RESOLUTION

Moved By G. Phillips Seconded By Bishop

THAT THE FOLLOWING RESOLUTION BE ADOPTED:

WHEREAS, the Polk County Board of Supervisors, through the Polk County Department of Community and Family Services, may provide property tax suspension or abatement to property owners who meet eligibility criteria contained in Section 427.8 of the Code of Iowa; and

WHEREAS, the Polk County Board of Supervisors, through the Polk County Department of Community and Family Services, operates the "Polk County Consolidated Program to Assist Tax Delinquent Owner-Occupants Escrow Accounting" program, also known as the "Repurchase Program" to allow eligible former homeowners the opportunity to buy back owner-occupied property they have lost to Polk County through the tax sale process; and

WHEREAS, the Board has broad authority pursuant to §§252.25 and 252.27 to provide assistance to poor and needy persons and new policies and procedures are in the public interest to clarify the application status and to reflect recent changes in Section 447.9 of the Iowa Code, to redefine eligibility criteria for property tax suspension or abatement and to record established criteria for granting exceptions to tax suspension policies.

NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors directs the Polk County Department of Community and Family Services to adopt the proposed modified Polk County Procedures for the Administration of County Ordered Suspension or Abatement of Property Taxes For Persons Unable to Contribute to the Public Revenue, Polk County Procedures for the Administration of State Ordered Suspension and Abatement of Property Taxes, Polk County Procedures for Redemption of Taxes on Owner-Occupied Parcels Sold at Property Tax Sales {Iowa Code Section 447.9 (3)}, and the Repurchase of Owner-Occupied Residential Property.

Log# 3727-99

POLK COUNTY BOARD OF SUPERVISORS

By Thomas E. Baker
Chairperson

SUBMITTED BY:

Virginia Petersen
Virginia Petersen, Director
Polk County Department of
Community and Family Services

APPROVED AS TO FORM:

Cindy Morgan
Polk County Attorney's Office
Civil Bureau

Fiscal Impact: None

9-99/TAX/PROCEDRV

ROLL CALL
FOR ALLOWANCE

NOV - 2 '99

Gene Phillips	Yea ✓	Nay
George M. Mills	Yea ✓	Nay
Angela Connolly	Yea ✓	Nay
Jack Bishop	Yea ✓	Nay
Thomas E. Baker	Yea ✓	Nay

Yea 5 Nay 0

Above tabulation made by MKS

ALLOWED
BY ABOVE VOTE OF BOARD

Thomas E. Baker
CHAIRPERSON

#12