

**RESOLUTION No. 2018 – 32**

**SIOUX COUNTY BOARD OF SUPERVISORS**

**Date: September 18, 2018**

**ABATEMENT OF TAXES**

**Whereas,** The Sioux County Board of Supervisors have concluded that the following parcels have no merit in collecting taxes and move that the taxes be abated based on reasons noted:

<b>Owner</b>	<b>Parcel</b>	<b>Year</b>	<b>Original Tax</b>	<b>Current Tax</b>	<b>Reason</b>
Hawarden-District 050 Paul, Trudy	1902134005	2017-18	\$678.00	\$678.00	Inability to Pay

**Whereas,** The Board of Supervisors of Sioux County has the authority to abate taxes based on The Iowa Code. [Sec.445.63]

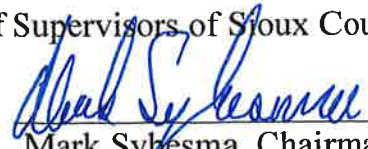
**Whereas,** The Board of Supervisors can also abate taxes when the Treasurer determines that it is impractical to pursue the collection of taxes through the tax sale or personal judgment remedies.


**Whereas,** The Board of Supervisors shall abate, by resolution, the amount due, and direct the Treasurer to strike the amount due from the county system. Iowa Code [Sec. 445.16]

**BE IT RESOLVED BY** the Sioux County Board of Supervisors as follows:

The Board of Supervisors has decided that these taxes cannot be collected and direct the Treasurer to strike the amount due from the county system on each parcel noted above.

The above and foregoing Resolution was adopted by the Board of Supervisors of Sioux County, Iowa, on September 18, 2018.

  
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Mark Sybesma, Chairman  
Sioux County Board of Supervisors

ATTEST:   
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Ryan Dokter  
Sioux County Auditor