

RESOLUTION NO. 2020 – 10-113  
A RESOLUTION ABATING TAXES

**WHEREAS**, the Linn County Finance Director recommends that, based on a review of delinquent taxes by the County Treasurer, tax assessments that are unlikely to be collected should be removed from outstanding delinquent taxes in the County's property tax system; and,

**WHEREAS**, the Board of Supervisors is empowered pursuant to Iowa Code Section 445.16 to abate taxes on the recommendation of the Treasurer; and,

**WHEREAS**, the Board of Supervisors has received a written recommendation from the Treasurer that certain tax amounts currently outstanding are impractical to pursue for collection through available remedies due to the age of the assessment, the removal, destruction, or other loss of the assessed property, bankruptcy of the taxpayer, the acquisition of real property by governmental bodies, etc.; and,

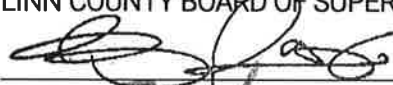
**WHEREAS**, the Treasurer provided descriptions of assessments, which should be abated, and which are set out in Exhibit A to this resolution.


**NOW, BE IT THEREFORE RESOLVED** by the Linn County Board of Supervisors, Linn County, Iowa, this date met in lawful session that the taxes assessed against the real property listed in Exhibit A, attached hereto and made part of this resolution, in the total amount of \$38,246.83 are hereby are abated.

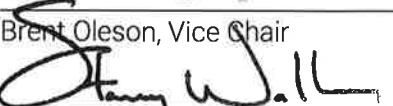
**BE IT FURTHER RESOLVED**, the Board of Supervisors directs the County Treasurer to strike the amounts set out in the attached Exhibit A from the County property tax system.

**PASSED AND APPROVED** this 28 day of October 2020.

LINN COUNTY BOARD OF SUPERVISORS

  
\_\_\_\_\_  
Ben Rogers, Chair

  
\_\_\_\_\_  
Brent Oleson, Vice Chair

  
\_\_\_\_\_  
Stacey Walker, Supervisor

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ATTEST:

Joel Miller by Rebecca Shoop  
Joel Miller, Linn County Auditor Deputy

I, Joel Miller, Linn County Auditor, hereby certify that at a regular meeting of the said Board, the foregoing resolution was duly adopted by a vote of:

3 Aye, 0 Nay, and 0 Abstained from Voting.

Joel Miller by Rebecca Shoop  
Joel Miller, Linn County Auditor Deputy

State of Iowa  
County of Linn

This instrument was acknowledged before me on the 28 day of Oct 2020 by Joel Miller as Linn County Auditor.

[Signature]  
Notary Public, State of Iowa



My commission expires: 5/26/22

**EXHIBIT A**

Parcel 192045200100000 – City of Cedar Rapids owns, Eastern Iowa Airport land acquisition. Prorated tax from the closing was applied. Abate balance of 377.65, the tax for time after Cedar Rapids took ownership.

Parcel 192045100100000 – City of Cedar Rapids owns, Eastern Iowa Airport land acquisition. Prorated tax from the closing was applied. Abate balance of 1105.79, the tax for time after Cedar Rapids took ownership.

Parcel 192047800500000 – 8840 6<sup>th</sup> St SW – City of Cedar Rapids owned for Eastern Iowa Airport expansion. Prorated tax from the closing was applied. Abate balance of \$1050.90

Parcel 141917601400000 – 2109 O Ave SW - City of Cedar Rapids owns, acquired for O Ave NW street improvements. Prorated tax from the closing was applied. Abate balance of \$1312.00.

Parcel 143422701800000 – 78 22<sup>nd</sup> Ave SW - City of Cedar Rapids owned for Flood Control System. Seller proration was applied. Abate balance of \$1140.00

Parcel 141145700600000 – 409 30<sup>th</sup> Street Dr SE – City of Cedar Rapids owned for Flood Control System. Proration was applied. Abate balance of \$1475.00

Parcel 143422701900000 – 74 22<sup>nd</sup> Ave SW – City of Cedar Rapids owned for Flood Control System. Seller proration was applied. Abate balance of \$914.00

Parcel 143422701700000 – 80 22<sup>nd</sup> Ave SW – City of Cedar Rapids, owned for Flood Control System. Seller proration was applied. Abate balance of \$1377.00

Parcel 142831100200000 – 207 10<sup>th</sup> Ave SW, purchased by Linn County. Prorated tax from the closing was applied. Abate balance of \$616.09, the tax for time after Linn County took ownership.

Parcel 142830900200000 – Vacant Alley by 207 10<sup>th</sup> Ave SW, purchased by Linn County. Prorated tax from the closing was applied. Abate balance of \$169.00, the tax for the time after Linn County took ownership.

Parcel 142830900102000 – 902 2<sup>nd</sup> St SW, purchased by Linn County. Prorated tax from the closing was applied. Abate balance of \$903.28, the tax for the time after Linn County took ownership.

Parcel 190935100500000 – 5815 4<sup>th</sup> St SW purchased for Linn County LIFTS. Prorated tax from the closing was applied. Abate balance of 21988.72.

Parcel 150621900100000 – 2097 6<sup>th</sup> Ave, Marion. City of Marion purchased a portion of this property. The other owner paid the tax on the retained portion. Abate the portion owned by City of Marion for road right-of-way of \$3142.40

Parcel 150621800100000 – 2245 6<sup>th</sup> Ave, Marion. City of Marion purchased for road right-of-way. The owner paid the tax on the retained portion. Abate the portion owned by City of Marion of \$863.00

Parcel 150621800200000 – 597 21<sup>st</sup> St, Marion. City of Marion purchased portion for road right-of-way. The owner paid the tax on the retained portion. Abate the portion owned by the City of Marion of \$1578.00

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Parcel 201613101200000 – vacated alleyway in Fairfax. This was a parcel that has been listed as Unknown owner for 45 years. Upon Assessor's investigating, it was found that this parcel was indeed sold to Linn County back in 1974. It should be exempt from taxes. Abate \$167.00

Parcel 150512600103222 – Deck at 38 Ash Drive, Marion in a mobile home park that was removed and relocated to Jasper County in June 2019. It is impractical to pursue payment. Abate balance of \$20.00

Parcel 103340100203169 – Deck and Shed at 1475 Blackhawk Drive, Marion in a mobile home park. The deck and shed were removed as part of Forcible Entry & Detainer court order of December 2019. Abate balance of \$47.00