MARY MALONEY

TREASURER OF POLK COUNTY

111 COURT AVENUE
DES MOINES, IOWA 50309-2298

ADMINISTRATION
515-286-2036

FAX
515-286-2225

May 1, 2009

TO: **2009 PROSPECTIVE TAX SALE BIDDER**

FROM: MARY MALONEY
Polk County Treasurer

RE: 2009 Annual Tax Sale

I am enclosing information regarding the 2009 Annual Tax Sale that will begin on Monday, June 15, 2009, at 7:30 a.m. at the Polk County Convention Complex, 501 Grand Avenue, Des Moines, Iowa. If you contemplate bidding at the 2009 tax sale, please read the information in the 'Terms and Conditions Governing the Annual Tax Sale of June 15, 2009, and Adjournments or Assignments Thereof' before completing the registration process. The registration fees for the 2009 Annual and Adjourned Tax Sales are as follows:

- The early registration fee is $70.00 for registrations received by 5:00 p.m. on June 9, 2009
- The registration fee is $100.00 for registrations received after 5:00 p.m. on June 9, 2009
- The fee for authorizing an agent to bid on behalf of the interested party is an additional $70.00
- The fee for changing an authorized agent once during the tax sale is $50.00

Effective June 1, 2009, you must register as an individual, corporation, limited liability company, business trust, estate, trust, partnership or association, or other legal entity to be authorized to bid at the tax sale or to own a tax sale certificate. In addition, a person, other than an individual, must have a federal tax identification number. At the time of registration, those persons using a federal tax identification number must submit an original *'Certificate of Existence'* from the Iowa Secretary of State dated within the past six months or a copy of a '*Trade Name Verified Statement'* meeting the requirements of Iowa Code chapter 547 on file with the county recorder of the county where the person wishes to bid or where the property that is the subject of the tax sale certificate is located.

New for the 2009 Annual Tax Sale: If the maximum number of bidders has been reached at the sale and a bidder is not present for the beginning of the opening session, the auctioneer will remove that bidder number from the random selection program. The bidder number will be placed at the bottom of the waiting list. The bidder removed from the program will not be eligible to bid in the sale until they have moved to the top of the waiting list and another space in the Tax Sale Random Selection Program becomes available.

If you purchased a tax sale certificate for delinquent taxes in Polk County during the 2008 Annual or Adjourned Tax Sales, the '*Registration of Tax Sale Bidder or Assignee'* form has been preprinted with your bidder information currently on record at the Polk County Treasurer's Office. If your bidder name or information will be different than as preprinted, please complete the blank '*Registration of Tax Sale Bidder or Assignee'*, '*W-9'*, and '*Direct Deposit'* forms enclosed to register. Please call our office at (515) 286-3060 if you have any questions regarding the 2009 Annual Tax Sale. For detailed instructions concerning registering and bidding at the 2009 Annual Tax Sale, refer to the attached Terms and Conditions.

I have enclosed information concerning our Portfolio Service for your review. It was designed to help you streamline your process for paying property taxes for multiple parcels acquired by tax sale deed in Polk, Buchanan, Clayton, Dickinson, Floyd, Iowa, Johnson, Linn, Montgomery, Pottawattamie, and Poweshiek County. This service is not for paying subsequent delinquent taxes (sub-list payments). See the attached flyer and 'Section 12: Tax Sale Deed' in the attached Terms and Conditions for additional information.

Introducing the Property Tax Portfolio Service from

Treasurer Mary Maloney

SAVE TIME AND MONEY

- Online access to tax information 24 hours a day, 7 days a week.
- Electronic tax payments completed online in seconds with the simple click of a mouse.
- No more checks to process, sort, and mail.
- No more papers to store between tax deadlines.

HOW IT WORKS

- Services are provided through a secure website.
- Create a personal portfolio of properties.
- Make one electronic payment to cover all taxes due for your portfolio.
- Pay up to the last day of the collection cycle with ease.
- The only cost is 60 cents per tax item paid.

LEARN MORE ABOUT IT WITH NO OBLIGATION

See how the Portfolio Service can bring value to your business. Call and schedule a time for you to attend a 30 minute web conference from the convenience of your office.

Contact Information:

Jodi Gjersvik, Second Deputy Treasurer

Polk County Treasurer's Office

Phone: 515-286-3050

Email: jgjersv@co.polk.ia.us

IowaTaxAndTags.gov

Online services are provided by Iowa Interactive, LLC

500 East Court Suite 310, Des Moines, Iowa 50309, 515-323-3468

MARY MALONEY
TREASURER OF POLK COUNTY

111 COURT AVENUE
DES MOINES, IOWA 50309-2298

TAX DIVISION
515-286-3060

FAX
515-323-5202

TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 15, 2009, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF

The 2009 Annual Tax Sale will be held by the Polk County Treasurer on Monday, June 15, 2009. The June tax sale will begin promptly at 7:30 a.m. and continue up to 10:00 p.m. each day for as long as buyers are present. The June tax sale will conclude after 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 and Food/Beverage Restrictions

Cellular phones, pagers, tape recorders, camcorders, and other audible electronic devices are to be turned off during the sale. Cameras, camera cell phones, and other picture taking devices are not allowed in the sale room or lobby area of the tax sale. A violation by the use of electronic devices may result in the disqualification of the bidder. Laptop or notebook computers are allowed only if they are operated from battery packs.

Food is not allowed in the sale room. Individuals with open containers or packages of food in the sale room will be asked to leave. Outside food and beverages are not allowed at the Convention Complex. Food and beverage services, including breakfasts, lunches and dinners, are provided by Ovations, the exclusive catering department of the Iowa Events Center. Ovations can provide banquet service, snacks, luncheons, beverage service, and concessions. To request information, contact Ginger Smith at Ovations via telephone at 515-564-8011 or via e-mail at gsmith@iowaeventscenter.com.

2. Registering for the Tax Sale

The Treasurer's Office will stop accepting registrations for the 2009 Annual Tax Sale when the maximum number of available bidders has been reached, as determined by the tax sale random selection software program. Registrations will be accepted in the order received by the Treasurer's Office. The Treasurer's Office will time stamp properly completed registration forms upon receipt using the date/time machine located in the Tax Division of the Polk County Treasurer, Room 155.

If the Treasurer's Office determines that a bidder has failed to make payment for tax sale certificate(s) in any county in Iowa, the auctioneer may disqualify the bidder from the sale; all certificates purchased by the disqualified bidder during the sale may be canceled and re-offered to other properly registered bidders.

Registration Fee Schedule:

The bidder and authorized agent registration fees allow bidding at the 2009 Annual Tax Sale and all associated adjourned tax sales. Bidder and authorized agent registration fees are non-refundable.

- The early bidder registration fee is $70.00 for registrations received by 5:00 p.m. on Tuesday, June 9, 2009.
- The bidder registration fee is $100.00 for registrations received after 5:00 p.m. on Tuesday, June 9, 2009.
- The fee for registering an authorized agent to bid on behalf of the interested party is an additional $70.00.

Definitions:

Polk County recognizes one "interested party" for each bidder name/number. The interested party is the individual or, if the bidder is a company, the company officer who signs the '*Registration of Tax Sale Bidder or Assignee*', '*Direct Deposit'*, and '*W-9*' forms, and is authorized to bid at the tax sale. If the bidder is a company, the signature and title of the company officer is required on all forms.

An "authorized agent" is an individual, other than the interested party, who acts as an agent/personal representative for the interested party as a bidder at the tax sale. Each interested party is allowed to designate one authorized agent per bidder number.

"Properly registered" means the following:

- The name and signature of the interested party on the '*Registration of Bidder or Assignee*' form, corresponding '*W-9'*, '*Direct Deposit Authorization'*, and '*Registration of Authorized Agent'* form are **identical.**
- The interested party signed the '*Registration of Bidder or Assignee'* form, corresponding '*W-9'*, '*Direct Deposit Authorization*', and '*Registration of Authorized Agent*' forms and included his/her title.
- The taxpayer's identification number furnished on the '*W-9'* form is for the bidder name as registered.
- The interested party has timely submitted the required registration documents as detailed in this section.

Bidder/Buyer/Certificate Holder Requirements:

The interested party must abide by the following requirements to be eligible to bid or obtain tax sale certificates in Polk County, either through purchase or assignment:

a. Effective June 1, 2009, bidders must register as an individual, corporation, limited liability company, business trust, estate, trust, partnership or association, or other legal entity to be authorized to bid at the tax sale or to own a tax sale certificate.
b. A person, other than an individual, must obtain a federal tax identification number prior to the tax sale.
c. For each tax sale year, those persons using a federal tax identification number must submit with tax sale registration documents an original '*Certificate of Existence'* from the Iowa Secretary of State dated within the past six months or a copy of a '*Trade Name Verified Statement,'* meeting the requirements of Iowa Code chapter 547, on file with the county recorder of the county where the person wishes to bid or where the property that is the subject of the tax sale certificate is located. Please review the samples included in this packet of a '*Certificate of Existence'* from the Iowa Secretary of State

and a '*Trade Name Verified Statement'* on file with the county recorder to insure that you file the correct document upon registering for the tax sale.

Contact the Iowa Secretary of State for information on how to register as a legal entity in the State of Iowa or obtain a 'Certificate of Existence.' The Iowa Secretary of State-Business Services contact information is as follows:

First Floor, Lucas Building
321 E 12th St, Des Moines, IA 50319
Phone: 515-281-5204
Fax: 515-242-5953
URL: www.sos@sos.state.ia.us

Contact the Polk County Recorder's Office for information on how to file a 'Trade Name Verified Statement' prior to purchasing tax sale certificates in Polk County. The Polk County Recorder's Office contact information is as follows:

Polk County Administrative Building
111 Court Ave Ste 250
Des Moines, Iowa 50309
Phone: 515-286-3160
Fax: 515-323-5393
URL: www.polkrecorder.com/
www.polkrecorder.com/tradename.htm

Registration Document Requirements:

The interested party must submit to the treasurer's office the following properly completed forms/documents to be eligible to bid at tax sale or obtain a tax sale certificate in Polk County either through purchase or assignment:

a. ***'Registration of Tax Sale Bidder or Assignee'*** – The interested party must complete and sign a '*Registration of Tax Sale Bidder or Assignee'* form for each tax sale year using the official unabbreviated Internal Revenue Service (IRS) name for the bidder name. All fields are required and must be properly completed for the registration to be accepted by the Polk County Treasurer's Office. Those individuals who do not have a cell phone number and/or email address must contact a supervisor in the Tax Division of the Treasurer's Office at 515-286-3060 to obtain an exception to this requirement.

b. ***'W-9'*** – The interested party must complete and sign a '*W-9'* form if one is not currently on file in the Treasurer's Office or if the bidder information has changed. The official unabbreviated IRS bidder name must be entered on this form. This information is required to issue an accurate *1099-INT* statement with the appropriate social security number or taxpayer identification number. Non-resident aliens and foreign businesses must complete and sign a '*W-8BEN'* form rather than a '*W-9'* form. Non-resident aliens and foreign businesses will be subject to a percentage of U.S. Federal tax withholding on interest income earned.

c. ***'Direct Deposit Authorization'*** – The interested party must complete and sign a '*Direct Deposit Authorization'* form if one is not currently on file in the Treasurer's Office or if the bidder information has changed. The official unabbreviated IRS name must be entered on this form. Attach a voided check from the authorized account in the space provided. The voided check must be a pre-printed personal or commercial check bearing an account holder's name. An authorization to deposit to a savings or investment account will not be accepted.

d. ***'Registration of Authorized Agent'***- The interested party may designate one individual per bidder number as an authorized agent to bid on his/her behalf during the 2009 Annual Tax Sale and all associated adjourned tax sales. To register an authorized agent to bid, the interested party must complete and sign the '*Registration of Authorized Agent'* form on the back side of the '*Registration of Tax Sale Bidder or Assignee'* form using the official unabbreviated IRS name for the bidder name. The fee for registering an authorized agent is $70.00 per bidder number. An employee of the Polk County Treasurer's Office will not notarize this form.

e. **Original *'Certificate of Existence'* from the Iowa Secretary of State**-The interested party, who is registering for a person other than an individual, must obtain an original '*Certificate of Existence'* from the Iowa Secretary of State's Office and submit the aforementioned certificate with the properly completed registration forms. Contact the Iowa Secretary of State for information on how to obtain a 'Certificate of Existence.' Please review the sample included in this packet of a '*Certificate of Existence'* from the Iowa Secretary of State to insure that you file the correct document upon registering for the tax sale.

OR

***'Trade Name Verified Statement'* on file with the county recorder of the county where the person wishes to bid or where the property that is the subject of the tax sale certificate is located-**The interested party, who is registering for a person other than an individual, must obtain a copy of a '*Trade Name Verified Statement,'* meeting the requirements of Iowa Code chapter 547, on file with the county recorder of the county where the person wishes to bid or where the property that is the subject of the tax sale certificate is located. Please review the sample included in this packet of a '*Trade Name Verified Statement'* on file with the county recorder to insure that you file the correct document upon registering for the tax sale. A blank *'Trade Name Verified Statement'* has also been included in this packet for you to use.

Errors, omissions, or misrepresentations on the registration forms/documents may disqualify the bidder from the sale. All certificates purchased by the disqualified bidder during the sale may be canceled and re-offered to other properly registered bidders.

Early Registration Requirements:

The interested party must abide by the following requirements to register early and be eligible to bid during the opening session of the tax sale:

a. Changes to the registration forms must be completed before 1:00 p.m. on Friday, June 12, 2009. A bidder will be disqualified from the opening session of the tax sale if he/she requests changes to the registration forms after this deadline.
b. A bidder must be properly registered to be eligible to bid in the opening session of the tax sale beginning at 7:30 a.m. on Monday, June 15, 2009. To properly register bidders, the interested party must complete the following:
   - Submit the required properly completed and signed registration forms by 5:00 p.m. on Tuesday, June 9, 2009: 'Registration *of Tax Sale Bidder or Assignee', 'W-9',* '*Direct Deposit Authorization', 'Registration of Authorized Agent' (if applicable)*
   - Submit an original '*Certificate of Existence'* from the Iowa Secretary of State or a copy of the '*Trade Name Verified Statement'* from the county recorder of the county where the interested party is registering to bid (if applicable).

- Submit the early registration fee of $70.00.
- Submit the authorized agent registration fee of $70.00 (if applicable).
- Pick up the bidder card(s) at the Treasurer's Office, Room 155, before 1:00 p.m., Friday, June 12, 2009. The interested party must review the bidder card(s) for accuracy before leaving the Treasurer's Office. The Treasurer's staff will not allow changes to the '*Registration of Tax Sale Bidder or Assignee'* or '*Registration of Authorized Agent'* form after the interested party 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 Ave, Room 155
Des Moines, IA 50309-2298

Opening Session of the Tax Sale:

The opening session of the tax sale begins promptly at 7:30 a.m. on June 15, 2009 and continues until the first break at the call of the auctioneer. If the maximum number of bidders has been reached at the sale and a bidder is not present for the beginning of the opening session at 7:30 a.m. on June 15, 2009, the auctioneer will remove that bidder number from the random selection program. The bidder number will be placed at the bottom of the waiting list. A bidder at the top of the waiting list and present at the Convention Complex will be given the spot in the random selection program. The bidder removed from the program will not be eligible to bid in the sale until after another space in the Tax Sale Random Selection Program becomes available.

If not registering early for the annual tax sale-waiting list:

Treasurer's staff at the Polk County Convention Complex will accept registrations beginning at 6:30 a.m. on Monday, June 15, 2009, and then at 7:30 a.m. for each succeeding day of the tax sale. The interested party must submit the properly completed forms (refer to Section 2: Registering for the Tax Sale-Registration Forms), the registration fee of $100.00, the authorized agent registration fee of $70.00 (if applicable), and an original 'Certificate of Existence' or copy of the 'Trade Name Verified Statement' (if applicable). The bidder will not be eligible to bid in the sale until after the first break following registration completion. However, if the maximum number of bidders has been reached in the random selection software, the bidder number will be placed at the bottom of the waiting list. The bidder will not be eligible to bid in the sale until they have moved to the top of the waiting list and a space in the Tax Sale Random Selection Program becomes available.

Authorization to Change Agent:

The interested party 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 2009 Annual or Adjourned Tax Sales. The fee for changing the name of an authorized agent is $50.00 and is non-refundable.

To change the name of an authorized agent, the interested party must submit a properly completed '*Authorization to Change Agent'* form, using the official unabbreviated IRS name for the bidder name, and the change agent authorization fee of $50.00 to Treasurer's Office staff at the registration desk. The signature and title on the '*Authorization to Change Agent'* form must be identical to the signature and title on all other registration forms. An employee of the Polk County Treasurer's Office will not notarize this form.

Bidder Cards:

The Treasurer's Office will provide the bidder with a bidder card to be used for bidding at the annual tax sale. If registering early, please allow one business day following submittal of registration materials for the Treasurer's Office to prepare the bidder card(s). Bidders who register early must pick up their bidder card from the Polk County Treasurer's Office, Room 155, by 1:00 PM on June 12, 2009 to be eligible to bid in the opening session of the tax sale. Bidder cards will not be issued until Monday, June 15, 2009 at the Polk County Convention Complex to those bidders who do not register early or who pick up bidder cards after 1:00 PM on Friday, June 12, 2009.

Tax sale bidders must surrender their bidder cards to the registration desk at the conclusion of the annual tax sale. The Treasurer will charge a $5.00 fee for the replacement of a bidder card during the 2009 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 June 2009 Tax Sale.

Proof of Age and Identity:

All authorized agents/bidders/buyers/assignees must be 18 years of age or older as of June 15, 2009. 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 age and identity (i.e. driver's license and birth certificate) upon entering the sale room or at anytime during the tax sale.

If a bidder or authorized agent fails to provide proof of age and identity upon request by county treasurer's staff, he/she will be given three hours to produce proper identification. The bidder is not allowed in the sale room during this three hour period. If proper proof of age and identity cannot be produced in the allotted time, the auctioneer may disqualify the bidder from the sale; all certificates purchased by the disqualified bidder during the sale may be canceled and re-offered to other properly registered bidders.

Treasurer's staff will routinely audit information provided on the registration forms 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 and re-offered to other properly registered bidders if an audit reveals an unauthorized agent was bidding for the registered bidder.

Bidder and Visitor Seating at the Tax Sale:

Bidders are not allowed to reserve seating for other individuals or groups in the sale room. An area in 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.

3. Bidding at the Tax Sale

Parcels with delinquent taxes are offered for sale in numerical sequence by item 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 during 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 he/she 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 register early and obtain their bidder cards before 1:00 p.m. Friday, June 12, 2009.

All other bidders must check-in at the registration desk at the tax sale to pick up their bidder cards and have their bidder numbers entered into the tax sale program. Treasurer's Office staff will only enter bidder numbers into the tax sale program during breaks by the auctioneer.

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. The bid-down percentage will give the winning bidder an undivided interest in the property upon issuance of a county treasurer's tax sale deed. The bidder that initiates or continues a downward percentage bid must hold his/her bidder card up during the bid-down process. A "bid-down" 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 certificate holder. 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 software 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.

It is a prohibited practice for bidders to respond 'pass' or 'sold' for any bidder number called by the auctioneer other than their own. A violation of this policy by responding to another number or alerting associated bidders that their number has been called may result in all items purchased by the bidder and associated bidders being re-offered to other bidders present. This prohibited practice may also result in disqualification from the sale for both the bidder and all associated bidders.

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 at the registration desk. 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 bidder 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 (refer to Section 2: Registering for the Tax Sale).

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

a. List of the item(s) on which he/she is placing a bid.
b. The lowest percentage of undivided interest per item requested that the bidder is willing to bid.

c. Properly completed and signed forms: '*Registration of Tax Sale Bidder or Assignee', 'W-9',* and '*Direct Deposit Authorization'*
d. Original *'Certificate of* Existence' from the Iowa Secretary of State or a copy of the '*Trade Name Verified Statement'* from the county recorder of the county where the interested party is registering to bid (if applicable).
e. 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 random selection software 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

Each interested party will be assigned one group number for his/her registered bidder number(s). A summary report will be printed at the conclusion of the sale, or at the time a bidder leaves if before the conclusion of the sale. The summary report will be printed by group number and will list items purchased by each bidder number in the group. Each interested party must make one payment for his/her group totaling the items purchased by all his/her bidder numbers. Interested parties may, upon request, make individual payment(s) by bidder number.

Payment is required at the conclusion of the sale, or at the time a bidder leaves if before 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 fee of $20.00 for each certificate to be issued.

Bidders are required to review all items listed on the summary report provided prior to settlement and to 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 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.

If the Polk County Treasurer's Office does not receive payment from a bidder by the end of the payment period following the conclusion of the tax sale, all items purchased by the bidder and his/her associated bidders as shown on the summary reports will be re-offered to other bidders present before the tax sale is adjourned. If this occurs, the county treasurer may disqualify the bidder and all associated bidders from future Polk County tax sales.

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. A $30.00

service fee will be assessed for each check returned unpaid. The county treasurer reserves the right to require guaranteed funds for any future payments from the tax sale buyer.

Please allow up to fifteen business days to receive purchased certificate(s). It is the interested party's responsibility to verify that the tax sale certificates received are correct for the parcels purchased. Each tax sale certificate issued for the June 2009 or a subsequent 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 2009 may have a certificate number of 2009-002459; and a certificate issued at a subsequent adjourned sale in February 2010, may have a certificate number of 2009-003352.

The tax sale certificate of purchase does not convey title to the certificate holder. 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 certificate holder may begin action to obtain a tax sale deed (refer to Section 10: '*90 Day Notice of Right of Redemption'* Affidavit).

5. Bidder Activity Report

The Treasurer's Office will offer for purchase a Bidder Activity Report during the annual tax sale. The report will list the taxing district number, item number, amount sold, percent of bid, and an indication of whether the bidder announced "passed", "sold", or was temporarily "forced" out of the sale by the auctioneer (see attached sample). The Bidder Activity Report for a bidder number will only be available for purchase by the interested party who registered that bidder number.

The interested party may choose to receive the report in either a .PDF or Excel Spreadsheet format and may choose to have the file copied onto a memory stick (provided by the interested party) or sent via email. The Bidder Activity Report will be available at the end of each day during the June Annual Tax Sale for a total fee of $3.00 per bidder number. This fee is non-refundable. Complete the Order Form included in this packet to order the Bidder Activity Report.

Submit the completed order form and payment to the following address on or before Friday, June 12, 2009:

Polk County Treasurer
Attention: Tax Division Supervisor
Bidder Activity Report Request
111 Court Ave, Room 155
Des Moines, Iowa 50309-2298

6. Notification to Titleholder of Tax Sale

For each parcel on which taxes were sold, the county treasurer shall mail notification to the current titleholder, according to the mailing address on file in the Treasurer's Office, of the sale of delinquent taxes on the property. The notice will be sent by regular mail within fifteen days from the date of the annual tax sale or any adjourned tax sale.

7. Reimbursement of a Tax Sale Redemption

A redeemed tax sale will include the following:

a. The original tax sale amount, including the $20.00 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 $20.00 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 certificate holder 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 8: 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 (refer to Section 11: Statement of Costs).

The buyer is responsible for checking redemptions for which he/she holds the certificate of purchase to determine if redemption funds are available for reimbursement. If requesting for multiple buyers, include the group number and 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
b. Phone: (515) 286-3035
c. Fax: (515) 286-3375
d. Email: cashmanagement@co.polk.ia.us
e. Mail: 111 Court Ave, 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 subsequent 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. 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 $20. 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 and file a report with the IRS 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. Instead of a 1099-INT form, a 1042-S form will be issued to non-resident aliens and foreign businesses prior to March 15 regardless of the dollar amount of interest income received by the buyer during the calendar year. The IRS will receive a copy of any 1042-S forms issued.

If a buyer underreports the interest amount received, the IRS will direct the Treasurer to implement a backup withholding procedure at the legal rate set by the IRS. 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.

8. Payment of Subsequent Taxes (Sub-list)

A certificate holder 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 certificate holder 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 sub-list payments must be received by the Treasurer's 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 the delinquent tax on a particular parcel.

If a tax sale buyer's check for subsequent delinquent tax and special assessments does not clear his/her bank account, i.e., non-sufficient funds, account closed, etc., the subsequent delinquent tax and special assessment payments will be canceled. The buyer may repay with guaranteed funds. A $30.00 service fee will be assessed for each check returned unpaid. The county treasurer reserves the right to require guaranteed funds for any future payments from the tax sale buyer.

Request for Sub-list Reports:

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

Example:

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

BUYER NUMBER(s)
[Enter Buyer Numbers Here]

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 Ave, Des Moines, Iowa 50309-2298
Fax: (515)323-5202
E-mail: propertytax@co.polk.ia.us

The certificate holder must submit the Sub-list Report with the payment. A subsequent tax payment not accompanied with the Sub-List Report and/or not properly identified on the mailing envelope as a "Tax Sale Sub-List Payment" will be treated as a voluntary payment and will be omitted from redemption calculations.

To insure accurate processing, enclose the subsequent tax payment in an envelope clearly marked as follows:

Polk County Treasurer
Attention: Tax Division Supervisor
Tax Sale Sub-List Payment
111 Court Ave, 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 notify the certificate holder of additional late interest due. Recorded subsequent tax 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 check for a subsequent tax payment with the dollar amount. The Polk County Treasurer's Office will not accept cash for subsequent tax payments.

A subsequent tax payment must be received before 5:00 p.m., Thursday, June 11, 2009, to prevent the parcel from being offered at the 2009 Annual Tax Sale. A subsequent tax payment

received after 5:00 p.m., Thursday, June 11, 2009 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 subsequent tax payments via the web. A subsequent tax payment made by the tax sale certificate holder via the web will be treated as a voluntary payment and will be omitted from redemption calculations.

9. 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 county treasurer's office. 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 his/her legal counsel to determine the right to purchase tax sale certificates, 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 to 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.

10. '*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 *'Notice of Expiration of Right of Redemption'* upon persons who have a recorded interest in the property. It is a prohibited practice for the tax sale certificate holder to serve the *'Notice of Expiration of Right of Redemption'* OR file the *'90 Day Notice of Right of Redemption'* affidavit with the county treasurer 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 may be barred from future tax sales in Polk County for serving said notice or a similarly worded notice before the expiration of this time period or after redemption of the tax sale. 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 may be barred from future tax sales in Polk County for serving said notice or a similarly worded notice before the expiration of this time period or after redemption of the tax sale. 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 certificate holder is not entitled to a refund. This date may be extended if the filing of the *'90 Day Notice of Right of Redemption'* affidavit is stayed due to bankruptcy proceedings. Please consult with your legal counsel to determine the impact of bankruptcy proceedings on tax sale certificates.

11. Statement of Costs

The tax sale certificate holder or his/her agent or attorney must file a "*Statement of Costs*" with the "*90-Day Notice of Right of Redemption*" affidavit certifying the type and amount of authorized costs incurred. Authorized costs are defined in §447.13, Code of Iowa as amended and include the cost of serving the notice, including the cost of sending certified mail notices, the cost of publication if publication is required, and the cost of a record search. Attorney fees are not authorized costs. 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.

The Polk County Treasurer requires proof that costs are valid prior to posting to the amount necessary to redeem. For publication costs, 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. Fees for publication, if publication is required, shall not exceed the customary publication fees for official county publications.

The certificate holder or his/her agent or attorney must certify in the "*Statement of Costs"* that the record search was performed by an abstractor who is an active participant in the title guaranty program under Iowa Code Section 16.91 or by an attorney licensed to practice law in the state of Iowa. The amount of the cost of the record search that may be added to the amount necessary to redeem shall not exceed three hundred dollars. The Polk County Treasurer requires an invoice from the abstractor or attorney who performed the record search.

12. Tax Sale Deed

To request a tax sale deed, the tax sale certificate holder must return the certificate of purchase and remit the appropriate deed issuance fee and recording fee to the Polk County Treasurer's Office. Payment must be in the form of a personal check, business check, money order, or any form of guaranteed funds. The fee for obtaining a tax sale deed is $25.00 payable to the Polk County Treasurer. The recording fee is variable as determined at the time a deed is requested and payable to the Polk County Recorder. All fees must be paid prior to delivery of the tax sale deed to the certificate holder.

The certificate holder must complete action to obtain a tax sale deed within ninety calendar days after the redemption period expires. The county treasurer is required by statute to cancel the certificate of purchase when the tax sale certificate holder fails to comply. If the county treasurer cancels the tax sale, the tax sale certificate holder is not entitled to a refund.

Tax sale certificate holders may use the Internet Portfolio Service for paying taxes on multiple parcels acquired by tax sale deed in Polk County and also in Buchanan, Clayton, Dickinson, Floyd, Iowa, Johnson, Linn, Montgomery, Pottawattamie, and Poweshiek County. This service must not be used for paying subsequent delinquent taxes (sub-list payments). A subsequent tax payment made by the tax sale certificate holder via the Portfolio Service will be treated as a voluntary payment and will be omitted from redemption calculations.

The Portfolio Service was developed and is maintained by Iowa Interactive, Inc. of Des Moines, Iowa. The Portfolio Service enables the tax sale certificate holder to track properties acquired by tax sale deed for the most up-to-date tax information and to complete an electronic payment of taxes. Please contact a supervisor in the Tax Division of the Polk County Treasurer's Office at 515-286-3060 for more information concerning this service.

13. 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.

14. Abandoned Property or Vacant Lots

Iowa law permits a county or city to purchase or require an assignment of a tax sale certificate for an abandoned property or a vacant lot. The county or city is required to file a verified statement with the county treasurer that the property is abandoned or a vacant lot. For additional information, refer to Iowa Code § 446.19A as amended.

15. Tax Sale Publication

Copies of the official tax sale publication will be available for purchase beginning the week of June 1st, 2009 at a cost of $5.00. Prospective tax sale bidders are limited to one copy per bidder number. The Treasurer will not mail the publication.

16. Tax Sale Delinquent Parcel Reports

A computer report of delinquent items (see attached sample) will be available for purchase as of May 1, 2009. The report for the June 2009 tax sale will reflect the June tax sale amounts for items eligible to be sold at the time the report is printed, and 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) – Free:** Customers may view the computer report from the Treasurer's Office web site beginning May 1, 2009, at no cost.
   - Go to www.polkcountyiowa.gov/treasurer and click Tax Sale Buyer Information.
   - Under the Electronic Report Via Treasurer's Website section, click the report for the sale you wish to view:
     - -Real Estate Public Bidder Sale
     - -Real Estate Regular Sale
     - -Mobile Home Public Bidder Sale
     - -Mobile Home Regular Sale

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 1, 2009. The fee for this service is $50.00 and includes unlimited download capability for the 2009 annual and adjourned tax sales. The Treasurer's Office will assign a P.I.N. number to download this file upon receipt of payment.

To place an order for the report in one or more of the previously mentioned formats, complete the enclosed *'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	2009 June Tax Sale	$40.00 ea.
Paper Report	U.S. Mail / UPS	2009 June Tax Sale	$50.00 ea.
Paper Report	Pick Up	All 2009 Adjourned Sales	$10.00 ea.
Paper Report	U.S. Mail / UPS	All 2009 Adjourned Sales	$10.00 ea.
Electronic Report (view only)	Internet	All 2009 Tax Sales	Free
Electronic Download Report	Internet	2009 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 Ave, 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.

17. Adjourned Tax Sales

Adjourned tax sales are held in Room 140 of the Polk County Administration Building located at 111 Court Avenue in Des Moines. Each adjourned tax sale begins at 10:00 a.m. on the dates shown in the attached calendar. Bidders must submit properly completed and signed registration documents and fees to the Treasurer's Office in Room 155 before 9:30 a.m. on or before the day of the adjourned tax sale.

18. 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. To request a change to a tax sale buyer address or telephone number, complete the enclosed *'Tax Sale Buyer Address Change Request'* Form and return it to the Polk County Treasurer's Office.

19. 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 and a written request detailing the specific reasonable accommodation requested to the Polk County Treasurer's Office not less than thirty calendar days before the tax sale. This will allow the Treasurer time to provide appropriate and timely accommodations.

20. Non-resident Aliens and Foreign Businesses

Tax sale buyers are directed to take notice of legal restrictions regarding ownership of agricultural land by non-resident aliens and foreign businesses, as presented in Iowa Code Chapter 9I.

Non-resident aliens and foreign businesses must complete a 'W-8BEN' form. The form is used to establish foreign status, claim that such person or business is the beneficial owner of the income for which the form is being furnished, and if applicable, claim a reduced rate of, or exemption from, withholding under an income tax treaty between the United States and the buyer's country. The percentage of U.S. Federal tax withholding applied to interest income earned will be 30% unless a reduced rate of, or exemption from, withholding is claimed on the 'W-8BEN' form.

Please seek legal counsel to determine whether these restrictions or any IRS requirements are applicable to your specific situation.

21. General Information

It is the intent of the Polk County Treasurer to maintain the highest standards of ethics and prevent the occurrence of conflicts of interest. The Polk County Treasurer has the power, duty, and right to plan, direct, and control all proceedings through which the annual tax sale will be conducted; and take such actions as may be necessary to insure compliance with the rules and regulations of the tax sale and all applicable statutes of the State of Iowa.

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 tax sale certificates.

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 Polk County Treasurer will not respond to questions of law. Questions of this nature should be directed to your legal counsel.

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 15, 2009, through May 17, 2010, 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

\2009 tax sale\rules and regs\packet 2-tax sale notice 2009-draft.docPrepared by: Lee U. Duin, PCT, Director

JUNE 2009 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				

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	

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					

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			

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

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					

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		

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						

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						

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			

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	

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					

jlg 2/13/2009

Form **W-9**
(Rev. October 2007)
Department of the Treasury
Internal Revenue Service

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 (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☐ Other (see instructions) ▶

☐ Exempt payee

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. The TIN provided must match the name given on Line 1 to avoid backup withholding. 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.

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

Social security number

or

Employer identification number

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. citizen or other U.S. person (defined below).

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 ▶**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

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.

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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 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 payee 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 to Form W-9 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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt 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,

2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

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.

Also see *Special rules for partnerships* on page 1.

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 income tax return. 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 income tax return 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). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA 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 Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" 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.

The following payees are exempt from backup withholding:

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 payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 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 payees 1 through 5
Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 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-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, 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 online at *www.ssa.gov*. 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 apply for an EIN online by accessing the IRS website at *www.irs.gov/businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting *www.irs.gov* or by calling 1-800-TAX-FORM (1-800-829-3676).

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. Entering "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, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* 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, Coverdell ESA, Archer MSA or HSA 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 disregarded entity owned by an individual	The owner [3]
For this type of account:	**Give name and EIN of:**
6. Disregarded entity not owned by an individual	The owner
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 and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the 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.) Also see *Special rules for partnerships* on page 1.

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.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov.* You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.consumer.gov/idtheft* or 1-877-IDTHEFT(438-4338).

Visit the IRS website at *www.irs.gov* to learn more about identity theft and how to reduce your risk.

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 or HSA. 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, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% 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.

GROUP #_____BIDDER # _____

POLK COUNTY, IOWA
Registration of Tax Sale Bidder or Assignee for the
June 15, 2009 Annual Tax Sale and Subsequent Adjournments or Assignments Thereof

The undersigned does hereby register as a bidder at the Annual Tax Sale of June 15, 2009, 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 15, 2009, 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. I further understand that modification of the pre-printed content on this form is strictly prohibited.**

Said 'TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 15, 2009 AND ADJOURNMENTS OR ASSIGNMENTS THEREOF' is based, in part, on the 2009 Code of Iowa and amendatory acts thereof.

You are required to submit the following information:

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.)

Cell Phone - -

City

State

Zip Code -

County

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? ☐ Yes ☐ No
2. I wish to have my tax sale certificate(s) ☐ Mailed ☐ Picked up
3. Do you plan to attend the first session of the tax sale beginning at 7:30 AM on Monday June 15, 2009? ☐ Yes ☐ No

_____

Interested Party 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	Trade Name/COE	
Registration	$70		Registration	
Late Registration	$100		W-9	
Auth. Agent	$70		Direct Deposit	
Change Agent	$50		Auth. Agent	
Total			Verified By/Date	

PLEASE TURN OVER AND COMPLETE THE REGISTRATION OF AUTHORIZED AGENT 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.

GROUP #_____BIDDER # _____

REGISTRATION OF AUTHORIZED AGENT

Do not complete this form if you are the interested party and are bidding for yourself for the duration of the sale.

An 'authorized agent' is an individual, other than the interested party, who is authorized by the interested party to act as an agent/personal representative for the purpose of bidding at the tax sale. An interested party is limited to one 'authorized agent' per bidder number for the June 15, 2009 Tax Sale and Subsequent Adjournments Thereof. The fee for registering an 'authorized agent' to bid is $70.00 per bidder number.

I/we, (please print the bidder name as it appears on the '*Registration of Tax Sale Bidder or Assignee*' form)

_____

authorize (Please print the name of the 'authorized agent')_____

to act as my/our agent/personal representative at the June 15, 2009 Tax Sale and Adjourned Sales thereof. I further understand that modification of the pre-printed content on this form is strictly prohibited.

_____ _____

Print Bidder Name (as it appears on the registration form) Please Print Company Officer's Name & Title

_____

Interested Party Signature (as it appears on the *'Registration of Tax Sale Bidder or Assignee'* form)
(If bidder is a company, signature and title of company officer are required.)

Subscribed and sworn to me this _____ day of _____, 2009

_____

*Signature of Notary

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

BIDDER # _____

POLK COUNTY, IOWA
AUTHORIZATION TO CHANGE AGENT

Do not complete this form if you are the interested party and are bidding for yourself for the duration of the sale.

An interested party 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 2009 Annual or Adjourned Tax Sales. The fee for changing the name of an 'authorized agent' is $50.00. An 'authorized agent' is an individual, other than the interested party, who is authorized by the interested party to act as an agent/personal representative for the purpose of bidding at the tax sale.

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 15, 2009 Tax Sale and Adjourned Sales Thereof. I further understand that modification of the pre-printed content on this form is strictly prohibited.

_____ _____

Print Bidder Name (as it appears on the registration form) Please Print Company Officer's Name & Title

_____

Interested Party 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 _____, 2009

_____

*Signature of Notary

For Office Use Only

Change Agent Fee-$50	
Verified By	
Date	

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

BIDDER # _____

DIRECT DEPOSIT AUTHORIZATION

I hereby authorize the POLK COUNTY TREASURER to deposit tax sale redemption proceeds, upon surrender of the redeemed tax sale certificate, to the checking account listed below:

The information required can be located at the bottom of your pre-printed checks.

I: | | | | | | | | | |

Bank Routing Number

You must enter a number in every box.

I: | | | | | | | | | | | | | | | | | **II'**

Checking Account Number

The length of an account number may vary. Begin with the first box on the left above and enter one number per box from left to right.

Required: Attach a voided check here:

I understand that it is my responsibility to notify the POLK COUNTY TREASURER in **writing** with any depository account change. I also understand that any funds credited to my account must be repaid if for any reason the check for redemption does not clear the customer's bank. I further understand that modification of the pre-printed content on this form is strictly prohibited.

_____

Interested Party Signature (as it appears on the registration form)
(If bidder is a company, signature and title of company officer are required.)

_____

Print or Type Interested Party Name and Title

_____

Date

_____

Prepared By: (Name, Address, City, State, Zip, Phone #)

_____

Return Document To: (Name & Complete Address if different from Preparer Info)

Trade Name

Verified statements of person or co-partnership conducting a business under a trade name or assumed name. (Chapter 547, Code of Iowa) STATE OF IOWA, POLK COUNTY,

Names of Person(s) Owning of Having Interest in the Business:

_____IA_____

Name Address City Zip

_____IA_____

Name Address City Zip

_____IA_____

Name Address City Zip

I (we) in compliance with the provisions of Chapter 547, Code of Iowa, hereby establish or amend Trade Name as follows:

☐ **Establish Trade Name** _____

Name of Business

_____

Complete Business Address (Required)

CHECK ONE BOX PER FORM

Trade Name _____ Original Book _____ Page _____

☐ **Dissolve Trade Name** _____

Names

☐ **Add/Withdrawal name(s) of Partner(s)** _____

Names

☐ **Change of Address** _____

Business / Home (Circle One) Complete Address

And that there is no one except those mentioned in the foregoing list who owns or has any interest in the above named business. I (we) further certify that a corrected statement will be filed in the future each time there may be any change in ownership, as provided by Section 547.2, Code of Iowa.

X _____ Date Signed: _____

X _____ Date Signed: _____

X _____ Date Signed: _____

Subscribed in my presence and sworn to before me by the said _____
this _____ day of _____ _____.

X _____ Notary Public in and for _____ COUNTY, _____.

7
$
CB

ID: 022102570001 Type: COR
Recorded: 03/26/2009 at 02:28:58 PM
Fee Amt: $7.00 Page 1 of 1
Polk County Iowa
JULIE M. HAGGERTY RECORDER
File# 2009-00063190
BK 12968 PG 407

SAMPLE

Prepared By: (Name, Address, City, State, Zip, Phone #)

Return Document To: (Name & Complete Address if different from Preparer Info)

Trade Name

Verified statements of person or co-partnership conducting a business under a trade name or assumed name. (Chapter 547, Code of Iowa) STATE OF IOWA, POLK COUNTY,

Names of Person(s) Owning of Having Interest in the Business:

Name Address City Zip

Name Address City Zip

Name Address City IA Zip

I (we) in compliance with the provisions of Chapter 547, Code of Iowa, hereby establish or amend Trade Name as follows:

☐ **Establish Trade Name** _____
Name of Business

_____
Complete Business Address (Required)

CHECK ONE BOX PER FORM

Trade Name _____ Original Book _____ Page _____

☐ **Dissolve Trade Name** _____
Names

☐ **Add/Withdrawal name(s) of Partner(s)** _____
Names

☐ **Change of Address** _____
Business / Home (Circle One) Complete Address

And that there is no one except those mentioned in the foregoing list who owns or has any interest in the above named business. I (we) further certify that a corrected statement will be filed in the future each time there may be any change in ownership, as provided by Section 547.2, Code of Iowa.

X _____ Date Signed: _____

X _____ Date Signed: _____

X _____ Date Signed: _____

Subscribed in my presence and sworn to before me by the s[illegible]
this _____ day of _____ [illegible]

X _____ Notary Public in and for _____ COUNTY, _____.

SAMPLE

January 30, 2009
Corp No.: 999999

IOWA

SECRETARY OF STATE

REQUESTING PARTY NAME
REQUESTING PARTY ADDRESS
CITY, STATE, ZIP CODE

CERTIFICATE OF EXISTENCE

Name: LEGAL TITLE OF THE CORPORATION
Date of Incorporation: 9/9/9999
Duration: THIS FIELD MAY HAVE A DATE OR MAY STATE PERPETUAL

I, MICHAEL A. MAURO, Secretary of State of the State of Iowa, custodian of the records of incorporations, certify that the corporation named on this certificate is in existence and was duly incorporated under the laws of Iowa on the date printed above, that all fees required by the Iowa Business Corporation Act have been paid by the corporation, that the most recent biennial corporate report has been filed by the Secretary of State, and that articles of dissolution have not been filed.

SAMPLE

STATE OF IOWA SEAL SECRETARY OF STATE

Michael A. Mauro

MICHAEL A. MAURO SECRETARY OF STATE

Printed on Recycled Paper

ORDER FORM

Mail the completed order form and payment to:
Polk County Treasurer
Attn: Tax Administrative Supervisor
111 Court Ave, Des Moines, IA 50309-2298

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

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

- June Annual Tax Sale Delinquent List
  - Pick Up Cost-$40.00 per report Quantity: _____ Total $: _____
  - Mailed Cost-$50.00 per report Quantity: _____ Total $: _____
- Adjourned Tax Sale Delinquent List
  - Pick Up/Mail Cost-$10.00 per report Quantity: _____ Total $: _____

Note: The listing will be mailed regular delivery through the U.S. Postal Service or UPS. We will notify you when the list is ready for pick up. It can be picked up at the Polk County Treasurer's Office, Room 155, 111 Court Ave, 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.

2: DELINQUENT LIST: Electronic Download via Treasurer's Website

- June Annual and All Adjourned Tax Sales-Delinquent List Electronic Download

  Download Cost-$50.00 per year Total $: _____

  Email Address Required: _____

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

3. BIDDER ACTIVITY REPORT: Electronic File-Excel Spreadsheet or .PDF File

- June Annual Tax Sale Bidder Activity Report

  Report Cost-$3.00 per bidder number # of Bidders: _____ Total $: _____
  File format preference (check one): _____ 1.PDF File _____ 2.Excel Spreadsheet
  File delivery preference (check one): _____ 1.Email _____ 2.Copy to memory stick

Please complete the following information for proper notification and/or delivery of your listing:
Name: _____
Address: _____
City- State- Zip: _____
Phone Number: _____

ITEM NO PARCEL NO		NAME/ADDRESS/LEGAL	DATE DUE	SPECIAL ASSESSMENT TYPE-BOND-CERT	TAX AMOUNT	LATE INT	TOTAL DUE
4625	L	LOT 10 & N 1/2 LOT 11 BLK A ALBERT KRYSHERS ADDITION TO NORTH DES MOINES					
03690-000-000		KING, JAMES E	033109		614.00	9.00	623.00
		KING, CARILYN A		**ITEM TOTAL DUE	614.00	9.00	623.00
	P	1414 11TH ST					
		DES MOINES IA 50314-2339					
	M	JAMES E KING					
		1414 11TH ST					
		DES MOINES IA 50304-2339					
		VALUE = $58,100 CLASS = RESIDENTIAL					
4629	L	S 1/2 LOT 22 BLK A ALBERT KRYSNERS ADD TO NORTH DES MOINES					
03700-002-000		GOOD LOTS LLC	093008		28.00	3.00	31.00
PRIOR TAXSALE	M	AKO ABDUL SAMAD	033109		28.00	1.00	29.00
2007-0001532		1506 18TH ST		**ITEM TOTAL DUE	56.00	4.00	60.00
BUYER # 01707		DES MOINES IA 50314-1420					
		VALUE = $2,700 CLASS = RESIDENTIAL					
4826	L	LOT 12 BLK 4 LAYMANS 2ND ADD					
03866-000-000		4450 NE 27TH LLC	093007		46.00	13.00	59.00
PRIOR TAXSALE	P	1528 CLARK ST	033108		46.00	13.00	59.00
2007-0003710		DES MOINES IA 50314	093008		53.00	6.00	59.00
BUYER # 99999	M	4450 NE 27TH LLC	033109		53.00	1.00	54.00
		PO BOX 12282	093008	01-200701-2551900	270.00	53.00	323.00
		DES MOINES IA 50312		**ITEM TOTAL DUE	468.00	86.00	554.00
		VALUE = $5,000 CLASS = RESIDENTIAL					

Polk County Bidder Activity Report

TAX SALE BIDDER NAME AND NUMBER

GroupID: **9,901,555** BuyerID: **5,303**

District	Item	Amt Sold	Pct-Bid	Status	Date	Time
10	123	674.00	100%	Sold	6/15/2009	8:37:07AM
20	456	3,348.00	100%	Pass	6/15/2009	9:08:18AM
40	1234	1,807.56	100%	Sold	6/15/2009	10:14:46AM
50	1345	1,419.02	100%	Sold	6/15/2009	10:57:14AM
60	1679	1,404.00	100%	Sold	6/15/2009	1:23:25PM
70	1823	1,059.00	100%	Sold	6/15/2009	1:38:22PM
80	3214	313.00	100%	Force	6/15/2009	3:05:12PM
				Reset Forced	6/15/2009	3:29:23PM
90	5111	5,019.00	100%	Sold	6/15/2009	4:11:39PM
100	5222	5,763.00	100%	Sold	6/15/2009	4:35:07PM

Count Totals

SOLD:	7	PASS:	1	TOTAL SOLD:	17,145.58
FORCE:	1	RESET FORCE:	1	TOTAL PASS:	3,348.00
OUT:	0	RESET OUT:	0		

Polk County Treasurer's Office, Iowa
Tax Sale Buyer Address Change Request

Request Date _____

Group ID Number_____

Interested Party Name _____
(Currently on file in the Treasurer's Office)

_____
(Signature of Interested Party - Required)

<u>Old Address Information</u> –
Please print or type all information

Bidder/Company Name _____
(Maximum length is 50 characters, including spaces)

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

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

City _____ **State** _____ **Zip Code**_____-_____
(Maximum length 15 characters) (2 characters) (5 characters – 4 characters)

County _____ **Telephone (____) -_____ - _____**
(Maximum of 20 Characters including spaces)

E-mail Address _____
(Maximum length is 50 characters, including spaces)

<u>New Address Information</u> –
Please print or type all information

Bidder/Company Name _____
(Maximum length is 50 characters, including spaces)

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

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

City _____ **State** _____ **Zip Code**_____-_____
(Maximum length 15 characters) (2 characters) (5 characters – 4 characters)

County _____ **Telephone (____) -_____ - _____**
(Maximum of 20 Characters including spaces)

E-mail Address _____
(Maximum length is 50 characters, including spaces)

Office Use: Completed: Date_____ Employee Name_____

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 'Registration of Authorized Agent' 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 'Registration of Authorized Agent' form, if applicable, been notarized? This is required.
	Have you provided an original 'Certificate of Existence' from the Iowa Secretary of State dated within the past six months or a copy of a 'Trade Name Verified Statement' on file with the county recorder of the county where the person wishes to bid or where the property that is the subject of the tax sale certificate is located?
	Have you attached your pre-printed voided check to the 'Direct Deposit Authorization' form? This is required.
	Have you enclosed your fee for registering an authorized agent? This is required if authorizing an agent to bid for you.
	Have you enclosed your check for 'Registration of Tax Sale Bidder' fees? This is required.
	If the bidder is a company, did a company officer sign the registration forms and include his/her title? This is required.