Dickinson County Treasurer
Kris Rowley
P.O. Box AD
Spirit Lake, IA. 51360
www.iowataxandtags.gov

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May 1, 2018

Dear Tax Sale Investor,

The Iowa General Assembly passed 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 18, 2018 tax sales held in Iowa. Iowa Code Section 446.16, Code 2009, was 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 Paul Pate;
    Phone number 515-281-5204; email sos@sos.iowa.gov.
2. Dickinson County Recorder Ann Ditsworth;
    Phone number 712-336-1495; email aditsworth@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. **If you have already given me either of these documents when registering for previous tax sales, you do not need to give me a new copy unless you've made changes to the original document.** Registration materials will be available online at https://dickinsoncountyiowa.org under Treasurer in the month of May.

Sincerely,

Kris Rowley, Dickinson County Treasurer