

Resolution No. 2023-37

**Abatement of All Taxes, Penalty and Interest for Property Owned by
the City of Massena**

WHEREAS Iowa Code 445.63 states when taxes are owing against a parcel owned or claimed by the state or a political subdivision of the state, and the taxes were owing before the parcel was acquired by the state or a political subdivision of this state, the county treasurer shall give notice to the appropriate governing body which shall pay the amount of taxes due; and

WHEREAS if the governing body fails to immediately pay the taxes due, the board of supervisors shall abate all of the taxes; and,

WHEREAS Cass County Treasurer Tracey J Marshall, has made a written recommendation to the board of supervisors to abate all taxes, penalty and interest;

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of Cass County, Iowa to abate all taxes, penalty and interest on the following parcels:

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Roll Call Vote:

A Baier
A Pettinger
A Green
A Richter
A O'Brien

Resolution adopted this 26 day of September, 2023.

Steve Baier
Steve Baier, Chairman,
Board of Supervisors

Kathy Somers
Kathy Somers
County Auditor