

# WASHINGTON COUNTY TREASURER

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### NOTICE TO TAX SALE PURCHASERS OF THE TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 21, 2010, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF

The 2010 annual tax sale will be held by the Washington County Treasurer on Monday, June 21, 2010, beginning at 10:00 a.m. at the Washington County Courthouse. The sale continues as long as purchasers are present or until every parcel has been offered for sale. The annual sale is then adjourned to 10:00 a.m., the third Monday of every month following, until all parcels are sold. If the third Monday falls on a legal holiday observed by the county, the sale for that month will be held on the following workday.

The following information is provided to assist in the purchase of delinquent taxes during the tax sale or in obtaining an assignment of a tax sale certificate, either from a private certificate holder or from Washington County. Please read carefully as some of the terms and conditions have changed.

#### **REGISTRATION**

All prospective bidders for the annual sale must register by 4:30 p.m., **Wednesday, June 16, 2010**, in the Property Tax Department of the County Treasurer's Office. No registrations will be accepted June 17, 18, 2010, or the day of the sale. By completing a Washington County bidder registration form, you are affirming that you will abide by our tax sale rules.

A registration fee of \$30.00 per registration is due at the time of registration. The registration fee is **non-refundable** and covers the 2010 annual sale and adjournments, thereof. The fee shall not be assessed against a municipality or the county as a purchaser.

Only those persons as defined in section 4.1 of the Code of Iowa, possessing a social security or federal tax identification number, may register to bid at the tax sale or own a tax sale certificate. In addition, persons, other than individuals, must certify that they have filed either a designation of agent for service of process with the Iowa Secretary of State or a verified statement meeting the requirements of chapter 547 of the Code of Iowa with the Washington County Recorder in order to be properly registered.

All bidders must register using their official unabbreviated Internal Revenue Service name. Registration is deemed complete when the following forms provided by the Washington County Treasurer are properly completed and received by the County Treasurer: ~~A~~Registration of Tax Sale Buyer or Assigneeq ~~W~~-9q(if currently not on file), and ~~A~~Authorization to Represent Bidderq(if a bidder will not be representing him/herself).

The registrant's name and signature on all forms must be identical. If the registrant is a company, a company officer must sign and include their title. Forms may be mailed or delivered to the Washington County Treasurer's Office. All forms must have original signatures. Faxed forms will not be accepted. Prior years' registrations are not valid for this sale.

A registrant may, through a completed Authorization to Represent Bidder form filed with the County Treasurer by 4:30 p.m., Wednesday, June 16, 2010, designate one agent to bid on their behalf throughout the duration of the annual tax sale. The fee for authorizing an agent to bid for a registered bidder is \$20.00 per buyer number. This fee is **non-refundable** and covers the 2010 annual sale and adjournments, thereof. A registrant is limited to one designated agent per registration for the duration of the sale. A bidder may file a replacement bidder authorization form for another \$20.00 nonrefundable fee by 4:30 p.m., Wednesday, June 16, 2010. Signature of notary is required on Authorization to Represent Bidder form before being considered completed. An employee of the Washington County Treasurer's office will not notarize this form. The Treasurer's staff will not allow changes to the Registration of Tax Sale Buyer or Assignee or the Authorization to Represent Bidder forms once they are turned in.

A properly registered tax sale bidder is allowed to purchase tax sale certificates under one buyer number only. A taxpayer identification/social security number can only be represented once for each item offered.

All bidders will pick up their bidder card at the tax sale location starting at 9:30 a.m., Monday, June 21, 2010. **All registered bidders must be checked in by 9:50 a.m. in order to participate in the sale.** Bidders/buyers must surrender their bidder card at the conclusion of the sale.

Registration for adjourned sales requires the same forms as the annual sale. Registration for adjourned sales will be accepted any time prior to the start of the adjourned sale.

All bidders, buyers, and assignees must be over 18 years of age as of the date of the sale. The County Treasurer requires valid proof of age and/or identity; i.e., driver's license, non-driver identification card or birth certificate. Bidders should be prepared to show proof of identity upon entering the sales room.

A tax sale Certificate of Purchase and/or a Tax Deed can be set aside if it is determined that the tax sale purchaser or assignee was ineligible to bid at tax sale. The general rule is that a tax sale purchaser or assignee should never have an interest or lien in the parcel offered for sale. Prospective bidders should consult with legal counsel to determine their right to become a tax sale certificate holder, either through bid or through assignment.

Internal Revenue Service regulations require this office to obtain the taxpayer identification number or social security number of purchasers of taxes. A W-9 form must be completed using the official unabbreviated IRS name for the bidder name and signed at the time of registration, unless a form is already on file. This information is required to issue an accurate 1099-INT form with the appropriate social security number or taxpayer identification number.

At the end of the calendar year, the County Treasurer will issue a 1099-INT form to each certificate holder and to the Internal Revenue Service for cumulative interest paid during the calendar year. This information may be needed when filing Federal and State Income Tax returns.

If a buyer underreports the interest amount received, the Internal Revenue Service will direct the Treasurer to implement a backup withholding procedure at the current I.R.S. rate. If

this should occur, the Treasurer reserves the right to ban the buyer and all associated buyers from future tax sales.

Each Registration of Tax Sale Buyer or Assignee form, W-9 form, and Authorization to Represent Bidder form will be reviewed for completion, accuracy, and authenticity. All forms must be signed by the same individual. Errors, omissions, or misrepresentations by a tax sale bidder may disqualify the bidder from the sale. Any person placing a bid without proper registration or authorization may be disqualified from the sale. In these instances, all certificates purchased by the disqualified bidder during the sale may be canceled and re-offered to other properly registered bidders.

## **SALE OF DELINQUENT TAXES**

Parcels with delinquent taxes are published in the *Washington Evening Journal* on June 9, 2010. A copy of this publication can be obtained from the *Washington Evening Journal* by calling (319) 653-2191.

You may also access a copy of this publication online at [www.iowatreasurers.org](http://www.iowatreasurers.org). From that site, click the [Locate Your County Treasurer](#) link and select Washington County from the map. Once on the Washington County page, scroll down and click the link titled [2010 Tax Sale Publication](#).

Parcels that were paid subsequent to publication, those subject to bankruptcy, and those determined to be eligible for suspension are withheld from the sale. A Certificate of Purchase may be rescinded if a pre-existing stay order from bankruptcy court is made known to the County Treasurer after the tax sale; in which case, only the principal amount of the investment will be refunded to the purchaser. The County Treasurer will not pay interest. In the event of bankruptcy proceedings, either before or after the sale, there is no guarantee the purchaser of the tax sale certificate will receive the anticipated interest or any interest whatsoever. The United States Bankruptcy Court will make that determination.

It is the bidder's responsibility to be prepared for the sale and to know the parcel(s) within each taxing district upon which to bid. Bidders are advised to research the parcel(s), prior to the day of the tax sale, to determine whether the property would be of sufficient use or value should a deed be obtained. You may research property information online at <http://co.washington.ia.us>.

In the event a bidder purchases a parcel for which they already hold a previous certificate, the payment will be added as a subsequent payment to the existing certificate. Since the bidder should not bid on such a parcel to begin with, the bidder could be barred from future sales.

Use of audio and/or video recording devices by bidders is prohibited. This includes, but is not limited to: cameras, cell phone cameras, tape recorders, camcorders, and computers. In addition, all cell phones, pagers, and other audible electronic devices must be turned off during the sale. Laptop or notebook computers are allowed only if they are operated from battery packs. A violation in the use of electronic devices may result in the disqualification of the bidder.

Spectators can be accommodated only if sufficient seating room is available and may be asked to sit in an area segregated from bidders. **No children are permitted.**

Regular sale parcels are those for which a tax delinquency is published and offered for sale for the first time. Public bidder sale parcels (marked with an **S**) are those for which a tax delinquency is published and offered for sale for the second consecutive year. Parcels are offered or sold by item number in the order they are published. Public bidder sale parcels are sold first, followed by mobile homes, and ending with regular sale parcels.

Each item will be offered for sale to all bidders, with an opening bid of 100% undivided interest. After the Treasurer announces the item to be sold, bidders may bid downward a percentage of undivided interest in the parcel. This is called a "bid down" and means that the bidder is willing to pay the total amount due against the parcel for less than 100% undivided interest in the parcel. Bidders wishing to "bid-down" must announce their intention immediately after the item number is announced. The bidder that offers to pay the total amount due against a parcel for the smallest undivided interest in the parcel will obtain the tax sale certificate. "Bid downs" will range in whole percentages from 99% to 1%. The percentage designated will be the percent of undivided interest in the parcel conveyed to the tax sale certificate holder upon the issuance of a Tax Deed.

If the Treasurer determines that there are no "bid-downs" or if the bid is a tie, a bidder will be chosen by a random selection process. The bidder selected at random must immediately accept the purchase of the item by announcing "sold" or refuse the item by announcing "pass", in which case another bidder number will be chosen at random. A response of "sold" results in an obligation on the part of the bidder to pay for the certificate at the conclusion of the sale.

If the bidder whose number is selected does not respond immediately, another bidder number will be selected. Any mixed response (both "pass" and "sold") will be taken as a "pass" response, resulting in the random selection of another bidder number. Responding for another bidder may result in disqualification and de-activation of the bidder's bidder number.

Any collusion by bidders to prevent the "bid-down" process will cause the tax sale to be postponed. In the event collusion is discovered after the tax sale, the tax sale certificate will be null and void and resold at a later date. Such fraudulent collusion prevents selling an item for the smallest percentage of undivided interest of the parcel. This is a prohibited practice at this tax sale and violation may disqualify a bidder from the sale.

Buyers are required to review all items listed on the bidder report provided prior to settlement and notify County Treasurer's office staff of any discrepancy **before** making payment. Treasurer's staff will resolve all reported discrepancies.

Payment is required at the conclusion of the sale as soon as the Treasurer's staff can total each purchaser's certificates. The amount collected will include all delinquent taxes, special assessments, interest, special assessment collection fees, rates or charges, service fees, and a \$20.00 certificate fee for each Certificate of Purchase issued. Under no circumstances will the Washington County Treasurer's staff complete the buyer's check with the dollar amount, nor hold checks for any reason.

Payment must be U.S. funds and in the form of a personal or business check, money order, any form of guaranteed funds, or cash for the exact amount of the purchase. Two-party checks will not be accepted for payment. Failure to make payment by **12:00 p.m.** the day of the sale may result in those parcels being re-offered at the next tax sale. In either instance, the buyer will be prohibited from again bidding on these parcels.

If a tax sale buyer's check does not clear their bank account, i.e., non-sufficient funds, account closed, etc., the buyer will have five business days following notification from the County Treasurer to repay with guaranteed funds or the tax sale certificate(s) will be canceled. A \$30.00 service fee will be added for each check returned unpaid.

**All sales are final.** If payment is cancelled on a tax sale buyer's check, all certificates purchased by that bidder will be cancelled and the parcels re-offered at the next adjourned sale. The buyer, as well as any associated entities, will be prohibited from bidding on these parcels. In addition, the buyer, as well as any associated entities, will be prohibited from bidding at any adjourned sale or future tax sales in Washington County.

For each parcel sold, the County Treasurer is required to notify the title holder of record within fifteen days from the date of sale that the parcel was sold at tax sale.

### **CERTIFICATE OF PURCHASE**

Please allow 7 to 10 days to receive certificates. This allows the County Treasurer's staff time to complete posting of records, editing of certificates, and balancing the proceeds received from the tax sale. It is the purchaser's responsibility to verify that the tax sale Certificates of Purchase received are correct and are for the parcels purchased. Tax sale Certificates of Purchase will not be held by the County Treasurer's office.

The certificates will be issued to the name and taxpayer identification number on the bidder registration form. There will be no substitutions or exchanges.

The tax sale Certificate of Purchase does not convey title to the certificate holder. The title holder of record or other interested party retains the right to redeem within the statutory period, depending on the type of tax sale. If the Certificate of Purchase remains unredeemed after the statutory period, the certificate holder may begin action to obtain a Tax Deed.

Purchasers are required to notify the Treasurer's office of any changes in an address, telephone number, or e-mail address.

If it is determined that any parcel was erroneously sold, the Certificate of Purchase will be canceled. This includes parcels for which online payments are received before 10:00 a.m. the day of the sale. The certificate holder shall return the Certificate of Purchase and the County Treasurer will reimburse the principal amount of the investment. The County Treasurer will not pay interest.

If the original Certificate of Purchase has been lost or destroyed, a duplicate can be obtained from the Property Tax Department at a cost of \$20.00.

### **ABANDONED PARCEL AND VACANT LOT LAW**

Iowa law permits a county or city to purchase parcels offered at the regular tax sale or to require that a certificate be assigned to the county/city for vacant lots or for abandoned parcels if the county/city files a verified statement of abandonment with the County Treasurer (see section 446.19A of the Code of Iowa).

### **PUBLIC NUISANCE TAX SALE**

Abandoned residential property, for which a verified statement is filed with the County Treasurer by May 15th, will be offered and sold separately at public nuisance tax sale. To be eligible to bid on parcels at public nuisance tax sale, prospective bidders must enter into an agreement with the city or county and demonstrate intent to rehabilitate the property for use as housing if not redeemed (see section 446.19B of the Code of Iowa).

### **ASSIGNMENT**

The tax sale Certificate of Purchase is assignable by endorsement of the certificate, payment by the assignee of the \$100.00 assignment fee, and forwarding the certificate with original signature endorsement to the County Treasurer for entry in the county system. An assignment is not considered valid until posted to the county system by the County Treasurer. Upon receipt of the \$100.00 assignment fee from the assignee, the County Treasurer will make the necessary entries in the county system. The assignment fee will not be reimbursed at the time of redemption.

A certificate cannot be assigned to a person, other than a municipality, who has redemption rights. The assignor may not assign a Certificate of Purchase to more than one assignee.

Only those persons as defined in section 4.1 of the Code of Iowa, possessing a social security or federal tax identification number, may receive assignment of a tax sale certificate issued after June 1, 2009. In addition, these persons must certify that they have filed either a designation of agent for service of process with the Iowa Secretary of State or a verified statement meeting the requirements of chapter 547 of the Code of Iowa with the Washington County Recorder.

To obtain an assignment of a tax sale certificate that is held by Washington County, contact the County Treasurer's Property Tax Department. The terms and conditions set forth in this document apply both to certificates obtained through assignment and to certificates obtained directly through the tax sale. If it is determined that a county-held certificate was erroneously assigned, the assignment will be canceled. The assignee shall return the Certificate of Purchase and the County Treasurer will reimburse the total amount paid for the assignment only. Interest from the assignment date to the date of cancellation of the certificate will not be paid.

The recorded assignment will vest in the assignee all the right and title of the assignor; except, when a county-held certificate is assigned, the assignee has three years from the date the assignment is recorded by the County Treasurer, instead of from the date of the tax sale, to qualify for a Tax Deed. Please contact this office at (319) 653-7721 regarding the assignment of a certificate.

When a certificate holder requests the County Treasurer to record a change, other than the mailing address, telephone number, or e-mail address, it is considered an assignment and the \$100.00 assignment fee will be charged. This includes a change in the certificate holder's name or taxpayer identification number. Failure to provide the correct taxpayer identification number or social security number will result in a charge of \$100.00 for each certificate purchased under that taxpayer identification number or social security number.

## **SUBSEQUENT TAX PAYMENTS**

A tax sale certificate holder may pay subsequent taxes and special assessments, including rates or charges, on the same parcel(s) on which they hold the tax sale certificate, beginning fourteen days following the date from which an installment becomes delinquent. Only items delinquent in the current fiscal year or prior may be paid as a "subsequent payment". Special assessments, rates or charges due in future years cannot be paid until the fiscal year in which they become due and are more than fourteen days delinquent.

The County Treasurer is required to collect a fee at a rate not to exceed \$2.00 per parcel for tax statements or tax statement information. The certificate holder may request a subsequent tax payment report of delinquent taxes from the County Treasurer. The request must include the tax sale certificate number and parcel number. If the request is made as stated, and is complete and accurate, the County Treasurer may waive the fee. When remitting payment, the report must accompany the check. Under no circumstances will the Washington County Treasurer's staff complete the certificate holder's check with the dollar amount or hold checks for any reason. The certificate holder must inform the Property Tax Department of the subsequent payment so it is properly paid and recorded as an addition to the tax sale certificate. Subsequent payments not properly reported by the certificate holder at the time of payment will be treated as voluntary payments and will be omitted from redemption calculations. After subsequent tax payments have been received and applied by the County

Treasurer's office, the County Treasurer will not refund the payment if the tax sale certificate holder later decides that they did not want to pay taxes for a particular parcel.

Subsequent payments may not be paid online. If paid online, the payment will be treated as a voluntary payment and will be omitted from redemption calculations. If this online functionality becomes available, certificate holders will be notified and advised of proper procedures.

If it is determined that a tax payment was made online prior to a subsequent payment, but the county records had not been updated, the subsequent payment will be refunded to the certificate holder.

Recorded subsequent payments will accrue interest at the rate of 2% per month, beginning with the month payment is posted to the county system to the month of redemption. Subsequent tax payments received after 2:00 p.m. of the last business day of the month will not be posted until the first business day of the next month. In no instance will the date of postmark be used to calculate interest or to determine if interest will accrue. The County Treasurer will contact the certificate holder with notification of additional late interest.

### **SERVICE OF 90-DAY NOTICE OF EXPIRATION OF RIGHT OF REDEMPTION**

Service is completed when the certificate holder files the 90-day Notice of Expiration of Right of Redemption Affidavit with the County Treasurer. It is a prohibited practice for the tax sale certificate holder to serve notice if the tax sale has already been redeemed. A violation of this policy may result in the tax sale buyer being barred from future tax sales in Washington County.

If the tax sale Certificate of Purchase remains unredeemed after the statutory period, as shown below in items a and b, the certificate holder may begin action to obtain a Tax Deed to the parcel.

- a. For Regular Sale parcels (only advertised once), the 90-day Notice of Expiration of Right of Redemption may be served by the certificate holder after one year and nine months from the date of sale. Any certificate holder who serves said notice or a similarly worded notice prior to the expiration of this time period may be barred from future tax sales in Washington County. It is Washington County's intent to afford property owners with all of the rights and remedies of the Iowa statutes.
- b. For Public Bidder Sale parcels (advertised consecutively more than once and marked with an ~~S~~ on the publication), the 90-day Notice of Expiration of Right of Redemption may be served by the certificate holder after nine months from the date of sale. Any certificate holder who serves said notice or a similarly worded notice prior to the expiration of this time period may be barred from future tax sales in Washington County. It is Washington County's intent to afford property owners with all of the rights and remedies of the Iowa statutes.

The 90-day Notice of Expiration of Right of Redemption must be served on all parties having an interest in the parcel; and, once served, an Affidavit of Service, with evidence of service, must be filed with the County Treasurer.

The 90-day Notice of Expiration of Right of Redemption shall be served by both certified mail and regular mail service upon the title holder(s) of record and the person(s) in possession at that person's last known address. All other persons having an interest of record, as well as any city where the parcel is situated, shall be served by regular mail to the person's last known address.

The cost of serving the notice, including the cost of sending certified mail notices, and the cost of publication under section 447.10 of the Code of Iowa, if publication is required, shall be added to the amount necessary to redeem. The cost of a record search, not to exceed \$300.00, shall also be added to the amount necessary to redeem if the search is performed by an abstractor who is an active participant in the title guaranty program under section 16.91 of the Code of Iowa or by an attorney licensed to practice law in the state of Iowa.

Costs will not be posted or added to the amount necessary to redeem until the County Treasurer receives the proof of service and statement of costs. By statute, costs cannot be filed with the County Treasurer prior to the filing of the 90-day Notice of Expiration of Right of Redemption Affidavit of Service. Service is completed when the certificate holder files the 90-day Notice of Expiration of Right of Redemption Affidavit of Service with the County Treasurer.

The certificate holder is responsible for determining the status of a tax sale certificate before serving the 90-day Notice of Right of Redemption to interested parties. The Washington County Treasurer's office will not notify certificate holders when such action can be initiated. The Washington County Treasurer's staff will not assist in completing the 90-day Notice of Expiration of Right of Redemption. The County Treasurer is not responsible to verify that all parties of record have been properly served. It is strongly recommended that certificate holders retain legal counsel to complete this process.

Holders of certificates for mobile/manufactured homes or for real estate with a mobile/manufactured home are strongly urged to research the title to the home to ensure that there are no outstanding liens noted thereon.

## **TAX DEED ISSUANCE**

The Tax Deed conveys right, title, and interest in the property. Should a parcel not be redeemed within ninety days following the filing of the Affidavit of Service pursuant to Iowa law, a Tax Deed will be issued upon the request of the certificate holder. Tax Deeds will be issued independently for each tax sale certificate that qualifies. The fee for the issuance of a Tax Deed is \$25.00. Recording fees, payable to the Washington County Recorder, are variable and will be determined at the time a deed is requested. Upon receipt of the tax sale Certificate of Purchase, deed issuance fees, and recording fees, the County Treasurer will record the deed with the County Recorder prior to delivering the deed to the purchaser. After the deed is recorded, the deed holder may file an Affidavit by Tax-Title Holder with the County Recorder. Contact your legal counsel for procedures and to obtain this form.

## **CANCELLATION OF TAX SALE CERTIFICATES**

### **Failure to file 90-day Notice of Expiration of Right of Redemption Affidavit**

If three years have elapsed from the date of the sale, the certificate has not been redeemed, and the 90-day Notice of Expiration of Right of Redemption Affidavit of Service has not been filed with the County Treasurer, the County Treasurer will cancel the tax sale certificate. The tax sale certificate holder is not entitled to a refund. However, if the filing of the affidavit of service is stayed by operation of law, the time period for the filing of the affidavit shall not expire until the later of six months after the stay has been lifted or three years from the time of the tax sale.

### **Failure to Request Tax Deed**

After the redemption period has expired, the tax sale certificate holder must return the Certificate of Purchase and remit the appropriate deed issuance and recording fees to the County Treasurer prior to the close of business on the

ninetieth day from the date of completed service pursuant to Iowa law. Failure to comply will result in cancellation of the certificate of purchase, and the certificate holder is not entitled to a refund.

## **REDEMPTIONS**

A redemption will not be processed unless tax sale redemption fees are received by the County Treasurer prior to the close of business on the ninetieth day from the date of completed service pursuant to Iowa law. A redeemed tax sale will include the following:

- The original tax sale amount including the \$20.00 certificate fee paid by the certificate holder at the time of the sale.
- Interest in the amount of 2% per month, from the month of sale to the month of redemption, calculated against the amount for which the parcel was sold, including the \$20.00 Certificate of Purchase fee. Each fraction of a month is counted as a whole month.
- Subsequent tax payments paid and properly reported by the purchaser as an addition to the sale, with interest in the amount of 2% per month, from the month the subsequent payment is posted to the county system to the month of redemption. Each fraction of a month is counted as a whole month.
- Valid costs incurred by the certificate holder and posted to the county system for action taken toward obtaining a Tax Deed. Costs not filed with the County Treasurer before redemption shall not be collected by the County Treasurer. The certificate holder may pursue collection through a court action against the parcel owner.

Written notice of redemption, either by e-mail or regular mail, is provided to certificate holders. Upon surrender of the tax sale Certificate of Purchase for a redeemed tax sale, the County Treasurer's Property Tax Department will issue a check for the redemption amount. The certificate holder must surrender their tax sale Certificate of Purchase and sign the tax sale Redemption Certificate in person at the Washington County Treasurer's Office verifying reimbursement for the redemption before receiving the check. The earliest a reimbursement could occur would be on the first business day following the cashier-validated date of redemption, as shown on the county system. The certificate holder will receive a check with a copy of the Redemption Certificate reflecting a breakdown of the total amount of the redemption. The Redemption Certificate should be retained for income tax purposes.

If, for any reason, a certificate holder is paid for a redemption that in fact was not redeemed or in the event a certificate holder has been reimbursed for a redemption and the taxpayer's check does not clear the taxpayer's bank account for any reason, the certificate holder, upon notification, will be required to immediately return the redemption funds to the County Treasurer's Property Tax Department. The County Treasurer will return the tax sale Certificate of Purchase to the certificate holder and cancel the redemption. The tax sale will be reinstated as of the original sale date. A subsequent redemption will be calculated from the original date of the sale to date of repayment.

The County Treasurer's office will not calculate year-end interest accruals or provide bookkeeping services other than to provide a copy of the Redemption Certificate at the time of reimbursement to the certificate holder.

## **GENERAL INFORMATION**

This document has been prepared to provide general information and guidelines relative to Washington County's conduct of tax sales, tax sale assignments, tax sale redemptions, buyer reimbursements, and the issuance of tax deeds. The County Treasurer expects all bidders to follow these terms and conditions. It is not an all-inclusive listing of statutory requirements, procedures, or policy. It is not to be construed as a legal opinion of the statutes governing tax sales. The Washington County Treasurer's office will not respond to questions of law. Questions of this nature should be directed to your legal counsel.

The Washington County Treasurer reserves the right to reject any or all bids and to waive irregularities which appear to be in the best interest of Washington County.

Prospective buyers should consult with legal counsel to determine their legal rights and remedies and to protect their interest as a tax sale buyer.

Prospective buyers should consult with their tax attorney or tax preparer to identify any income tax consequences that might result from purchasing tax sale certificates.

The provisions of this document are severable. If any provisions of this document are determined to be contrary to law, the remaining provisions shall remain in full force and effect.

Announcements made the day of the tax sale, whether annual or adjourned, will take precedence over these printed rules.

Failure to comply with these guidelines or subsequent announcements will result in the bidder being prohibited from participating in present or future Washington County tax sales.

This document is effective for taxes sold between June 21, 2010, and May 31, 2011, and all assignments, thereof, regardless of the assignment date.

Call the Property Tax Department at (319) 653-7721 to obtain additional information.

Effective from May 3, 2010.

Jeffrey A. Garrett  
Washington County Treasurer

Bidder # \_\_\_\_\_

## WASHINGTON COUNTY, IOWA REGISTRATION OF TAX SALE BUYER OR ASSIGNEE

### JUNE 21, 2010, ANNUAL TAX SALE AND ADJOURNMENTS OR ASSIGNMENTS THEREOF

The undersigned does hereby register as bidder at the annual tax sale of June 21, 2010, and adjournments or assignments thereof, and does hereby acknowledge receipt of a copy of the Washington County NOTICE TO TAX SALE PURCHASERS OF THE TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 21, 2010, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF, and does further hereby acknowledge and agree that by placing a bid or obtaining a certificate of purchase at the Washington County annual tax sale or adjournments, or by obtaining a tax sale assignment, that the undersigned will comply with and be bound by the aforementioned terms and conditions.

Said Washington County NOTICE TO TAX SALE PURCHASERS OF THE TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 21, 2010, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF is based, in part, on the 2009 Code of Iowa and amendatory acts thereof.

***By signing below, I certify that the registering entity, if not an individual, has filed either a designation of service of process with the Secretary of State or a verified statement meeting the requirements of Iowa Code chapter 547 with the Washington County Recorder.***

(PLEASE PRINT OR TYPE)

Buyer/Company Name\*

Street Address/PO Box

City

State

ZIP

S.S./Fed. ID #

County

Birthdate (If individual)

E-Mail Address - Optional

Telephone

By signing this registration form, I agree that all the information I have provided on this form is true and correct.

Signature (If buyer is a company, signature and title of company officer are required)

Date

\*Note: All tax sale certificates of purchase, assignments, and tax deeds will be issued in the bidder's name as shown above.

\*\*Form is considered complete when all information has been filled in and form has been signed and dated and \$30.00 registration fee is paid.

PLEASE TURN OVER AND COMPLETE THE AUTHORIZATION TO REPRESENT BIDDER FORM IF  
SOMEONE OTHER THAN YOURSELF WILL BE BIDDING FOR YOU AT THE TAX SALE.

Buyer # \_\_\_\_\_

**AUTHORIZATION TO REPRESENT BIDDER  
AT THE WASHINGTON COUNTY TAX SALE**  
(Do not complete this form if you are representing yourself at the sale.)

I/we, (please print or type) \_\_\_\_\_  
(Bidder's Name, as it appears on the Registration form)

authorize (please print or type) \_\_\_\_\_  
(Name) (Birthdate)  
(Only one name per bidder authorization may be entered for the entire sale)

to act as my/our agent/personal representative at the **June 21, 2010**, tax sale and adjourned sales, thereof.

\_\_\_\_\_  
(Signature of Bidder, as it appears on the Registration form)  
(If buyer is a company, signature and title of company officer are required.)

Date \_\_\_\_\_

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
\*Signature of Notary

\*This form will not be notarized by an employee of the Washington County Treasurer's office. Form is not considered complete until all information is filled in, signed by same person who signed the Bidder Registration form and W-9 form, dated, and notarized. Bidder Authorization Fee of \$20.00 must also be paid.