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6/9/26

WOODBURY COUNTY, IOWA

RESOLUTION # 14,049

RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, the City of Smithland, Iowa is the titleholder of real estate Parcel # located in Woodbury County, Iowa and legally described as follows:

Parcel # 8644 26 405 003 (304 N Hickory St)

City of Smithland, Rices Addn Lots 5-6, Block 1

WHEREAS, the above-stated property has an unpaid balance of taxes owing, and the parcel is owned by the City of Smithland; and


WHEREAS, the City of Smithland, Woodbury County, Iowa, is failing to immediately pay the taxes due; and

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes; and


NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above parcel(s) according to the court order, case # EQCV228452, and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 9th day of June 2026.

ATTEST:



Michelle K. Skaff
Woodbury County Auditor/Recorder

WOODBURY COUNTY BOARD OF SUPERVISORS


Mark E. Nelson
Chairman

IN THE IOWA DISTRICT COURT FOR WOODBURY COUNTY

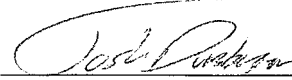
<p>CITY OF SMITHLAND, IOWA</p> <p>Petitioner,</p> <p>v.</p> <p>CHANC W. PALMER, WOODBURY COUNTY, IOWA, and ACC 1608, LLC</p> <p>Respondents.</p>	<p>CASE NO. <u>EQCV228452</u></p> <p>PETITION</p>
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COMES NOW the Petitioner, City of Smithland, Iowa, and states to the Court as follows:

1. The City of Smithland is a municipality located in Woodbury County, Iowa.
2. The Respondent Chanc W. Palmer is the title holder to the property that is the subject matter of this litigation.
3. Woodbury County, Iowa, is named as a Respondent because the second half of the 2024/2025 real estate taxes remain unpaid.
4. ACC 1608, LLC, 3161 SE 22nd St., Des Moines, IA 50320 is named as Respondent because it purchased the 2022/2023, 2023/2024, and first installment of the 2024/2025 real estate taxes.
5. The property which is the subject matter of this litigation is 304 N. Hickory Street, a/k/a 304 Hickory Street N., Smithland, Iowa which is legally described as: Lots Five (5) and Six (6), in Block One (1) of R.C. Rice's Addition to Smithland, in the County of Woodbury and State of Iowa.
6. There is situated upon this property buildings which are abandoned, vacant and dilapidated within the meaning of Iowa Code Section 657A.10B(4).

WHEREFORE, Petitioner prays that the Court determine that the property is abandoned within the meaning of Iowa Code Section 657A.10B, and that the Court enter judgment against all Respondents granting title of the property to the Petitioner free and clear of all claims, liens or encumbrances.

Respectfully submitted,



Joshua C. Dunsbergen AT0016450
Thompson Law Office, LLP
4 East 2nd Street, PO Box 219
Kingsley, Iowa 51028
Telephone: 712-378-3611
Facsimile: 712-378-3622
josh@thompsonlawofficellp.com

ATTORNEY FOR PETITIONER

IN THE IOWA DISTRICT COURT FOR WOODBURY COUNTY

<p>CITY OF SMITHLAND, IOWA</p> <p>Petitioner,</p> <p>v.</p> <p>CHANC W. PALMER, WOODBURY COUNTY, IOWA, and ACC 1608, LLC.</p>	<p>CASE NO. <u>EQCV228452</u></p> <p>ORIGINAL NOTICE</p>
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TO THE ABOVE-NAMED RESPONDENTS:

You are notified that a petition has been filed in the office of the clerk of this court naming you as the respondents in this action. A copy of the petition (and any documents filed with it) is attached to this notice. The name and address of the attorney for the petitioner is Josh Dunsbergen, Thompson Law Office, LLP, 4 East 2nd Street, P.O. Box 219, Kingsley, Iowa 51028. The attorney's phone number is (712)378-3611; facsimile number is (712)378-3622.

You are further notified that the above case has been filed in a county that utilizes electronic filing. Unless, within 20 days after service of this original notice upon you, you serve, and within a reasonable time thereafter file a motion or answer, in the Iowa District Court for Woodbury County, at the courthouse in Sioux City, Iowa, judgment by default will be rendered against you for the relief demanded in the petition. Please see Iowa Court Rules Chapter 16 for information on electronic filing and Iowa Court Rules Chapter 16, division VI regarding the protection of personal information in court filings.

If you require the assistance of auxiliary aids or services to participate in court because of a disability, immediately call your district ADA coordinator at 712-279-6035. (If you are hearing impaired, call Relay Iowa TTY at 1-800-735-2942)

IMPORTANT: YOU ARE ADVISED TO SEEK LEGAL ADVICE AT ONCE TO PROTECT YOUR INTERESTS

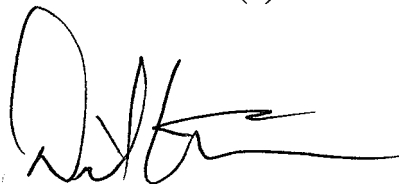
APR 15 2026

VERIFIED STATEMENT IN ACCORDANCE WITH IOWA CODE § 657A.10B(7)

1. On or about March 20, 2026, the City of Smithland, Petitioner, filed a petition under Iowa Code § 657A.10B identifying the following-described property:

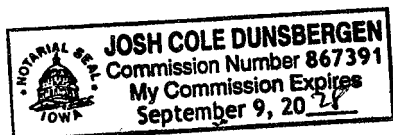
Lots Five (5) and Six (6), in Block One (1) of R.C. Rice's Addition to Smithland, in the County of Woodbury and State of Iowa.

2. Said property is locally known as 304 N. Hickory Street, a/k/a 304 Hickory Street N., Smithland, Iowa, 51056.
3. There is situated upon this property buildings which are abandoned, vacant and dilapidated within the meaning of Iowa Code Section 657A.10B(4).



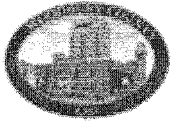
Dave Christensen, City Inspector

Signed and sworn to (or affirmed) before me on April 15, 2026, by Dave Christensen.



Signature of Notary Public

Pursuant to Iowa Code § 657A.10B(7), upon receipt of the petition and this verified statement, please make an entry in the county system canceling the sale of the property and refund the purchase money to the holder of the tax sale certificate.



Woodbury County - Treasurer
 822 Douglas St. Suite 102
 Sioux City, IA 51101
 (712) 279-6495

Tax Charge Information Sheet

Interest Date: 06/03/2026

SMITHLAND CITY OF
 PO BOX 187
 110 W JACKSON ST
 SMITHLAND, IA 51056-0187

Parcel Number: 864426405003 **Situs:** 304 HICKORY ST N
Owner: SMITHLAND CITY OF **Legal:** RICES ADDN LOTSS-6 BLK1

Taxes Due

Year	Type	Bill Number	Tax	Interest	Penalty	Additional Costs	Total Due
2024	Tax	060503	\$669.00	\$30.00	\$0.00	\$4.00	\$703.00
Total Taxes Due for Parcel Number 864426405003:			\$669.00	\$30.00	\$0.00	\$4.00	\$703.00

Tax Sale

	Date	Certificate#	Tax	# of Months	Interest	Service Fee	Total Due
Tax Sale	06/17/2024	2024-0088	\$1,242.00	25	\$621.00	\$0.00	\$1,863.00
Subsequent Charge	11/19/2024	2024-0088	\$670.00	20	\$268.00	\$0.00	\$938.00
Subsequent Charge	05/16/2025	2024-0088	\$674.00	14	\$189.00	\$0.00	\$863.00
Subsequent Charge	11/22/2025	2024-0088	\$689.00	8	\$110.00	\$0.00	\$799.00
Total To Redeem for Certificate Number 2024-0088:			\$3,275.00		\$1,188.00	\$0.00	\$4,463.00

Total Due for Parcel Number 864426405003: \$5,166.00

Tax Charge Summary for 1 Parcel

Total Unpaid Charges:		
	Total Due:	\$703.00
Total Unpaid Tax Sale Certificates:		\$4,463.00
	Grand Total Unpaid:	\$5,166.00



Woodbury County Iowa

**Certificate of purchase at tax sale number 2024-0088
Treasurer's Office, Woodbury County, State of Iowa**

I, Tina M. Bertrand, Treasurer, do hereby certify that on 17 June 2024, at the Regular tax sale publicly held on that date, the following property situated in Woodbury County was sold to:

ACC 1608 LLC
PO BOX 71036
2135 NW 108TH ST
CLIVE, IA 50325-3704

For the amount of taxes, interest and costs due and remaining unpaid.

Taxed To: SMITHLAND CITY OF
Address: 304 HICKORY ST N

Tax District: 0073 - SMITHLAND LL
WESTWOOD COMM

Legal: RICES ADDN LOTS5-6 BLK1

Parcel: 864426405003

BILL NUMBER	TYPE	YEAR	FIRST HALF	SECOND HALF	INTEREST	COSTS	TOTAL
050019	Tax	2022	\$559.00	\$559.00	\$100.00	\$4.00	\$1,222.00

TAX SALE SUBTOTAL: \$1,222.00
 CERTIFICATE FEE: \$20.00
 TAX SALE TOTAL: \$1,242.00

.....
This bid was for a 100.00% interest in the property.
.....

Witness my hand
June 17, 2024

Tina M. Bertrand, Treasurer
Woodbury County, Iowa

Assignment: For the payment of \$ _____ As per agreement, I hereby assign all rights, title and interest in this certificate to:

Tax ID _____

Date: _____
2024-0088

Assignor: _____



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 822 Douglas St. Suite 102
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Tax Charge Information Sheet

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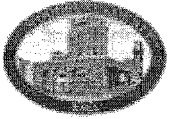
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Tax ID _____

Date: _____
2024-0088

Assignor: _____

WOODBURY COUNTY, IOWA

RESOLUTION # _____

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WOODBURYCOUNTYBOARD OF SUPERVISORS

Michelle K. Skaff
Woodbury County Auditor/Recorder

Mark E. Nelson
Chairman