

## ORDINANCE NO. 96

An Ordinance relating to the purchase of Tax Sale Certificates on Parcels with Delinquent Taxes.

Be it enacted by the Board of Supervisors of Black Hawk County, Iowa as follows:

**Section 1. 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, Code 1999, as amended by the 78<sup>th</sup> General Assembly. Iowa Code §446.19A authorizes counties and cities to bid for and purchase tax sale certificates on abandoned property to promote low or moderate income housing.

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

- a) “abandoned” means the same as in Iowa Code §657A.1(1).
- b) “public nuisance” means the same as in Iowa Code §657A.1(7).
- c) “low or moderate income families” means the same as in Iowa Code §403.17

**Section 3. Purchasing Delinquent Taxes.** Pursuant to Iowa Code §446.19A, as amended by the 78<sup>th</sup> General Assembly, the county and each city in the county are hereby authorized to bid on and purchase delinquent taxes and to assign the 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 for 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.

**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.** 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 reassignment.

**Section 7. Purchase of Tax Sale Certificates.** The county or city 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 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 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.

**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, 2006, and in subsequent years.

PASSED AND ADOPTED by the Black Hawk County Board of Supervisors this 16<sup>th</sup> day of May, 2006

#### CERTIFICATION

The Black Hawk County Auditor shall certify to the adoption of this Ordinance and cause it to be published.

#### VOTING FOR PASSAGE

Scott Jordan, Chair

John Miller

Leon V. Mosley

Robert L. Smith, Jr.

Tom Little

Attest: Grant Veeder, County Auditor

#### SUMMARY

This Ordinance will permit the county and cities within the county to bid for and purchase tax sale certificates on abandoned property to promote low or moderate income housing.

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The Courier

BLACK HAWK COUNTY, IOWA:ss  
Filed for record June 7, 2006 at  
1:00 p.m. and recorded in Fee Book 2006  
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