



Mills County Board of Supervisors

Richard Crouch • Jack Sayers • Lonnie Mayberry

RESOLUTION 26-26

A RESOLUTION CORRECTING PROPERTY TAX RECORDS AND CANCELING A TAX SALE CERTIFICATE RESULTING FROM A TAXPAYER'S PAYMENT TO AN INCORRECT PARCEL

Don Fajardo intended to pay property taxes due on Parcel #024500030000000 (Oak Township, Glenwood Comm. School District), in Mills County but inadvertently submitted his online payment for property taxes associated with Parcel #058780000000000 (Glenwood Corp, Glenwood Comm. School District) rather than his intended parcel. The Mills County Treasurer's Office applied the payment to the parcel identified by Mr. Fajardo's online payment in accordance with standard procedures and information provided at the time of payment. The delinquency on the intended parcel, and the subsequent issuance of Tax Sale Certificate No. 2026-26032 resulted from the erroneous payment and not from any error or omission by the Mills County Treasurer's Office. Upon discovery of the error, the Board of Supervisors finds that correcting the property tax records, canceling the tax sale certificate, and applying the tax payment to the parcel originally intended by the taxpayer is appropriate and in the interest of equity and the accurate administration of the property tax system.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Mills County, Iowa, on this 7th day of July 2026 that:

1. The property tax payment originally applied to Parcel #058780000000000 shall be removed and applied to Parcel #024500030000000.
2. The Mills County Treasurer is authorized and directed to make all necessary corrections to the property tax records to reflect the transfer of the payment.
3. Tax Sale Certificate No. 2026-26032, issued for Parcel #024500030000000 is hereby canceled, and the Mills County Treasurer is authorized to take all actions necessary to effectuate such cancellation in accordance with applicable Iowa law.
4. Any penalties, interest, fees, or costs that accrued solely as a result of the taxpayer's erroneous payment to the incorrect parcel and the resulting tax sale shall be adjusted or removed to the extent necessary to implement this Resolution and comply with applicable law.
5. Nothing in this Resolution shall be construed as a finding of error or negligence on the part of the Mills County Treasurer's Office. The Board specifically finds that the circumstances giving rise to this Resolution resulted from the taxpayer's payment being made to the incorrect parcel and that the Treasurer's Office properly processed the payment based upon the information provided by the taxpayer.

PASSED AND APPROVED this 7 day of July, 2026.
MILLS COUNTY BOARD OF SUPERVISORS

Richard Crouch

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Richard Crouch
Richard Crouch, Chair

AYE

NAY

X

Jack Sayers
Jack Sayers, Vice Chair

X

Lonnie Mayberry
Lonnie Mayberry

X

ATTEST:

Amber Farnan
Amber Farnan, Mills County Auditor

Date: 7/7/2024