



# Nancy Barnes

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December 1, 2020

**Subject: Adams County Tax Sale**

To Whom This May Concern:

This is notice that the Adams County Treasurer will not be conducting the suspended June 2020 Annual Tax Sale in the month of December 2020, following the expiration of the suspension of Section 98 at midnight on July 31, 2020 of Governor Reynolds' Proclamation of Disaster Emergency signed July 24, 2020. The June 2020 Annual Tax Sale was originally suspended by Governor Reynolds' Proclamation of Disaster Emergency on April 24, 2020.

Section 98 of the Proclamation signed on July 24, 2020 says: Consistent with Iowa Code 446.28 the county treasurer shall have the sole discretion to determine if any tax sale in a county that was not held in June can be held in a particular month or must be further delayed.

Iowa Code 446.28 - Subsequent sale says: If for good cause, a parcel cannot be advertised and offered for sale on the third Monday of June or another date in June designated by the treasurer, the county treasurer shall make the sale on the third Monday of the next succeeding month in which the required notice can be given.

There is not sufficient time to give due notification to the property owners of delinquent taxes or to inform and register tax sale investors for the sale by the third Monday of December. Covid19 health risks that triggered the original proclamation also continues to raise health concerns for holding a tax sale.

Sincerely,

Nancy Barnes  
Adams County Treasurer