# Des Moines County Treasurer's Office

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### **Motor Vehicle Department**

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#### **Property Tax Department**

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#### 2018 TAX SALE BIDDER INFORMATION

The annual tax sale is held the 3<sup>rd</sup> Monday in June at **10:00A.M**.

<u>This year's sale will be held June 18th at Comfort Suites, 1780 Stonegate Center Dr., Burlington, IA.</u> Information about this location and the amenities available there can be found online at: https://www.choicehotels.com/iowa/burlington/comfort-suites-hotels/ia107?source=gglocalai.

The annual tax sale is advertised in The Hawk Eye newspaper, Burlington, IA during the first week of June. Copies of the newspaper listing may be obtained from The Hawk Eye, 800 S. Main St., Burlington, IA 52601 or by calling 319-754-8461. This list will also be available on the <a href="https://www.iowatreasurers.org">www.iowatreasurers.org</a> website - just click on (*Des Moines County*) in the interactive Iowa map.

Delinquent tax lists are available from the Treasurer's Office in paper form for a cost of \$1.00 per page (8 ½ x 11 only size available), plus mailing costs, or in electronic format for \$125.00. Since delinquent taxes on many parcels will be paid after the May 1<sup>st</sup> delinquent tax notices are mailed out to property owners, it would be best to wait until late May to request the list.

Registration for the tax sale must be done by 4:00 P.M. on the Friday, 10 DAYS PRIOR to the sale.

### \*\*\*\*\*\*<u>NO REGISTRATIONS ACCEPTED AFTER 4:00 P.M. FRIDAY, JUNE 8, 2018</u>\*\*\*\*\*\*

You must complete a **Des Moines County** Tax Sale registration form, giving us certain required information and affirming that you will abide by our tax sale rules. A *W-9* form is also required. All forms must be completed with the official unabbreviated IRS name for the bidder name.

You must comply with IA Code Section 446.16(4): "to be authorized to register to bid or to bid at a tax sale or to own a tax sale certificate, a person, other than an individual, must have a federal tax identification number and either a designation of agent for service of process on file with the secretary of state or a verified statement meeting the requirements of chapter 547 on file with the county recorder of the county in which the person wishes to register to bid or to bid at tax sale or of the county where the property that is the subject of the tax sale certificate is located."

There will be a \$30.00 registration fee per bidder due at the time of registration.

Tax sale purchasers must attend the sale in person or send an authorized agent. If an agent will be bidding on behalf of the tax sale purchaser, a **Des Moines County** Authorization to Represent Bidder form must be submitted to designate who that agent will be. There will be a \$30.00 fee to register your authorized agent.

This also must be done BY FRIDAY, JUNE 8<sup>TH</sup>, 2018. If you need to make a substitution in your authorized agent(s), you may do so until Thursday, June 14<sup>th</sup>. There will be a \$10.00 fee.

Bidders and agents must be at least 18 years of age, and present a photo ID to obtain their bidder card the morning of the sale. **An agent may represent only one bidder**. A properly registered tax sale bidder is allowed to purchase certificates under one buyer number only. A tax payer identification/social security number can only be represented once for each item offered. There will be no issuance of a bidder card to a bidder or agent if arrival is after the sale has started.

Spectators can be accommodated only if sufficient seating room is available. No one under the age of 18 is permitted to attend the sale.

The bidding will be done in the order of the newspaper listing, one parcel at a time. The bidding will start at 100% interest in the property and go down if necessary. In case of tie bids, the purchaser will be determined by a random selection method.

No mail, email, phone or fax bids will be accepted.

Payment will be due at the end of the sale, as soon as Treasurer's Office personnel can total each purchaser's certificates. In addition to the tax sale amount, there is a \$20.00 certificate fee per parcel and a \$5.00 mailing fee per bidder.

Cashier's checks and personal checks are both accepted. We prefer to have only one check per "team" of tax sale bidders.

In the event a bidder purchases a parcel for which they already hold a previous certificate, the payment will be added as subsequent taxes 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.

The Tax Sale certificates will be processed and ready for pick-up or mailing within 10-14 days after the sale.

If a parcel is sold and the Treasurer later determines it should not have been sold, the tax sale purchaser must surrender the certificate and they will be refunded the amount paid at the time of the sale. No interest will be paid.

It will be the tax sale purchaser's responsibility to contact our office (<u>no more than two times per month</u>) to see if there have been any redemptions.

If redemption of a tax sale certificate is not made within the time allowed by law, the certificate holder may begin the procedure to obtain a deed. For details, refer to the Iowa Code Chapter 447 - Tax Sale Redemptions. If a certificate is not redeemed and action to obtain deed is not completed within the three years from its issuance, the certificate will be cancelled, without prior notification to the certificate holder.

#### SUBSEQUENT TAXES FOR A TAX SALE CERTIFICATE HOLDER

A tax sale purchaser may pay subsequent taxes and special assessments on the same parcel on which s/he holds the tax sale certificate beginning one month and fourteen days following the date from which an installment becomes delinquent.

How to obtain payment information:

- 1. *Self Lookup Online* Look up information online at <u>www.iowatreasurers.org</u>.
- 2. Request Tax Information from the County Treasurer's Office written, email or phone request.

#### How to pay:

- 1. Pay Subsequent Taxes Online Register as a Tax Sale Investor at <a href="www.iowatreasurers.org">www.iowatreasurers.org</a> by selecting "Register to Pay Subsequent Tax" under the "Tax Sale" drop-down menu. After the registration process is complete, you will be able to access a list of parcels in all 88 ICTEA-participating counties on which you hold tax sale certificates. You can then select the parcels you want to pay and submit payment by ACH debit. For this service, there will be a charge of \$0.25 for each parcel paid. An online payment must be made prior to the last business day of the month in order to collect interest for that month as Iowa Code Section 446.32 requires the payments to be recorded in the county system no later than the LAST business day of the month.
- 2. Pay Subsequent Taxes by check in person or by mail Payment must be received in our office by 4:30 p.m. on the last business day of the month in order to collect interest for that month. (A postmark is not allowed for subsequent payments.)

Adjourned tax sales are held on the 3<sup>rd</sup> Monday in August, October, December, February and April at 10:00 A.M. in the Treasurer's office. YOU MUST REGISTER OR NOTIFY US IN WRITING OF YOUR INTENT TO ATTEND IF ALREADY REGISTERED, by 4:00 P.M., on the Friday 10 days prior to the sale. No mail, email, phone or fax bids will be accepted.

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

Please refer to the following Iowa Code Chapters for further information:

Chapter 446 – Tax Sales Chapter 447 – Tax Sale Redemption Chapter 448 – Tax Deed

This document provides general information relative to tax sales and is not all-inclusive. The County Treasurer expects all bidders to follow these terms and conditions. It is not to be construed as legal opinion on statutes governing tax sales. Questions of law should be directed to your own legal counsel.

Janelle Nalley-Londquist Des Moines County Treasurer

### DES MOINES COUNTY TAX SALE REGISTRATION

|         | Bidder #                      |
|---------|-------------------------------|
| \$30.00 | <b>Registration Fee Paid?</b> |

## June 18, 2018 Annual Tax Sale and Subsequent Adjournments Thereof

The undersigned does hereby register as bidder at the Des Moines County Annual Tax Sale to be held June 18, 2018, and subsequent adjournments thereof, and has received a copy of "**DES MOINES COUNTY TAX SALE BIDDER INFORMATION**", and hereby acknowledges and agrees that by placing a bid at the annual tax sale or subsequent adjournments, the undersigned will comply with and be bound by the terms and conditions therein.

| Ttalle       | (All Tax Sale Certificates & Deeds will be issued in the name(s) as listed above, which must be the same as on the W-9 Form.)  |
|--------------|--|
|              | I am registering as an INDIVIDUAL, Social Security No  |
|              | I am registering as a <b>CORPORATION</b> , FEIN No(A Designation of Agent for Service has been filed with the Secretary of State.)   |
|              | I am registering as a <b>BUSINESS</b> , FEIN No  (A Statement of Trade Name of Business has been filed with the County Recorder.)  |
|              | (A Statement of Trade Name of Business has been filed with the County Recorder.)   |
| Street       | :  |
| City:        | County:  |
| State:       | Zip:   |
| Telepl       | hone:Email:  |
|              | W-9 completed - Yes No Certificates to be - Mailed? Picked Up?   |
|              | registered, with the \$30.00 registration fee paid, and have submitted a notarized stateme an agent on your behalf if you yourself are not attending, prior to 4:00 p.m. on the Friday |
| ays prior to |  |
| IGNATURE     | B:   |
| )ate:        |  |
|              |  |

Name:

## DES MOINES COUNTY AUTHORIZATION TO REPRESENT BIDDER

|                                 |  | Bidder #                    |
|---------------------------------|--|-----------------------------|
|                                 |  | \$30.00 Agent Fee Pd?       |
| Date:                           |  |                             |
|                                 |  |                             |
| /We,                            |  |                             |
| (Please print)                  | Bidder's name as it appears on the Regis     | stration form)              |
| nuthorize                       |  |                             |
| (Plea                           | ase print name of your representative)       |                             |
|                                 | representative at the June 2018 tax sale and | d adjourned sales, thereof. |
|                                 |  |                             |
|                                 | Signature                                    |                             |
|                                 | Printed Name                                 | <del></del>                 |
| _                               | Address                                      |                             |
|                                 | City, State, Zip Code                        |                             |
| Subscribed and sworn to me this | s day of                                     | ,·                          |
|                                 | Signature of Notary                          | -                           |
| Seal                            |  |                             |