


**RESOLUTION # 03-02-26-01**  
**ABATING TAXES: BUILDING ON LEASED LAND**

BE IT HEREBY RESOLVED by the Board of Supervisors of Muscatine:

1. That pursuant to a request by the Muscatine County Treasurer, attached hereto and made a part hereof by this reference, interest in the amount of \$25,620.00 due and owing on the property described on the request are hereby abated.
2. That the Treasurer is hereby directed to strike the amount due from the tax rolls.

PASSED AND APPROVED this 2<sup>nd</sup> day of March, 2026.

ATTEST:



Jane Claussen  
1<sup>st</sup> Deputy Auditor



Danny Chick, Chairperson  
Muscatine County Board of Supervisors

# Memo

**To: Board of Supervisors**  
**From: Amy Zybarth-County Treasurer**  
**Date: 02/20/2026**  
**Re: Delinquent BLL**

We have a VERY delinquent Building on Leased land parcel that has not been paid since 2005, both owners are now deceased. Two different County Attorneys have tried to collect through court actions in 2013 & 2021 with no success. We have an interested party that is wanting to make an offer to take ownership of this parcel.

The son of the deceased owner has been in contact with this party and is willing to accept \$5,000 to cover past due lot rent & purchase of the building if they pay the delinquent tax. She wants to pay a total of \$ 20,000 which would be \$15,000 to cover the delinquent tax. This would be a compromise only to the interest that would need to be abated.

Parcel: <u>0317308911</u>	District: <u>MWWA - HOSCON R. WILTON ATAL PD</u>	Class: <u>R - Residential</u>
Owner: <u>SHIELDS STEVEN C OR DEBORAH L</u>		Legal: <u>17-79-2W BLDGS ON LEASED LA</u>
Year: 2024 Treasurer		Situs: <u>1332 MAROLF DR</u>

Overview	Settings	
General		
Ownership	<b>Taxes Due</b>	<b>Parcel Special Assessment</b>
Billed Owners	Tax Due Through: <u>2/19/2026</u>	<input checked="" type="radio"/> Show All <input type="radio"/> Show Unpaid
Situs Address	Payment Option: <u>3 - Full Amount</u>	
Legal	Payment Type: <u>Total Due \$40,620.00</u>	
Values	Real Estate: \$14,886.00	
Tax Breakdown	Interest: \$25,662.00	
(0) Credits	Misc: \$72.00	Drag a column header here to group by this:
(0) Transfers	Total: <u>Base Tax = \$ 14,958<sup>02</sup></u> \$40,620.00	District: <input checked="" type="checkbox"/>   Project: <input type="checkbox"/>   Amortized: <input type="checkbox"/>

Our BLL delinquents have greatly improved and we have been successful by adding stops to the Motor Vehicle records if they fall behind to keep them from being more than one year past due. This is the only one left with a large balance and it would be nice to get it on the positive side of the tax rolls. I would be in favor of accepting this offer and appreciate your consideration.



Muscatine County, IA - Treasurer  
 414 E. 3rd St.  
 Suite 102  
 Muscatine, IA 52761  
 (563) 263-6764

# Tax Charge Information Sheet

Amount Due if Paid By: 03/02/2026

SHIELDS STEVEN C OR DEBORAH L

*20 years delinquent  
 Unkept Property  
 Deceased owners  
 Exhausted Collections*

Parcel Number: 0317300911  
 Owner: SHIELDS STEVEN C OR DEBORAH L

Situs: 1432 MAROLF DR  
 Legal: 17-78-2W BLDGS ON LEASED LAND PARCEL A PLAT OF SURVEY GOV  
 LOTS 6-8 MAROLF LOT 37

<u>Taxes Due</u>				1st Half		2nd Half	Additional	
Year	Type	Bill Number	1st Half Tax	Interest	2nd Half Tax	Interest	Costs	Total Due
2005	Tax	122850.0	\$0.00	\$0.00	\$406.00	\$1,358.00	\$4.00	\$1,768.00
2006	Tax	154466.0	\$423.00	\$1,377.00	\$423.00	\$1,339.00	\$4.00	\$3,566.00
2007	Tax	022062.0	\$416.00	\$1,279.00	\$416.00	\$1,242.00	\$4.00	\$3,357.00
2008	Tax	054002.0	\$450.00	\$1,303.00	\$450.00	\$1,262.00	\$4.00	\$3,469.00
2009	Tax	085909.0	\$471.00	\$1,279.00	\$471.00	\$1,236.00	\$4.00	\$3,461.00
2010	Tax	018386.0	\$333.00	\$844.00	\$333.00	\$814.00	\$4.00	\$2,328.00
2011	Tax	120653.0	\$327.00	\$770.00	\$327.00	\$741.00	\$4.00	\$2,169.00
2012	Tax	152984.0	\$341.00	\$742.00	\$341.00	\$711.00	\$4.00	\$2,139.00
2013	Tax	185582.0	\$387.00	\$772.00	\$387.00	\$737.00	\$4.00	\$2,287.00
2014	Tax	216791.0	\$399.00	\$724.00	\$399.00	\$688.00	\$4.00	\$2,214.00
2015	Tax	248992.0	\$414.00	\$677.00	\$414.00	\$640.00	\$4.00	\$2,149.00
2016	Tax	280561.0	\$417.00	\$607.00	\$417.00	\$569.00	\$4.00	\$2,014.00
2017	Tax	168907	\$403.00	\$514.00	\$403.00	\$478.00	\$4.00	\$1,802.00
2018	Tax	194765	\$432.00	\$473.00	\$432.00	\$434.00	\$0.00	\$1,771.00
2019	Tax	217830	\$354.00	\$345.00	\$354.00	\$313.00	\$4.00	\$1,370.00
2020	Tax	244605	\$359.00	\$285.00	\$359.00	\$253.00	\$4.00	\$1,260.00
2021	Tax	271441	\$337.00	\$207.00	\$337.00	\$177.00	\$4.00	\$1,062.00
2022	Tax	298194	\$418.00	\$182.00	\$418.00	\$144.00	\$4.00	\$1,166.00
2023	Tax	012245	\$303.00	\$77.00	\$303.00	\$50.00	\$4.00	\$737.00
2024	Tax	039379	\$256.00	\$19.00	\$256.00	\$0.00	\$0.00	\$531.00
<b>Total Taxes Due for Parcel Number 0317300911:</b>			<b>\$7,240.00</b>	<b>\$12,476.00</b>	<b>\$7,646.00</b>	<b>\$13,186.00</b>	<b>\$72.00</b>	<b>\$40,620.00</b>

**Tax Charge Summary for 1 Parcel**

Total Unpaid Charges:  
 First Half Due: \$19,784.00  
 Second Half Due: \$20,836.00  
**Total Due: \$40,620.00**

**Grand Total Unpaid: \$40,620.00**

# Muscatine Area Geographic Information Consortium (MAGIC)

## Summary

Parcel ID 0317300911  
 Alternate ID RMWWIA-0317300911  
 Property Address 1432 MAROLF DR  
 ATALISSA IA 52720  
 Sec/Twp/Rng 17-78-2W  
 Brief 17-78-2W BLDGS ON LEASED LAND PARCELA PLAT OF SURVEY GOV LOTS 6-8  
 Tax Description MAROLF LOT 37  
 (Note: Not to be used on legal documents)  
 Deed Book/Page  
 Contract  
 Book/Page  
 Gross Acres 0.00  
 Net Acres 0.00  
 Class R - Residential  
 (Note: This is for tax purposes only. Not to be used for zoning.)  
 District MWWIA - MOSCOW TWP/WILTON SCH/ATALISSA FIRE  
 School District WILTON COMM SCHOOL



*Picture from 2009*

## Owner

Deed Holder  
 Shields Steven C Or Deborah L  
 Contract Holder  
 Mailing Address  
 Marolf Drive Homeowners Association Inc  
 1444 Marolf Dr  
 Atalissa IA 52720-9787  
 Shields Deborah L  
 1432 Marolf Dr  
 Atalissa IA 52720-9787

## Residential Buildings

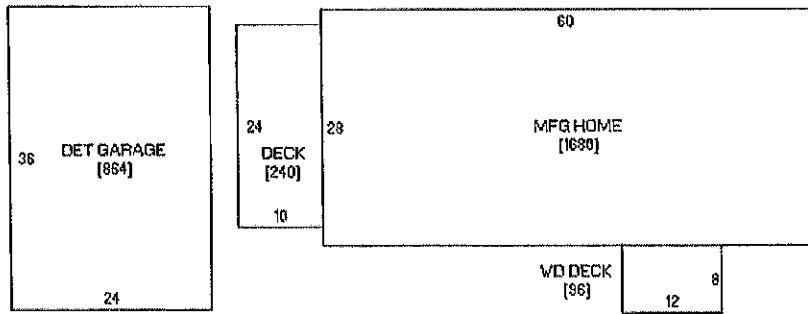
Residential Dwelling  
 Occupancy Single-Family / Owner Occupied  
 Style Mfd Home (Multi-Section)  
 Architectural Style Modular  
 Year Built 1999  
 Exterior Material Vinyl  
 Total Gross Living Area 1,680 SF  
 Attic Type None;  
 Number of Rooms 6 above; 0 below  
 Number of Bedrooms 3 above; 0 below  
 Basement Area Type None  
 Basement Area 0  
 Basement Finished Area  
 Plumbing 2 Standard Bath - 3 Fixt;  
 Central Air Yes  
 Heat Yes  
 Fireplaces 1 Prefab;  
 Porches  
 Decks Wood Deck (96 SF); Wood Deck (240 SF);  
 Additions  
 Garages 864 SF (24F W x 36F L) - Det Frame (Built 1999);

## Sales

Date	Seller	Buyer	Recording	Sale Condition - NUTC	Type	Multi-Parcel	Amount
8/16/1991	KECKLER GEORGE	TOMASSON KEVIN	30-140	TRANSFER OF BUILDING ONLY ON LEASED LAND	Deed		\$800.00

## Permits

Permit #	Date	Description	Amount
5896	09/02/2005	Deck/Patio	31
5275	10/09/2001	Garage	0



Sketch by www.camavision.com

Photos

*Pictures from 2009 Assessor Notes currently - Property is Dilapidated*



No data available for the following modules: Board of Review Petition, Commercial Buildings, Agricultural Buildings.

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Trial Court Case Details

[Summary] [Exhibits] [Parties] [Financial] [Long Title] [Board] [Filings] [Service Returns] [Case/Case/Packet] [Table/Details]

**Filing #**  
Title: MUSCATINE COUNTY TREASURER VS SHIELDS STEVEN  
Case: 07701 LACY021909 (MUSCATINE)  
Caption Number:

Docket#	Event	Filed By	Filed	Create Date	Last Modified
D0006	DISMISSED	OSTERGREEN ALAN R	03/15/2016	03/15/2016	03/15/2016
D0005	OTHER EVENT	HOWES MARY E	02/25/2014	02/25/2014	02/25/2014
D0004	ORDER SETTING TRIAL <i>Comments: SETTLEMENT CONFERENCE SHEET, SETTLED, HOWES</i>	GREVE MARLITAA	09/12/2013	09/12/2013	09/12/2013
D0003	COMPUTER GENERATED NOTICE <i>Comments: Non Jur Trial 03/19/2014 09:00 AM DC Settlement Conference 02/21/2014 03:30 PM DC</i>		08/19/2013	08/19/2013	08/20/2013
D0002	RETURN OF SERVICE - OTHER <i>Comments: 120 DAY NOTICE OF TRIAL SETTING CONFERENCE (CIVIL) IS SET FOR 9/11/13 AT 11:45AM</i>		05/15/2013	05/16/2013	05/16/2013
D0001	PETITION FILED <i>Comments: SERVED ON STEVEN SHIELDS BY SERVING DEBRAOAH SHIELDS ON 5/15/13; \$47.50</i>		05/08/2013	05/08/2013	05/08/2013

Costs \$185-

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Trial Court Case Details

Title: MUSCATINE COUNTY, IOWA VS. DEBORAH L. SHIELDS  
Case: 07701 LACV026200 (MUSCATINE)  
Clanion Number:

[Summary] [Dates] [Case Title] [Filings] [Property in Process] [Exhibits] [Financial] [Bonds] [Source Returns] [Traffic Details]

[Continental Charge/Deposit]

Enter View

Docket#	Event	Filed By	Filed	Create Date	Last Updated
D0011	JUDGMENT DEFAULT <i>Comments:</i> ATTY NOTIFIED BY EDMS/DEFT BY MAIL	BARROWS JOEL	10/06/2021	10/06/2021	10/06/2021
D0010	OTHER EVENT <i>Comments:</i> ATTACHMENTS TO WRITTEN REQUEST FOR DEFAULT JUDGMENT	BARRY JAMES PATRICK	10/05/2021	10/05/2021	10/05/2021
D0009	MOTION FOR DEFAULT JUDGMENT <i>Comments:</i> EXECUTED WRITTEN REQUEST FOR DEFAULT JUDGMENT	BARRY JAMES PATRICK	10/05/2021	10/05/2021	10/05/2021
D0008	RETURN OF ORIGINAL NOTICE <i>Comments:</i> SERVED ON DEBORAH SHIELDS ON 8/29/21	MUSCATINE COUNTY SHERIFF - CIVIL	09/22/2021	09/22/2021	09/22/2021
D0007	OTHER AFFIDAVIT <i>Comments:</i> OF MAILING	BARRY JAMES PATRICK	09/21/2021	09/21/2021	09/21/2021
D0006	NOTICE <i>Comments:</i> OF INTENT TO FILE WRITTEN APPLICATION FOR DEFAULT	BARRY JAMES PATRICK	09/21/2021	09/21/2021	09/21/2021
D0005	COMPUTER GENERATED NOTICE <i>Comments:</i> WRIT OF ATTACHMENT	WERLING STUART	08/26/2021	08/26/2021	08/26/2021
D0003	OTHER ORDER <i>Comments:</i> FOR WRIT OF ATTACHMENT AND FILING ORDER/ATTY NOTIFIED BY EDMS AND TO SERVE		08/17/2021	08/17/2021	08/17/2021
D0002	CIVIL ORIGINAL NOTICE	BARRY JAMES PATRICK	08/16/2021	08/16/2021	08/16/2021
D0001	PETITION FILED <i>Comments:</i> FOR PROPERTY TAXES AND REQUEST FOR WRIT OF ATTACHMENT	BARRY JAMES PATRICK	08/16/2021	08/16/2021	08/16/2021

lost \$195-