

# **Redemption of Taxes on Owner-Occupied Parcels Sold at Property Tax Sales Policy {Iowa Code Section 447.9(3)}**

## **I. Purpose and Eligibility.**

This policy sets forth the procedures for the county to redeem property taxes on owner occupied parcels under Iowa Code Section 447.9(3). Persons who were eligible to have their property taxes suspended or abated as unable to contribute to the public revenue under Iowa Code Sections 427.8 and 427.9, as defined by Polk County policies, and whose delinquent property taxes were sold at tax sale on owner-occupied residential parcels, may petition to have the county redeem and suspend taxes on such parcels pursuant to this policy.

## **II. Procedures for the Submission of Petitions for Property Tax Sale Redemption and Subsequent Property Tax Suspension.**

- A. Property owners (petitioner) whose delinquent property taxes were sold at tax sale, and who desire to have the taxes redeemed and subsequently suspended, should begin the process with the Department of Community, Family and Youth Services. The procedures formerly outlined for county ordered suspensions and/or state ordered suspensions of property taxes need to be administered.
- B. When the Treasurer's Office receives the request for a Report of Property Tax Status, the tax sale amount to redeem on the estimated date of redemption is included on the report, and an Affidavit for Redemption is completed.

## **III. Procedures for Board of Supervisors Action**

- A. When the Auditor's Office receives a petition with accompanying attachments, it will include them in the Board of Supervisors next regular agenda.
- B. The Department of Community, Family and Youth Services shall place a resolution on the Board of Supervisors agenda prior to the estimated date of redemption. The redemption amount shall be that amount shown on the Treasurer's Office Report of Property Tax Status.
- C. The Board of Supervisors may order the County Auditor to redeem a parcel owned by the petitioner from the holder of a certificate of purchase upon payment by the Auditor to the Treasurer of the amount necessary to redeem. The Chairperson is authorized to sign the affidavit of right to redeem after approval by the Board.
- D. The action taken by the Board should be noted on the petition, and the petition and attachments returned to the Auditor's Office.

- E. Upon receipt of the petition, the Auditor's Office should forward the copy of the petition and the attachments, to the Central Accounting Division of the Auditor's Office. By Board of Supervisors order, a payment voucher is generated and subsequently a warrant for the amount needed to redeem the parcel from Tax Sale is issued.
  
- F. When the warrant is issued, the Auditor's Office should forward the warrant, petition, and attachments to the Treasurer's Office. The redemption must be completed in the same month as the estimated date of redemption and prior to the last day to redeem if a 90-day affidavit has been filed on the tax sale. The Treasurer's Office should by Board of Supervisors order, redeem the tax sale by remitting payment to the tax sale certificate holder, and subsequently suspend the redeemed property taxes.

Contact: Community, Family & Youth  
Services 515-286-3133

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