

**RESOLUTION TO ABATE TAX**  
Cass County Resolution No. 2017-014

Whereas, the City of Massena, Iowa has requested the abatement of tax on four parcels now owned by the city;  
and

Whereas, in accordance with Iowa Code 445.63, "When taxes are owing against a parcel owned or claimed by the state or a political subdivision of this 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 the taxes due. If the governing body fails to immediately pay the taxes due, the board of supervisors shall abate all of the taxes."

Resolved- to abate all taxes, penalties and interest collectible on parcels 420014108001000 (Lot 16 of Block 11, Massena); 430012937001001 (Piece in NW1/4 SE 1/4 of Sec. 33-75-34); 430012937002001 (Piece in N1/2 SW1/4 of Sec. 33-75-34); and 430012937003000 (Piece in SW1/4 NW1/4 of Sec. 33-75-34) and to direct the treasurer to strike the amounts due from the county system.

Resolution adopted this 10th day of May, 2017

/s/-Gaylord Schelling, Chair      Attest: /s/-Dale Sunderman, Auditor