

MARY MALONEY
TREASURER OF POLK COUNTY

111 COURT AVENUE
DES MOINES, IOWA 50309-2298

TAX DIVISION
515-286-3060

FAX
515-323-5202

May 1, 2004

TO: **2004 PROSPECTIVE TAX SALE BIDDER**

FROM: MARY MALONEY *mm*
Polk County Treasurer

RE: 2004 Annual Tax Sale

I am enclosing information regarding the 2004 annual tax sale that will begin on Monday, **June 21, 2004**, at 7:30 a.m. at the Polk County Convention Complex, 501 Grand Avenue, Des Moines, Iowa.

If you contemplate bidding at the 2004 sale, please read the information in the 'Terms and Conditions Governing the Annual Tax Sale of June 21, 2004, and Adjournments or Assignments Thereof' before completing the registration process.

Some of the **major** changes for the 2004 tax sale include the following:

- The fee for authorizing an agent to bid for a registrant will be \$25.00.
- The fee for changing an authorized agent once during the tax sale will be \$25.00.
- Buyers no longer will be required to pay for purchases at the end of each day. Buyers will need to make settlement with only one check at the end of the tax sale.
- A buyer's IRA investment account will not be an acceptable direct depository account.

The information enclosed also includes a calendar reflecting the dates for which adjourned sales will be held, a 'W-9' form, a 'Registration of Tax Sale Bidder or Assignee' and 'Agent Authorization' form, a 'Direct Deposit Authorization' form, an 'Authorization to Change Agent' form, a sample of the real estate 'Delinquent Tax List', and a 'Delinquent Tax List Order Form'.

The Treasurer's Office must receive all completed and signed forms accompanied by a voided pre-printed check on the authorized depository account and all appropriate fees **before 12:00 Noon on June 17, 2004**. In addition, a pre-registered bidder must pick up his/her bidder card **before 1:00 PM Friday June 18, 2004**, to be eligible for the 7:30 AM session on Monday, June 21.

If you purchased a tax sale certificate for delinquent taxes within Polk County during the 2003 tax sale or its adjourned sales, the 'Registration of Tax Sale Bidder or Assignee' form has been preprinted with your bidder name that is on record at the Polk County Treasurer's office. If your bidder name will be different than as preprinted, please complete the blank 'Registration of Tax Sale Bidder or Assignee' form enclosed to register.

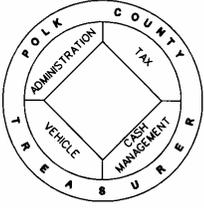
Please call our office at (515) 286-3060 if you have any questions regarding the 2004 Annual Tax Sale.

If you want to learn more about the Polk County Treasurer's office, come visit us on the web at:

Pay Property Tax: www.iowatreasurers.org

Pay Vehicle Registration Renewal (Tag): www.GetYourTags.com

General Information: www.co.polk.ia/Treasurer



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TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 21, 2004, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF

The 2004 annual tax sale will be held by the Polk County Treasurer on Monday, June 21, 2004. The tax sale will begin promptly at 7:30 a.m. and for each succeeding day for as long as buyers are present or until every parcel has been offered for sale. The County Treasurer will then adjourn the sale to 10:00 a.m. according to the dates shown on the attached calendar.

1. 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.

2. Registering for the Tax Sale

The Treasurer's Office will stop accepting registrations for the 2004 Annual Tax Sale when the maximum number of available bidders has been reached in the Tax Sale Random Selection Program. Registrations will be accepted in the order received by the Treasurer's Office. Upon receipt by the Treasurer's Office, registrations will be time stamped using the date/time machine located in the Tax Division of the Polk County Treasurer, Room 155.

Registration Fee Schedule:

Registration and bidder authorization fees are non-refundable.

- The registration fee is \$100.00.
- The registration fee for a bidder who registers after noon on Thursday, June 17, 2004, is \$125.00.
- The fee for authorizing an agent to bid for a registrant is \$25.00.

The registration fee and authorized bidder fee includes bidding at the June 2004 sale and all associated adjourned tax sales.

The bidder must properly complete the following forms:

- a. *'Registration of Tax Sale Bidder or Assignee'* – A registered bidder must complete and sign a *'Registration of Tax Sale Bidder or Assignee'* form each tax sale year.

If you want to learn more about the Polk County Treasurer's office, come visit us on the web at:

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General Information: www.co.polk.ia/Treasurer

- b. 'W-9' – A registered bidder must complete and sign a 'W-9' form if it is currently not on file in the Treasurer's Office. This information is required to issue an accurate 1099-INT statement with the appropriate social security number or taxpayer identification number.
- c. 'Direct Deposit Authorization' – A registered bidder must complete and sign a 'Direct Deposit Authorization' form and attach a voided pre-printed check on the authorized account. The voided check must be a pre-printed personal or commercial check bearing an account holder's name. A registrant must complete and sign this form each tax sale year. An authorization to deposit to a savings or investment account will not be accepted.
- d. 'Agent Authorization'-A registrant must complete and sign the 'Agent Authorization' form on the back side of the 'Registration of Tax Sale Bidder or Assignee' form if the bidder will not be representing him/herself at the tax sale. A bidder may designate one agent to bid on his or her behalf during the 2004 annual and adjourned tax sales. The fee for authorizing an agent to bid for a registrant is \$25.00. An employee of the Polk County Treasurer's office will not notarize this form.

Each 'Registration of Tax Sale Bidder or Assignee' form, 'W-9' form, 'Direct Deposit Authorization' form, and 'Agent Authorization' form will be reviewed for completeness and accuracy. **The 'Agent Authorization' form must be signed by the same individual who signed the 'Registration of Tax Sale Bidder or Assignee', 'Direct Deposit Authorization', and 'W-9' forms.** Errors, omissions, or misrepresentations by a tax sale bidder may disqualify the bidder from the sale and all certificates purchased by the disqualified bidder during the sale may be canceled and re-offered to other properly registered bidders.

To pre-register for the annual tax sale:

A bidder must pre-register by noon June 17, 2004, to be eligible to bid at 7:30 a.m. on Monday, June 21, 2004. The bidder must complete the following steps to pre-register for the annual tax sale:

- a. Submit properly completed and signed forms: 'Registration of Tax Sale Bidder or Assignee', 'W-9', 'Direct Deposit Authorization', and 'Agent Authorization' (if applicable).
- b. Submit the Registration fee of \$100.00.
- c. Submit the Agent Authorization fee of \$25.00, if applicable.
- d. Pick up the bidder card at the Treasurer's office, Room 155, before 1:00 p.m. Friday, June 18, 2004. Bidders must review the bidder card for correctness before leaving the Treasurer's Office. The Treasurer's staff will not allow changes to the 'Registration of Tax Sale Bidder or Assignee' or 'Agent Authorization' forms after the bidder has picked up the bidder card.

Please address mailed/delivered registration forms as follows:

Polk County Treasurer's Office
 Attn: Tax Division Supervisor
 111 Court Avenue, Room 155
 Des Moines, IA 50309-2298

The bidder may pick up his/her bidder card 24 hours after the registration forms are received by the Treasurer's Office.

If not pre-registering for the annual tax sale:

Treasurer's staff at the Polk County Convention Complex will accept registrations on Monday, June 21, 2004, beginning at 6:30 a.m. and at 7:30 a.m. for each succeeding day of the tax sale. The bidder will not be eligible to bid in the sale until after the first break following completed registration. The bidder must submit the properly completed forms to Treasurer's staff at the Convention Complex with the registration fee of \$125.00 and, if applicable, the agent authorization fee of \$25.00.

Authorization to Change Agent

A bidder may elect to change the name of the authorized agent one time for a bidder number that has not been used to purchase tax sale certificates at the 2004 annual tax sale. The fee for changing the name of an authorized agent is \$25.00.

To change the name of an authorized agent, a registered bidder must complete and sign the '*Authorization to Change Agent*' form and submit it to Treasurer's Office staff at the registration desk. **The '*Authorization to Change Agent*' form must be signed by the same individual who signed the '*Registration of Tax Sale Bidder or Assignee*', '*Direct Deposit Authorization*', and '*W-9*' forms.** An employee of the Polk County Treasurer's office will not notarize this form. Errors, omissions, or misrepresentations by a tax sale bidder may disqualify the bidder from the sale and all certificates purchased by the disqualified bidder during the sale may be canceled and re-offered to other properly registered bidders.

Bidder Cards

The Treasurer's Office will provide the registered bidder with a bidder card at the time of registration to be used for bidding at the annual tax sale. Tax sale bidders/buyers must surrender their bidder cards to the registration desk at the conclusion of the sale. The Treasurer will charge a \$5.00 fee for the replacement of a bidder card during the 2004 tax sale if the card is lost or stolen or at future tax sales if the card is not returned to the Treasurer at the conclusion of the 2004 annual sale.

Proof of Age and Identity

All bidders/buyers/assignees must be 18 years of age or older as of June 21, 2004. The County Treasurer requires valid proof of age; i.e., driver's license or birth certificate. Bidders and authorized agents should be prepared to show proof of identity (i.e. driver's license or birth certificate) upon entering the saleroom.

Treasurer's staff will routinely audit bidder registration information against a bidder's or authorized agent's identification on a random basis throughout the sale. A registered bidder may be disqualified from the tax sale and all purchased certificates for the day may be canceled if an audit reveals an unauthorized agent was bidding for the registered bidder.

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.

3. Bidding at the Tax Sale

Parcels with delinquent taxes are offered for sale in numerical sequence by publication number within each taxing district, as reflected in the official tax sale publication. The tax sale consists of two sessions. Regular and public bidder real estate sale items will be offered in the first session, and regular and public bidder mobile home items will be offered during the second session. **It is the bidder's responsibility to be prepared for the sale and to know the item number(s) within each district for the corresponding legal description(s) upon which s/he intends to bid.** The Tax Division of the Polk County Treasurer's Office can help a bidder obtain this information in the days before the sale.

Bidder numbers will be entered into the tax sale program prior to the start of the sale for those bidders who obtain their bidder cards before 1:00 PM Friday, June 18, 2004. All other bidder numbers will be entered during auction breaks. A bidder must check-in at the registration desk to have his/her bidder number entered in the tax sale program after the tax sale has begun.

Each item will be offered for sale to all bidders considered "active" by the auctioneer, beginning with an opening bid of 100% undivided interest. (Note: "Active" means the bidder has properly registered and the bidder number is available for selection by the random selection software program used by the auctioneer.) After the auctioneer announces the next item to be sold, active bidders may bid downward a percentage of undivided interest. "Bid downs" will range in whole percentage points from 99% to 1%.

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 Polk County Tax Sale and violation may disqualify a bidder from the sale.

When the auctioneer determines that there are no further bids and the bid is a tie, a bidder will be chosen by the random selection program. 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 will be randomly selected. If there is not a tie bid, the sale will be awarded to the lone active bidder. A response of 'sold' to the auctioneer results in an obligation on the part of the bidder to pay for the certificate.

If there is no response from a bidder whose number has been selected, the auctioneer will "force" the bidder number out of the tax sale bidding for that session. The auctioneer will reactivate all "forced" numbers at each break. If it has been determined a bidder is not in attendance, the auctioneer will deactivate that bidder number. In this instance, the bidder must request to have his/her bidder number reactivated during the next break, either at the registration desk or with the auctioneer. The bidder is responsible for reviewing the status of his/her bidder number on the screen in the auction room during breaks.

Although a "properly registered" tax sale bidder may purchase tax sale certificates under multiple names/numbers, the bidder may only use one bidder number and federal identification number at a time. A "properly registered" bidder may only switch bidder numbers once during the morning session and once during the afternoon session. (Note: "Properly registered" means the name(s) on the bidder's registration form, corresponding 'W-9', 'Direct Deposit Authorization', and 'Agent Authorization' form are **identical** and the taxpayer's identification number furnished on the 'W-9' form is for the name as registered.)

A bidder may submit a mailed bid if s/he cannot attend in person. The bidder must send the following information to the Treasurer before the Friday prior to the annual or adjourned tax sale for which the bidder is placing a bid:

- a. List of the item(s) s/he is placing a bid.
- b. The percentage of undivided interest per item of his/her bid.
- c. Properly completed and signed forms: 'Registration of Tax Sale Bidder or Assignee', 'W-9', and 'Direct Deposit Authorization'.
- d. Payment in U.S. funds and in the form of a personal check, business check, money order, or any form of guaranteed funds. A separate payment is required for each item number bid. A check drawn on an IRA account will not be accepted unless issued for the exact amount of the purchase. **Two-party checks or cash will not be accepted.**

If another bid on the same item is received from a bidder who is present at the sale, the tax sale certificate will be issued to the bidder who is present. In cases where two or more mailed bids are received and the item is not sold to a person present during the sale, the mailed bid for the smallest percentage of undivided interest for the item will be awarded the certificate. In cases of a tie mailed bid, the mailed bid with the earliest U.S. Postal Service postmark will be awarded the certificate. The Treasurer's Office will use the Tax Sale Random Selection Program to randomly select a purchaser if multiple tie mailed bids are received with the same U.S. Postal Service postmark.

4. Purchasing Tax Sale Certificates

Payment is required at the conclusion of the sale or at the time a buyer leaves if earlier than at the conclusion of the sale. The amount collected will include all delinquent taxes and special assessments, interest, special assessment collection fees, rates or charges, service fees, and a certificate fee for each certificate to be issued.

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

Payment must be 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 the purchase. A separate payment is required for each buyer number. A check drawn on an IRA account will not be accepted unless issued for the exact amount of the purchase. **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. Failure to make payment at the end of the sale will result in those items being re-offered to other bidders present before the tax sale is adjourned.

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 canceled. If repaid with guaranteed funds, a \$30.00 service fee will be assessed for each check returned unpaid.

Please allow up to 15 business days to receive purchased certificate(s). This allows the Polk 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 buyer's responsibility to verify that the tax sale certificates received are correct for the parcels purchased.

Each tax sale certificate issued for the June 2004 or adjourned tax sale will have a certificate number on the first line of print in the upper left-hand corner. 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 2004 may have a certificate number of 2004-002459; and a certificate issued at an adjourned sale in February 2005, may have a certificate number 2004-003352.

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 tax sale remains unredeemed after the statutory period, the buyer may begin action to obtain a tax sale deed (refer to section 9: '90 Day Notice of Right of Redemption' Affidavit).

5. 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.

6. Reimbursement of a Tax Sale Redemption

A redeemed tax sale will include the following:

- a. The original tax sale amount, including the \$10.00 certificate fee paid by the buyer at the time of the sale.
- b. 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 item was sold, including the \$10.00 certificate of purchase fee. Each fraction of a month will count as a whole month.
- c. Subsequent tax payments paid and properly reported by the buyer 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 (refer to section 7: Payment of Subsequent Taxes).
- d. 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 posted to the county system before redemption shall not be collected by the County Treasurer.

Attorney fees, abstract or record search fees, and costs of serving/mailling the notice are not authorized costs. Valid costs are defined in §447.13, Code of Iowa.

The Polk County Treasurer requires a copy of the newspaper publisher's invoice and a statement from the certificate holder substantiating the reason service was made by publication prior to posting publication costs to the amount necessary to redeem to determine whether publication costs are valid. Fees for publication, if publication is required, shall not exceed the customary publication fees for official county publications

By statute (§447.12), costs cannot be filed with the County Treasurer prior to the filing of the '90 Day Notice of Right of Redemption' affidavit with the County Treasurer.

- e. A \$10.00 redemption certificate fee retained by the county. (Note: a redemption does not include the assignment transaction fee paid to the county.)

The buyer is responsible for checking redemptions for which s/he holds the certificate of purchase to inquire if redemption funds are available for payment. If requesting for multiple buyers, include all buyer numbers in your request and submit it in one of the following manners:

Polk County Treasurer's Cash Management Division

- a. Web site: <http://www2.co.polk.ia.us/breq.php> (1 number per search)
- b. Phone: (515) 286-3035
- c. Fax: (515) 286-3375
- d. Email: cashmanagement@co.polk.ia.us
- e. Mail: 111 Court Avenue, Room 160, Des Moines, IA 50309-2298

The tax sale certificate number will be provided to you, upon inquiry, for a tax sale certificate under your buyer number that has been redeemed. As annual tax sales and their adjourned sales occur, each tax sale certificate number assigned will begin with the year of its corresponding annual June sale (refer to section 4: Purchasing Tax Sale Certificates).

Upon surrender of the tax sale certificate for a redeemed tax sale either in person or by mail, the Polk County Treasurer's Cash Management Division will directly deposit the redemption proceeds to the buyer's designated checking account, less the amount collected for the redemption certificate fee. The reimbursement will not be processed before the first business day following the cashier-validated date of redemption, as shown on the county's system. The Treasurer will mail a copy of the redemption certificate reflecting the total amount of the redemption to the buyer. Buyers should retain the redemption certificate copy for income tax purposes. A Treasurer's check will not be issued for redemption proceeds.

If the original certificate of purchase has been lost or destroyed, a duplicate can be obtained from the Polk County Treasurer's Cash Management Division at a cost of \$10. Please call (515) 286-3035.

In the event a buyer has been reimbursed for a redemption and the taxpayer's check does not clear the taxpayer's bank account, the buyer will be notified by the Cash Management Division and will be required to immediately return the redemption funds. The

Cash Management Division will return the tax sale certificate to the buyer 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 the date of repayment.

At the end of the calendar year, the County Treasurer will issue a 1099-INT form to buyers and file a report with the Internal Revenue Service if the cumulative interest paid to the buyer during the calendar year is \$600 or more. A buyer's tax preparer may need this information when filing Federal and State Income Tax returns. If the interest paid to the buyer is less than \$600, a 1099-INT statement will not be issued; however, this information can be requested by calling (515) 286-3035.

If a buyer underreports the interest amount received, the Internal Revenue Service will direct the Treasurer to implement a backup withholding procedure at the rate of 31% of the interest collected. If this should occur, the Treasurer reserves the right to ban the buyer and all associated buyers from future tax sales.

Upon request from the buyer, the Polk County Treasurer can provide a computer printout of the following:

- a. A copy of the detailed redemptions included in a buyer's 1099-INT form at a charge of \$10 per buyer number.
- b. A copy of a buyer's outstanding tax sales at a charge of \$10 per buyer number.

The Polk County Treasurer's Office will not provide or calculate year-end interest accruals or bookkeeping services other than to provide a copy of the redemption certificate at the time of reimbursement to the buyer.

7. Payment of Subsequent Taxes (Sub-list)

A tax sale buyer may pay subsequent delinquent tax and special assessments, including rates or charges, on the same parcel(s) on which s/he holds the tax sale certificate. The Treasurer's Office will accept payments for subsequent delinquent tax and special assessments beginning fourteen days following the date from which an installment becomes delinquent. Only items delinquent in the current fiscal year or a prior year may be paid on a "sub-list". Special assessments, rates or charges due in future years cannot be paid until the fiscal year in which they become delinquent.

A tax sale buyer must request a Sub-list Report of delinquent tax from the Tax Division of the Treasurer's Office. A report will be printed and ready the following business day. **All requests for Sub-list Reports must be received at least one day before the posting of the payment to allow adequate processing time.** All sublist **payments** must be in our office by noon on the last business day of the month to allow adequate processing time. After sub-list payment(s) have been received and applied by the Treasurer's Office, the Treasurer will not refund the payment if the tax sale certificate holder later decides that he/she did not want to pay a particular parcel.

Request for Sub-list Reports

The tax sale buyer can request a Sub-list Report of subsequent delinquent taxes due by providing his/her buyer number to the Polk County Treasurer's Office. A tax sale buyer can submit a request through the mail, fax or e-mail. The request must be in the following format:

Example:

I, (name), hereby request subsequent delinquent tax amounts for the following buyer number(s):

BUYER NUMBER(s)

Please forward the Sub-list Report(s) to:

Name: _____
Address: _____
City/State/Zip: _____
Phone: _____
Fax: _____
e-mail Address: _____

Requests for Sub-list Reports must be submitted to:

**Polk County Treasurer
Attention: Tax Division Supervisor
Tax Sale Sub-list Request
111 Court Avenue, Room 155
Des Moines, Iowa 50309-2298**

**Fax: (515)323-5202
E-mail: propertytax@co.polk.ia.us**

When remitting a sub-list payment, the buyer must include the Sub-list Report with the check. A sub-list payment not properly identified as “sub-list” by the certificate holder at the time of payment will be treated as a voluntary payment and will be omitted from redemption calculations. To avoid this situation, enclose the sub-list payment in an envelope clearly marked as follows:

**Polk County Treasurer
Attention: Tax Division Supervisor
Tax Sale Sub-List Payment
111 Court Avenue, Room 155
Des Moines, Iowa 50309-2298**

Subsequent tax payments received after noon on the last business day of the month may not be posted until the next month. The Treasurer’s Office will contact the certificate holder with notification of additional late interest due. Recorded sub-list payments will accrue interest at the rate of 2% per month, beginning with the month the payment is posted to the county system through the month of redemption. A separate check is

required for each buyer number. Under no circumstances will the Polk County Treasurer's staff complete the buyer's check with the dollar amount.

A sub-list payment must be received before 5:00 p.m. Thursday, June 17, 2004, to prevent the parcel from being offered at the 2004 tax sale. A sub-list payment received after 5:00 p.m. Thursday, June 17, 2004, or during the tax sale may not be posted in time to prevent the parcel from being offered at the tax sale.

The Treasurer's Office does NOT accept tax sale sub-list payments via the web. A sub-list payment made via the web will be treated as a voluntary payment and will be omitted from redemption calculations

8. Assignment of a Tax Sale Certificate

The tax sale certificate of purchase is assignable by endorsement on the back of the certificate, payment by the assignee of a \$100 assignment transaction fee, and submittal of the certificate to the County Treasurer for posting to the county's system. An assignment is not considered valid until posted to the county's system by the Treasurer. A certificate cannot be assigned to another buyer who has redemption rights, except when the assignment is to a municipality. The assignor may not assign a certificate of purchase to more than one assignee/buyer number.

A tax sale certificate of purchase and/or a tax sale deed can be set aside if it is determined that the tax sale buyer or assignee was ineligible to purchase the tax sale certificate. The general rule is that a tax sale buyer or assignee should never have an interest or lien in the item offered for sale. A prospective bidder should consult with legal counsel to determine the right to become a tax sale buyer, either through bid or through assignment.

Upon Treasurer's Office receipt of the \$100 assignment transaction fee and the endorsed certificate, the assignment will vest in the assignee all the rights and title of the assignor. Please contact the tax division at (515) 286-3051 regarding the assignment of a certificate.

When a buyer requests the Treasurer record a change, other than the mailing address and telephone number, it is considered an assignment and the \$100 assignment transaction fee will be charged. This includes a change in the buyer's name, buyer's number, 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 for each certificate purchased.

9. '90 Day Notice of Right of Redemption' Affidavit

Service is completed 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 of Redemption*' to individuals 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 Polk County.

Service must be compliant with the law in effect at the time of the tax sale.

a. Regular Tax Sale:

A tax sale certificate holder may serve a *'Notice of Expiration of Right of Redemption'* after one year and nine months from the date of sale. **Any certificate holder who serves said notice or a similarly worded notice before the expiration of this time period may be barred from future tax sales in Polk County.** It is Polk County's intent to afford all property owners with all of the rights and remedies of the Iowa statutes.

b. Public Bidder Sale:

A tax sale certificate holder may serve a *'Notice of Expiration of Right of Redemption'* after nine months from the date of sale. **Any certificate holder who serves said notice or a similarly worded notice before the expiration of this time period may be barred from future tax sales in Polk County.** It is Polk County's intent to afford all property owners with all of the rights and remedies of the Iowa statutes.

If the certificate holder fails to file a '90 Day Notice of Right of Redemption' affidavit within three years from the date of the tax sale, the County Treasurer will cancel the tax sale. In this instance, the tax sale buyer is not entitled to a refund.

10. Tax Sale Deed

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 Polk County Treasurer within ninety calendar days after the redemption period expires. The County Treasurer is required by statute to cancel the certificate of purchase for any tax sale certificate holder who fails to comply. If the certificate holder fails to complete action to obtain a tax sale deed within ninety calendar days after the redemption period expires and the County Treasurer cancels the tax sale, the tax sale buyer is not entitled to a refund.

The deed issuance fee is \$25. The recording fee is variable and will be determined at the time a deed is requested. Upon receipt of the deed issuance and recording fees, the Treasurer will record the deed with the Polk County Recorder prior to delivering the deed to the buyer.

11. Erroneous Tax Sale or Assignment

If it is determined that any item was erroneously sold, the certificate of purchase will be canceled. This includes web payments received the day of the sale and prior to a successful bid. The certificate holder will return the certificate of purchase and the Polk 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 canceled. The certificate holder will return the certificate of purchase, and the Polk 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.

12. Abandoned Parcel 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 if the county/city files a verified statement of abandonment with the County Treasurer (see Iowa Code § 446.19A).

13. Tax Sale Publication

Copies of the official tax sale publication will be available for purchase beginning the week of June 7th, 2004 at a cost of \$5. Prospective tax sale bidders are limited to one copy per buyer number. The Treasurer will not mail the publication.

14. Tax Sale Delinquent Parcel Reports

Computer reports of delinquent items (see attached sample) will be available for purchase as of May 3, 2004. The reports will reflect the June tax sale amount for items eligible to be sold at the time the report is printed. Reports for the 2004 tax sale will include the parcel classification, i.e., residential, commercial, industrial, etc., and the market value of the parcel as approved by the Board of Review in June of the year preceding the annual sale. This information may be subject to change for various reasons outside the control of the Treasurer. The Treasurer does not guarantee the validity of this data.

Special messages are displayed below the "% SOLD" field on this report. For example, the message "MOBILE HOME PARCEL 000555666" indicates that this parcel includes a mobile home that may have delinquent mobile home taxes or may have been sold at a previous mobile home tax sale. Bidders are urged to investigate special messages before placing a bid.

The Treasurer must receive payment before generating the reports. Computer reports are available in the following formats:

- a. **Paper Report:** Paper reports can be picked up in room 155 or mailed through the U.S. Postal Service or UPS regular delivery.
- b. **Electronic Report Via Treasurer's Web Site (view only) – No Charge:** Customers may view the computer report from the Treasurer's Office web site beginning May 1, 2004, at no cost.
 - Type www.co.polk.ia.us/treasurer in your web browser.
 - On the Treasurer's web page, click Tax Sale Buyer Information
 - Scroll down until you see the Electronic Report via Treasurer's Website section.
 - Click on the type of delinquent report you would like to view. Your choices are as follows:

Real Estate Public Bidder Sale

Real Estate Regular Sale

Mobile Home Public Bidder Sale

Mobile Home Regular Sale

- Click on a district number to view the delinquent parcel information within the district.

- c. **Electronic Download Report Via Treasurer's Web Site – P.I.N. Access:** Customers may download an electronic file of delinquent tax from the Treasurer's web site beginning May 3, 2004. The electronic file is in a format compatible with most spreadsheet and database programs. There is a \$50 fee charged for this service that includes unlimited download capability for the 2004 annual and adjourned tax sales. The Treasurer's Office will assign a P.I.N. number to download this file upon receipt of payment. The P.I.N. number is valid for the 2004 annual and adjourned tax sales.

To place an order in one or more of the previously mentioned formats, complete the enclosed 'Delinquent Tax List Order Form' and return it with your check for the appropriate fee to the Polk County Treasurer's Office.

Format	Method of Delivery	Effective Dates	Cost
Paper Report	Pick Up	2004 June Tax Sale	\$40.00 ea.
Paper Report	U.S. Mail / UPS	2004 June Tax Sale	\$50.00 ea.
Paper Report	Pick Up	All 2004 Adjourned Sales	\$10.00 ea.
Paper Report	U.S. Mail / UPS	All 2004 Adjourned Sales	\$10.00 ea.
Electronic Report (view only)	Internet	All 2004 Tax Sales	Free
Electronic Download Report	Internet	2004 Annual & Adjourned Sales	\$50.00

Submit the request and payment for paper reports or electronic downloadable files to:

**Polk County Treasurer
Attn: Tax Administrative Supervisor
111 Court Avenue
Des Moines, IA 50309-2298**

**Fax: (515)323-5202
E-mail: propertytax@co.polk.ia.us**

Copying, distributing, or selling the tax sale computer report is prohibited.

15. Adjourned Tax Sales

The attached calendar reflects the dates for adjourned tax sales.

16. Change of Address or Telephone Number

Buyers are required to notify the Polk County Treasurer's office of any changes in address or telephone number.

17. Americans with Disabilities Act

A bidder who qualifies under the 'Americans with Disabilities Act' and requires accommodation in relation to his/her disability must provide a health care provider's certificate containing proof of disability to the Polk County Treasurer's Office and a written request detailing the specific reasonable accommodation requested not less than thirty calendar days before the tax sale. This will allow the Treasurer time to provide appropriate and timely accommodations.

18. General Information

This document has been prepared to provide general information and guidelines relative to the tax sale, a tax sale assignment, tax sale redemption, buyer reimbursement, and the issuance of a tax sale deed. 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 Polk County Treasurer reserves the right to reject any or all bids and to waive irregularities which appear to be in the best interest of Polk County.

A tax sale buyer 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.

Section 718.2, Code of Iowa, prohibits a buyer from impersonating a county employee. The maximum penalty for a violation of this statute is two years in prison and a fine of \$5,000.

Call the Polk County Treasurer's Tax Division (515) 286-3060 to obtain additional information.

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.

This document is effective for taxes sold during the period of June 21, 2004, through May 16, 2005, and all their assignments thereof, regardless of the assignment date.

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



MARY MALONEY
Polk County Treasurer

2004 Tax Sale\Rules and Regs\Tax Sale Notice 2004.doc
Prepared by: Lee U. Duin, PCT
Assistant Director

JUNE 2004 TAX SALE AT 7:30 a.m. DAILY ADJOURNED TAX SALES AT 10:00 a.m.

June

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

July

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

September

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

March

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

October

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

November

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Request for Taxpayer Identification Number and Certification

**Give form to the
 requester. Do not
 send to the IRS.**

Print or type
 See Specific Instructions on page 2.

Name	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor	<input type="checkbox"/> Corporation
<input type="checkbox"/> Partnership	<input type="checkbox"/> Other ▶
<input type="checkbox"/> Exempt from backup withholding	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). **However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3.** For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 3.

Social security number								
or								
Employer identification number								

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding, **and**
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here

Signature of
 U.S. person ▶

Date ▶

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a **nonresident alien or a foreign entity** not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will **not** be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate **Instructions for the Requester of Form W-9**.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note: *You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).*

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note: *If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.*

Exempt payees. Backup withholding is **not required** on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
 2. The United States or any of its agencies or instrumentalities;
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities;
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that **may be exempt** from backup withholding include:
6. A corporation;
 7. A foreign central bank of issue;
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;

- 9. A futures commission merchant registered with the Commodity Futures Trading Commission;
- 10. A real estate investment trust;
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
- 12. A common trust fund operated by a bank under section 584(a);
- 13. A financial institution;
- 14. A middleman known in the investment community as a nominee or custodian; or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, **1** through **15**.

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13 . Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See **Form 1099-MISC**, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are **not exempt** from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note: See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office or get this form on-line at www.ssa.gov/online/ss5.html. You may also get this form by calling 1-800-772-1213. Use **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA or Archer MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

**POLK COUNTY, IOWA
REGISTRATION OF TAX SALE BIDDER OR ASSIGNEE**

JUNE 21, 2004, ANNUAL TAX SALE AND SUBSEQUENT ADJOURNMENTS OR ASSIGNMENTS THEREOF

The undersigned does hereby register as a bidder at the annual tax sale of June 21, 2004, and subsequent adjournments or assignments thereof, and does hereby acknowledge receipt of a copy of the 'TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 21, 2004, 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 annual tax sale or subsequent adjournments, or by obtaining a tax sale assignment, **that the undersigned will comply with and be bound by the aforementioned terms and conditions. By signing this registration form, I agree that all of the information I have provided on this form is true and correct.**

Said 'TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 21, 2004, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF' is based, in part, on the 2003 Code of Iowa and amendatory acts thereof.

Bidder/Company Name*- please print or type (Maximum name length is 50 characters, including spaces.)

--	--

Address Line 1 (Maximum line length is 25 characters per address line, including spaces.)

--	--	--	--

Telephone

--	--	--	--	--	--	--	--	--	--

Address Line 2 (Maximum line length is 25 characters per address line, including spaces.)

--	--	--	--

County

--

City

--

State

--

Zip Code

--	--	--	--	--	--	--	--	--	--

E-mail address (Maximum e-mail length is 50 characters, including spaces.)

--

Social Security or Federal ID #

Please answer the following questions:

1. Have you ever purchased a tax sale certificate in Polk County?
2. I wish to have my tax sale certificate(s)
3. Do you plan to attend the first session of the tax sale beginning at 7:30 AM on Monday June 21, 2004?

<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> Mailed	<input type="checkbox"/> Picked up
<input type="checkbox"/> Yes	<input type="checkbox"/> No

Bidder's Signature (If bidder is a company, signature and title of company officer are required.)

Please Print Company Officer's Name & Title

For Office Use Only

Fees	Amount	Forms	Checked
Registration	\$100	Registration	<input type="checkbox"/>
Late Registration	\$125	W-9	<input type="checkbox"/>
Auth. Agent	\$25	Direct Deposit	<input type="checkbox"/>
Change Agent	\$25	Auth. Agent	<input type="checkbox"/>
Total		Verified By/Date	<input type="checkbox"/>

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

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

AGENT AUTHORIZATION

(Do not complete this form if you are bidding for yourself for the duration of the sale.)

An Authorized Agent is an individual, other than yourself, whom you are authorizing to act as your agent/personal representative. You are limited to one Authorized Agent per bidder number for the June 21, 2004, Tax Sale and Adjourned Sales thereof. The fee for authorizing an agent to bid for you is \$25.00 per bidder number.

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

authorize (Please print the name of the Authorized Agent) _____

to act as my/our agent/personal representative at the June 21, 2004 Tax Sale and Adjourned Sales thereof.

Print Bidder Name (as it appears on the Registration form)

Please Print Company Officer's Name & Title

Bidder's Signature (as it appears on the Registration form)

If bidder is a company, signature and title of company officer are required.

Subscribed and sworn to me this _____ day of _____, 20_____

Signature of Notary

**POLK COUNTY, IOWA
AUTHORIZATION TO CHANGE AGENT**

(Do not complete this form if you are bidding for yourself for the duration of the sale.)

A bidder may elect to change the name of the authorized agent one time for a bidder number that has not been used to purchase tax sale certificates at the 2004 Annual Tax Sale. The fee for changing the name of an authorized agent is \$25.00. An Authorized Agent is an individual, other than yourself, whom you are authorizing to act as your agent/personal representative.

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

authorize (Please print the name of the Authorized Agent) _____

to act as my/our agent/personal representative at the June 21, 2004 Tax Sale and Adjourned Sales thereof.

Print Bidder Name (as it appears on the Registration form)

Please Print Company Officer's Name & Title

Bidder's Signature (as it appears on the Registration form)

If bidder is a company, signature and title of company officer are required.

Subscribed and sworn to me this _____ day of _____, 20_____

*Signature of Notary

For Office Use Only

Change Agent Fee-\$25	
Verified By	
Date	

*Note: An employee of the Polk County Treasurer's office will not notarize this form.

Delinquent Tax List Order Form

Please complete this order form to obtain a listing of parcels that will be offered at the Polk County Annual and Adjourned Tax Sales. Mail the completed form and payment to:

**Polk County Treasurer
Attn: Tax Administrative Supervisor
111 Court Avenue, Room 155
Des Moines, IA 50309-2298**

Reports are available for purchase in two different styles:

- Style 1: Paper Report (printed on 8.5 x 11 paper)
Style 2: Electronic Download Via Treasurer's Website

Style 1: Paper Report (printed on 8.5 x 11 paper)

Please check which listing you are purchasing and the number of listings needed:

June 2004 Annual Tax Sale

 Pick Up **Cost: \$40.00 X** **(quantity)** = **Total Due**

Note: We will notify you when your list is ready for pick up. It can be picked up at the Polk County Treasurer's Office, Room 155, 111 Court Avenue, Des Moines, IA. Please be sure to include a phone number where you can be reached during the hours of 8:00 a.m. to 5:00 p.m. CST.

 Mailed **Cost: \$50.00 X** **(quantity)** = **Total Due**

Note: The listing will be mailed regular delivery through the U.S. Postal Service or UPS.

Each 2004 Adjourned Tax Sale

 Pick Up/Mail **Cost: \$10.00 X** **(quantity)** = **Total Due**

Style 2: Electronic Download Via Treasurer's Website

June 2004 Annual and All Adjourned Tax Sales

 Cost: \$50.00 X **(quantity)** = **Total Due**

Note: We will notify you when your P.I.N. is active. Please be sure to include a phone number and/or e-mail address where you can be reached during the hours of 8:00 a.m. to 5:00 p.m. CST.

Please complete the following information for proper notification and/or delivery of your listing:

Name: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone Number: _____
E-Mail Address: _____

POLK COUNTY TREASURERS OFFICE
REAL ESTATE DELINQUENT TAX LIST
REGULAR SALE
LATE INTEREST COMPUTED AS OF JUNE 2004
JUNE 2002 MARKET VALUE
AS SET BY THE BOARD OF REVIEW

DISTRICT 01-0 DES MOINES

ITEM NO	PARCEL NO	SEQ	NAME/ADDRESS/LEGAL	YRPYSQ	SPECIAL ASSESSMENT TYPE-BOND-CERT	TAX AMOUNT	LATE INT	COLL FEE	COST	TOTAL DUE
22	00293-001-000	001	RICCELLI, NICK D RICCELLI, THERESA P 212 PLEASANT VIEW DR DES MOINES IA 50315-7037 SOLD TO _____ M ANTHONY PUNELLI M 212 PLEASANT VIEW DR % SOLD _____ DES MOINES IA 50315-7037 E 4F S 140F N 165F LT A BERRY PLACE VALUE = \$830 CLASS = RESIDENTIAL	040201	**ITEM TOTAL DUE	10.00 10.00	2.00 2.00	0.00 0.00	4.00 4.00	16.00 16.00
169	01842-001-002	001	TRIPOLI ACQUISITION, LLC M TRIPOLI ACQUISITION LLC 9588 E PINNACLE PEAK RD SCOTTSDALE AZ 85255 SOLD TO _____ -EX S 5F E- E 49F LOT 41 & S 16F E 49F LOT 42 % SOLD _____ DEVIN PLACE ADDITION PRIOR TAXSALE 1999-0003272 BUYER # 00969 VALUE = \$5,930 CLASS = RESIDENTIAL	040101 040201	**ITEM TOTAL DUE	70.00 70.00 140.00	20.00 14.00 34.00	0.00 0.00 0.00	0.00 4.00 4.00	90.00 88.00 178.00

Registration List

Did you remember?

	Does the bidder's name on the 'Direct Deposit Authorization', 'W-9', and 'Registration of Tax Sale Bidder or Assignee' forms match the name on the 'Agent Authorization' form? All names must be identical.
	Have all forms been signed by the same person that signed the 'Registration of Tax Sale Bidder' form? All signatures must be identical.
	Has the 'Agent Authorization' form, if applicable, been notarized? This is required.
	Have you attached your pre-printed voided check to the 'Direct Deposit Authorization' form? This is required.
	Have you enclosed your authorized agent fee? This is required if authorizing an agent to bid for you.
	Have you enclosed a <u>separate</u> check for <u>each</u> 'Registration of Tax Sale Bidder'? This is required.