# MARY MALONEY
TREASURER OF POLK COUNTY

**111 COURT AVENUE**
**DES MOINES, IOWA 50309-2298**

TAX DIVISION
515-286-3060

FAX
515-323-5202

April 25, 2019

TO: **2019 PROSPECTIVE TAX SALE BIDDER**

FROM: MARY MALONEY
Polk County Treasurer

RE: 2019 Annual Tax Sale

I am enclosing information regarding the 2019 Annual Tax Sale that will begin on Monday, June 17, 2019 at 7:30 a.m. at the Airport Holiday Inn Iowa Hall, 6111 Fleur Drive, Des Moines, Iowa. If you contemplate bidding at the 2019 tax sale, please read the information in the 'Terms and Conditions Governing the Annual Tax Sale of June 17, 2019, and Adjournments or Assignments Thereof' before completing the registration process.

You must submit all registration materials and fees before 5:00 PM on May 31, 2019. You will not be eligible to bid at the June 2019 Annual Tax Sale if you submit your registration materials and fees after this date. The fees for the 2019 Annual and Adjourned Tax Sales are as follows:

- The registration fee is $125.00.
- The fee for authorizing an agent to bid on behalf of the interested party is an additional $45.00

The interested party must provide the name, phone number, and complete mailing address of the authorized agent on the 'Registration of Authorization Agent' form. This information is required for the authorized agent to be eligible to bid at the 2019 Annual and Adjourned Tax Sales.

To be eligible to bid during the first tax sale session on Monday, June 17th, the interested party must submit the required properly completed and signed registration forms and applicable fees before 5:00 p.m. May 31, 2019 **AND pick up the bidder card(s) before 3:00 p.m., Friday, June 14, 2019**. Refer to "Section 2: Registering for the Tax Sale" in the attached packet for additional information.

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 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. **You must submit the appropriate document each year, even if you have submitted it for prior tax sales**.

If you purchased a tax sale certificate for delinquent taxes in Polk County during the 2018 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 2019 Annual Tax Sale. For detailed instructions concerning registering and bidding at the 2019 Annual Tax Sale, refer to the attached Terms and Conditions.

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## TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 17, 2019, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF

The Polk County Treasurer will hold the 2019 Annual Tax Sale on Monday, June 17, 2019. 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 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. Taking pictures and/or recording video is not allowed in the sale room or lobby area of the tax sale. A violation by the use of electronic, picture taking, or sound or video recording 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 Airport Holiday Inn Iowa Hall. The Airport Holiday Inn can provide banquet service, snacks, luncheons, beverage service, and concessions. To request information, contact Barb Reynolds via telephone at (515)287-2400 ext. 509.

### 2. Registering for the Tax Sale

The Treasurer's Office will stop accepting registration forms, documents, and fees for the June 2019 Annual Tax Sale at 5:00 p.m. on Friday, May 31, 2019. 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. Properly completed registration forms, documents, and fees must be physically in the possession of the Polk County Treasurer's Office by the cutoff date/time. Mailed/shipped items containing registration forms, documents, and fees received after the deadline of 5:00 p.m. May 31, 2019, but delivered in an envelope/package having a United States Postal Service postmark before this deadline, will not be accepted.

**Bidding Entity Limitation Rule:**

Each Bidding Entity will be limited to a maximum of 40 bidder numbers for the purpose of bidding on or purchasing tax sale certificates. A Bidding Entity is considered a person acting in their individual capacity, a tax sale main investor, a business entity (including affiliates and subsidiaries), an interested party, a group, an association, an investment club, a cooperative, a joint venture, an estate, a trust or any commercial entity, or any combination thereof. A Bidding Entity also includes any person acting in any capacity on behalf of a tax sale main investor, a business entity (including affiliates and subsidiaries), an interested party, a group, an association, an investment club, a cooperative, a joint venture, an estate, a trust or any commercial entity, or any combination thereof. Employees of a Bidding Entity who perform tax sale related duties for the Bidding Entity, including but not limited to research, registration, supervision, legal services, and transactional activity, are included in the 40 bidder limit of the Bidding Entity even if they are registering as a separate Bidding Entity and are utilizing a separate source of funding. Any willful intent to bypass this limitation may disqualify all associated bidders from the sale, and all certificates purchased during the sale by the associated bidders may be canceled and re-offered to other properly registered bidders. Audits of the bidders will be done to determine

if any associations exist which exceed the limit of 40. Names, addresses, interested parties, bank accounts, and shared resources (including employees) are examples of some of the bidder information that will be analyzed to determine if there is an association among bidders.

If the total number of bidders registered by the May 31, 2019 registration deadline exceeds the capacity of the tax sale, the limit of 40 bidder numbers will be reduced by 10 bidder numbers to a maximum of 30. If capacity of the tax sale has still been exceeded, the limit of 30 bidder numbers will be reduced by another 10 bidder numbers to a maximum of 20. This process will continue until the number of bidders no longer exceeds the capacity of the tax sale.

**Registration Fee Schedule:**

The bidder and authorized agent registration fees allow bidding at the 2019 Annual Tax Sale and all associated adjourned tax sales. Bidder and authorized agent registration fees are non-refundable.

- The bidder registration fee for the 2019 Annual Tax Sale is $125.00.
- The fee for registering an authorized agent to bid on behalf of the interested party is an additional $45.00.

The interested party must submit to the Treasurer's Office all applicable forms, documents, and fees by 5:00 p.m. May 31, 2019 to be eligible to bid at the tax sale or obtain a tax sale certificate in Polk County either through purchase or assignment.

**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 executive officer who signs the 'Registration *of Tax Sale Bidder or Assignee*', '*Registration of Authorized Agent*', '*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 executive 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 name, phone number, and complete mailing address of the authorized agent have been provided. PO Box and UPS Store addresses will not be accepted.
- The taxpayer's identification number furnished on the '*W-9'* form is for the bidder name as registered.
- The taxpayer has provided the appropriate document, either a '*Certificate of Existence*' issued by the State of Iowa or a recorded '*Trade Name Verified Statement'*, when using a federal tax identification number. This is not required for taxpayers who use a social security number.
- The interested party has timely submitted the required registration documents as detailed in this section and all other applicable forms, documents, and fees.

**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. 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. Bidders must provide a legitimate home or business street address. PO Box and UPS Store addresses will not be accepted.
c. A person, other than an individual, must provide a federal tax identification number prior to the tax sale.

d. For each tax sale year, those persons using a federal tax identification number must submit with tax sale registration documents a '*Certificate of Existence'* from the Iowa Secretary of State or 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. Refer to 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.

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:

Iowa Secretary of State
First Floor, Lucas Building
321 E 12th St
Des Moines, IA 50319
Phone: 515-281-5204
TTY: Call 711 followed by 515-281-5204
Fax: 515-242-5953
Email: sos@sos.iowa.gov
URL: https://sos.iowa.gov/

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 Recorder
Polk County Administrative Building
111 Court Ave, Ste 250
Des Moines, Iowa 50309
Phone: 515-286-3160
Fax: 515-323-5393
URL: https://www.polkcountyiowa.gov/recorder/
https://www.polkcountyiowa.gov/recorder/departments/real-estate-dept/trade-names/

**Registration Document Requirements:**

The interested party must submit to the Treasurer's Office the following properly completed forms and documents before 5:00 p.m. May 31, 2019 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.
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 federal tax 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. Refer to Section 20: Non-resident Aliens and Foreign Businesses.
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 bank account information provided on this form must be for an account located at a U.S. financial institution. 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 2019 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 interested party must provide the name, phone number, and complete mailing address of the authorized agent on the '*Registration of Authorized Agent'* form. PO Box and UPS Store addresses will not be accepted. This information is required for the authorized agent to be eligible to bid. The fee for registering an authorized agent is $45.00 per bidder number. An employee of the Polk County Treasurer's Office will not notarize this form.

e. ***'Certificate of Existence'* from the Iowa Secretary of State**-The interested party who is registering for a person other than an individual submits to the Treasurer's Office a '*Certificate of Existence'* from the Iowa Secretary of State's Office with the properly completed registration forms. Contact the Iowa Secretary of State for information on how to obtain a '*Certificate of Existence*.' Refer to the sample included in this packet of a '*Certificate of Existence'* from the Iowa Secretary of State to insure filing of the correct document upon registering for the tax sale. The Treasurer's Office will accept copies of the '*Certificate of Existence*' document.

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 submits to the Treasurer's Office 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. Refer to the sample included in this packet of a '*Trade Name Verified Statement'* on file with the county recorder to insure filing of the correct document upon registering for the tax sale. A blank *'Trade Name Verified Statement'* has also been included in this packet for bidders to use. The Treasurer's Office will accept copies of the '*Trade Name Verified Statement*' document.

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.

**Registration Requirements**:

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

a. Changes to the registration forms and documents must be completed before noon on Friday, June 14, 2019. A bidder will be disqualified from the opening session of the tax sale if he/she requests changes to the registration forms and documents 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 17, 2019. To properly register bidders, the interested party must complete the following:
   - Submit the required properly completed and signed registration forms and documents by 5:00 p.m. on Friday, May 31, 2019: 'Registration *of Tax Sale Bidder or Assignee', 'W-9',* '*Direct Deposit Authorization', 'Registration of Authorized Agent' (if applicable)*
   - Submit a '*Certificate of Existence'* from the Iowa Secretary of State or a '*Trade Name Verified Statement'* that has been recorded with the county recorder of the county where the interested party is registering to bid (if applicable) with the properly completed registration forms by 5:00 p.m. on Friday, May 31, 2019.

- Submit the registration fee of $125.00 and the authorized agent registration fee of $45.00 (if applicable) by 5:00 p.m. on Friday, May 31, 2019.
- Pick up the bidder card(s) at the Treasurer's Office, Room 155, before 3:00 p.m., Friday, June 14, 2019. The interested party must review the bidder card(s) for accuracy before leaving the Treasurer's Office. 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(s).

Please mail/deliver registration forms, documents, and fees to the following address:

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 17, 2019 and continues until the first break at the call of the auctioneer.

**Authorization to Change Agent:**

The interested party may elect to change the name of the authorized agent for a bidder number at the 2019 Annual or Adjourned Tax Sales. 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, 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 for bidding at the annual tax sale. Registered bidders must pick up their bidder card(s) from the Polk County Treasurer's Office, Room 155, by 3:00 p.m., Friday, June 14, 2019 to be eligible to bid in the opening session of the tax sale.

The Treasurer's Office will stop distributing bidder cards at 3:00 p.m., Friday, June 14, 2019. Bidders who have not picked up their cards may pick them up beginning at 6:30 a.m., Monday, June 17, 2019 at the Tax Sale Registration Desk in the Airport Holiday Inn outside of Iowa Hall. Bidders who pick up their cards on Monday, June 17, 2019 will not be eligible to bid in the opening session of the tax sale.

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.

**Proof of Age and Identity:**

All authorized agents/bidders/buyers/assignees must be 18 years of age or older as of June 17, 2019. The Treasurer requires valid proof of age and identity (i.e., driver's license, birth certificate and picture id.) Bidders and authorized agents should be prepared to show proof of age and identity upon entering the sale room or at any time during the tax sale.

If a bidder or authorized agent fails to provide proof of age and identity upon request by Polk 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 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 manufactured 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.**

Bidder numbers will be entered into the tax sale random selection program prior to the start of the sale for those bidders who are registered and have obtained their bidder cards before 3:00 p.m. Friday, June 14, 2019. 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 random selection program. Treasurer's Office staff will only enter bidder numbers into the tax sale random selection 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 a percentage of undivided interest in the property upon issuance of a 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 agrees 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. If your number is forced out during a session of the tax sale, you do not need to go to the registration desk. <u>The auctioneer will reactivate all "forced" numbers at each break.</u>

The auctioneer will deactivate the bidder numbers for those bidders not present at the tax sale. In this instance, the bidder must make a request at the registration desk to have his/her bidder number reactivated upon returning to the tax sale. The auctioneer will then reactivate the "deactivated" number at the next break.

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 before the Friday immediately preceding 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. *'Certificate of Existence'* from the Iowa Secretary of State or '*Trade Name Verified Statement'* from the county recorder of the county where the interested party is registering to bid (if applicable).
e. Payment for registration fees and delinquent taxes and fees 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.

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 Polk County tax sale; all certificates purchased during the sale by the disqualified bidder may be canceled and re-offered to other properly registered bidders.

### 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, returned check fees, 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 review 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 payments to purchase tax sale certificates or for registration fees.** The 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 at the July adjourned tax sale. If this occurs, the 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, e.g., 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 may be assessed for each check

returned unpaid. The 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 2019 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 contains a prefix and a sequentially assigned certificate number. For example, a June 2019 Annual tax sale certificate may have a certificate number of 'REG Tax Sale-2566.'

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 according to 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 before the annual tax sale a '*Bidder Activity Report*'. 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 is only 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. The Treasurer's Office will send the file to the Interested Party's email address at the end the June Annual Tax Sale. The fee for the '*Bidder Activity Report'* is $3.00 per bidder number; this fee is non-refundable. Complete the Order Form included in this packet to order the '*Bidder Activity Report'*. The Treasurer's Office will not accept orders for the *'Bidder Activity Report'* during the tax sale.

Submit the completed order form and payment to the following address on or before Friday, June 14, 2019:

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 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 Tax Sale Redemptions

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 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 the request and submit it in one of the following manners:

**Polk County Treasurer's Cash Management Division**

a. Web site:
http://www.polkcountyiowa.gov/treasurer/tax-sale-buyer-info/tax-sale-buyer-request-for-available-redemption-funds/

b. Phone: (515) 286-3035
c. Fax: (515) 286-3375
d. Email: cashmanagement@polkcountyiowa.gov
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. 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 at a U.S. financial institution. The reimbursement will not be processed before the first business day following the cashier-validated date of redemption as shown on the county system. The Cash Management Division in the Treasurer's Office 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 to request a duplicate certificate.

In the event a buyer has been reimbursed for a redemption and the redeeming party's check does not clear his/her 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 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 all 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. Request for and Payment of Subsequent Taxes (Sub-list)

A certificate holder may pay subsequent delinquent taxes and special assessments, including rates or charges, on the same parcel(s) on which he/she holds the tax sale certificate. The Treasurer's Office will

accept payments for subsequent delinquent taxes and special assessments beginning one month and 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 and rates or charges due in future years cannot be paid until the fiscal year in which they become delinquent.

As a prerequisite to the payment of subsequent taxes, a certificate holder must request a '*Sub-list Report'* of delinquent taxes 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.

**Request for '*Sub-list Reports'*:**

The certificate holder can request a '*Sub-list Report'* of subsequent delinquent taxes due by providing his/her group number and buyer number(s) to the Polk County Treasurer's Office. 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@polkcountyiowa.gov

A tax sale buyer must submit his/her request through mail, fax, or e-mail in the following format:

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

| GROUP NUMBER |
|---|
| [Enter Group Number Here] |
| BUYER NUMBER(S) |
| [Enter Buyer Numbers Here] |

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

Name: _____
Address: _____
City/State/Zip: _____
Phone: _____
Fax: _____
Email Address: _____

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 with the following address:

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 the tax sale redemption. Each interested party must provide one check for each bidder group totaling the items on the '*Sub-list Report'* of delinquent tax. Interested parties may, upon request, make individual payment(s) by bidder number.

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. A check drawn on an IRA account will not be accepted unless issued for the exact amount of the delinquent taxes due. **Two-party checks or cash will not be accepted for payment of subsequent taxes. Under no circumstances will the Polk County Treasurer's staff complete the check for a subsequent tax payment with the dollar amount**.

A subsequent tax payment must be received before 5:00 p.m., Tuesday, June 11, 2019, to prevent the parcel from being offered at the June 2019 Annual Tax Sale. A subsequent tax payment received after 5:00 p.m., Tuesday, June 11, 2019 may not be posted until after the conclusion of the tax sale. In this case, it will not prevent the parcel from being offered to other bidders present 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.

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 taxes and special assessments does not clear his/her bank account, e.g., 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 may be assessed for each check returned unpaid. The Treasurer reserves the right to require guaranteed funds for any future payments from the tax sale buyer.

### 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 Treasurer for posting to the county system. An assignment is not considered valid until posted to the county system by the Treasurer's Office. A tax sale certificate cannot be assigned to a buyer who already 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 call (515) 286-3060 and ask to speak with a Tax Division supervisor concerning the assignment of a tax sale certificate.

A change to buyer information, other than to the mailing address, email address, or telephone number(s), will be treated as an assignment and the $100 assignment transaction fee will be charged. This includes a change in the buyer's name, buyer's number, social security number, or federal tax identification number. Failure to provide the correct social security number or federal tax identification number at the time of purchase will result in a charge of $100 to change each tax sale 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 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 an 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 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.

Should the tax sale certificate holder determine that service on the county under Iowa Code Section 447.9 is required, he/she must deliver the notice to the following address:

Polk County Treasurer's Office
**Attn: Administrative Division**
Notice of Right of Redemption
111 Court Ave, Room 140
Des Moines, IA 50309-2298

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 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. Bidders should consult with their 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 Iowa Code Section 447.13 and include the cost of serving the notice: cost of sending certified mail notices, cost of publication if publication is required, and cost of a record search. Attorney fees are not authorized costs. Pursuant to Iowa Code Section 447.12, the tax sale certificate holder cannot file costs before filing the '*90 Day Notice of Right of Redemption*' affidavit with the Treasurer.

The Polk County Treasurer requires proof that costs are valid prior to posting them 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 Treasurer is required by statute to cancel the certificate of purchase when the tax sale certificate holder fails to comply. If the Treasurer cancels the tax sale, the tax sale certificate holder is not entitled to a refund.

### 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. Interest from the sale date to the date of cancellation will not be paid.

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 Treasurer that the property is abandoned or a vacant lot. For additional information, refer to Iowa Code § 446.19A.

### 15. Tax Sale Publication

Copies of the official tax sale publication will be available for purchase beginning the week of June 3rd, 2019 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. During the June Annual Tax Sale at the Holiday Inn, the Treasurer will not accept cash for the purchase of the official tax sale publication. You may still purchase the official tax sale publication with cash during the tax sale in the Treasurer's Office, Room 155, Polk County Administration Building, 111 Court Ave, Des Moines.

### 16. Tax Sale Delinquent Tax Information

Customers may view limited delinquent tax information at no cost through the Treasurer's Office website beginning May 21, 2019. The information provided on the website is updated once per day. The information for the June 2019 tax sale will reflect the June tax sale amounts for items eligible to be sold. 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.

- Go to http://www.polkcountyiowa.gov/treasurer/tax-sale-buyer-info/treasurer-tax-sale-app/
- Click on the drop down menu titled 'Delinquent Tax Lists' and select either 'Real Estate' or 'Mobile Homes'. On the District Detail tab, click the report for the sale you wish to view:
  - -Real Estate Public Bidder Sale
  - -Real Estate Regular Sale
  - -Real Estate Public Nuisance Sale (not applicable for June 2019 tax sale)
  - -Mobile Home Public Bidder Sale
  - -Mobile Home Regular Sale
  - -Mobile Homes Public Nuisance Sale (not applicable for June 2019 tax sale)

Delinquent tax information will be available for purchase beginning May 21, 2019. The delinquent tax information for the June 2019 Annual Tax Sale will reflect the June payoff amounts for items eligible to be sold. The parcel classification, i.e., residential, commercial, industrial, etc., and the 2017 assessment value of the parcel will also be included. 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.

Delinquent tax information will be 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.

b. **Electronic Download via Treasurer's Website – Login Access:** Customers may download Microsoft Excel spreadsheets from the Polk County Treasurer's website containing the delinquent tax information beginning May 21, 2019. The information provided on the website is updated once per day. The fee for this service is $50.00 and includes unlimited download capability for the 2019 Annual and adjourned tax sales. The Polk County Treasurer's Office will assign a username and password 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 payment for the appropriate fee to the Polk County Treasurer's Office.

| Format | Method of Delivery | Effective Dates | Cost |
|---|---|---|---|
| Paper Report | Pick Up | 2019 June Tax Sale | $50.00 ea. |
| Paper Report | U.S. Mail | 2019 June Tax Sale | $60.00 ea. |
| Paper Report | Pick Up | All 2019 Adjourned Sales | $10.00 ea. |
| Paper Report | U.S. Mail | All 2019 Adjourned Sales | $10.00 ea. |
| Electronic Download | Internet | 2019 Annual & Adjourned Sales | $50.00 |

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

Polk County Treasurer
**Attn: Tax Division Supervisor**
111 Court Ave, Des Moines, IA 50309-2298
Fax: (515)323-5202
E-mail: propertytax@polkcountyiowa.gov

The Treasurer must receive payment before generating paper reports or providing electronic access to delinquent tax information. Copying, distributing, or selling the delinquent tax information is prohibited.

### 17. Adjourned Tax Sales

Adjourned tax sales are held at the Polk County Administration Building located at 111 Court Avenue in Des Moines, Iowa. 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 5:00 p.m. on Thursday before the day of the adjourned tax sale. Bidders who purchased tax sale certificates at the June Annual Tax Sale do not need to submit new registration forms and documents for adjourned tax sales. Previously registered bidders must notify the Treasurer's Office by 5:00 p.m. on Thursday before the adjourned tax sale that they plan to attend the sale. The Treasurer's Office will provide the bidder with a bidder card for bidding at the adjourned tax sale. The bidder must surrender the bidder card to the Treasurer's Office at the conclusion of the adjourned tax sale. The Treasurer will charge a $5.00 fee for the replacement of a bidder card. Please refer to *Section 3: Bidding* for more information concerning the bidding process used during 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 mailing address, email address, or telephone number(s). To request a change to a tax sale buyer mailing address, email address, or telephone number(s), 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 are prohibited from bidding on parcels of land classified as 'agricultural'. All certificates purchased by a non-resident alien or foreign business bidder during the sale on agricultural land will be canceled and re-offered to other properly registered bidders. If payment has already been made, the payment, without interest, will be refunded upon cancellation of the tax sale certificate.

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.

Bidders should seek legal counsel to determine whether these restrictions or any IRS requirements are applicable to their specific situation.

### 21. Iowa Open Records

Iowa law requires the county treasurers to provide access to public records concerning property taxes, including tax sale lien and bidder/buyer information such as name, mailing address, email address and phone number(s). For information concerning the Iowa Open Records laws and how these laws affect you as a tax sale lien bidder/buyer, refer to Iowa Code Chapter 22.

### 22. 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.

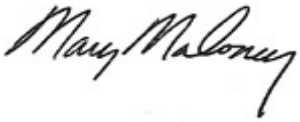
Section 718.2, Code of Iowa, prohibits a buyer from impersonating a county employee. The maximum penalty for a violation of this statute is two years in prison and a fine of up to $6,250.

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. Bidders should direct questions of this nature to their 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 17, 2019, through May 18, 2020, 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

Prepared by Ben Lacey, PCT, Chief Executive Officer, packet 2-Terms and Conditions 2019.docx

***DIRECTIONS TO AIRPORT HOLIDAY INN***

The Airport Holiday Inn is directly across from the Des Moines International Airport; 3 miles south of Downtown Des Moines on Fleur Drive.

From the Des Moines International Airport (DSM)

- Distance: 0.25 MI/0.4 KM EAST to Hotel
- Complimentary Shuttle Available
- Exit Airport, Turn Right on to Fleur Drive (south), go one block, hotel is on left (east) side of Fleur Drive.

**From Interstate 35:** Heading North or South to Des Moines, take Exit 68 to Highway 5 S. Follow Highway 5 S, then take Exit 97 to Fleur Drive. Head North 1 Mile to the Airport Holiday Inn.

**From Interstate 80 from the East:** From I-80, take I-35 South. Take Exit #68 to Highway #5 S. Follow Highway 5 S, then take Exit 97 to Fleur Drive. Head North 1 Mile to the Airport Holiday Inn.

**From Interstate 80 from the West:** Take Exit 141 to Highway 65 S/5. Follow Highway 65 S/5 17 miles. Take Exit 97. Continue on Highway 5 N to Fleur Drive, then take Exit 97 and head North 1 mile to the Airport Holiday Inn.

# JUNE 2019 TAX SALE BEGINS AT 7:30 a.m. DAILY
# *ADJOURNED TAX SALES BEGIN AT 10:00 a.m.

*Adjourned tax sale dates are subject to change. Notice of the date of adjournment will be announced by the auctioneer at the conclusion of the annual and adjourned tax sales and posted in the office of the Polk County Treasurer.

### June

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### March

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### May

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jlg 3/11/2019

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

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

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

*(Applies to accounts maintained outside the U.S.)*

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* 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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**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 for Part II, later.

**Sign Here** **Signature of U.S. person ▶** **Date ▶**

# General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

# Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See* What is backup withholding, *later.*

By signing the filled-out form, you:

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, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting,* later, for further information.

**Note:** If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the 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, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% 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, payments made in settlement of payment card and third party network transactions, 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 instructions for Part II 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 *Exempt payee code,* later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships,* earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code,* later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## 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

## Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

## Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

## Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

| IF the entity/person on line 1 is a(n) . . . | THEN check the box for . . . |
|---|---|
| • Corporation | Corporation |
| • Individual<br>• Sole proprietorship, or<br>• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. | Individual/sole proprietor or single-member LLC |
| • LLC treated as a partnership for U.S. federal tax purposes,<br>• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or<br>• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. | Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation) |
| • Partnership | Partnership |
| • Trust/estate | Trust/estate |

## Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

| IF the payment is for . . . | THEN the payment is exempt for . . . |
|---|---|
| Interest and dividend payments | All exempt payees except for 7 |
| Broker transactions | Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012. |
| Barter exchange transactions and patronage dividends | Exempt payees 1 through 4 |
| Payments over $600 required to be reported and direct sales over $5,000[1] | Generally, exempt payees 1 through 5[2] |
| Payments made in settlement of payment card or third party network transactions | Exempt payees 1 through 4 |

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

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

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester,* later, 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 SSA 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. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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 U.S. 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 item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code,* earlier.

**Signature requirements.** Complete the certification as indicated in items 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 made in settlement of payment card and third party network transactions, 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI | The actual owner of the account or, if combined funds, the first individual on the account[1] |
| 3. Two or more U.S. persons (joint account maintained by an FFI) | Each holder of the account |
| 4. Custodial account of a minor (Uniform Gift to Minors Act) | The minor[2] |
| 5. 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] |
| 6. Sole proprietorship or disregarded entity owned by an individual | The owner[3] |
| 7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor* |
| **For this type of account:** | **Give name and EIN of:** |
| 8. Disregarded entity not owned by an individual | The owner |
| 9. A valid trust, estate, or pension trust | Legal entity[4] |
| 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553 | The corporation |
| 11. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 12. Partnership or multi-member LLC | The partnership |
| 13. A broker or registered nominee | The broker or nominee |
| 14. 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 |
| 15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B)) | The trust |

[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 "Business name/disregarded entity" 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,* earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

**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, 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.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Visit *www.irs.gov/IdentityTheft* 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 (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Group #_____Bidder # _____

# Polk County, Iowa Registration of Tax Sale Bidder or Assignee for the June 17, 2019 Annual Tax Sale and Subsequent Adjournments or Assignments Thereof

The undersigned does hereby register as a bidder at the Annual Tax Sale of June 17, 2019, 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 17, 2019, 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 17, 2019 AND ADJOURNMENTS OR ASSIGNMENTS THEREOF' is based, in part, on the 2019 Code of Iowa and amendatory acts thereof.

**You are required to submit the following information:**

_____

Print or type Bidder/Company Name*- Maximum name length is 50 characters, including spaces.

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

_____ _____

Address Line 1-Max line length is 25 characters per address line, including spaces. **Do not enter a PO Box.** Primary Telephone Number

_____ _____

Address Line 2-Max line length is 25 characters per address line, including spaces. Secondary Telephone Number

_____ _____ _____ _____

City State Zip Code County Name

_____

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

_____

Social Security or Federal ID #

**Please answer the following questions:**

Have you ever purchased a tax sale certificate in Polk County? ☐ Yes ☐ No

I wish to have my tax sale certificate(s) ☐ Mailed ☐ Picked up

**For Office Use Only**

| Fees | | Amount | | |
|---|---|---|---|---|
| Registration Fee | $125 | _____ | Trade Name/COE | _____ |
| Auth Agent Fee | $45 | _____ | Registration | _____ |
| | | | W-9 | _____ |
| | | | Direct Deposit | _____ |
| | | | Auth. Agent | _____ |
| Total Due | | _____ | Verified By/Date | _____ |

_____

Interested Party Signature (If bidder is a company, signature and title of company officer are required.)

_____

Print Company Officer's Name and Title

Complete the Registration of Authorized Agent form on back if someone other than yourself will be bidding for you at the tax sale.

Group #_____Bidder # _____

# Polk County, Iowa - 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 bidding at the tax sale. The fee for registering an 'authorized agent' to bid is $45.00 per bidder number.

I/we, (please print the bidder name as it appears on the registration form)_____
Authorize (please print the name and address of the 'authorized agent' in the fields provided below):

_____
*Authorized Agent Name - please print or type (Maximum name length is 50 characters, including spaces.)

_____ _____
*Address Line 1-Max line length is 25 characters per address line, including spaces. **Do not enter a PO Box.** *Telephone Number

_____
*Address Line 2-Max line length is 25 characters per address line, including spaces.

_____ _____ _____
*City *State *Zip Code
*Name, address, and phone number of authorized agent - required for registering an authorized agent to bid at tax sale.

To act as my/our agent/personal representative at the June 17, 2019 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) Print Company Officer's Name and Company Officer's Title

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

Subscribed and sworn to me this _____ day of _____, 2019

_____
Signature of Notary (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' at the 2019 Annual or Adjourned Tax Sales. 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 bidding at the tax sale.

I/we, (please print the bidder name as it appears on the registration form) _____,
authorize (Please print the name and address of the 'authorized agent' in the fields provided below):

_____
*Authorized Agent 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.)

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

_____ _____ _____ _____
*City *State *Zip Code *Telephone Number

*Name, address, and phone number of Authorized Agent are required for the agent to be properly registered to bid at tax sale.

to act as my/our agent/personal representative at the June 17, 2019 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) Print Company Officer's Name & Title

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

Subscribed and sworn to me this _____ day of _____, 2019

_____
Signature of Notary (An employee of the Polk County Treasurer's office will not notarize this form.)

**For Office Use Only**

| | |
|---|---|
| Verified By | |
| Date | |

GROUP #_____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. The Polk County Treasurer cannot deposit funds to a foreign financial institution. The bank account information provided must be for an account located at a U.S. financial institution.

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

Bank Routing Number

You must enter a number in every box.

I: | | | | | | | | | | | | | | | | | ||'

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 understand that the bank account information provided must be for an account located at a U.S. financial institution. 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, _____.

For IOWA

# IOWA

## SECRETARY OF STATE

### CERTIFICATE OF EXISTENCE

Date: 4/10/2013

Name: CARROLL DISTRIBUTING CO. (490 DP - 7186)
Date of Incorporation: 8/1/1960
Duration: PERPETUAL

I, Matt Schultz, Secretary of State of the State of Iowa, custodian of the records of incorporations, certify the following for the corporation named on this certificate:

a. The entity is in existence and duly incorporated under the laws of Iowa.

b. All fees required under the Iowa Business Corporation Act due the Secretary of State have been paid.

c. The most recent biennial report required has been filed with the Secretary of State.

d. Articles of dissolution have not been filed.

SAMPLE

MATT SCHULTZ / SECRETARY OF STATE

Printed on Recycled Paper

# ORDER FORM

*Mail the completed order form and payment to:*
Polk County Treasurer
Attn: Tax Division 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-$50.00 per report Quantity: _____ Total $: _____
  - Mailed Cost-$60.00 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. 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

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

# Polk County Treasurer's Office
## Delinquent List: RE Reg Tax Sale (343)

| Item Number/ Parcel No/ | Legal/ Address/ Name | Lnd /Bldg /Dwl Value | Tax Bill Year | Tax Bill Number | Tax Amount | Late Interest /Fees | Total Amount Due |
|---|---|---|---|---|---|---|---|
| 1 | PARCEL A BOOK 10774 PAGE 639 LT 4 AIRPORT COMMERCE PARK WEST PLAT 3 | 72700 | 2018 | RE1000217 | 1454.00 | 69.00 | 1523.00 |
| 010.00006.043.002 | | | | **Grand Total** | **1454.00** | **69.00** | **1523.00** |
| _____% Sold | 6201 THORNTON AVE DES MOINES IA 50321-2413 | 0 | | | | | |
| _____Buyer Number | 5875 FLEUR DR DES MOINES IA 50321-2883 | | | | | | |
| 2 | UNIT 1 AIRPORT PLAZA CONDOMINIUMS | 50000 | 2018 | RE1000214 | 6001.00 | 274.00 | 6275.00 |
| 010.00007.101.000 | 6151 THORNTON AVE UNIT 1 DES MOINES IA 50321 | 250000 | | **Grand Total** | **6001.00** | **274.00** | **6275.00** |
| _____% Sold | 5875 FLEUR DR DES MOINES IA 50321-2883 | | | | | | |
| _____Buyer Number | | | | | | | |
| 3 | UNIT 4 AIRPORT PLAZA CONDOMINIUMS | 29000 | 2018 | RE1000211 | 2560.00 | 119.00 | 2679.00 |
| 010.00007.104.000 | 6151 THORNTON AVE UNIT 4 DES MOINES IA 50321 | 99000 | | **Grand Total** | **2560.00** | **119.00** | **2679.00** |
| _____% Sold | 5875 FLEUR DR DES MOINES IA 50321-2883 | | | | | | |
| _____Buyer Number | | | | | | | |
| 4 | UNIT 6 AIRPORT PLAZA CONDOMINIUMS | 32000 | 2018 | RE1000209 | 5480.00 | 497.00 | 5977.00 |
| 010.00007.106.000 | 6151 THORNTON AVE UNIT 6 DES MOINES IA 50321 | 105000 | | **Grand Total** | **5480.00** | **497.00** | **5977.00** |
| _____% Sold | 5875 FLEUR DR DES MOINES IA 50321-2883 | | | | | | |
| _____Buyer Number | | | | | | | |
| 5 | UNIT 7 AIRPORT PLAZA CONDOMINIUMS | 38000 | 2018 | RE1000208 | 7000.00 | 635.00 | 7635.00 |
| 010.00007.107.000 | 6151 THORNTON AVE UNIT 7 DES MOINES IA 50321 | 137000 | | **Grand Total** | **7000.00** | **635.00** | **7635.00** |
| _____% Sold | 5875 FLEUR DR DES MOINES IA 50321-2883 | | | | | | |
| _____Buyer Number | | | | | | | |
| 6 | UNIT 8 AIRPORT PLAZA CONDOMINIUMS | 19500 | 2018 | RE1000207 | 3360.00 | 307.00 | 3667.00 |
| 010.00007.108.000 | 6151 THORNTON AVE UNIT 8 DES MOINES IA 50321 | 64500 | | **Grand Total** | **3360.00** | **307.00** | **3667.00** |
| _____% Sold | 5875 FLEUR DR DES MOINES IA 50321-2883 | | | | | | |
| _____Buyer Number | | | | | | | |
| 7 | UNIT 9 AIRPORT PLAZA CONDOMINIUMS | 20500 | 2018 | RE1000206 | 3360.00 | 307.00 | 3667.00 |
| 010.00007.109.000 | 6151 THORNTON AVE UNIT 9 DES MOINES IA 50321 | 63500 | | **Grand Total** | **3360.00** | **307.00** | **3667.00** |
| _____% Sold | 5875 FLEUR DR DES MOINES IA 50321-2883 | | | | | | |
| _____Buyer Number | | | | | | | |
| 8 | -EX E 7F N LN & E 5F S LN- E 73F LOT 9 BAGG PLACE | 18400 | 2018 | RE1000191 | 2188.00 | 201.00 | 2389.00 |
| 010.00029.000.000 | 3126 SW 6TH ST DES MOINES IA 50315-7033 | | | **Grand Total** | **2188.00** | **201.00** | **2389.00** |
| _____% Sold | JOHN A RUS 508 N EAST ST CORYDON IA 50060-1837 | 62500 | | | | | |
| _____Buyer Number | | | | | | | |

| Group ID | Buyer ID | District | Item ID | Amount Sold | Percentage | Activity | Activity Time |
|---|---|---|---|---|---|---|---|
| 7799999 | 7777 | 05-0 | 718 | 1157 | 100 | Force | 6/18/2018 8:52:35 AM |
| 7799999 | 7777 | 06-0 | 1070 | 1031 | 100 | Reset Forced | 6/18/2018 9:43:58 AM |
| 7799999 | 7777 | 08-0 | 1471 | 5681 | 100 | Pass | 6/18/2018 10:45:28 AM |
| 7799999 | 7777 | 16-0 | 2784 | 2337 | 100 | Sold | 6/18/2018 2:44:42 PM |
| 7799999 | 7777 | 04-0 | 3898 | | 100 | Out | 6/18/2018 5:03:22 PM |
| 7799999 | 7888 | 06-0 | 1106 | 1203 | 100 | Sold | 6/18/2018 10:07:23 AM |
| 7799999 | 7888 | 07-0 | 1375 | 164 | 100 | Pass | 6/18/2018 10:30:13 AM |
| 7799999 | 7888 | 08-0 | 1463 | 84 | 100 | Pass | 6/18/2018 10:44:40 AM |
| 7799999 | 7888 | 04-0 | 3898 | | 100 | Out | 6/18/2018 5:03:22 PM |
| 7799999 | 7888 | 01-0 | 90 | 1027 | 100 | Sold | 6/18/2018 7:48:06 AM |
| 7799999 | 7888 | 01-0 | 193 | 757 | 100 | Sold | 6/18/2018 7:56:35 AM |
| 7799999 | 7888 | 04-0 | 488 | 14 | 100 | Pass | 6/18/2018 8:29:15 AM |
| 7799999 | 7888 | 05-0 | 802 | 65 | 100 | Pass | 6/18/2018 9:02:32 AM |
| 7799999 | 7888 | 05-0 | 822 | 284 | 100 | Pass | 6/18/2018 9:06:16 AM |
| 7799999 | 7888 | 06-0 | 904 | 1337 | 100 | Sold | 6/18/2018 9:15:47 AM |
| 7799999 | 7888 | 11-0 | 2241 | 2023 | 100 | Sold | 6/18/2018 12:16:47 PM |
| 7799999 | 7888 | 11-0 | 2249 | 486 | 100 | Sold | 6/18/2018 12:17:10 PM |
| 7799999 | 7888 | 23-1 | 3257 | 76 | 100 | Pass | 6/18/2018 3:27:49 PM |
| 7799999 | 7888 | 26-1 | 3370 | 1663 | 100 | Sold | 6/18/2018 4:07:35 PM |
| 7799999 | 7888 | 04-0 | 3898 | | 100 | Out | 6/18/2018 5:03:22 PM |
| 7799999 | 7999 | 03-0 | 425 | 143 | 100 | Pass | 6/18/2018 8:22:37 AM |
| 7799999 | 7999 | 10-0 | 2038 | 3065 | 100 | Sold | 6/18/2018 11:57:49 AM |
| 7799999 | 7999 | 12-0 | 2428 | 166 | 100 | Sold | 6/18/2018 2:11:14 PM |
| 7799999 | 7999 | 18-1 | 2933 | 20 | 100 | Pass | 6/18/2018 2:58:45 PM |
| 7799999 | 7999 | 04-0 | 3898 | | 100 | Out | 6/18/2018 5:03:22 PM |
| 7799999 | 7999 | 01-0 | 179 | 252 | 100 | Pass | 6/18/2018 7:55:03 AM |
| 7799999 | 7999 | 04-0 | 630 | 1984.77 | 100 | Force | 6/18/2018 8:40:50 AM |
| 7799999 | 7999 | 06-0 | 1070 | 1031 | 100 | Reset Forced | 6/18/2018 9:43:58 AM |
| 7799999 | 7999 | 07-0 | 1399 | 340 | 100 | Pass | 6/18/2018 10:33:50 AM |
| 7799999 | 7999 | 08-0 | 1622 | 3 | 100 | Sold | 6/18/2018 11:11:07 AM |
| 7799999 | 7999 | 08-0 | 1660 | 252 | 100 | Pass | 6/18/2018 11:18:35 AM |
| 7799999 | 7999 | 08-0 | 1667 | 372 | 100 | Sold | 6/18/2018 11:20:56 AM |
| 7799999 | 7999 | 11-0 | 2317 | 1953 | 100 | Sold | 6/18/2018 12:23:48 PM |
| 7799999 | 7999 | 22-1 | 3220 | 1731 | 100 | Force | 6/18/2018 3:23:30 PM |
| 7799999 | 7999 | 23-1 | 3258 | 1070 | 100 | Reset Forced | 6/18/2018 3:31:21 PM |
| 7799999 | 7999 | 32-0 | 3788 | 12 | 100 | Sold | 6/18/2018 4:38:51 PM |
| 7799999 | 7999 | 04-0 | 3898 | | 100 | Out | 6/18/2018 5:03:22 PM |
| 7799999 | 7999 | 02-0 | 347 | 1034 | 100 | Sold | 6/18/2018 8:12:50 AM |

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

**Request Date** _____

**Group ID Number**_____

**Print 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** _____

**Address Line 1**_____

**Address Line 2**_____

**City** _____ **State** _____ **Zip Code**_____-_____

**County** _____ **Telephone (____) -_____ - _____**

**E-mail Address** _____

---

**<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)

Return form to:
Polk County Treasurer's Office
Attention: Tax Division Supervisor
111 Court Ave, Room 155
Des Moines, IA 50309-2298

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. |