

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.

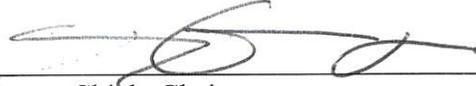
Section 3. Upon issuance of Tax Sale Deed to the assignee, the Treasurer is authorized to abate all current and delinquent taxes outstanding on the parcel at the time of transfer.

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

ATTEST:



Tibe Vanderlinden
Muscatine County Auditor



Danny Chick, Chair
Muscatine County Board of Supervisors



COMMUNITY DEVELOPMENT DEPARTMENT

City Hall - 215 Sycamore St
Muscatine, IA 52761-3840
(563) 262-4141
Fax (563) 262-4142

Planning • Zoning • Building Safety • Construction Inspection Services • Environmental Health Services • Housing Inspections • Code Enforcement

December 18, 2025

Muscatine County Board of Supervisors
414 E 3rd Street – Ste 101
Muscatine, IA 52761

Re: 1114 Nebraska
10-76-2W Lot 9 BLK 16 Smalley's Add S Musc
Parcel No. 1310233009

Dear Muscatine County Board of Supervisors,

The City of Muscatine, Iowa ("City"), hereby requests the assignment of Tax Sale Certificate No. CH230001(Parcel #1310233009) by the Board of Supervisors of Muscatine County, Iowa ("County") to the City for the referenced parcel addressed as 1114 Nebraska.

The property has remained effectively abandoned since the passing of the deedholder several years ago. In June 2021, the deedholder's heir attempted to transfer the property to the City; however, the absence of a formal trust or estate structure prevented a standard conveyance. Following the failure of this transfer, the heir ceased communication regarding the property, effectively abandoning it.

In October 2021, the City of Muscatine was required to demolish, at the taxpayers expense, a hazardous and uninhabitable structure on the site. Since that time, the City has repeatedly addressed numerous ongoing nuisances, including junk removal, weed and grass abatement, and snow and ice removal from the adjoining public sidewalk. Until this property is returned to responsible, private ownership, Muscatine residents will continue to bear the annual maintenance costs of approximately \$2,000 to prevent it from becoming a neighborhood nuisance.

While formal notices and invoices for these abatements were sent to the heir, they remain unpaid, and were ultimately assessed to the property. Consequently, the tax certificate for the property failed to sell at the June 2023 tax sale and is now held by the County. A detailed breakdown of the special assessments for these nuisance abatements is attached for your review.

The City now seeks to secure the title through a Tax Deed—following the completion of the notice of right of redemption—with the ultimate goal of returning the property to the tax rolls and productive use via a public auction.

Financially, the burden of this property on public resources is significant. The grand total of unpaid charges currently stands at \$45,523, a figure that encompasses regular taxes, special assessments, tax certificates, fees, and accumulated interest. A detailed breakdown of these charges is provided in a chart on the following page.



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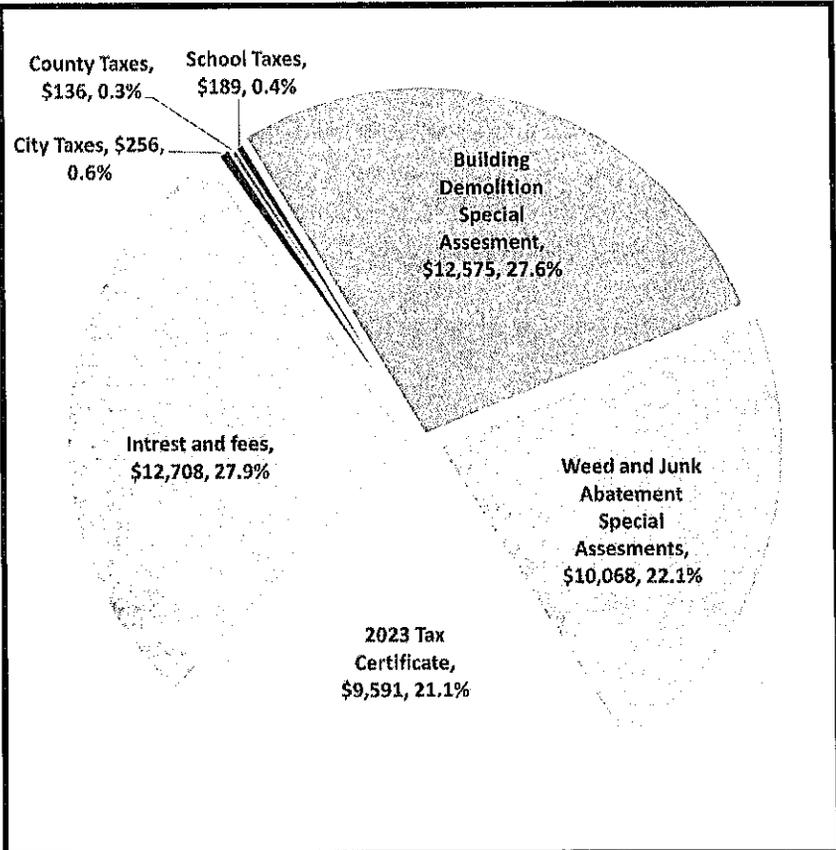
This debt is particularly staggering when compared to the property's assessed value of only \$8,880. Given that the amount owed is nearly five times the value of the land, it is highly improbable that a private party will ever purchase the tax certificate. As long as the property remains in its current legal limbo, the community continues to lose future tax revenue while City taxpayers shoulder the ongoing costs of maintenance and mowing to prevent the site from deteriorating further

By assigning this tax certificate to the City, the Board will facilitate a resolution that benefits the County, the City, the School District, and the neighborhood as a whole. Our primary objectives are to transition the parcel to a tax-paying entity that will maintain the land—ideally resulting in the construction of a new home—while ending the drain on public resources and allowing local government entities to recover as much of the expended public funds as possible.

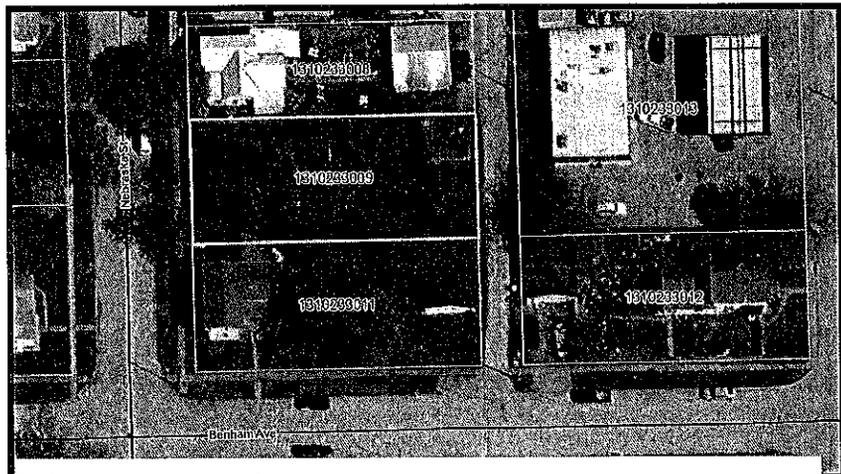
To ensure a fair outcome, the City agrees that upon any future sale of the property, it will remit to the County any proceeds that exceed the costs of the demolition lien, nuisance abatement activities, and the actual expenses incurred in acquiring and selling the property.

Thank you for your consideration,

April Limburg, City Planner
City of Muscatine



Breakdown of Unpaid Tax Chares at 1114 Nebraska



Property Location