

STATE OF IOWA--COUNTY OF JOHNSON
OFFICE OF THE COUNTY TREASURER

- NOTICE TO TAX SALE PURCHASERS -
JUNE 16, 2025

The annual tax sale is usually held by the Johnson County Treasurer on the third Monday in June at 8:00 a.m., and for each succeeding day, for as long as purchasers are present or until all parcels have been sold. The adjourned annual sale is then to the following month according to the date shown on the calendar.

TAX SALE PROCEDURE

1. All prospective bidders must register prior to the tax sale in the tax division of the Treasurer's office. You may, through written notice to the Treasurer, designate an appointee to bid for you in your absence. Each item will be offered for sale to all bidders at 100%. The auctioneer will announce each item and will pause to allow an active bidder to bid downward. Bid downs will range in whole percentages from 99% to 1%. When all bidding has stopped (or the bidding has reached 1%), a buyer will be chosen through a random selection process. The selected buyer will be announced and will then have several seconds to accept the purchase of the item by saying, "SOLD". If the buyer does not wish to purchase the item, they will announce "PASS". If the buyer passes, another buyer will be picked until one is selected who wishes to purchase the item.

PAYMENT

2. Payment is required in full at the end of the sale. Payment must be in the form of a personal check or money order. Two party checks or cash will not be accepted for payment.

CERTIFICATES

3. Please allow up to 15 days to receive your certificate(s). This allows the Treasurer's staff time to complete posting of records and editing the certificates.
4. A W-9 form must be completed and signed prior to the time of purchases. The Treasurer will issue a 1099-INT form to you and to the Internal Revenue Service at the end of the calendar year.

Property sold at "REGULAR TAX SALE"

5. The *90-Day Notice of Right of Redemption* may be issued after one year and nine months from the date of sale. Please consult with your legal counsel regarding the tax sale redemption and deeding processes. Our office cannot provide you with legal advice.

Property sold at "PUBLIC BIDDER TAX SALE"

6. The *90-Day Notice of Right of Redemption* may be issued after nine months from the date of sale. Please consult with your legal counsel regarding the tax sale redemption and deeding processes. Our office cannot provide you with legal advice.

*******REGISTRATION REQUIREMENTS*******

7. A COMPLETED AND SIGNED W-9
8. A DESIGNATION OF AGENT FOR SERVICE OF PROCESS ON FILE WITH THE IOWA SECRETARY OF STATE, OR A VERIFIED STATEMENT MEETING THE REQUIREMENTS OF CHAPTER 547 ON FILE WITH THE JOHNSON COUNTY RECORDER FOR ANY BIDDERS WHO ARE NOT INDIVIDUALS.
9. \$58.00 Per bidder number (tax identification number) to register.