

445.16 Abatement or compromise of tax.

1. If the county holds the tax sale certificate of purchase, the county, through the board of supervisors, may compromise by written agreement, or abate by resolution, the tax, interest, fees, or costs. In the event of a compromise, the board of supervisors may enter into a written agreement with the owner of the legal title or with any lienholder for the payment of a stipulated sum in full satisfaction of all amounts included in that agreement. In addition, if a parcel is offered at regular tax sale and is not sold, the county, prior to public bidder sale to the county under [section 446.19](#), may compromise by written agreement, or abate by resolution, the tax, interest, fees, or costs, as provided in [this section](#).

2. A copy of the agreement or resolution shall be filed with the county treasurer.

3. If the treasurer determines that it is impractical to pursue collection of the total amount due through the tax sale and the personal judgment remedies, the treasurer shall make a written recommendation to the board of supervisors to abate the amount due. The board of supervisors shall abate, by resolution, the amount due and direct the treasurer to strike the amount due from the county system.

[C27, 31, 35, §7193-a1; C39, §**7193.06**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.16] [91 Acts, ch 191, §35](#); [92 Acts, ch 1016, §20](#); [93 Acts, ch 73, §6](#); [95 Acts, ch 57, §14](#); [2018 Acts, ch 1041, §127](#)

Referred to in [§331.401](#)

Code editor directive applied