

**WOODBURY COUNTY, IOWA  
BOARD ADMINISTRATION  
MEMORANDUM**

TO: Board of Supervisors  
FROM: Karen James, Administrative Assistant  
DATE: May 23, 2019  
RE: Request for Tax Suspensions via Right of Redemption

Per Code of Iowa 447.9(3) "the county has the right of redemption on tax sale certificates sold to private entities for owner-occupied parcels if the person is unable to contribute to the public revenue, files a petition stating that fact and giving a statement of parcels." "Taxes charged and paid by the tax-levying or tax certifying body in this manner shall be treated as suspended taxes..." A petition has been received under this code section for the board to consider by Bruce Ege as the titleholder of property located at 1910 Cavalier Way, Sioux City, Iowa

The redemption would be handled in the following manner:

The county would issue a warrant for the total amount of taxes, interest and certificate redemption fee. The county treasurer will take this warrant, process the redemption and reimburse the private purchaser, will cancel the original receipts paid at the June tax sale, then a miscellaneous receipt will be issued to Woodbury County for the reimbursement of the taxes only to the General Basic fund. This receipt would debit the appropriate taxing bodies.

The actual cost to redeem this property will be \$19,098.00

If the board approves this redemption process, the board may want to consider the attached resolution stating that this redemption is for the purpose of a tax suspension.

Enclosure

**WOODBURY COUNTY, IOWA**

**RESOLUTION #**

**RESOLUTION APPROVING PETITION FOR SUSPENSION  
OF TAXES THROUGH THE REDEMPTION PROCESS**

**WHEREAS**, Bruce Ege and as joint titleholders of property located at 1910 Cavalier Way, Sioux City, Iowa, Woodbury County, Iowa, and legally described as follows:

**Parcel # 8948 23 153 008**

**RIVERVIEW ESTATES 4T LOT 8 BLK 3**

**WHEREAS**, Bruce Ege, as joint titleholders of the aforementioned property has petitioned the Board of Supervisors for a suspension of taxes pursuant to the 2017 Iowa Code Section 447.9(3) and,

**WHEREAS**, the Board of Supervisors recognizes from documents provided that the petitioner is unable to provide to the public revenue; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Woodbury County Board of Supervisors hereby directs the County Auditor to redeem this property Parcel #894823153008 owned by the petitioner from the holder of a certificate of purchase of the amount necessary to redeem under section 447.9, and hereby directs the Woodbury County Treasurer to so record the approval of this tax suspension for this parcel.

**SO RESOLVED** this 4th day of June, 2019.

WOODBURY COUNTY BOARD OF SUPERVISORS

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Keith W. Radig, Chairman

ATTEST:

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Patrick F. Gill  
Woodbury County Auditor/Recorder