

CHAPTER 13 - PUBLIC NUISANCE TAX SALES
OF DUBUQUE COUNTY, IOWA

Adopted May 7, 2007

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PART 1
INTRODUCTION

13-1 PURPOSE. The purpose of this ordinance is to authorize the County Treasurer to separately offer and sell at the annual tax sale delinquent taxes on parcels that are abandoned property and are assessed as residential property or as commercial multifamily housing property and that are, or are likely to become a public nuisance.

13-2 through 13-10 Reserved.

PART 2
DEFINITIONS

13-11.1 **Abandoned property** means a lot or parcel containing a building which is used or intended to be used for residential purposes and which has remained vacant and has been in violation of the housing code of the city in which the property is located or of the housing code applicable in the county in which the property is located if outside the limits of a city, for a period of six consecutive months.

13-11.2 **Public nuisance** means a building that is a menace to the public health, welfare, or safety, or that is structurally unsafe, unsanitary, or not provided with adequate safe egress, or that constitutes a fire hazard, or is otherwise dangerous to human life, or that in relation to the existing use constitutes a hazard to the public health, welfare, or safety by reason of inadequate maintenance, dilapidation, obsolescence, or abandonment.

13-12 through 13-20 Reserved

PART 3
GENERAL PROVISIONS

13-21 AUTHORITY. Iowa Code § 446.19B, provides that the board of supervisors of a county may adopt an ordinance authorizing the county treasurer to separately offer and sell at the annual tax sale delinquent taxes on parcels that are abandoned property and are assessed as residential property or as commercial multifamily housing property and that are, or are likely to become, a public nuisance.

- 13-22 **STATEMENT FILED.** On or before May 15, the county or city may file with the county treasurer a verified statement containing a listing of parcels and a declaration that each parcel is abandoned property, each parcel is assessed as residential property or as commercial multifamily housing property, each parcel is, or is likely to become, a public nuisance, and that each parcel is suitable for use as housing following rehabilitation.
- 13-23 **PUBLICATION OF NOTICE.** The verified statement shall be published at the same time and in the same manner as the notice of the annual tax sale and the requirements in Iowa Code § 446:9(2) for publication of notice of the annual tax sale also apply to publication of the verified statement.
- 13-24 **PUBLIC NUISANCE TAX SALE.** On the day of the regular tax sale, or any continuance or adjournment of the tax sale, the treasurer shall separately offer and sell those parcels listed in a verified statement timely received and properly published and which remain liable to sale for delinquent taxes. This sale shall be known as the "public nuisance tax sale". Notwithstanding any provision to the contrary, the percentage interest that may be purchased in a parcel offered for sale under this ordinance shall not be less than one hundred percent.
- 13-25 **ELIGIBILITY.** To be eligible to bid on parcels under this ordinance, a prospective bidder shall enter into a rehabilitation agreement with the county, or with the city if the property is located within a city, to demonstrate the intent to rehabilitate the property for use as housing if the property is not redeemed.
- 13-26 **REMOVAL OF STRUCTURE.** If after issuance of a tax sale deed to the holder of a certificate of purchase at the public nuisance tax sale, the tax sale deed holder determines that a building, structure, or other improvement located on the parcel cannot be rehabilitated for habitation, the tax sale deed holder may request approval from the board of supervisors, or the city council if the property is located within a city, to remove, dismantle, or demolish the building, structure, or other improvement.
- 13-27 **WHEN NO BID IS RECEIVED.** When a parcel is offered at public nuisance tax sale and no bid is received, or if the bid received is less than the total amount due, the county treasurer shall bid for the parcel a sum equal to the total amount due. Money shall not be paid by the county or city for the purchase; but each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the tax-levying or tax-certifying body as its just share of the purchase price.
- 13-28 **ASSIGNMENT OF TAX SALE CERTIFICATE.** The tax sale certificate holder

may assign the tax sale certificate obtained pursuant to this ordinance.

13-29 through 13-30 Reserved.

PART 4
ENACTMENT

13-31 EFFECTIVE DATE. This ordinance shall be in effect after its final passage, approval and publication as provided by law.