

TITLE I – POLICY AND ADMINISTRATION (Chapters 1-8)

CHAPTER 7

TAX SALE CERTIFICATE

7.01	Purpose.	7.06	Assignment of Tax Sale Certificates.
7.02	Definitions.	7.07	Purchase of Tax Sale Certificates.
7.03	Purchasing Delinquent Taxes.	7.08	Intent to Rehabilitate the Property.
7.04	Procedure.	7.09	Severability Clause.
7.05	Verified Statement.	7.10	Effective Date.

7.01 PURPOSE.

The purpose of this ordinance is to allow the County and Cities within the County the opportunity to use Iowa Code 446.19A (2025), which states that the Board of Supervisors of a County may adopt an ordinance authorizing the County and each City in the County to bid on and purchase delinquent taxes and to assign tax sale certificates of an Abandoned Property or Vacant Lot.

7.02 DEFINITIONS.

For use in this chapter, the following terms are defined:

1. “Abandoned Property,” as in Iowa Code 446.19A (2025), which states, “Abandoned property” means a lot or parcel containing a building which is used or intended to be used for residential purposes and which has remained vacant and has been in violation of the housing code in the City in which the property is located or of the housing code applicable in the County in which the property is located if outside the limits of a City, for a period of six consecutive months.
2. “Board of Supervisors” means the Warren County Board of Supervisors.
3. “County” means Warren County, Iowa.
4. “County Attorney” means the Warren County Attorney and the Warren County Attorney’s Office.
5. “County Treasurer” means the Warren County Treasurer.
6. “Public Nuisance” as in Iowa Code 657A.1(7) (2025) which states “Public Nuisance” means a building that is a menace to the public health, welfare, or safety, or that is structurally unsafe, unsanitary or not provided with an adequate safe egress, or that constitutes a fire hazard, or is otherwise dangerous to human life, or that in relation to the existing use constitutes a hazard to the public health,

welfare, or safety by reason of inadequate maintenance, dilapidation, obsolescence, or abandonment.

7. “Vacant Lot” means a lot or parcel located in a City or outside the limits of a City in a County that contains no buildings or structures and that is zoned to allow for residential structures.
8. “State” means the State of Iowa.

7.03 PURCHASING DELINQUENT TAXES.

Pursuant to Iowa Code 446.19A (2025), as amended by the 78th General Assembly, 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 an Abandoned Property or Vacant Lot acquired under Iowa Code 446.19A (2025).

7.04 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 an Abandoned Property, Vacant Lot 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 share of the purchase price.

7.05 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 an Abandoned Property or Vacant Lot, or is likely to become a Public Nuisance.

7.06 ASSIGNMENT OF TAX SALE CERTIFICATES.

After the date that a parcel is sold pursuant to Iowa Code Sections 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 an Abandoned Property, Vacant Lot, or a Public Nuisance pursuant to a verified statement filed pursuant to Section 5 of this Ordinance, 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 (2025), as of the date of reassignment.

7.07 PURCHASE OF TAX SALE CERTIFICATES.

The City or County may assign or reassign the tax sale certificate obtained pursuant to this ordinance. Persons who purchase certificates from the City or the County pursuant to this ordinance are liable for the total amount due the certificate holder pursuant to Iowa Code Section 447.1 (2025).

7.08 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 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 (2025), dispose of the property in accordance with Iowa Code Sections 331.361 (2025) or 364.7 (2025), as applicable.

7.09 SEVERABILITY CLAUSE.

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, paragraph, provision or part thereof not adjudged invalid or unconstitutional.

7.10 EFFECTIVE DATE.

The ordinance effective day of this ordinance was February 1, 2022.