

**RESOLUTION #04-29-24-01**  
**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. 08-35-430-001, described more fully as follows:

Legal Description: 35-77-2W N 46 2/3' Lot 10, Block 105  
Street Address: 519 Orange Street, Muscatine, IA  
Deed/Title Holder: Jeremy E. McCormick and Laura Leahey

Was bid by Muscatine County tax sale held on July 17, 2019 at a cost of \$20,801 and is currently held by the County as Tax Sale Certificate No. CH190237; and

WHEREAS, the City of Muscatine, Iowa expended \$ 11,969 in nuisance abatement costs has expressed an interest in acquiring the Tax Sale Certificate from the County in order to construct a small neighborhood park and has offered \$ 1.00 therefore; and

WHEREAS, the total amount of taxes owing \$35,519, plus fees, costs, interest and penalty of \$36,202 is currently \$71,721, plus the 2023 tax (payable 24-25); 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 #CH190237 is hereby assigned to the City of Muscatine, Iowa; consideration for the assignment is one dollar, 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 and nuisance abatement liens plus the actual costs 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 \$1.00, 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. That once the City of Muscatine has acquired title to the parcel, the County Treasurer is directed to abate all taxes, costs, fees, interest and penalties owing as of the date of this resolution and any and all additional taxes, etc. accruing after the date of this resolution.

PASSED AND APPROVED this 29th day of April, 2024.

ATTEST:



Tibe Vander Linden  
Muscatine County Auditor



Jeff Sorensen, Chairman  
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

April 19, 2024

Re: Tax Sale Certificate No. CH190237

519 Orange St

35-77-2W N 46 2/3' LOT 10 BLK 105 • Parcel No. 0835430001

Dear Muscatine County Board of Supervisors,

The City of Muscatine, Iowa (City), requests the Board of Supervisors of Muscatine County, Iowa (County) assign Tax Sale Certificate No. CH190237 to the City for the referenced property.

The City intends to:

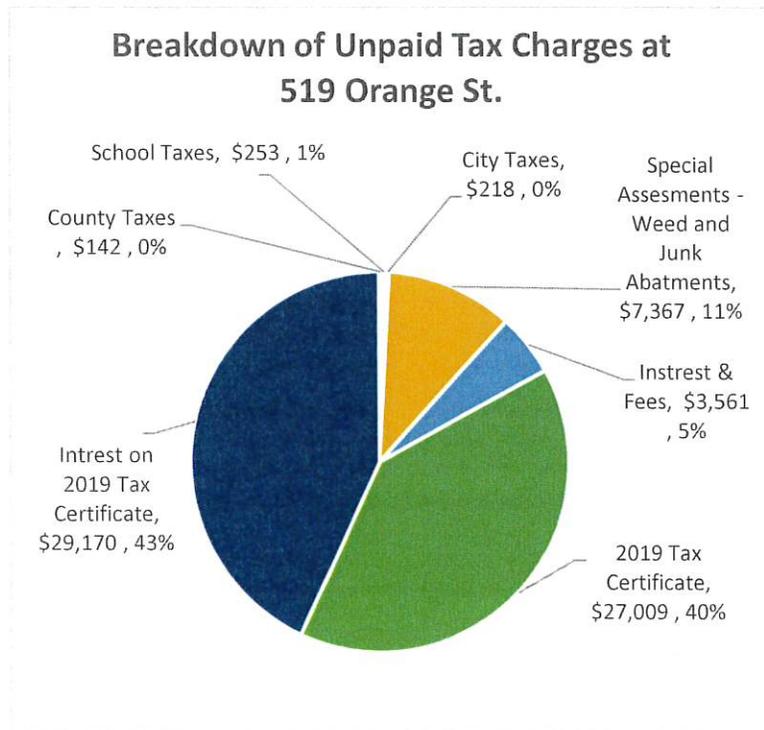
- Acquire title through a Tax Deed after the redemption period.
- Construct a small neighborhood park, containing a playground and picnic shelter on this parcel. A concept plan for such a park at this location is attached to this letter.

This request benefits the County, City, and community by:

- Allowing for the creation of an amenity that will improve the quality of life for those living in the neighborhood.
- Supports revitalization of the area, of which construction of a new neighborhood park is a key element, and may lead to increased property values.

Property taxes on this parcel haven't been paid since at least 2016, with the unpaid charges totaling \$70,526.00. The chart to the right breaks down these unpaid charges, which significant special assessments for nuisance abatement.

Out-of-state owners acquired the property in 2006 (listed address in Arkansas). It appears abandoned since at least 2016, when the house on the property partially collapsed onto the adjoining street in December of that year. The City, following proper notification procedures, ordered the owners to remove the hazardous structure. However, the order was ignored, forcing the City to demolish the structure at the expense of City taxpayers.



The property's abandonment since 2016 has necessitated ongoing maintenance by the City contractor to prevent it becoming a nuisance. This work includes mowing, litter removal, and snow clearing from adjacent sidewalks. The City issued dozens of notices to the out-of-state property owner requiring them to address these issues and sent invoices for the City's subsequent work to do so. However, all communication and invoices have been ignored.



## 519 Orange St

Date of Work	Type	Fee Charged	Admin Fee	Assess Fee	Total Fee
08/29/2016	Secured	\$478.28	\$25.00	\$50.00	\$553.28
10/04/2016	Secured	\$29.40	\$25.00	\$50.00	\$104.40
10/07/2106	Secured	\$22.05	\$25.00	\$50.00	\$97.05
12/28/2016	Demolition	\$16,550.00	\$25.00	\$50.00	\$16,625.00
04/25/2017	Weeds	\$91.40	\$25.00	\$50.00	\$166.40
05/15/2017	Weeds	\$62.00	\$25.00	\$50.00	\$137.00
05/24/2017	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
06/05/2017	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
06/13/2017	Weeds	\$23.65	\$25.00	\$50.00	\$98.65
06/20/2017	Weeds	\$74.10	\$25.00	\$50.00	\$149.10
06/27/2017	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
07/05/2017	Weeds	\$16.30	\$25.00	\$50.00	\$91.30
07/18/2017	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
07/25/2017	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
08/01/2017	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
08/07/2017	Weeds	\$34.40	\$25.00	\$50.00	\$109.40
08/15/2017	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
08/30/2017	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
09/18/2017	Weeds	\$45.70	\$25.00	\$50.00	\$120.70
10/10/2017	Weeds	\$60.40	\$25.00	\$50.00	\$135.40
10/17/2017	Weeds	\$16.30	\$25.00	\$50.00	\$91.30
10/31/2017	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
11/20/2017	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
01/12/2018	Snow	\$59.59	\$25.00	\$50.00	\$134.59
12/28/2017	Snow	\$46.54	\$25.00	\$50.00	\$121.54
12/24/2017	Snow	\$9.79	\$25.00	\$50.00	\$84.79
02/06/2018	Snow	\$29.40	\$25.00	\$50.00	\$104.40
03/25/2018	Snow	\$14.70	\$25.00	\$50.00	\$89.70
05/09/2018	Weeds	\$32.60	\$25.00	\$50.00	\$107.60
05/17/2018	Weeds	\$16.30	\$25.00	\$50.00	\$91.30
05/29/2018	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
06/18/2018	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
06/11/2018	Weeds	\$45.70	\$25.00	\$50.00	\$120.70
06/26/2018	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
07/09/2018	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
07/24/2018	Weeds	\$58.80	\$25.00	\$50.00	\$133.80
07/31/2018	Weeds	\$29.40	\$25.00	\$50.00	\$104.40
09/24/2018	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
10/03/2018	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
10/17/2018	Weeds	\$60.40	\$25.00	\$50.00	\$135.40
10/30/2018	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
11/27/2018	Snow	\$44.10	\$25.00	\$50.00	\$119.10
01/13/2019	Snow	\$29.40	\$25.00	\$50.00	\$104.40
01/24/2019	Snow	\$22.05	\$25.00	\$50.00	\$97.05
01/29/2019	Snow	\$24.65	\$25.00	\$50.00	\$99.65
02/02/2019	Snow	\$58.80	\$25.00	\$50.00	\$133.80
11/08/2018	Weeds	\$91.70	\$25.00	\$50.00	\$166.70
02/07/2019	Snow	\$22.50	\$25.00	\$50.00	\$97.50
02/13/2019	Snow	\$65.80	\$25.00	\$50.00	\$140.80

02/19/2019	Snow	\$22.50	\$25.00	\$50.00	\$97.50
05/22/2019	Weeds	\$45.70	\$25.00	\$50.00	\$120.70
06/05/2019	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
06/11/2019	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
06/17/2019	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
07/02/2019	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
07/15/2019	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
08/21/2019	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
09/11/2019	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
09/30/2019	Weeds	\$66.15	\$25.00	\$50.00	\$141.15
10/08/2019	Weeds	\$60.40	\$25.00	\$50.00	\$135.40
10/22/2019	Weeds	\$16.33	\$25.00	\$50.00	\$91.33
11/14/2019	Snow	\$25.05	\$25.00	\$50.00	\$100.05
12/12/2019	Snow	\$31.44	\$25.00	\$50.00	\$106.44
01/13/2020	Snow	\$21.85	\$25.00	\$50.00	\$96.85
01/19/2020	Snow	\$156.61	\$25.00	\$50.00	\$231.61
01/22/2020	Snow	\$36.75	\$25.00	\$50.00	\$111.75
02/13/2020	Snow	\$55.10	\$25.00	\$50.00	\$130.10
04/21/2020	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
05/01/2020	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
05/19/2020	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
05/27/2020	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
06/11/2020	Weeds	\$11.81	\$25.00	\$50.00	\$86.81
06/29/2020	Weeds	\$32.09	\$25.00	\$50.00	\$107.09
07/07/2020	Weeds	\$45.70	\$25.00	\$50.00	\$120.70
07/20/2020	Weeds	\$45.70	\$25.00	\$50.00	\$120.70
07/28/2020	Weeds	\$38.35	\$25.00	\$50.00	\$113.35
08/11/2020	Weeds	\$74.10	\$25.00	\$50.00	\$149.10
09/02/2020	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
09/22/2020	Weeds	\$45.70	\$25.00	\$50.00	\$120.70
10/05/2020	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
10/20/2020	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
10/30/2020	Weeds	\$134.20	\$25.00	\$50.00	\$209.20
12/29/2020	Snow	\$190.44	\$25.00	\$50.00	\$265.44
01/03/2021	Snow	\$61.10	\$25.00	\$50.00	\$136.10
01/26/2021	Snow	\$18.44	\$25.00	\$50.00	\$93.44
01/31/2021	Snow	\$23.33	\$25.00	\$50.00	\$98.33
02/06/2021	Snow	\$185.78	\$25.00	\$50.00	\$260.78
02/10/2021	Snow	\$22.26	\$25.00	\$50.00	\$97.26
02/17/2021	Snow	\$51.58	\$25.00	\$50.00	\$126.58
04/20/2021	Weeds	\$23.65	\$25.00	\$50.00	\$98.65
05/04/2021	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
05/26/2021	Weeds	\$23.65	\$25.00	\$50.00	\$98.65
06/08/2021	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
06/22/2021	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
07/12/2021	Weeds	\$45.70	\$25.00	\$50.00	\$120.70
08/03/2021	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
08/23/2021	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
09/08/2021	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
09/21/2021	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
10/19/2021	Weeds	\$31.00	\$25.00	\$50.00	\$106.00
01/03/2022	Snow	\$25.62	\$25.00	\$50.00	\$100.62

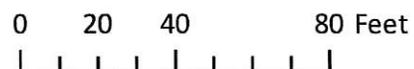
01/17/2022	Snow	\$59.16	\$25.00	\$50.00	\$134.16
05/10/2022	Weeds	\$29.40	\$25.00	\$50.00	\$104.40
05/17/2022	Weeds	\$45.70	\$25.00	\$50.00	\$120.70
06/08/2022	Weeds	\$58.80	\$25.00	\$50.00	\$133.80
12/27/2022	Snow	\$16.76	\$25.00	\$50.00	\$91.76
1/23/2023	Snow	\$19.70	\$25.00	\$50.00	\$94.70
1/30/2023	Snow	\$42.47	\$25.00	\$50.00	\$117.47
2/18/2023	Snow	\$22.56	\$25.00	\$50.00	\$97.56
					\$29,581.83



# COMMUNITY DEVELOPMENT DEPARTMENT

City Hall - 215 Sycamore St  
Muscatine, IA 52761-3840  
(563) 262-4141  
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Planning • Zoning • Building Safety • Construction Inspection Services • Environmental Health Services • Housing Inspections • Code Enforcement





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: 04/30/2024

MCCORMICK JEREMY E & LEAKEY LAURA  
 PO BOX 23  
 MULBERRY, AR 72947-0023

Parcel Number: 0835430001      Situs: 519 ORANGE ST  
 Owner: MCCORMICK JEREMY E & LEAKEY LAURA      Legal: 35-77-2W N 46 2/3' LOT 10 BLK 105

Taxes Due				1st Half	2nd Half	Additional		
Year	Type	Bill Number	1st Half Tax	Interest	2nd Half Tax	Interest	Costs	Total Due
2018	Tax	203630	\$61.00	\$47.00	\$61.00	\$41.00	\$0.00	\$210.00
2019	Special 20180705 Muscatine	005715	\$90.00	\$69.00	\$0.00	\$0.00	\$5.00	\$164.00
2019	Special 20180730 Muscatine	005732	\$205.00	\$157.00	\$0.00	\$0.00	\$5.00	\$367.00
2019	Special Muscatine City Specials	005779	\$177.00	\$135.00	\$0.00	\$0.00	\$5.00	\$317.00
2019	Special 20181008 Muscatine	005808	\$106.00	\$81.00	\$0.00	\$0.00	\$5.00	\$192.00
2019	Special Muscatine City Specials	005845	\$318.00	\$243.00	\$0.00	\$0.00	\$5.00	\$566.00
2019	Special Muscatine City Specials	005884	\$244.00	\$187.00	\$0.00	\$0.00	\$5.00	\$436.00
2019	Special 20190411#1 MUSA	005940	\$303.00	\$232.00	\$0.00	\$0.00	\$5.00	\$540.00
2019	Special 20190411 #2 MUSA	005973	\$354.00	\$271.00	\$0.00	\$0.00	\$5.00	\$630.00
2019	Special 20190530 MUSA	006048	\$353.00	\$270.00	\$0.00	\$0.00	\$5.00	\$628.00
2019	Tax	218878	\$58.00	\$37.00	\$58.00	\$32.00	\$4.00	\$189.00
2020	Special 20190926 MUSA	006112	\$345.00	\$223.00	\$0.00	\$0.00	\$5.00	\$573.00
2020	Special 20191223 MUSA	006193	\$106.00	\$68.00	\$0.00	\$0.00	\$5.00	\$179.00
2020	Special 20200109 MUSA	006235	\$162.00	\$104.00	\$0.00	\$0.00	\$5.00	\$271.00
2020	Special 2020-Muscatine City	006287	\$100.00	\$65.00	\$0.00	\$0.00	\$5.00	\$170.00
2020	Special 20200116 MUSCATINE	006306	\$268.00	\$173.00	\$0.00	\$0.00	\$5.00	\$446.00
2020	Special 20200325 MUSA	006328	\$106.00	\$68.00	\$0.00	\$0.00	\$5.00	\$179.00
2020	Special 20200420 MUSA	006360	\$340.00	\$219.00	\$0.00	\$0.00	\$5.00	\$564.00
2020	Tax	245645	\$59.00	\$27.00	\$59.00	\$22.00	\$4.00	\$171.00
2021	Special 20200723 MUSA	006438	\$130.00	\$60.00	\$0.00	\$0.00	\$5.00	\$195.00
2021	Special 20201009 MUSA	006517	\$368.00	\$171.00	\$0.00	\$0.00	\$5.00	\$544.00
2021	Special 20201201 MUSA	006594	\$354.00	\$165.00	\$0.00	\$0.00	\$5.00	\$524.00
2021	Special 20201229 MUSA	006638	\$106.00	\$49.00	\$0.00	\$0.00	\$5.00	\$160.00
2021	Special 20210205 MUSA	006698	\$392.00	\$182.00	\$0.00	\$0.00	\$5.00	\$579.00
2021	Special 20210323 MUSA	006815	\$352.00	\$164.00	\$0.00	\$0.00	\$5.00	\$521.00
2021	Special 20210524 MUSA	006845	\$476.00	\$221.00	\$0.00	\$0.00	\$5.00	\$702.00
2021	Tax	272472	\$65.00	\$19.00	\$65.00	\$13.00	\$4.00	\$166.00
2022	Special 20211129 MUSA	007006	\$442.00	\$126.00	\$0.00	\$0.00	\$5.00	\$573.00
2022	Special 20220505 MUSA	007122	\$274.00	\$78.00	\$0.00	\$0.00	\$5.00	\$357.00
2022	Special 20220524 MUSA	007209	\$185.00	\$53.00	\$0.00	\$0.00	\$5.00	\$243.00
2022	Tax	299216	\$64.00	\$7.00	\$64.00	\$1.00	\$0.00	\$136.00
2023	Special 20220823 MUSA	007334	\$175.00	\$18.00	\$0.00	\$0.00	\$5.00	\$198.00
2023	Special 20220922-MUSA	007381	\$134.00	\$14.00	\$0.00	\$0.00	\$5.00	\$153.00
2023	Special 20230327 MUSA	007600	\$92.00	\$10.00	\$0.00	\$0.00	\$5.00	\$107.00

2023	Special	20230426 MUSA	007646	\$212.00	\$22.00	\$0.00	\$0.00	\$5.00	\$239.00
2023	Special	20230525 MUSA	007690	\$98.00	\$10.00	\$0.00	\$0.00	\$5.00	\$113.00
2024	Special	20240227 MUSA	008408	\$90.00	\$0.00	\$0.00	\$0.00	\$5.00	\$95.00
2024	Special	20240425 MUSA	008465	\$439.00	\$0.00	\$0.00	\$0.00	\$5.00	\$444.00
<b>Total Taxes Due for Parcel Number 0835430001:</b>				<b>\$8,203.00</b>	<b>\$4,045.00</b>	<b>\$307.00</b>	<b>\$109.00</b>	<b>\$177.00</b>	<b>\$12,841.00</b>

<u>Tax Sale</u>		Date	Certificate#	Tax	# of Months	Interest	Service Fee	Total Due
County Held		06/17/2019	CH190237	\$27,009.00	59	\$31,871.00	\$0.00	\$58,880.00
<b>Total To Redeem for Certificate Number CH190237:</b>				<b>\$27,009.00</b>		<b>\$31,871.00</b>	<b>\$0.00</b>	<b>\$58,880.00</b>

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**Total Due for Parcel Number 0835430001: \$71,721.00**

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**Tax Charge Summary for 1 Parcel**

Total Unpaid Charges:	
First Half Due:	\$12,425.00
Second Half Due:	\$416.00
<b>Total Due:</b>	<b>\$12,841.00</b>
Total Unpaid Tax Sale Certificates:	\$58,880.00
<b>Grand Total Unpaid:</b>	<b>\$71,721.00</b>

*Tax Amount including TS*      35,519

*Int / Penalty*                      36,202 -

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*total*                                      71,721.<sup>00</sup>