of a city, for a period of six consecutive months.
(Code of Iowa, Sec. 446.19A(5)(a))
3. “Public nuisance” a building that is a menace to the public health, welfare, or safety, or that is structurally unsafe, unsanitary, or not provided with adequate safe egress, or that constitutes a fire hazard, or is otherwise dangerous to human life, or that in relation to the existing use constitutes a hazard to the public health, welfare, or safety by reason of inadequate maintenance, dilapidation, obsolescence, or abandonment.
(Code of Iowa, Sec. 657A.1(7))
4. “Vacant lot” means a lot or parcel located in a city or outside the limits of a city in a county that contains no buildings or structures and that is zoned to allow for residential structures.
(Code of Iowa, Sec. 446.19A(5)(b))

8.03 PURCHASING DELINQUENT TAXES. Pursuant to Section 446.19A of the Code of Iowa, as amended by the 78th General Assembly, 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 Section 446.19A of the Code of Iowa.

8.04 PROCEDURE. 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 abandoned property or public nuisance property assessed as residential property or as commercial multifamily housing property 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 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.

8.05 VERIFIED STATEMENT. Prior to the purchase, the County or city shall file with the County Treasurer a verified statement that at parcel to be purchased is abandoned and deteriorating in condition, or is likely to become, a public nuisance.

8.06 ASSIGNMENT OF TAX SALE CERTIFICATES. After the date that a parcel is sold pursuant to Sections 446.18, 446.19A, 446.38, or 446.39 of the Code of Iowa, 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 8.05, a city or county may require the assignment of the Tax Sale Certificate that had been issued for such parcel by paying 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 Section 447.1 of the Code of Iowa, as of the date of reassignment.

8.07 PURCHASE OF TAX SALE CERTIFICATES. The city or County may assign or reassign the Tax Sale Certificate obtained pursuant to this chapter. Persons who purchase certificates from the city or County pursuant to this chapter are liable for the total amount due the certificate holder pursuant to Section 447.1 of the Code of Iowa.

8.08 INTENT TO REHABILITATE THE PROPERTY. All persons who purchase certificates from the city or County under this chapter 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 the title to the property has vested in the County or city under Section 448.1 of the Code of Iowa, dispose of the property in accordance with Section 331.811 or Section 814.7 of the Code of Iowa, as applicable.