

**CHAPTER 1.95
TAX SALE CERTIFICATE**

1.95.110 **TITLE:** This Ordinance shall be known and may be referred to as the "Pottawattamie County, Iowa, Tax Sale Certificate Ordinance". (Ordinance #2003-15/November 14, 2003)

1.95.120 **PURPOSE:** The purpose of this ordinance is to allow the county and cities within the county the opportunity to utilize Iowa Code 446.19A, as amended, which allows counties to adopt an ordinance such as this in order to promote low or moderate income housing. (Ordinance #2003-15/November 14, 2003)

1.95.130 **DEFINITIONS:** For the purpose of this ordinance, the following terms shall be defined as follows:

- .01 **Abandoned** means the same as in Iowa Code 657A.1(1), as amended.
- .02 **Public Nuisance** means the same as in Iowa Code 657A.1(7), as amended.
- .03 **Low or moderate income families** means the same as in Iowa Code 403.17, as amended.

(Ordinance #2003-15/November 14, 2003)

1.95.140 **PURCHASING DELINQUENT TAXES:** Pursuant to Iowa Code 446.19A, as amended, 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, as amended. (Ordinance #2003-15/November 14, 2003)

1.95.150 **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. (Ordinance #2003-15/November 14, 2003)

1.95.160 **VERIFIED STATEMENT:** Prior to the purchase, the county or city shall file with the county treasurer a verified statement that the parcel to be purchased is abandoned and deteriorating in condition, or is likely to become a public nuisance, and that the parcel is suitable for use for low or moderate income housing following rehabilitation.

1.95.170 **ASSIGNMENT OF TAX SALE CERTIFICATES:** After the date that a parcel is sold pursuant to Iowa Code section 446.18, 446.19A, 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 1.95.160, 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 Iowa Code Section 447.1, as of the date of reassignment. (Ordinance #2003-15/November 14, 2003)

1.95.180 **PURCHASE OF TAX SALE CERTIFICATES:** The city or 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 families or organizations that assist low or moderate income families to obtain housing. Persons who purchase certificates from the city or county pursuant to this ordinance are liable for the total amount due the certificate holder pursuant to Iowa Code Section 447.1. (Ordinance #2003-15/November 14, 2003)

1.95.190 **INTENT TO REHABILITATE THE PROPERTY:** All persons who purchase certificates from the city or 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 the 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 Section 331.361 or 364.7, as applicable. (Ordinance #2003-15/November 14, 2003)