

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:



Tibe Vanderlinden
Muscatine County Auditor



Danny Chick, Chair
Muscatine County Board of Supervisors



COMMUNITY DEVELOPMENT DEPARTMENT

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

January 5, 2026

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

Re: 1805 Bryan Ave
25-77-2W LOT 26 BLOCK 30 PARK PLACE ADD
Parcel No. 0825154029
&
25-77-2W LOTS 27 & 28 BLOCK 30 PARK PLACE ADD
Parcel No. 0825154030

Dear Muscatine County Board of Supervisors,

The City of Muscatine, Iowa ("City"), hereby requests the assignment of Tax Sale Certificate No. CH180217 (Parcel #1303452007) by the Board of Supervisors of Muscatine County, Iowa ("County"), to the City for the referenced parcel, addressed as 1805 Bryan Ave.

The property has remained effectively abandoned since the deedholder passed away in the spring of 2022. The City of Muscatine was required to intervene in February 2023 to demolish the primary structure, which had been deemed hazardous and uninhabitable.

Since then, the City has been forced to address numerous ongoing nuisances at the site, including the demolition of a derelict shed and the removal of accumulated junk. While formal notification letters and subsequent invoices for these abatements were sent to the estate, they have been ignored since 2022.

Consequently, the property was offered at a tax sale in June 2022; however, the certificate did not sell and is currently held by the County.

Furthermore, the owner and their heirs have ignored all special assessments resulting from the City's ongoing actions to abate recurring nuisances. The City continues to address numerous ongoing issues at this location, including junk removal and weed and grass abatement.

Until this property is returned to responsible private ownership, Muscatine residents will continue to bear an annual maintenance burden of approximately \$2,000 to prevent the site from becoming a neighborhood nuisance.

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.



Property Location

Financially, the burden of this property on public resources is significant. The grand total of unpaid charges currently stands at \$61,095, a figure that encompasses regular taxes, special assessments, tax certificates, fees, and accumulated interest. A detailed breakdown of these charges is the chart below.

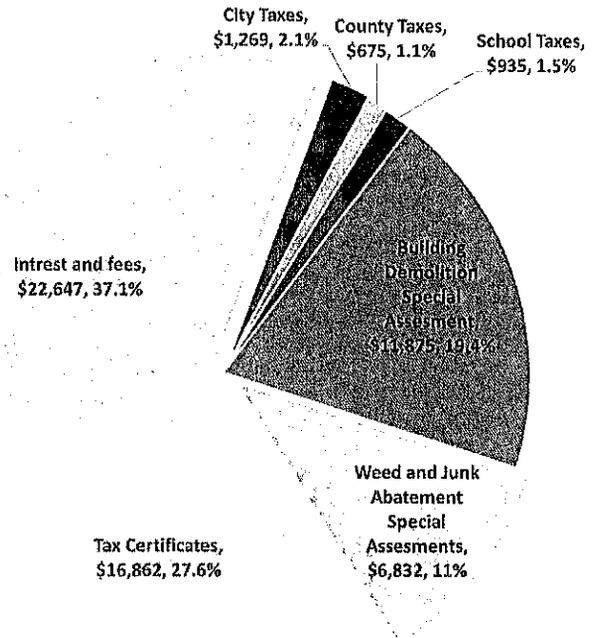
This debt is particularly staggering when compared to the property's assessed value of only \$23,450. Given that the amount owed is nearly two and a half times the value of the land, it is highly improbable that a private party will ever purchase the tax certificate. As long as the property remains in 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 1805 Brayn Ave