

Muscatine County Board of Supervisors
Tuesday, January 26, 2026

The Muscatine County Board of Supervisors met in special session at 9:00 A.M. with Chick, Kirchner, Mather, Sauer and Sorensen present. Chairperson Chick presiding.

On a motion by Sorensen, second by Sauer, the agenda was approved as presented. Ayes: All.

City of Muscatine Planner April Limburg reviewed the tax sale certificates stating the city demolished the building on each lot, therefore they are all vacant lots at this time.

On a motion by Sorensen, second by Mather, the Board approved Resolution #01-26-26-01 Assigning Tax Sale Certificate – 1114 Nebraska Street. Roll call vote: Ayes: All.

RESOLUTION #01-26-26-01
RESOLUTION ASSIGNING TAX SALE CERTIFICATE

WHEREAS, through the operation of Section 446.19, Code of Iowa, Muscatine County has become the holder of a certain Tax Sale Certificate to real estate in Muscatine County; and

WHEREAS, in obtaining the Tax Sale Certificate, the Muscatine County Treasurer has complied in all respects with the requirements of Chapters 446 and 447 of the Code; and

WHEREAS, Section 446.31, Code, grants to the County Board of Supervisors the authority to compromise the taxes owing and assign the Certificate to another; and

WHEREAS, Parcel No. 13-10-233-009, described more fully as follows:

Legal Description: 10-76-2W Lot 9 Blk 16 Smalley's Add S Musc
Street Address: 1114 Nebraska St
Deed/Title Holder: Mary F Morse

Was bid by Muscatine County tax sale held on June 19th, 2023 at a cost of \$9,591 and is currently held by the County as Tax Sale Certificate No. CH230001; and

WHEREAS, the City of Muscatine, Iowa has expressed an interest in acquiring the Tax Sale Certificate from the County; and

WHEREAS, the total amount of taxes owing is \$48,944, which includes tax, interest, cost and special assessments, and

WHEREAS, the Muscatine County Treasurer has recommended that this Tax Sale Certificate be assigned as described herein; and

WHEREAS, the Board of Supervisors finds the assignment of the Tax Sale Certificate under the conditions described herein to be in the public interest.

NOW, THEREFORE, BE IT RESOLVED by the Muscatine County Board of Supervisors:

Section 1. That the Tax Sale Certificate #CH230001 is hereby assigned to the City of Muscatine, Iowa; consideration for the assignment is ten dollars, provided, however, if sold in the future, the City will render to the County any proceeds of a sale of the property in excess of the demolition lien plus the actual cost incurred in acquiring title and selling the property.

Section 2. That such assignment shall be deemed effective upon payment by the assignee of the amount of \$10.00, to the Muscatine County Treasurer, receipt of which is hereby acknowledged, whereupon the Treasurer is authorized and directed to indicate the assignment of Tax Sale Certificate and to take those further steps mandated in Chapter 447 and 448, Code of Iowa.

Section 3. Upon issuance of Tax Sale Deed to the assignee, the Treasurer is authorized to abate all current and delinquent taxes outstanding on the parcel at the time of transfer.

PASSED AND APPROVED this 26th day of January, 2026.

ATTEST:

/s/Tibe Vanderlinden
Muscatine County Auditor

/s/Danny Chick, Chair
Muscatine County Board of Supervisors

On a motion by Mather, second by Kirchner, the Board approved Resolution #01-26-26-02 Assigning Tax Sale Certificate – 1805 Bryan Avenue. Roll call vote: Ayes: All.

RESOLUTION #01-26-26-02
RESOLUTION ASSIGNING TAX SALE CERTIFICATE

WHEREAS, through the operation of Section 446.19, Code of Iowa, Muscatine County has become the holder of a certain Tax Sale Certificate to real estate in Muscatine County; and

WHEREAS, in obtaining the Tax Sale Certificate, the Muscatine County Treasurer has complied in all respects with the requirements of Chapters 446 and 447 of the Code; and

WHEREAS, Section 446.31, Code, grants to the County Board of Supervisors the authority to compromise the taxes owing and assign the Certificate to another; and

WHEREAS, Parcel No. 08-25-154-029, described more fully as follows:

Legal Description: 25-77-2W Lot 26 Blk 30 Park Place Add
Street Address: 1805 Bryan Ave
Deed/Title Holder: Bruce Jackson

Was bid by Muscatine County tax sale held on June 20, 2022 at a cost of \$11,801 and is currently held by the County as Tax Sale Certificate No. CH22002; and

WHEREAS, the City of Muscatine, Iowa has expressed an interest in acquiring the Tax Sale Certificate from the County; and

WHEREAS, the total amount of taxes owing is \$50,783, which includes tax, interest, cost and special assessments, and

WHEREAS, the Muscatine County Treasurer has recommended that this Tax Sale Certificate be assigned as described herein; and

WHEREAS, the Board of Supervisors finds the assignment of the Tax Sale Certificate under the conditions described herein to be in the public interest.

NOW, THEREFORE, BE IT RESOLVED by the Muscatine County Board of Supervisors:

Section 1. That the Tax Sale Certificate #CH22002 is hereby assigned to the City of Muscatine, Iowa; consideration for the assignment is ten dollars, provided, however, if sold in the future, the City will render to the County any proceeds of a sale of the property in excess of the demolition lien plus the actual cost incurred in acquiring title and selling the property.

Section 2. That such assignment shall be deemed effective upon payment by the assignee of the amount of \$10.00, to the Muscatine County Treasurer, receipt of which is hereby acknowledged, whereupon the Treasurer is authorized and directed to indicate the assignment of Tax Sale Certificate and to take those further steps mandated in Chapter 447 and 448, Code of Iowa.

Section 3. Upon issuance of Tax Sale Deed to the assignee, the Treasurer is authorized to abate all current and delinquent taxes outstanding on the parcel at the time of transfer.

PASSED AND APPROVED this 26th day of January, 2026.

ATTEST:

/s/Tibe Vanderlinden
Muscatine County Auditor

/s/Danny Chick, Chair
Muscatine County Board of Supervisors

On a motion by Sorensen, second by Mather, the Board approved Resolution #01-26-26-03 Assigning Tax Sale Certificate – 1805 Bryan Avenue-2. Roll call vote: Ayes: All.

RESOLUTION #01-26-26-03
RESOLUTION ASSIGNING TAX SALE CERTIFICATE

WHEREAS, through the operation of Section 446.19, Code of Iowa, Muscatine County has become the holder of a certain Tax Sale Certificate to real estate in Muscatine County; and

WHEREAS, in obtaining the Tax Sale Certificate, the Muscatine County Treasurer has complied in all respects with the requirements of Chapters 446 and 447 of the Code; and

WHEREAS, Section 446.31, Code, grants to the County Board of Supervisors the authority to compromise the taxes owing and assign the Certificate to another; and

WHEREAS, Parcel No. 08-25-154-030, described more fully as follows:

Legal Description: 25-77-2W Lots 27 & 28 Blk 30 Park Place Add
Street Address:
Deed/Title Holder: Bruce Jackson

Was bid by Muscatine County tax sale held on June 20, 2022 at a cost of \$5,016 and is currently held by the County as Tax Sale Certificate No. CH22003; and

WHEREAS, the City of Muscatine, Iowa has expressed an interest in acquiring the Tax Sale Certificate from the County; and

WHEREAS, the total amount of taxes owing is \$11,445, which includes tax, interest, cost and special assessments, and

WHEREAS, the Muscatine County Treasurer has recommended that this Tax Sale Certificate be assigned as described herein; and

WHEREAS, the Board of Supervisors finds the assignment of the Tax Sale Certificate under the conditions described herein to be in the public interest.

NOW, THEREFORE, BE IT RESOLVED by the Muscatine County Board of Supervisors:

Section 1. That the Tax Sale Certificate #CH22003 is hereby assigned to the City of Muscatine, Iowa; consideration for the assignment is ten dollars, provided, however, if sold in the future, the City will render to the County any proceeds of a sale of the property in excess of the demolition lien plus the actual cost incurred in acquiring title and selling the property.

Section 2. That such assignment shall be deemed effective upon payment by the assignee of the amount of \$10.00, to the Muscatine County Treasurer, receipt of which is hereby acknowledged, whereupon the Treasurer is authorized and directed to indicate the assignment of Tax Sale Certificate and to take those further steps mandated in Chapter 447 and 448, Code of Iowa.

Section 3. Upon issuance of Tax Sale Deed to the assignee, the Treasurer is authorized to abate all current and delinquent taxes outstanding on the parcel at the time of transfer.

PASSED AND APPROVED this 26th day of January, 2026.

ATTEST:

/s/Tibe Vanderlinden
Muscatine County Auditor

/s/Danny Chick, Chair
Muscatine County Board of Supervisors

On a motion by Mather, second by Sauer, the Board approved Resolution #01-26-26-04 Assigning Tax Sale Certificate – 1815 Schley Avenue. Roll call vote: Ayes: All.

RESOLUTION #01-26-26-04
RESOLUTION ASSIGNING TAX SALE CERTIFICATE

WHEREAS, through the operation of Section 446.19, Code of Iowa, Muscatine County has become the holder of a certain Tax Sale Certificate to real estate in Muscatine County; and

WHEREAS, in obtaining the Tax Sale Certificate, the Muscatine County Treasurer has complied in all respects with the requirements of Chapters 446 and 447 of the Code; and

WHEREAS, Section 446.31, Code, grants to the County Board of Supervisors the authority to compromise the taxes owing and assign the Certificate to another; and

WHEREAS, Parcel No. 13-10-276-009, described more fully as follows:

Legal Description: 10-76-2W S 50- Lot 10 Blk 21 Smalley's Add S Musc
Street Address: 1815 Schley Ave
Deed/Title Holder: Evelyn C Phillips - Deed; Timothy M or Mindy S McCormick -
Contract

Was bid by Muscatine County tax sale held on June 18, 2018 at a cost of \$3,375 and is currently held by the County as Tax Sale Certificate No. CH180216; and

WHEREAS, the City of Muscatine, Iowa has expressed an interest in acquiring the Tax Sale Certificate from the County; and

WHEREAS, the total amount of taxes owing is \$41,264, which includes tax, interest, cost and special assessments, and

WHEREAS, the Muscatine County Treasurer has recommended that this Tax Sale Certificate be assigned as described herein; and

WHEREAS, the Board of Supervisors finds the assignment of the Tax Sale Certificate under the conditions described herein to be in the public interest.

NOW, THEREFORE, BE IT RESOLVED by the Muscatine County Board of Supervisors:

Section 1. That the Tax Sale Certificate #CH180216 is hereby assigned to the City of Muscatine, Iowa; consideration for the assignment is ten dollars, provided, however, if sold in the future, the City will render to the County any proceeds of a sale of the property in excess of the demolition lien plus the actual cost incurred in acquiring title and selling the property.

Section 2. That such assignment shall be deemed effective upon payment by the assignee of the amount of \$10.00, to the Muscatine County Treasurer, receipt of which is hereby acknowledged, whereupon the Treasurer is authorized and directed to indicate the assignment of Tax Sale Certificate and to take those further steps mandated in Chapter 447 and 448, Code of Iowa.

Section 3. Upon issuance of Tax Sale Deed to the assignee, the Treasurer is authorized to abate all current and delinquent taxes outstanding on the parcel at the time of transfer.

PASSED AND APPROVED this 26th day of January, 2026.

ATTEST:

/s/Tibe Vanderlinden
Muscatine County Auditor

/s/Danny Chick, Chair
Muscatine County Board of Supervisors

On a motion by Mather, second by Sauer, the Board approved Resolution #01-26-26-05 Assigning Tax Sale Certificate – 2003 Breese Avenue. Roll call vote: Ayes: All.

RESOLUTION #01-26-26-05
RESOLUTION ASSIGNING TAX SALE CERTIFICATE

WHEREAS, through the operation of Section 446.19, Code of Iowa, Muscatine County has become the holder of a certain Tax Sale Certificate to real estate in Muscatine County; and

WHEREAS, in obtaining the Tax Sale Certificate, the Muscatine County Treasurer has complied in all respects with the requirements of Chapters 446 and 447 of the Code; and

WHEREAS, Section 446.31, Code, grants to the County Board of Supervisors the authority to compromise the taxes owing and assign the Certificate to another; and

WHEREAS, Parcel No. 13-03-452-007, described more fully as follows:

Legal Description: 3-76-2W Lots 6 & 7 Blk 6 S Park Add
Street Address: 2003 Breese Ave
Deed/Title Holder: Residential Equity Partners LLC

Was bid by Muscatine County tax sale held on June 18th, 2018 at a cost of \$4,749 and is currently held by the County as Tax Sale Certificate No. CH180217; and

WHEREAS, the City of Muscatine, Iowa has expressed an interest in acquiring the Tax Sale Certificate from the County; and

WHEREAS, the total amount of taxes owing is \$56,304, which includes tax, interest, cost and special assessments, and

WHEREAS, the Muscatine County Treasurer has recommended that this Tax Sale Certificate be assigned as described herein; and

WHEREAS, the Board of Supervisors finds the assignment of the Tax Sale Certificate under the conditions described herein to be in the public interest.

NOW, THEREFORE, BE IT RESOLVED by the Muscatine County Board of Supervisors:

Section 1. That the Tax Sale Certificate #CH180217 is hereby assigned to the City of Muscatine, Iowa; consideration for the assignment is ten dollars, provided, however, if sold in the future, the City will render to the County any proceeds of a sale of the property in excess of the demolition lien plus the actual cost incurred in acquiring title and selling the property.

Section 2. That such assignment shall be deemed effective upon payment by the assignee of the amount of \$10.00, to the Muscatine County Treasurer, receipt of which is hereby acknowledged, whereupon the Treasurer is authorized and directed to indicate the assignment of Tax Sale Certificate and to take those further steps mandated in Chapter 447 and 448, Code of Iowa.

Section 3. Upon issuance of Tax Sale Deed to the assignee, the Treasurer is authorized to abate all current and delinquent taxes outstanding on the parcel at the time of transfer.

PASSED AND APPROVED this 26th day of January, 2026.

ATTEST:

/s/Tibe Vanderlinden
Muscatine County Auditor

/s/Danny Chick, Chair
Muscatine County Board of Supervisors

Muscatine County Historic Preservation Commissioner Chris Brase reviewed the 2025 Annual Report and 2026 Work Plan.

On a motion by Sorensen, second by Kirchner, authorized the Chair to sign the State Historic Preservation Office Certified Local Government 2025 Annual Report. Ayes: All.

On a motion by Sorensen, second by Sauer, the Board moved to accept the Muscatine County Historic Commission's 2026 Work Plan. Ayes: All.

County Development Director Eric Furnas reviewed a letter of support for a proposed

sedimentation basin in Drainage District 13. The Board held discussion regarding the wording of the letter, and the consensus was to revise the letter. Sorensen recommended the drainage district consider MASH grant funding to coincide with Louisa County.

On a motion by Mather, second by Sorensen, the Board Discussion and possible action authorizing the Chair to sign a revised letter of support for a proposed sedimentation basin in Drainage District 13. Ayes: All.

On a motion by Sorensen, second by Sauer, the Board affirmed an application for a FY26/27 Iowa Byrne Justice Assistance Grant (JAG) in the amount of \$35,611, with County Sheriff Quinn Riess. Ayes: All.

On a motion by Sorensen, second by Sauer, the Board approved the Contract, Bond, and Certificate of Insurance for L-(M26-1)--73-70, Pavement Markings on various roads throughout the county. Ayes: All. County Engineer Bryan Horesowsky stated the project is scheduled to start in late spring or early summer.

County Auditor Tibe Vander Linden canvassed the Drainage District #2 Election held on January 17, 2026. Results were as follows: For the office of Trustee for the three-year term beginning January 24, 2026 – 2 votes were cast. Kory Kaalberg received 2 votes. Kory Kaalberg was elected.

On a motion by Sauer, second by Mather, the Board approved the minutes of the January 19, 2026 regular meeting and the minutes of the January 20, 2026 special meeting. Ayes: All.

Correspondence.

Sorensen received a letter from a Ports of Eastern Iowa consultant regarding the PDIP Grant application with priority on rural infrastructure.

All Supervisors received an email regarding a tax abatement.

Mather had a conversation with a citizen regarding the coordination of local food pantries.

Committee Reports.

Sorensen attended a ribbon cutting for the Muscatine Community College Industrial Tech Center on January 22, 2026.

Kirchner attended a WELEAD meeting on January 22, 2026.

Mather stated the Muscatine County Veterans Affairs Commission meeting scheduled for January 21, 2026, was not held due to a lack of quorum.

Sauer attended a Muscatine County Conservation Board meeting on January 19, 2026. The ribbon cutting for the Deep Lakes Campground is scheduled for February 2, 2026, at 11:00 A.M. The online registration portal will be open for campsite registrations that day.

Sauer attended a River Bend Transit Board of Directors meeting on January 21, 2026.

Sauer stated bids will be taken for the new bus storage facility.

On a motion by Sorensen, second by Sauer, the Board accepted January 2026 payroll claims. Ayes: All.

County Conservation Director Katie Hammond stated a pre-bid walk through for the Deep Lakes Maintenance building at 2507 Pettibone Avenue is scheduled for today at 1:00 P.M.

Administration and Finance Director Kala Naber held discussion with the Board regarding FY26/27 budget deliberations. The elected official's compensation was reviewed. The Board recommended a 3 % wage increase for all elected officials except for Sheriff. The Board consensus was to support Sheriff Quinn Riess' recommendation of a 6.5% wage increase, to be in line with legislation.

The Board recessed at 10:16 A.M. and reconvened at 10:30 A.M.

The Board went into Non-public session pursuant to Chapter 20.17(3), Code of Iowa, to discuss strategy in union negotiations at 10:30 A.M. The Board returned to open session at 10:50 A.M.

The meeting was adjourned at 10:50 A.M.

ATTEST:

Tibe Vander Linden
County Auditor

Danny Chick, Chairperson
Board of Supervisors