

**WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM**

Date: \_\_\_\_\_ Weekly Agenda Date: \_\_\_\_\_

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** \_\_\_\_\_

**WORDING FOR AGENDA ITEM:**

**ACTION REQUIRED:**

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

**EXECUTIVE SUMMARY:**

**BACKGROUND:**

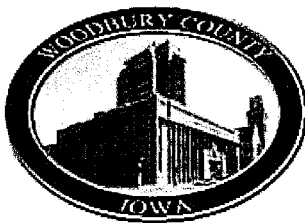
**FINANCIAL IMPACT:**

**IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?**

Yes  No

**RECOMMENDATION:**

**ACTION REQUIRED / PROPOSED MOTION:**



**TINA M. BERTRAND**  
Treasurer of Woodbury County  
Property Tax  
822 Douglas St Ste 102  
Sioux City IA 51101  
712-279-6495

August 5, 2024

Re: Property Tax Redemption Requests

Dear Board of Supervisors,

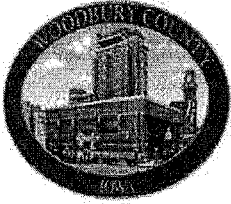
Please accept this correspondence as a request to direct the Auditor to redeem the remaining balance of tax sale certificate for the following parcel:

Name	Parcel #	Amount to Redeem
Abigail Land Holdings 2 LLC	894301379006	\$1,885.71

Sincerely,

A handwritten signature in cursive script that reads "Tina M. Bertrand". The signature is written in black ink and is positioned above the printed name and title.

Tina M. Bertrand  
Woodbury County Treasurer



# WOODBURY COUNTY TREASURER

www.woodburycountyiowa.gov  
822 Douglas St. Room 102  
Sioux City, IA 51101

Mail to:  
Woodbury County Treasurer  
822 Douglas St., Room 102  
Sioux City, Iowa 51101

## Request for Property Tax Refund

We hereby request a refund of property tax paid for the following parcels:

PARCEL #	894301379006	Amount	\$1885.71
PARCEL #		Amount	
PARCEL #		Amount	
PARCEL #		Amount	

**REASON FOR REFUND:**

- Over Payment made on \_\_\_\_\_
- Sold Property on \_\_\_\_\_
- Duplicate Payment made on \_\_\_\_\_
- Other: Refund the payment for the special assessment that was paid wrong on-line

**REFUND REQUESTED BY:**

Name(s): ABIGAIL LAND HOLDINGS 2 LLC  
(Refund to be issued to name above, Please Print Clearly)

Mailing Address: 920 S 107th Ave Ste 250

City: Omaha State: NE Zip: 68114

Phone Number: (402) 502-1000 Ext 5393 Email: gtpreg@guardiantaxpartners.com

Printed Name: Regina Hanson Date: July 29, 2024

Signature:

Office use Only:

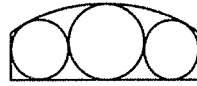
Notes: This request is for the redemption of the outstanding balance for special assessment paid. JMB

Clerk: JT Date: 7-31-24

Refund issued on: \_\_\_\_\_ Check #: \_\_\_\_\_

JUL 05 2024

Daniel D. Dykstra†  
John C. Gray\*†  
Patrick L. Sealey\*†  
Jeff W. Wright\*†  
Rosalynd J. Koob\*  
Joel D. Vos†  
Sarah K. Kleber\*†  
Jacob B. Natwick\*  
Allyson C. Dirksen\*†  
Jessica A. Board\*†  
Elizabeth A. Rosenbaum†



# HEIDMAN LAW

*Of Counsel*  
Cynthia C. Mosert  
Lance D. Ehmcke\*  
Thomas J. Whorley

Writer's Direct Line: (712) 222-4105  
Writer's E-Mail: [Joel.Vos@heidmanlaw.com](mailto:Joel.Vos@heidmanlaw.com)

Diane Murphy Smith\*†  
Bryan E. Shusterman\*†  
Zackary A. Martin\*  
Leland G. Slawson\*  
Avery N. Van Holland  
Liam T. Mangan\*  
Jaquilyn Waddell Boic\*†

*Retired*  
Marvin F. Heidman  
John F. De Hoogh  
Alan E. Fredregill\*

All attorneys licensed in Iowa  
\* Licensed in Nebraska  
† Licensed in South Dakota

July 3, 2024

Woodbury County Treasurer  
Attn: Tina Bertrand, Treasurer  
822 Douglas Street, Room 102  
Sioux City, IA 51101

Re: Special Assessment on Tax Parcel 894301379006

Dear Ms. Bertrand:

The purpose of this letter is to provide guidance to your office with respect to a parcel of land presently owned by Darin J. Miller, identified as Tax Parcel 894301379006. Mr. Miller applied for suspension of taxes with respect to this parcel and an adjacent parcel that he owns on the grounds that he is unable to provide to the public revenue. On January 30, 2024, the Woodbury County Board of Supervisors granted the application and directed the County Auditor to redeem this parcel from the holder of a certificate of purchase pursuant to Iowa Code Section 447.9(3).

The property was subsequently redeemed; however, an issue has arisen with respect to the redemption. You advised that there was one special assessment that was not paid by the investor in a manner that allocates the payment to the tax sale certificate. When the payment was made it was processed as a regular payment with an individual's name as payor. When the tax sale certificate was cancelled/redeemed, the redemption amount did not include this special assessment payment as part of the value of the tax sale certificate.

Specifically, the special assessment and subsequent payments had been made by the tax sale purchaser, Guardian Tax Partners LLC, with one exception. A December 28, 2021 special assessment payment was made electronically. The transaction registered in the name of Regina Hanson, rather than Guardian Tax Partners, LLC, in the amount of \$1,240.60.

It is our opinion, if Guardian Tax Partners LLC confirms that Regina Hanson was acting as an agent or employee of Guardian Tax Partners LLC in making the December 28, 2021 special assessment payment, that it then would be proper to include the December 28, 2021 payment in the redemption of this parcel.

Our conclusion is based upon Iowa Code §447.1. The Resolution of the Woodbury County Board of Supervisors directed redemption of the taxes pursuant to Iowa Code § 447.9(3). Iowa Code § 447.9(3) states that: "The board of supervisors may order the county auditor to redeem a parcel owned or possessed by the petitioner [Darin J. Miller] from the holder of a certificate of purchase upon payment by the county to the certificate holder of the amount necessary to redeem under section 447.1.

Iowa Code § 447.1, in turn, states that the amount of redemption includes "the total amount paid by the purchaser or the purchaser's assignee for any subsequent year". It is our opinion that if Guardian Tax Partners LLC establishes that Regina Hanson was an employee or agent of the tax sale purchaser and that the payment was made in her capacity as an employee or agent of the tax sale purchaser, then the December 28, 2021 payment is properly included in the amount of redemption under Iowa Code § 447.1. It is our recommendation to require that Guardian Tax Partners LLC provide an affidavit confirming that Regina Hanson was its employee or agent at the time of making the December 28, 2021 payment.

It is our opinion that Iowa Code §447.1 provides the proper authority for repayment to the tax sale purchaser, rather than Iowa Code § 445.60. The refund provision in Iowa Code § 445.60 would not apply in this situation because more than 2 years have elapsed from the date the tax was due, and because the taxes were not paid in error. Rather, the subsequent taxes had been paid by the purchaser's agent or employee, and thus should have been included in the amount of redemption under Iowa Code § 447.1.

We recognize that this conclusion requires additional moneys to be requested from the Auditor, since Iowa Code §447.9(3) allows the board of supervisors to order the county auditor to redeem the parcel. However, the original redemption amount was short due to the lack of clarity regarding the fact that Regina Hanson was acting as the agent or employee of Guardian Tax Partners LLC. In that sense, all that is occurring now is the completion of the process directed by the Board of Supervisors in the January 30, 2024 resolution.

Interest can be calculated manually on this amount. It should be calculated in the same manner as interest was calculated on the rest of the redemption. If tax sale interest at 2% per month was calculated on the rest of the redemption that was previously paid to Guardian Tax Partners LLC, the same calculation should be made with respect to this payment.

As a side note, our review of the district court docket discloses that there is a pending foreclosure proceeding filed against Darin J. Miller by his mortgage lender (North State Community Credit Union). If the foreclosure proceeds to a judgment and a sheriff's sale, the purchaser at the sheriff's sale will be responsible for payment of the suspended taxes, including the Regina Hanson payment. In our opinion, that is an additional reason why Iowa Code § 445.60

Woodbury County Treasurer  
July 3, 2024  
Page 3

should not be relied upon. There is no refund of erroneous taxes here. Instead, the full amount of the redeemed taxes, including the special assessment paid on December 28, 2021, should become due when the property is sold or transferred.

Very truly yours,

A handwritten signature in black ink, appearing to read "Joel D. Vos", is written over a horizontal dashed line.

JOEL D. VOS  
For the Firm

JDV/gl  
4143-28

**Janet Trimpe**

---

**From:** Tina Bertrand  
**Sent:** Tuesday, July 23, 2024 11:27 AM  
**To:** Janet Trimpe  
**Subject:** Parcel 894301379006 Interest  
**Attachments:** Interest Calculation on Parcel 894301379006 Spec Assmt.pdf

Janet,

Attached is the interest calculation for the special assessment for the reference parcel.

Thanks,

**Tina M. Bertrand**  
Woodbury County Treasurer  
822 Douglas St. Room 102  
Sioux City, IA 51101  
712-279-6495



Interest calculation for payment of special assessment associated with parcel #894301379006 not paid through the subsequent payment process. Tax Sale Certificate was redeemed by Auditor and taxes suspended. Received legal guidance for basis of refund of the special assessment with interest. Calculation of interest is as follows:

Certified Date	Amount	Interest	Miscellaneous fee	Total Special Assessment Costs
2/10/2021	1,095.00	140.60	5.00	1,240.60

Date Paid by Investor	Amount paid by Investor
12/29/2021	1,240.60

Interest Calculation				
Month	Interest	Amount	Interest Rate	Interest Amount
Accrued				
Jan-22		1,240.60	2%	24.81
Feb-22		1,240.60	2%	24.81
Mar-22		1,240.60	2%	24.81
Apr-22		1,240.60	2%	24.81
May-22		1,240.60	2%	24.81
Jun-22		1,240.60	2%	24.81
Jul-22		1,240.60	2%	24.81
Aug-22		1,240.60	2%	24.81
Sep-22		1,240.60	2%	24.81
Oct-22		1,240.60	2%	24.81
Nov-22		1,240.60	2%	24.81
Dec-22		1,240.60	2%	24.81
Jan-23		1,240.60	2%	24.81
Feb-23		1,240.60	2%	24.81
Mar-23		1,240.60	2%	24.81
Apr-23		1,240.60	2%	24.81
May-23		1,240.60	2%	24.81
Jun-23		1,240.60	2%	24.81
Jul-23		1,240.60	2%	24.81
Aug-23		1,240.60	2%	24.81
Sep-23		1,240.60	2%	24.81
Oct-23		1,240.60	2%	24.81
Nov-23		1,240.60	2%	24.81
Dec-23		1,240.60	2%	24.81
Jan-24		1,240.60	2%	24.81
Feb-24		1,240.60	2%	24.81
<b>Total Interest</b>				<b>645.11</b>

**Total to redeem to investor 1,885.71**



Woodbury County Treasurer  
822 Douglas Street Suite 102  
Sioux City IA 51101

July 8, 2024

Re: Redemption of Certificate 2021-0395, Parcel # 894301379006  
Employment Verification, Regina Hanson

To whom it may concern:

This letter is to confirm that Regina Hanson has been in the employment of 11T Services, and was employed at the time payment was made by her for our company Abigail Land Holdings 2, LLC, as follows:

Paid on 2021-12-28 12:58:34 in the amount of \$1240.60 (1240.85 by ECheck)

Tax Year:2021	Tax Type:Special Assessment
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Please let me know if you have any other questions or concerns.

A handwritten signature in cursive script that reads 'Bonnie Cooper'.

(signed)

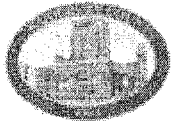
**Bonnie Cooper, PHR**

Director of Human Resources & Training

C: 402-968-0456

O: 402-502-1000 #1487

[www.sower.com](http://www.sower.com)



Woodbury County Treasurer  
 822 Douglas St. Suite 102  
 Sioux City, IA 51101

Receipt Number: R00238217

Cashier Name: Janet Trimpe

Terminal Number: 4

Receipt Date: 12/29/2021 7:40:31 AM

HANSON REGINA  
 403 HERBOLD AVE  
 PIERSON, IA 51048

**Trans Code: 100 -Tax Collections**

**Account: 894301379006 HANSON REGINA**

**\$1,240.60**

Parcel: 894301379006 First Half

Owner: MILLER DARIN J

002541 - 2021 Special Tax 1,095.00

Int 140.60

002541 - 2021 Special Administration - Special Assessment 5.00

**Total Balance Due: \$1,240.60**

Amount: \$1,240.60

**Total Payment Received: \$1,240.60**

**Change: \$0.00**

Payment Method: 7-Internet F Payor: HANSON REGINA

Reference:

## Janet Trimpe

---

**From:** Taxdept  
**Sent:** Wednesday, May 29, 2024 3:00 PM  
**To:** 'gtpreg'  
**Subject:** RE: 894301379006 Redemption 7704.00 (Abigail Land Holdings 2)

So, we looked into the payment. The subsequent payment was paid as a regular payment and was not attached to the tax sale certificate. Regina Hanson paid it on-line, but did not pay it correctly. We need to check with our local county attorney before proceeding on this. I will be in contact with you, once we get direction on it from them.

**From:** gtpreg <GTPREG@guardiantaxpartners.com>  
**Sent:** Friday, May 24, 2024 8:08 AM  
**To:** gtpreg <GTPREG@guardiantaxpartners.com>; Taxdept <taxdept@woodburycountyiowa.gov>  
**Subject:** RE: 894301379006 Redemption 7704.00 (Abigail Land Holdings 2)

**CAUTION:** This email originated from **OUTSIDE** of the organization. Please verify the sender and use caution if the message contains any attachments, links, or requests for information as this person may NOT be who they claim. **If you are asked for your username and password, please call WCICC and DO NOT ENTER any data.**  
Good morning! A quick follow up to see if you have had an opportunity to investigate the missing payment from the SA on this property.  
Thank you!



**Regina Hanson**  
Director of Business Optimization  
[rhanson@sower.com](mailto:rhanson@sower.com)  
C: 402-850-6547  
O: 402-502-1000 Ext. 2000  
[www.sower.com](http://www.sower.com)

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**From:** gtpreg <GTPREG@guardiantaxpartners.com>  
**Sent:** Monday, May 20, 2024 12:18 PM  
**To:** Taxdept <taxdept@woodburycountyiowa.gov>; gtpreg <GTPREG@guardiantaxpartners.com>  
**Subject:** RE: 894301379006 Redemption 7704.00 (Abigail Land Holdings 2)

This is perfect! Thank you.

The charge missing is the Special Assessment which is the receipt attached. Was this refunded previously?



**Regina Hanson**  
Director of Business Optimization  
[rhanson@sower.com](mailto:rhanson@sower.com)  
C: 402-850-6547  
O: 402-502-1000 Ext. 2000  
[www.sower.com](http://www.sower.com)

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**From:** Taxdept <[taxdept@woodburycountyiowa.gov](mailto:taxdept@woodburycountyiowa.gov)>  
**Sent:** Monday, May 20, 2024 8:38 AM  
**To:** gtpreg <[GTPREG@guardiantaxpartners.com](mailto:GTPREG@guardiantaxpartners.com)>  
**Subject:** RE: 894301379006 Redemption 7704.00 (Abigail Land Holdings 2)

Payment was for Certificate #2021-395. This was redeemed before the end of February.

**From:** gtpreg <[GTPREG@guardiantaxpartners.com](mailto:GTPREG@guardiantaxpartners.com)>  
**Sent:** Friday, May 17, 2024 7:17 PM  
**To:** Taxdept <[taxdept@woodburycountyiowa.gov](mailto:taxdept@woodburycountyiowa.gov)>  
**Subject:** 894301379006 Redemption 7704.00 (Abigail Land Holdings 2)

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Good morning!

We received a payment but unable to reconcile. Would it be possible to be provided more information around the date and breakdown of what the 7704.00 consists of?

Thank you, in advance, for your assistance!



**Regina Hanson**  
Director of Business Optimization  
[rhanson@sower.com](mailto:rhanson@sower.com)  
C: 402-850-6547  
O: 402-502-1000 Ext. 2000  
[www.sower.com](http://www.sower.com)

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**Fund:** American National Bank AL/AZ/IA/LA/MO/MT/SD  
**Date Range:** 12/01/2021 - 12/31/2021  
**Interest As Of Date:** 12/28/2021

State	County	Reference ID	Certificate	Parcel	Parcel Count	Sub Amount	Sub Effective Date
Iowa	Woodbury				1	\$1,240.60	
Iowa	Woodbury	4932b748	21-2021-0395	894301379006	1	\$1,240.60	12/28/2021
<b>Total</b>					<b>1</b>	<b>\$1,240.60</b>	

## Transaction Details

Payment Details for Order ID 2969671

Order Details			
Order Id:	2969671	Status:	Success
Paid On:	2021-12-28 12:58:34	County Amount Paid:	1,240.60
Payor Name:	Regina Hanson	Service Delivery Fee:	0.25
Payment Method:	ECheck	Total Paid:	1,240.85

Parcel Number	County: Woodbury	Tax Year: 2021	Tax Type: Special Assessment
894301379006			
Certificate 2021-0395	Owner Name:	MILLER DARIN J MILLER DARIN J	
	Property Address:	403 HERBOLD AVE PIERSON CITY, IA	
	Legal:	HERBOLDS FIRST ADDNLOTS 27-28-29-30-31-32-33- 34 BLK 3	
	First Tax:	1,182.60	
	Penalty/Cost/Interest Paid To Date:	58.00	
	First Paid:	1,240.60	Second Paid: 0.00

WOODBURY COUNTY, IOWA

RESOLUTION # 13,697

RESOLUTION APPROVING PETITION FOR SUSPENSION  
OF TAXES THROUGH THE REDEMPTION PROCESS

**WHEREAS**, Darin J. Miller is a titleholder of property located at 403 Herbold Blvd. Pierson, Iowa, Woodbury County, Iowa, and legally described as follows:

**Parcel #894301379006 and 894301379005**

**HERBOLDS FIRST ADDITION LOTS 27-28-29-30-31-32-33-34 BLOCK 3 AND LOTS 35-36-37-38-39-40 BLOCK 3**

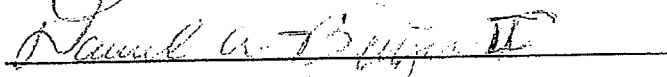
**WHEREAS**, Darin J. Miller, is a titleholder of the aforementioned property has petitioned the Board of Supervisors for a suspension of taxes pursuant to the 2017 Iowa Code Section 447.9(3) and,

**WHEREAS**, the Board of Supervisors recognizes from documents provided that the petitioner is unable to provide to the public revenue; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Woodbury County Board of Supervisors hereby directs the County Auditor to redeem this property Parcel **#894301379006 and 894301379005** owned by the petitioner from the holder of a certificate of purchase of the amount necessary to redeem under section 447.9, and hereby directs the Woodbury County Treasurer to so record the approval of this tax suspension for this parcel.

**SO RESOLVED** this 30th day of January 2024.

WOODBURY COUNTY BOARD OF SUPERVISORS



Daniel A. Bittinger II, Vice-Chairman

ATTEST:



Michelle Skaff, Deputy  
Woodbury County Auditor/Recorder





Woodbury County - Treasurer  
 822 Douglas St. Suite 102  
 Sioux City, IA 51101  
 (712) 279-6495

# Tax Charge Information Sheet

Interest Date: 02/02/2024

MILLER DARIN J  
 403 HERBOLD AVE  
 PIERSON, IA 51048

Parcel Number: 894301379006      Situs: 403 HERBOLD AVE  
 Owner: MILLER DARIN J      Legal: HERBOLDS FIRST ADDN LOTS 27-28-29-30-31-3 2-33- 34 BLK 3  
 Group Number: 123478576

Taxes Due		Bill Number	Tax	Interest	Penalty	Additional Costs		Total Due
Year	Type							
2022	Tax	061433	\$433.00	\$0.00	\$0.00		\$0.00	\$433.00

Tax Sale		Date	Certificate#	Tax	# of Months	Interest	Service Fee	Total Due
Tax Sale		06/21/2021	2021-0395	\$2,875.00	33	\$1,898.00	\$0.00	\$4,773.00
Subsequent Charge		11/28/2021	2021-0395	\$443.00	28	\$248.00	\$0.00	\$691.00
Subsequent Charge		05/22/2022	2021-0395	\$447.00	22	\$197.00	\$0.00	\$644.00
Subsequent Charge		11/18/2022	2021-0395	\$440.00	16	\$141.00	\$0.00	\$581.00
Subsequent Charge		05/30/2023	2021-0395	\$444.00	10	\$89.00	\$0.00	\$533.00
Subsequent Charge		11/21/2023	2021-0395	\$446.00	4	\$36.00	\$0.00	\$482.00
Total To Redeem for Certificate Number 2021-0395:				\$5,095.00		\$2,609.00	\$0.00	\$7,704.00

**Total Due for Parcel Number 894301379006: \$8,137.00**

**Tax Charge Summary for 1 Parcel**  
 Total Unpaid Charges:  
     Total Due: \$433.00  
 Total Unpaid Tax Sale Certificates: \$7,704.00 - Tax Sale only  
**Grand Total Unpaid: \$8,137.00**



Certificate Number: 2021-0395

Parcel Number: 894301379006

Situs Address: 403 HERBOLD AVE

Certificate Date: 6/21/2021

Owner At Sale: MILLER DARIN J

Legal Description: PIERSON CITY OF HERBOLDS FIRST ADD...

Investor: ABIGAIL LAND HO

Current Owner: MILLER DARIN J

Certificate	Name	ABIGAIL LAND HOLDINGS 2 LLC		
Assignments	Line 1	13575 LYNAM DR		
Investor	Line 2			
Payments	City, State, Zip Code	OMAHA	NE	68138
	Bidder Number	0		
	Email	GTPREG@guardiantaxpartners.com		
	Phone Number	(402) 502-5786 x _____		
	Active	<input checked="" type="checkbox"/>		
	Investor Group			
	Municipality	<input type="checkbox"/>		
	Alias TID Number	TSB0007448		
	Authorized Agent			



Woodbury County Treasurer  
822 Douglas St. Suite 102  
Sioux City, IA 51101

Receipt Number: R00432202

Cashier Name: Janet Trimpe

Terminal Number: 4

Receipt Date: 2/26/2024 11:05:49 AM

**Trans Code: 251 - Tax Sale Reversal**  
Reversing Tax Sale: 2021-0395  
Investor: ABIGAIL LAND HOLDINGS 2 LLC

**Account: 2021-0395 ABIGAIL LAND HOLDINGS 2 LLC (\$5,095.00)**

**Total Balance Due: (\$5,095.00)**

Payment Method: 7-Internet f

Reference:

Amount: (\$5,095.00)

**Total Payment Received: (\$5,095.00)**

**Change: \$0.00**



Woodbury County - Treasurer  
 822 Douglas St. Suite 102  
 Sioux City, IA 51101  
 (712) 279-6495

# Tax Charge Information Sheet

Interest Date: 02/02/2024

MILLER DARIN J  
 403 HERBOLD AVE  
 PIERSON, IA 51048

Parcel Number: 894301379005      Situs: HERBOLD AVE  
 Owner: MILLER DARIN J      Legal: HERBOLDS FIRST ADDN LOTS 35-36-37-38-39-4 0 BLK 3  
 Group Number: 123478576

Taxes Due Year	Type	Bill Number	Tax	Interest	Penalty	Additional Costs	Total Due
2022	Tax	064558	\$18.00	\$0.00	\$0.00	\$0.00	\$18.00

Tax Sale	Date	Certificate#	Tax	# of Months	Interest	Service Fee	Total Due
Tax Sale	06/21/2021	2021-0564	\$118.00	33	\$78.00	\$244.46	\$440.46
Subsequent Charge	11/17/2021	2021-0564	\$21.00	28	\$12.00	\$0.00	\$33.00
Subsequent Charge	05/17/2022	2021-0564	\$25.00	22	\$11.00	\$0.00	\$36.00
Subsequent Charge	11/23/2022	2021-0564	\$19.00	16	\$6.00	\$0.00	\$25.00
Subsequent Charge	05/15/2023	2021-0564	\$23.00	10	\$5.00	\$0.00	\$28.00
Subsequent Charge	11/21/2023	2021-0564	\$19.00	4	\$2.00	\$0.00	\$21.00
Total To Redeem for Certificate Number 2021-0564:			\$225.00		\$114.00	\$244.46	\$583.46

**Total Due for Parcel Number 894301379005: \$601.46**

### Tax Charge Summary for 1 Parcel

Total Unpaid Charges:	
Total Due:	\$18.00
Total Unpaid Tax Sale Certificates:	\$583.46 - Tax Sale only
<b>Grand Total Unpaid:</b>	<b>\$601.46</b>

90-Day notice  
 expires 4-3-24



Woodbury County Iowa

Certificate of purchase at tax sale number 2021-0564
Treasurer's Office, Woodbury County, State of Iowa

I, Tina M. Bertrand, Treasurer, do hereby certify that on 21 June 2021, at the Regular tax sale publicly held on that date, the following property situated in Woodbury County was sold to:

KENSEH HOLDINGS, LLC
PO BOX 506
LEMARS, IA 51031

For the amount of taxes, interest and costs due and remaining unpaid.

Taxed To: MILLER DARIN J Tax District: 0069 - PIERSON LL KINGSLEY PIERSON
Address: HERBOLD AVE
Legal: PIERSON CITY OF HERBOLDS FIRST Parcel: 894301379005
ADDN LOTS 35-36-37-38-39- 40 BLK 3

Table with 8 columns: BILL NUMBER, TYPE, YEAR, FIRST HALF, SECOND HALF, INTEREST, COSTS, TOTAL. Rows include bill numbers 025923 and 040822 with associated tax amounts.

TAX SALE SUBTOTAL: \$98.00
CERTIFICATE FEE: \$20.00
TAX SALE TOTAL: \$118.00

This bid was for a 100.00% interest in the property.

Witness my hand
June 21, 2021

Tina M. Bertrand, Treasurer
Woodbury County, Iowa

Assignment: For the payment of \$ \_\_\_\_\_ As per agreement, I hereby assign all rights, title and interest in this certificate to:

Tax ID \_\_\_\_\_

Date:
2021-0564

Assignor: \_\_\_\_\_

Certificate Number: 2021-0564  
Certificate Date: 6/21/2021  
Investor: KENSEH HOLDINGS

Parcel Number: 894301379005  
Owner At Sale: MILLER DARIN J  
Current Owner: MILLER, DARIN J

Situs Address: HERBOLD AVE  
Legal Description: PIERSON CITY OF  
HERBOLDS FIRST ADD...

Certificate	Name	KENSEH HOLDINGS, LLC		
Assignments	Line 1	PO BOX 506		
Investor	Line 2			
Payments	City, State, Zip Code	LEMARS	IA	51031
	Bidder Number	785		
	Email	forrest778899@gmail.com		
	Phone Number	(712) 551-6899 x_____		
	Active	<input checked="" type="checkbox"/>		
	Investor Group			
	Municipality	<input type="checkbox"/>		
	Alias TID Number	TSB0021316		
	Authorized Agent			



Woodbury County Treasurer  
822 Douglas St. Suite 102  
Sioux City, IA 51101

Receipt Number: R00432208

Cashier Name: Janet Trimpe

Terminal Number: 4

Receipt Date: 2/26/2024 11:13:59 AM

Trans Code: 251 - Tax Sale Reversal  
Reversing Tax Sale: 2021-0564  
Investor: KENSEH HOLDINGS, LLC

Account: 2021-0564 KENSEH HOLDINGS, LLC (\$225.00)

Total Balance Due: (\$225.00)

Payment Method: 7-Internet F

Reference:

Amount: (\$225.00)

Total Payment Received: (\$225.00)

Change: \$0.00



# WOODBURY COUNTY TRANSMITTAL FORM

PAYMENT TYPE/CODE	PAYMENT RECEIVED FROM	DESCRIPTION	AMOUNT	CHECK #
AG	WOODBURY COUNTY	PAYOFF OF TAX SALE FOR SUSPENDED TAXES FOR CERT # 2021-564	\$583.46	535085
		INVESTOR: KENSEH HOLDINGS LLC PO BOX 506 LEMARS, IA 51031		
AG	WOODBURY COUNTY	PAYOFF OF TAX SALE FOR SUSPENDED TAXES FOR CERT # 2021-395	\$7,704.00	535085
		INVESTOR: ABIGAIL LAND HOLDINGS 2 LLC 13575 LYNAM DR OMAHA, NE 68138		
			<b>TOTAL \$ 8,287.46</b>	

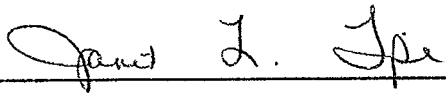
FISCAL YEAR 2023/2024

TOTAL \$ 8,287.46

PLEASE CHECK IF THE FOLLOWING APPLY:

PERIOD 13 ENTRY

CONFIDENTIAL INFORMATION

SIGNATURE   
Woodbury County Treasurer

DATE 2-26-24

Woodbury Cnty Treasurer  
Treasurer  
Sioux City, IA 51101-

**WOODBURY COUNTY, IOWA**

**Remittance Advice**

VENDOR: 246000 Woodbury Cnty Treasurer

02/20/2024

535085

DATE INVOICE # DESCRIPTION  
1/30/2024 D Miller Redemption D Miller Tax Redemption

AMOUNT  
8,287.46

IF THIS DOES NOT AGREE WITH YOUR RECORDS PLEASE RETURN CHECK WITH AN EXPLANATION OF THE DIFFERENCES.  
THE CLAIM AND CHECK NUMBER IDENTIFY ITEM PASSED FOR PAYMENT BY WOODBURY COUNTY BOARD OF SUPERVISORS.

CHECK TOTAL

8,287.46

TO THE  
WOODBURY COUNTY TREASURER  
SIOUX CITY, IOWA

**WOODBURY COUNTY, IOWA**  
**OFFICE OF THE COUNTY AUDITOR**  
SIOUX CITY, IOWA


SECURITY NATIONAL BANK  
SIOUX CITY

535085

41-8/739

VOID ONE YEAR FROM DATE OF ISSUE

VENDOR NUMBER	DATE	CHECK NUMBER	NET AMOUNT
246000	02/20/2024	535085	\$8,287.46

PAY ---Eight Thousand Two Hundred Eighty Seven Dollars and  Cents---

TO THE Woodbury Cnty Treasurer  
ORDER Treasurer  
OF Sioux City, IA 51101-

BY ORDER OF THE BOARD OF SUPERVISORS

  
COUNTY AUDITOR

⑈ 535085⑈ ⑆ 073900085⑆ ⑈ 0039985⑈