

**Carolyn A. Wilson  
Delaware County Treasurer  
PO Box 27  
Manchester, Ia 52057  
563-927-2845**

**NOTICE TO TAX SALE PURCHASERS OF THE TERMS  
AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF  
JUNE 15, 2009, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF**

The annual tax sale is held by the Delaware County Treasurer on the third Monday in June at 8:00 a.m., and for each succeeding day, for as long as purchasers are present or until every parcel has been offered for sale. The annual sale is adjourned from day to day until all parcels are sold.

The following information is provided to assist you in purchasing delinquent taxes at tax sale, or in obtaining an assignment of a tax sale certificate, either from an individual or from Delaware County.

**All cell phones, pagers, tape recorders, camcorders and other electronic devices will be turned off during the sale.**

**Disruptive behavior will not be tolerated. You will be asked to leave the sale. You and any representatives of you will be banned from all future sales in Delaware County. You will not be allowed to represent yourself or be a representative of another bidder.**

1. All prospective bidders must pay a \$20.00 registration fee by the second Monday in June in the Treasurers Office. **NO REGISTRATIONS WILL BE ACCEPTED THE MORNING OF TAX SALE!** You may, through written notice to the Treasurer, designate an appointee to bid for you in your absence. There is a \$20.00 registration fee for authorizing an agent to bid for you. If you are representing someone else, it is your responsibility to decide if you want to bid on the offered parcel. No bids through the mail will be accepted. No bids will be accepted by telephone.

To register for tax sale you must do the following:

- a. File document with the Secretary of State necessary to be in compliance with HF 256. The document must contain business names, Federal ID numbers and agent names and addresses.

- b. Complete a "Registration for Tax Sale Bidder or Assignee". The deadline to register is the second Monday in June.
- c. Complete a W-9 available on [www.co.delaware.ia.us](http://www.co.delaware.ia.us) website
- d. Pay registrations fees applicable.
- e. Obtain a copy of the Manchester Press. The list will be published in the Press the first week of June each year.  
Phone No. 563-927-2020
- f. The bidder is responsible to be prepared for the sale.
- g. A copy of the most current list will be available on Friday before the sale.

No minors will be allowed to bid at tax sale. A valid ID may be required. Each bidder will be allowed only one bidding number. A random computer pick will determine the successful bidder.

A tax sale purchaser should never have an interest in or a lien on the parcel offered for sale. You should consult with your legal counsel to determine your right to bid and become a tax sale purchaser.

Notice of tax sale is published in the Manchester Press at least one week but not more than three weeks prior to the sale date.

- 2. Parcels with delinquent taxes are offered for sale by sequence number in alphabetical order by taxing district as reflected in the annual tax sale publication. It is imperative that you be prepared for the sale. The tax sale consists of two parts: first-regular sale items will be offered and second-public bidder items will be offered.
- 3. Payment is required at the time of purchase. The amount collected will include all delinquent taxes, assessments, interest, costs, and certificate fees of \$20.00 for each certificate issued to you.

Payment, with proper identification, must be in the form of cash, money order, or any other form of guaranteed funds for the exact amount of the purchase. No personal checks. Two party checks will not be accepted for payment. Failure to make payment at the end of the sale will result in re-offering the parcels. In this instance, you will be prohibited from bidding.

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

5. A W-9 form must be completed and signed prior to tax sale day. The W-9 form is available on the [iowatreasurers.org](http://iowatreasurers.org) website. At the end of the calendar year, the Treasurer will issue a 1099-INT form to you and to the Internal Revenue Service if the accumulative interest paid to you during the calendar year is equal to or exceeds \$600.00.
6. The tax sale certificate of purchase does not convey title to the purchaser. The title holder of record or other interested party retains the right to redeem within a specified period of time, depending on the type of tax sale.
7. Subsequent taxes (taxes that become due after tax sale) are payable on or after October 16 and April 16. If the subsequent taxes are not paid, the taxes will be published and again offered for tax sale. The original tax sale purchaser will not be eligible to purchase another tax sale certificate on the same property.
8. If and when the property is redeemed, the purchaser must return the certificate of purchase. The purchaser will receive a check for the amount of the redemption. All checks must be cashed within 30 days to prevent voiding of check.
9. The purchaser is responsible for checking parcels on which he/she holds the certificate of purchase for redemption. You may contact Treasurer's Office to inquire if redemption funds under your name are available for payment to you. We recommend that you contact us on a regular basis.

E-mail [pklein@co.delaware.ia.us](mailto:pklein@co.delaware.ia.us) or  
[cwilson@co.delaware.ia.us](mailto:cwilson@co.delaware.ia.us)

In the event the taxpayer's check does not clear his account, the tax sale buyer will be asked to return the amount paid to him and the tax sale certificate will be reinstated as of the original tax sale date.

10. County held tax sale certificates are assignable upon request. There is a \$100.00 certificate fee.
11. A tax sale purchaser may assign a tax sale certificate to another party, a \$100.00 fee is charged. The assignment is not considered valid until the fees are paid and the assignment is recorded in the Treasurer's Office. Please contact this office for details.

12. For each parcel sold, the Treasurer is required to notify the title holder of record within fifteen (15) days from the date of sale that the parcel was sold at tax sale.

13. '90 Day Notice of Right of Redemption' Affidavit  
Service is considered complete when the certificate holder files the '90 Day Notice of Right of Redemption' affidavit with the County Treasurer. The certificate holder must determine the status of the tax sale before serving notice to the interested parties.

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 who makes contact with the owner in ways other than allowed by law will be barred from all future sales in Delaware County.** It is Delaware 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 who makes contact with the owner in ways other than allowed by law will be barred from all future sales in Delaware County.** It is Delaware County's intent to afford all property owners with all of the rights and remedies of the Iowa statutes.

14. A redemption is not valid unless received by the Treasurer prior to the close of business on the ninetieth day from the date of completed service. Service is completed when the certificate holder files the 90 day affidavit with the Treasurer.

15. The fee for the issuance of a Treasurer's Tax Sale Deed is \$25.00 per parcel.

Failure to obtain Deed - Cancellation of Sale

After three years have elapsed from the time of the sale, if action has not been completed which qualifies the holder of the certificate to obtain a deed, the Treasurer will cancel the tax sale.

16. *If it is determined that any parcel was erroneously sold, the certificate of purchase will be cancelled. The certificate holder is required to return the certificate of purchase and will be immediately reimbursed the principal amount of the investment. Interest will not be paid.*

*This document has been prepared to provide general information and guidelines relative to the 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.*

*To protect your interest as a tax sale buyer and to determine your legal rights and remedies, we recommend that you consult with your legal counsel. You may call the Treasurer's Office at 563-927-2845 to obtain additional information.*

*This document is effective for taxes sold during the period of June 15, 2009 and May 15, 2010.*

*The phrase 'buyer beware' applies to this tax sale.*

*Carolyn A. Wilson  
Delaware County Treasurer*