



Tina M. Bertrand, Treasurer

822 Douglas St, Room 102

Sioux City, IA 51101

Motor Vehicle: 712-279-6500

Property Tax: 712-279-6495

DNR: 712-279-6492

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ANNUAL TAX SALE - JUNE 15, 2026

TERMS AND CONDITIONS

**NOTICE TO TAX SALE PURCHASERS
OF THE TERMS AND CONDITIONS GOVERNING THE
ANNUAL TAX SALE ON JUNE 15, 2026
AND ADJOURNMENTS OR ASSIGNMENTS THEREOF**

The doctrine of caveat emptor, meaning 'buyer beware', applies to this Tax Sale.

The 2026 annual Tax Sale will be held online by the Woodbury County Treasurer at 822 Douglas St., Room 102 in Sioux City, Iowa on Monday, June 15, 2026. The auction begins at 9:00 a.m. All bids are required to be submitted online through the auction website at www.Govease.com.

Adjourned tax sales will be held on August 17, 2026; October 19, 2026; December 14, 2026; February 15, 2027 and April 19, 2027. Bidders must be registered by 4:00 p.m. on the Friday prior to the scheduled adjourned tax sale date, if there are parcels available for sale.

Registration will begin on Monday, May 18, 2026 at 12:01 a.m.

Registration must be completed online at www.Govease.com

Registration to bid will close at 11:59 p.m. on Wednesday, June 10, 2026.

As a reminder, the 2026 Tax Sale will not be a live tax sale.

Pre-bids are required and can be uploaded beginning at 8:00 a.m. on June 11, 2026 and will continue through 8:00 a.m. on June 15, 2026 in order to participate.

Bids will not be accepted after the 8:00 a.m. deadline on June 15, 2026.

For questions directed to the Treasurer's Office please contact:

Janet Trimpe, Property Tax Deputy

jtrimpe@woodburycountyiowa.gov

712-279-6495 Option #2

The following information is provided to assist in the purchase of delinquent taxes during the tax sale.

1. In order to be eligible to bid at the Woodbury County Tax Sale, all tax sale bidders must complete the following required steps:
 - Register online at www.Govease.com. No mailed, emailed or in person registrations will be accepted. Registration will begin at 12:01 a.m. on Monday, May 18, 2026 and closes at 11:59 p.m. on Wednesday, June 10, 2026.
 - Pay a non-refundable **\$43.00** registration fee through [Govease.com](http://www.Govease.com).
 - Complete an online W-9 form.
 - Complete the Govease Payment Instructions and Disclaimer Form.

- Upload a Certificate of Existence from the Iowa Secretary of State's Office or Trade Name Verification Statement from the Woodbury County Recorder's Office (if applicable).
- Assistance with registration and the auction site is available at (769) 208-5050 or support@Govease.com.

A tax sale certificate of purchase and/or a Treasurer's deed can be set aside by the courts if it is determined that the tax sale purchaser was ineligible to bid at the tax sale. The general rule is a tax sale purchaser should never have an interest or lien in the parcel offered for sale. You should consult with your legal counsel to determine your right to bid and become a tax sale purchaser.

If the bidder is an entity, not an individual, the entity must have a federal tax identification number and either a designation of agent for service of process on file with the Iowa Secretary of State or a verified statement of trade name on file with the Woodbury County Recorder. Contact the Iowa Secretary of State by phone at (515) 281-5204 or the Woodbury County Recorder by phone at (712) 279-6528 for further information.

All bidders must be 18 years of age or older as of June 15, 2026.

A W-9 form must be completed electronically by the registration deadline. This information is required to issue an accurate 1099-INT form to each certificate holder earning cumulative interest equal to or in excess of \$600.00 during the calendar year. This information will also be submitted to the Internal Revenue Service and may be needed when filing your Federal and State Income Tax returns.

2. The Delinquent Tax List for Woodbury County will be published the week of May 25th in the following newspaper:

Sergeant Bluff Advocate
204 1st Street, Suite 101
Sergeant Bluff, IA
(712) 943-2583

Parcels on the published list will also be available for review on the auction website by Friday, May 29, 2026. The auction site can be accessed by going to www.Govease.com. You must complete the registration process in order to access the data online.

3. All parcels shown in the publication are offered for sale except those that (1) have been paid subsequent to the publication; (2) those withheld due to bankruptcy laws prohibiting the sale.

The auction site can be accessed by going to www.Govease.com. Pre-bids are required and must be uploaded beginning on June 11, 2026 at 8:00 am and before 8:00 a.m. on June 15, 2026. The sale begins at 9:00 a.m. on Monday June 15th, 2026. All parcels will be listed in the order they were published. The delinquent taxes on each parcel will be offered for sale to all bidders beginning with a 100% undivided interest. "Bid downs" will range in whole percentage points from 99% to 1%. If two or more bidders have placed an equal bid and the bids are the smallest percentage offered, the successful bidder will be selected by using a random selection process.

All bids must be in good faith. All bids placed, whether intentional or not, are the responsibility of the bidder and may not be withdrawn

4. Successful bidders will receive a report when the sale has closed. **Investors will have until**

4:00 p.m. on June 15, 2026 to pay through the link provided on the Govease website.

The total amount due will include all delinquent taxes, special assessments, interest, special assessment collection fees, publishing costs, and a certificate fee in the amount of \$20.00 for each certificate purchased.

If a tax sale investor's payment is not honored, the investor will have 24 hours following notification from the Treasurer's office to repay with guaranteed funds or the tax sale certificate(s) purchased will be cancelled. A fee of \$30.00 will be charged for all dishonored checks, drafts, or orders as prescribed in Iowa Code 554.3512. The Treasurer reserves the right to require guaranteed funds for any future payments from the tax sale investor and/or may be disqualified from future tax sales.

5. Please allow up to 15 business days to receive your certificate(s). This allows the Treasurer's office staff time to complete posting of records, editing of certificates, and balancing of the proceeds received from the tax sale.

The tax sale certificate is assignable by endorsement and entry into the county system in the office of the Treasurer from which the certificate was issued. For each assignment transaction, the Treasurer shall charge the assignee an assignment transaction fee of \$100.00 to be deposited to the county general fund. The assignment transaction fee shall not be added to the amount necessary to redeem.

6. The tax sale certificate of purchase does not convey title to the purchaser. The titleholder of record or other interested party retains the right to redeem within a specified period of time, depending on the type of tax sale. If the tax sale remains unredeemed after this period has expired, the purchaser may begin the process to obtain a tax deed to the parcel.

REGULAR TAX SALE

The 90-day Notice of Right of Redemption may be issued after one year and nine months from the date of the tax sale. (Parcels eligible for regular tax sale have been advertised only once.) Woodbury County requires proof of valid costs incurred by the certificate holders for cost of service.

PUBLIC BIDDER TAX SALE

The 90-day Notice or Right of Redemption may be issued nine months from the date of the tax sale. (Parcels eligible for public bidder tax sale have been advertised for two years and are indicated with an asterisk (*) on the published tax sale list.)

FAILURE TO OBTAIN DEED – CANCELLATION OF SALE

After three years have elapsed from the time of the tax sale, and the holder of a certificate has not filed an affidavit of service under Iowa Code Section 447.12, the Treasurer will cancel the tax sale certificate.

7. The Treasurer is required to notify the titleholder of record of the tax sale acquisition.
8. A tax sale purchaser may pay subsequent taxes and special assessments on the same

parcel on which s/he holds the tax sale certificate, beginning one month and fourteen days following the date from which an installment becomes delinquent. A sub-list report of delinquent tax amounts can be requested from the tax department of the Treasurer's Office at a cost of \$1.25 per parcel. **Sub-list payments not properly reported by the certificate holder at the time of payment will be treated as voluntary payments and will be omitted from redemption calculations.** Recorded sub-list payments will accrue interest at the rate of 2% per month from the month of payment to the month of redemption. A subsequent payment must be received and recorded by the Treasurer no later than 4:30 p.m. on the last business day of the month to accrue and be added to the amount due under section 447.1. The postmark on a subsequent payment will not be used to determine interest calculation and accrual. Online subsequent payments can be made on the Iowa Treasurer's Association website at www.iowaTreasurers.org per request to the Woodbury County Treasurer's Office.

9. A redemption is not valid unless received by the Treasurer's office prior to the close of business on the 90th day from the date of completed service (except County held certificates). A redeemed tax sale will include the following:
 - a. The original tax sale amount, including the certificate fee paid by the purchaser at the time of the sale.
 - b. Interest in the amount of 2% per month calculated against the amount, for which the parcel was sold, including the amount paid for the certificate of purchase. Each fraction of a month is counted as a whole month.
 - c. Subsequent tax payments paid by the purchaser and added to the amount of the sale, with interest in the amount of 2% per month. Each fraction of a month is counted as a whole month.
 - d. For certificates sold on or after June 1, 2005, the cost of serving the notice, including the cost of sending certified mail notices, and the cost of publication under section 447.10, if publication is required, shall be added to the amount necessary to redeem. The cost of a record search, not to exceed \$300.00, shall also be added to the amount necessary to redeem if the search is performed by an abstractor who is an active participant in the title guaranty program under section 16.91 or by an attorney licensed to practice law in the State of Iowa. Costs filed with the Treasurer after redemption has been made shall not be collected by the Treasurer. However, the certificate holder may pursue collection through a court action against the parcel owner.

Costs incurred by the tax sale certificate holder may not be filed prior to the filing of the affidavit of service with the Treasurer.

10. The purchaser is responsible for checking parcels on which they hold the certificate of purchase for redemption.

Upon surrender of the tax sale certificates of a redeemed parcel, either in person or by mail, the Treasurer's Office will issue a check for the redemption amount, less the amount collected for any applicable redemption fees. The purchaser will receive a check directly or by mail and a copy of the redemption certificate, with a breakdown of the total amount of the redemption. The redemption certificate should be retained for income tax purpose.

If a tax sale certificate has been lost or destroyed, a duplicate tax sale certificate can be issued. The cost of a duplicate tax sale certificate is \$20.00.

11. The fee for the issuance of a Treasurer's tax sale deed is \$25.00 per parcel.

12. The certificate of purchase, the \$25.00 Treasurer's tax sale deed issuance fee, and recording fees shall be submitted to the Woodbury County Treasurer's Office within 90 calendar days after the redemption period expires. The Treasurer shall cancel the certificate for any tax sale certificate holder who fails to comply.

13. If it is determined that any item was erroneously sold, the certificate of purchase will be cancelled. The certificate holder shall return the certificate of purchase and shall be reimbursed the principal amount of the investment. Interest will not be paid.

If it is determined that a county held certificate was erroneously assigned, the assignment will be cancelled. The certificate holder shall return the certificate of purchase and shall be reimbursed the total amount paid for the assignment. Interest from the assignment date to the date of cancellation of the certificate will not be paid.

14. Entities are required to provide the Woodbury County Treasurer's Office with written notice when transferring ownership of their entity to an individual or another entity by including the following information:

1. Supporting documents showing transfer of ownership.
2. Contact information for new owner and updated W-9.

This document has been prepared to provide general information and guidelines relative to tax sales, assignments, and tax sale redemptions. It is not an all-inclusive listing of statutory requirements, procedures or policy, nor is it to be construed as a legal opinion of the statutes governing tax sales. 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 between June 15, 2026 and June 14, 2027, and all their assignments.

Iowa Code Chapters 446, 447, and 448 as amended are pertinent chapters to tax sales, tax redemption, and tax deeds. The Iowa Code is available on-line at www.legis.iowa.gov/. Prospective buyers should consult with legal counsel to determine their legal rights and remedies and to protect their interest as a tax sale buyer.

Tina M. Bertrand
Woodbury County Treasurer