



**Dickinson County Treasurer**

**Kris Rowley**  
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[www.iowataxandtags.gov](http://www.iowataxandtags.gov)

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April 6, 2011

Dear Tax Sale Investor,

The Iowa General Assembly passed new legislation (House File 256) that was signed by the Governor on March 13, 2009, that applies to tax sales held on or after June 1, 2009, so will include the June 20, 2011, tax sales held in Iowa. Iowa Code Section 446.16, Code 2009, is amended to include a new subsection (4) which requires that a person, other than an individual, must have a federal tax identification number **and** either a designation of agent for service of process on file with the secretary of state **or** a verified statement meeting the requirements of Chapter 547 on file with the county recorder of the county in which the person wishes to register to bid or to bid at tax sale or of the county where the property that is the subject of the tax sale certificate is located. This law affects corporations, LLC's and partnerships investing in tax sales. The intent of this law change is to ensure that only legal entities can obtain tax sale certificates and/or tax sale deeds as only individuals or "legal entities" can own real estate in Iowa.

If applicable to you, file the above documents by contacting either:

1. Iowa Secretary of State Michael Mauro;  
phone number 515-281-5204; email [sos@sos.state.ia.us](mailto:sos@sos.state.ia.us).
2. Dickinson County Recorder Jan Bortscheller  
phone number 712-336-1495; email [jbortscheller@co.dickinson.ia.us](mailto:jbortscheller@co.dickinson.ia.us).

My office will require a copy of the filing with the secretary of state or a copy of the verified statement meeting the requirements of Chapter 547 filed with the county recorder along with the other documents needed to register for the tax sale. Registration materials will be available online at [www.IowaTaxAndTags.gov](http://www.IowaTaxAndTags.gov) under Dickinson County or online at [www.co.dickinson.ia.us](http://www.co.dickinson.ia.us) under Treasurer by early May.

Sincerely,

Kris Rowley, Dickinson County Treasurer