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# JASPER COUNTY, IOWA

JUN 08 1999  
NANCY PARROTT, RECORDER  
BY Heanna Kingery DEPUTY

Ordinance Number: VI-VII

FILED

JUN 19 11:51

EMMETT W. SLICHTER  
JASPER COUNTY AUDITOR

## AN ORDINANCE RELATING TO THE PURCHASE OF TAX SALE CERTIFICATES ON PARCELS WITH DELINQUENT TAXES

**Section 1. Purpose.** The purpose of this ordinance is to allow Jasper County, Iowa and the cities within the county the opportunity to utilize Iowa Code §446.19A, Code 1999, as amended by the 78th General Assembly. Iowa Code §446.19A authorizes counties and cities to bid for and purchase tax sale certificates for delinquent taxes on abandoned residential or commercial multifamily housing property in a sum equal to the total amount of delinquent taxes, penalties and other costs and charges then due and to thereafter retain or assign such certificates or parcels for the purpose of promoting low or moderate income housing.

**Section 2. Definitions.** For the purposes of this ordinance, the following terms shall be defined as follows:

- a) "abandoned" and "public nuisance" each mean the same as under Iowa Code §657A.1.
- c) "low or moderate income families" means the same as under Iowa Code §403.17.

**Section 3. Purchasing Delinquent Taxes.** Pursuant to Iowa Code §446.19A, 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 Iowa Code §446.19A.

**Section 4. 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 tax sale certificates on abandoned property or public nuisance property assessed as residential property or as commercial multifamily housing property 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 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.

**Section 5. 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.

**Section 6. Assignment of Tax Sale Certificates.** If after the date that a parcel is sold pursuant to Iowa Code §446.18, §446.38, or §446.39, 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, Jasper County, Iowa or a city within said county 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 reassignment.

**Section 7. Purchase of Tax Sale Certificates.** Jasper County, Iowa or a city within said county may assign or reassign the tax sale certificate obtained pursuant to this ordinance. Preference shall be given to purchasers who are low or moderate income qualifying families or qualifying organizations which assist low or moderate income families to obtain housing. 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 §447.1.

**Section 8. Intent to Rehabilitate the Property.** All persons who purchase certificates from Jasper County, Iowa or a city within said county 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. Such intent shall be documented through use of the form of Affidavit hereto attached and by this reference made a part hereof.

**Section 9. Repealer.** Any ordinance or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**Section 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.

**Section 11. Effective Date.** This ordinance shall become effective upon its final passage, approval and publication as provided by law. It applies to parcels first offered for sale at the tax sale held in June 1999, and in subsequent years.

Passed by the Board of Supervisors of Jasper County, Iowa on this 25th day of May, 1999 by the Board of Supervisors of Jasper County, Iowa:

By: Leo Van Elswyk  
Leo Van Elswyk, its Chairperson

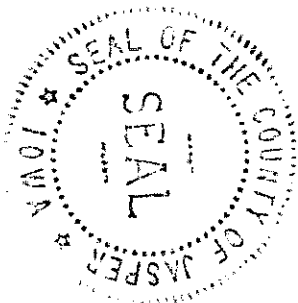
Attest:

Ken Slothouber  
Ken Slothouber, Jasper County Auditor

I, Ken Slothouber, Auditor of Jasper County, Iowa, do hereby certify that the foregoing Ordinance was passed and approved by the Board of Supervisors of Jasper County, Iowa on the 25th day of May, 1999, and was published in the Newton Daily News, a newspaper of general circulation in Jasper County, Iowa on the 19th day of May, 1999.

Dated this 25th day of May, 1999.

Ken Slothouber  
Ken Slothouber, Jasper County Auditor



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**TO THE COUNTY TREASURER OF JASPER COUNTY, IOWA:**  
**AFFIDAVIT OF ABANDONED OR PUBLIC NUISANCE PROPERTY**

State of Iowa>> Jasper County>> ss:

The undersigned, being first duly sworn on oath, states:

Pursuant to section 446.19A, Code of Iowa, as amended by the Seventy-eighth General Assembly, as an authorized representative of and on behalf of  
(check one)

Jasper County, Iowa

the City of \_\_\_\_\_, Iowa, situated in whole or in part within said County,

I hereby verify that each parcel referenced below is abandoned or is now or is likely to become a public nuisance as defined in section 657A.1, Code of Iowa, and is suitable for use for low or moderate income housing following rehabilitation.

The above named governmental entity hereby authorizes the county treasurer to bid on each aforesaid at the tax sale in its name and on its behalf and, if successful upon such bid, to then issue tax sale certificate(s) of purchase to said entity for the purpose of thereby promoting low or moderate income housing in accord with and subject to the requirements of Iowa Code Section 446.19A, Code of Iowa, and Jasper County, Iowa Ordinance Number \_\_\_\_\_.

<b>PARCEL DESCRIPTION(S) OR TREASURER'S TAX PARCEL NUMBER(S)</b>

\_\_\_\_\_  
Print Name of Affiant

\_\_\_\_\_  
Signature of Affiant

\_\_\_\_\_  
Affiant Title

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_,  
\_\_\_\_\_ by the aforesaid Affiant.

\_\_\_\_\_  
Iowa Notary Public