

***Bremer County Treasurer's Office***

***Sue Shonka, Treasurer***

***415 E Bremer Ave***

***Waverly, IA 50677***

***[www.iowatreasurers.org](http://www.iowatreasurers.org)***

***RE: Abatement of Taxes; according to Iowa Code 445.16***

***I, Sue Shonka, Bremer County Treasurer recommend to the Bremer County Board of Supervisors to abate the taxes for parcel –***

***Parcel- 53134712937 Tax District – 42000 Legal – Valueless Mobile Home/ Demolished***

***Owner is deceased-***

***According to Iowa Code 445.16***

**445.16 ABATEMENT OR COMPROMISE OF TAX.**

If the county holds the tax sale certificate of purchase, the county, through the board of supervisors, may compromise by written agreement, or abate by resolution, the tax, interest, fees, or costs. In the event of a compromise, the board of supervisors may enter into a written agreement with the owner of the legal title or with any lienholder for the payment of a stipulated sum in full satisfaction of all amounts included in that agreement. In addition, if a parcel is offered at regular tax sale and is not sold, the county, prior to public bidder sale to the county under section 446.19, may compromise by written agreement, or abate by resolution, the tax, interest, fees, or costs, as provided in this section.

A copy of the agreement or resolution shall be filed with the county treasurer.

If the treasurer determines that it is impractical to pursue collection of the total amount due through the tax sale and the personal judgment remedies, the treasurer shall make a written recommendation to the board of supervisors to abate the amount due. The board of supervisors shall abate, by resolution, the amount due and direct the treasurer to strike the amount due from the county system.

***Sue Shonka***

***Bremer County Treasurer***

***[sshonka@co.bremer.ia.us](mailto:sshonka@co.bremer.ia.us)***

RESOLUTION #21-54  
ABATEMENT OF TAXES

WHEREAS, Section 445.16 of the Code of Iowa requires the Board of Supervisors of Bremer County Iowa to authorize the Treasurer to strike from the tax books all taxes regular, interest and costs for properties that are determined impractical to pursue collection of the total amount due through the tax sale and the personal judgement remedies;

WHEREAS, Parcel 53134712937 has been determined to be impractical to pursue the collection of the total amount due;

THEREFORE, the Bremer County Board of Supervisors directs the Treasurer to strike from the tax books and abate all taxes regular, interest and costs for the following Parcel: 53134712937 taxes \$969.00; interest \$556.00; cost \$12.00; for a total of \$1537.00 and abate any future taxes attached to this parcel.

So passed and adopted the 28<sup>th</sup> day of June 2021.