

WAYNE 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 Wayne County Treasurer on the third Monday in June at 10:00 a.m. in the Wayne County Courthouse meeting room for as long as purchasers or buyers are present or until every parcel has been offered for sale. The annual sale is then adjourned on a daily basis until all parcels are sold.

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 Wayne County. Please read carefully as some of the terms and conditions have changed.

Registering for the Tax Sale

All prospective bidders for the annual sale must register by 4:00 p.m. Thursday June 17, 2010 at the Wayne County Treasurer's Office to be eligible to bid at 10:00 a.m. on Monday, June 21, 2010. No registrations will be accepted June 18, 2010 or the day of the sale. By completing a Wayne County bidder registration form, you are affirming that you will abide by our tax sale rules.

A registration fee of \$25.00 will be charged per bidder and is due at the time of registration. The registration fee is non-refundable and includes bidding at the June 2010 sale and all associated adjourned tax sales. The fee shall not be assessed against a municipality or the county as a purchaser.

Only those persons 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 Wayne 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 followings forms have been properly completed and provided to the Wayne County Treasurer: Registration of Tax Sale Bidder or Assignee, W-9, and Agent Authorization (if a bidder will not be representing him/herself, if applicable) and the \$25.00 Registration fee.

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 delivered to or mailed to: Wayne County Treasurer, P O Box 435, Corydon, IA 50060. 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, designate one agent to bid on their behalf throughout the duration of the annual tax sale. A registrant is limited to one designated agent per registration for the duration of the sales.

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/buyers/assignees must be 18 years of age or older as of the date of the sale. The County Treasurer may require valid proof of age; i.e., driver's license or birth certificate.

All bidders will pick up their bidder card at the treasurer's office starting at 9:30 a.m. Monday June 21, 2010. All registered bidders need to be checked in by 9:50 a.m.

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. 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 over \$600 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. 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 cancelled and reoffered to other properly registered bidders.

Visitors of the Tax Sale

An area in the back of the sale room will be designated for individuals who are not 'properly registered' bidders of the tax sale and/or are attending as a visitor only. No children are permitted.

Electronic Devices Prohibited

Cellular phones, pagers, tape recorders, camcorders, and other audible electronic devices are to 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.

Sale of Delinquent Taxes

Parcels with delinquent taxes are published in the Times Republican on June 8, 2010. A copy of this publication can be obtained from the Times Republican by calling (515)872-1234.

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 what-so-ever. The United States Bankruptcy Court will make that determination.

Parcels with delinquent taxes are offered for sale by item number in the order they are published. Public bidder sale parcels are sold first, followed by regular sale parcels. Regular sale parcels are those for which a tax delinquency is published and offered for sale the first time. Public bidder sale parcels are those for which a tax delinquency is published and offered for sale for the second consecutive year. 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 sales, to determine whether the property would be sufficient use or value should a deed be obtained.

Each item will be offered for sale to all bidders by the county treasurer, beginning 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 percentage points 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 random selection process. The bidder selected at random must immediately accept the purchase of the item by announcing "yes" or "sold", or refuse the item by announcing "no" or "pass", in which case another bidder number will be chosen at random. A response of "yes" or "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 may be selected. Responding for another bidder may result in disqualification and deactivation of the offender's bidder number.

A tax sale can be set aside in a situation where a combination of bidders agree not to compete with each other in a “bid-down” process and one of them becomes the tax sale buyer. Such fraudulent collusion prevents selling an item for the smallest percentage of undivided interest of the parcel. This practice is prohibited at the Wayne County Tax Sale and violation may disqualify a bidder from the sale.

Certificate of Purchase

Payment is required by the end of the day of tax sale. The amount collected will include all delinquent taxes and special assessments, interest, special assessment collection fees, rates or charges, service fees, and a \$20.00 certificate fee for each Certificate of Purchase to be issued.

Payment must be made in U.S. funds and in the form of a personal check, business check, money order, or any form of guaranteed funds for the exact amount of purchase. A separate payment is required for each buyer number. Two-party checks or cash will not be accepted for payment or for registration fees. The County Treasurer reserves the right to require personal identification at the time of settlement.

If a tax sale buyer’s check does not clear his/her bank account, i.e., non-sufficient funds, account closed, etc., the buyer will have five business days following notification from the Treasurer to repay with guaranteed funds or the tax sale certificate(s) will be cancelled. If repaid with guaranteed funds, a \$30.00 service fee will be assessed for each check returned unpaid.

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 sales or future tax sales in Wayne County.

Please allow up to 15 business days to receive purchased certificate(s). This allows the Wayne County Treasurer’s staff time to complete posting of records, editing of certificates, balancing the proceeds received from the tax sale, and preparing each buyer’s certificates for mailing. It is the purchaser’s responsibility to verify that the tax sale certificates received are correct for the parcels purchased. If requested by the purchaser, Certificate of Purchases maybe held in the office of the Wayne County Treasurer. If the treasurer will be holding the Certificate of Purchase in our office the tax sale purchaser must request if they would like a list or duplicate copies provided for their records.

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

Each tax sale certificate issued for the June 2010 or adjourned tax sale will have a certificate number on the first line of print to the right. The certificate number identifies the year of the corresponding annual June tax sale and a sequentially assigned certificate number. For example, a tax sale certificate issued in June 2010 may have a certificate number of 10-0025.

The tax sale certificate of purchase does not convey title to the buyer. The titleholder 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 sale deed.

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

If the original Certificate of Purchase has been lost or destroyed, a duplicate can be obtained from the Treasurer’s office 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 446.19B of the Code of Iowa).

Public Nuisance Tax Sales

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 sales, 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).

Notification to Titleholder of Tax Sale

For each parcel on which taxes were sold, the county treasurer shall notify the party in whose name the parcel was taxed, according to the treasurer's records at the time of the sale that the parcel was sold for delinquent taxes at the tax sale. The notice of sold taxes shall be sent by regular mail within fifteen days from the date of the annual tax sale or any adjourned tax sale.

Assignment of a Tax Sale Certificate

The tax sale certificate of purchase is assignable by endorsement on the certificate, payment by the assignee of a \$100.00 assignment transaction fee, and submittal of 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's system by the County. 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 Wayne County Recorder.

To obtain an assignment of a tax sale certificate that is held by Wayne County, contact the County Treasurer's office. 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 cancelled. 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 the office regarding assignment of certificate.

When a certificate holder requests the Treasurer record a change, other than the mailing address and telephone number, or e-mail address, it is considered an assignment and the \$100.00 assignment transaction fee will be charged. This includes a change in the certificate holder's name, or federal identification number. Failure to provide the correct federal identification number or social security number at the time of purchase will result in a charge of \$100.00 for each certificate purchased under that federal 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 certificate holder may request a subsequent tax payment report of delinquent taxes from the County Treasurer. When remitting payment, the report must accompany the check. The certificate holder must inform the Treasurer's office 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 complete when the certificate holder files the '90-Day Notice of Right of Redemption' Affidavit with the County Treasurer. The certificate holder is responsible for determining the status of a tax sale before serving the '90-Day Notice of Right of Redemption' to interested parties. It is a prohibited practice for the tax sale buyer to serve the '90-Day Notice of Right Redemption' to individuals if the tax sale has already been redeemed.

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

- a. For Regular Tax 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 Wayne County. It is Wayne County's intent to afford property owners with all of the rights and remedies of the Iowa statutes.
- b. For Public Bidder Tax Sale parcels (advertised consecutively more than once), 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 similarly worded notice prior to the expiration of this period may be barred from future tax sales in Wayne County. It is Wayne 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 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 Wayne County Treasurer's office will not notify certificate holders when such action can be initiated. The Wayne 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 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.

Statement of Costs

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.

Tax Sale 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 Services 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 tax sale certificate holder is required to return the certificate of purchase and remit the appropriate deed issuance fee and recording fee to the Wayne County Treasurer within ninety calendar days after the redemption period expires. The deed issuance fee is \$25.00. The recording fee is variable and will be determined at the time a deed is requested and made payable to the Wayne County Recorder. Upon receipt of the tax sale certificate, deed issuance and recording fees, the Treasurer will record the deed with the Wayne 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 the 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. In this instance, 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 time of the sale.
- Interest in the amount of 2% per month, beginning with the month of the 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, beginning with the month the subsequent payment is posted to the county system to the month of redemption. Each fraction of a month will count as a whole month.

- Valid costs incurred by the certificate holder of record and posted to the county system for action taken toward obtaining a tax sale 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 holder. Upon surrender of the tax sale Certificate of Purchase for a redeemed tax sale, the County Treasurer will issue a check for the redemption amount. The certificate holder will receive a check with a copy of the Redemption Certificate reflecting a breakdown of the total amount of the redemption.

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 office. 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.

Erroneous Tax Sale or Assignment

If it is determined that any item was erroneously sold, the certificate of purchase will be cancelled. The certificate holder will return the certificate of purchase and the Wayne County Treasurer will reimburse the principal amount of the investment. The Treasurer will not pay interest.

If it is determined that a county-held certificate was erroneously assigned, the assignment will be cancelled. The certificate holder will return the certificate of purchase and the Wayne County Treasurer will reimburse the total amount paid for the assignment. Interest from the assignment date to the date of cancellation of the assignment will not be paid.

General Information

This document has been prepared to provide general information and guidelines relative to Wayne County's conduct of tax sales, tax sale assignments, tax sale redemptions, buyer reimbursements, and the issuance of a tax sale 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 Wayne County Treasurer's office will not respond to questions of law. Questions of this nature should be directed to your legal counsel.

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

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

Prospective buyers should consult with their tax attorney or tax preparer to determine income tax ramifications that might result from a gain or loss as a result of purchasing a tax sale certificate of purchase.

The provisions of this document are severable. If any provision of this document is 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 Wayne County tax sales.

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

The doctrine of caveat emptor, meaning **'buyer beware'**, applies to this tax sale

Effective May 19, 2010

Kim Swearingin
Wayne County Treasurer

WAYNE COUNTY REGISTRATION OF BUYER OR ASSIGNEE

JUNE 21, 2010 ANNUAL TAX SALE
AND SUBSEQUENT ADJOURNMENTS THEREOF

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

Said '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 any 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 Wayne County Recorder.

(PLEASE PRINT OR TYPE)

Buyer/Company Name* _____

Address _____

City _____ St _____ Zip _____

Telephone () _____

E-mail Address _____

SS#/Fed ID# _____

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

Authorized Signature: _____ Date _____

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

*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.

() Individual () Corporation () Trust

Tax sale certificates to be: [] Mailed [] Picked up [] Held in treasure's office (if held in office, on request copies of certificates will be sent) Note: All tax sales certificate of purchase, whether through tax sale or by assignment and tax sale deeds will be issued in the name or names as shown above.

Buyer# _____

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

I/we, (please print) _____
(Bidders Name, as it appears on the Registration form)

authorize (please print) _____
(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)

(Address)

(City, State, Zip Code)

Date _____