



# Buena Vista County

BEAUTIFUL VIEW

Buena Vista County Treasurer

TO: Prospective Tax Sale Certificate Purchasers

RE: 2016 Buena Vista County Tax Sale

The following information is regarding the 2016 Tax Sale that will be held on Monday, June 20, 2016. The sale will begin promptly at 8:00a.m. in the first floor Board of Supervisors' Room in the Buena Vista County Courthouse.

Registration must be completed by Thursday, June 16, 2016 at 4:00p.m. in the Buena Vista County Treasurer's Office. No registrations will be allowed after that date and no postmarks will be accepted. There is a \$25.00 non-refundable registration fee which must accompany the registration documents. The necessary documents needed to register for the tax sale are:

- Registration of Tax Sale Bidder/Investor
- Proof of Eligibility Statement
- W-9
- Authorization to Represent Bidder (if applicable)
- HF256 Tax Sale Buyers document (Iowa Secretary of State Document, "Certificate of Existence" or Buena Vista County Recorder document, Name Verification" (See page 4 for more details.)

Buena Vista County will allow one agent to represent a maximum of 5 fully registered entities. Each person or entity must have their own respective ID# and each must pay the registration fee.

Copies of the official tax sale publication will be available at the Treasurer's Office on June 2, 2016. You may also access a copy of this publication list on the county web page: [www.bvcountyiowa.com](http://www.bvcountyiowa.com) on the index page; and also at [www.iowatreasurers.org](http://www.iowatreasurers.org). From that site, click the "Locate Your County Treasurer" link, select Buena Vista County from the map, then click the link titled "2016 Tax Sale Publication."

A complete list containing the current assessed values, legal description and physical address of the properties published will be available on June 2, 2016 in the County Treasurer's Office. For detailed instructions concerning registering and bidding at the 2016 Annual Tax Sale, refer to the attached Terms and Conditions Governing the Tax Sale.

Sherie Elbert,  
Buena Vista County Treasurer

BUENA VISTA COUNTY TREASURER'S OFFICE

215 East 5<sup>th</sup> Street • Drawer 149 • Stonn Lake, IA 50588

Motor Vehicle Department P: 712.749.2534 - Fax: 712.749.2561 • Tax Department P: 712.749.2533 • Fax: 712.749.2561

Drivers License Department P: 712.749.2571 - Fax 712.749.2715

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

2016 Bidder Number \_\_\_\_  
(For office use only)

BUENA VISTA COUNTY, IOWA  
BIDDER REGISTRATION FORM

June 20, 2016 Annual Tax Sale and Subsequent Adjournments or Assignments thereof

ALL REGISTRATIONS MUST BE IN THE TREASURER'S OFFICE BY 4:00P.M. ON THURSDAY, JUNE 16, 2016. THERE WILL BE NO REGISTRATIONS ACCEPTED AFTER THAT DATE AND NO POSTMARKS ALLOWED.

The undersigned does hereby register as a bidder at the Buena Vista County Annual Tax Sale of June 20, 2016, and subsequent adjournments thereof, and do hereby acknowledge receipt of a copy of the NOTICE OF TAX SALE PURCHASES OF THE TERMS AND CONDITIONS GOVERNING THE TAX SALE, and does further hereby acknowledge and agree that by placing a bid at the Annual Tax Sale or subsequent adjournments, that she/he will comply with and be bound by the aforementioned tax sale terms and conditions.

I further understand that it is my responsibility to research the parcels before deciding to bid, and it is also my responsibility to pay subsequent taxes if desired, and proceed to tax sale notifications in order to safeguard my investment.

REGISTRATION FEE: \$25.00

(PLEASE PRINT OR TYPE)

Bidder Name/Company \_\_\_\_\_

\_\_\_\_\_ Address: \_\_\_\_\_

\_\_\_\_\_

County of Residence: \_\_\_\_\_ Telephone: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

SS# or Federal ID#: \_\_\_\_\_

Email Address: \_\_\_\_\_

TAX SALE CERTIFICATES WILL BE HELD IN THE TREASURER'S OFFICE  
(NOTE: All Tax Sale Certificates of Purchase and Tax Sale Deeds will be issued in the name or names as shown above. Any changes that require a reassignment will have an additional \$100.00 charge that is not reimbursable.)

Please print or type the following information and return by 4:00 p.m., Thursday, June 16, 2016 to:

TO: Sherie Elbert  
Buena Vista County Treasurer  
P.O. Drawer 149  
Storm Lake, IA 50588

**AUTHORIZATION FOR PERSON TO REPRESENT REGISTERED BIDDER**

(Use this form only if applicable)

I/We, (please print) \_\_\_\_\_  
(Registered Tax Sale Bidder's name, as it appears on the Registration Form and W-9 Form)

authorize \_\_\_\_\_  
(Print authorized agent's name: Limit 1 name per bidder authorization form)

to act as my/our bidder/personal representative at the June 20, 2016 Tax Sale in Buena Vista County and adjourned sales, thereof. I understand errors, omissions, and misrepresentation by a tax sale bidder may disqualify the bidder from the sale and all certificates purchased by the disqualified bidder during the sale may be cancelled and re-offered to other properly registered bidders.

\_\_\_\_\_  
(Required Tax Sale Bidder's Signature)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(City, State, Zip Code)

\_\_\_\_\_  
(Date)

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 2016

\_\_\_\_\_  
Signature of Notary

Notary Public in and for \_\_\_\_\_ County

State of \_\_\_\_\_

**PROOF OF ELIGIBILITY STATEMENT**

**I do hereby certify that I am eligible to bid  
at the 2016 Annual Tax Sale in Buena Vista County, Iowa.**

- I am or will be 18 years of age or older on June 20, 2016. I understand all bidders or their proxies will be required to provide proof of identity in the form of a valid driver's license or non-driver identification card the date of the tax sale if asked.
- I am not an immediate member of the family of the Buena Vista County Treasurer or Deputy Treasurer.
- I am not part of a fiduciary relationship or trust involved with property being purchased.
- I am not owner or part owner of the property being purchased.
- I am not the mortgagor or contract holder of property being purchased.
- I am not a lien holder, or mechanic lien holder of property being purchased.
- I am not fraudulently purchasing property with the intention of converting title back to the delinquent taxpayer or owner of the property.
- I am not fraudulently conspiring in any method.

\_\_\_\_\_  
Signature of Registered Tax Sale Bidder  
(Name appearing on Registration Form)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Registered Tax sale Bidder  
(Name appearing on Registration Form)

Sherie Elbert  
Buena Vista County Treasurer  
215 E. 5<sup>th</sup>, P.O. Drawer 149  
Storm Lake, IA. 50588  
Email: [selbert@bvcountyiowa.com](mailto:selbert@bvcountyiowa.com)

NOTICE TO TAX SALE PURCHASERS OF THE TERMS AND CONDITIONS  
GOVERNING THE TAX SALE JUNE 20, 2016 AND ADJOURNMENTS OR  
ASSIGNMENTS THEREOF

The 2016 Annual Tax Sale will be held by the Buena Vista County Treasurer on Monday, June 20, 2016. It will begin promptly at 8:00 a.m. in the Buena Vista County Board of Supervisors' room on the first floor of the Courthouse and will continue as long as buyers are present. The Adjourned Tax Sale will be re-convened on the third Monday of every other month if there are parcels still available for sale. The following information is provided to assist you in purchasing delinquent taxes at tax sale:

**1. REGISTERING FOR THE TAX SALE**

All prospective bidders must register prior to the tax sale with the Tax Department of the Treasurer's Office. You must be registered by 4:00p.m. on Thursday, June 16, 2016. A registration fee of \$25.00 per registration is due at the time of registration. The registration fee is non-refundable and covers the 2016 annual sale and adjournments, thereof. A registrant may, through a completed 'Authorization to Represent Bidder' form filed with the County Treasurer by 4:00p.m., Thursday, June 16, 2016, designate one agent to bid on his/her behalf throughout the duration of the annual tax sale. No changes will be allowed after the above time frame.

Buena Vista County will allow one agent to represent a maximum of 5 fully registered entities. Each person or entity must have their own respective ID# and each must pay the registration fee. We have been advised that because a random process is used to determine the winner, no conflict of interest is applicable.

Internal Revenue Service regulations require this office to obtain the tax identification number of purchasers of taxes. A 'W-9' form must be completed using the official unabbreviated IRS name for the bidder name and signed at the time of registration. This information is required to issue an accurate 1099-INT form with the appropriate social security number or taxpayer identification number. At the end of the calendar year, the County Treasurer will issue a 1099-INT form to each certification holder and to the Internal Revenue Service for cumulative interest paid during the calendar year. This information may be needed when filing Federal and State Income Tax returns.

To be authorized to register to bid at the 2016 tax sale, or to own a tax sale certificate of purchase you must register as an individual, corporation, limited liability company, business trust, estate, trust, partnership or association, or other legal entity. A person, other than an individual, must have a federal tax identification number and submit an original 'Certificate of Existence' from the

Iowa Secretary of State dated within the past six months, or a 'Trade Name Verified Statement' meeting the requirements of Chapter 547 on file with the County Recorder of the county where the person wishes to register to bid or of the county where the property subject to a Tax Sale Certificate is located. This legislative requirement was passed during the 2009 Legislative session with the effective date of June 1, 2009. If this information is already on file with the County Treasurer from a previous year additional copies are not needed. But if there have been changes to the name of the Agent or changes to the address, you must submit an updated copy with your application.

Each 'Registration of Tax Sale Buyer or Assignee' form, 'W-9' form, 'Authorization to Represent Bidder' form and "Certificate of Existence" or "Trade Name Document" will be reviewed for completion, accuracy, and authenticity. All forms must be signed by the same individual. Errors, omissions, or misrepresentations by a tax sale bidder may disqualify the bidder from the sale

You or the party for which you represent may not be entitled to bid at tax sale and become a tax sale purchaser by reason of having a vested interest in the parcel. A Tax Sale Certificate of Purchase and/or a Treasurer's Deed can be set aside by the courts if it is determined that the tax sale purchaser was ineligible to bid at tax sale. The general rule is that a tax sale purchaser should never have an interest or recorded lien in the parcel offered for sale. All bidders/buyers must be 18 years or older as of June 20, 2016. The Treasurer may require valid proof of age if questioned. (Photo ID)

You should consult with your legal counsel to determine your right to bid and become a tax sale purchaser. It is the bidder's responsibility to be prepared for the sale and to know the parcels within each district in which you intend to bid.

(Electronic devices such as cellular phones, pagers, tape recorders are to be turned off during the sale. A violation of this may result in the disqualification of the bidder. Laptop or notebook computers are allowed only if they are operated from battery packs.)

## 2. BIDDING AT THE TAX SALE

Parcels with delinquent taxes are offered for sale in numerical sequence by item number within each taxing district, as reflected in the official Tax Sale Publication. All parcels shown in the publication are offered for sale except those that (1) have been paid subsequent to the publication; (2) those withheld due to bankruptcy and suspension laws prohibiting the sale; (3) those withheld due to legal advisement. Each parcel will be offered for sale beginning with an opening bid of 100% undivided interest. After the item has been announced an active bidder may bid downward a percentage of undivided interest. Bid downs will range in whole percentage points from 99% to 1%. When it is determined that there are no further bids and the bid is a tie, the successful bidder will be selected by a random drawing. The bidder selected by the random drawing must immediately accept the purchase of the item by announcing "sold" or refuse by announcing "pass", in which case another bidder will be randomly selected. A prospective bidder may also submit a written bid if s/he cannot attend; however, if other bids are received on the same parcel, the tax sale certificate will be issued to a bidder who is present at the sale. The Treasurer cannot act as agent for mailed bids during the Tax Sale.

### 3. PURCHASING TAX SALE CERTIFICATES

Payment is required at the conclusion of the tax sale. The amount collected will include all delinquent taxes, special assessments, interest, special assessment collection fees, publishing cost, and a \$20.00 certificate fee for each certificate issued. Payment must be U.S. funds and in the form of a personal check, money order or cash. Two party checks will not be accepted. The County Treasurer reserves the right to require personal identification at the time of settlement. Failure to make payment at the end of the sale will result in those items being re-offered at an adjourned sale. An investor group may pay for all their bidders numbers' tax sale purchases with one check.

ALL SALES ARE FINAL. If the Buena Vista County Treasurer does not receive payment from a Bidder by the end of the payment period following the conclusion of the tax sale, all items purchased by the bidder and his/her associated bidders will be re-offered to other bidders at an adjourned tax sale. If the payment from the bidder does not clear for any reason, the tax sale certificates will be cancelled. If either of these situations occur, the County Treasurer will disqualify the bidder and all associated bidders from future Buena Vista County Tax Sales.

### 4. CERTIFICATES OF PURCHASE

Please allow five (5) to seven (7) days to receive your copies of your certificate(s). This allows the Treasurer's staff time to complete posting of records, editing of certificates, and balancing the proceeds received from the tax sale. It is the purchaser's responsibility to verify that the tax sale certificate copies received are correct for the parcels purchased.

The Certificate of Purchase is assignable by endorsement and entry in the county system in the office of the County Treasurer from which the certificate was issued. A certificate cannot be assigned to a person, other than a municipality, who has redemption rights. For each assignment transaction, the Treasurer shall charge the assignee an assignment transaction fee of \$100.00. When a buyer requests the Treasurer's office to record a change, other than the mailing address or telephone number, it is considered an assignment and the \$100.00 assignment fee will be charged. This includes a change in the buyer's name, or the buyer's social security or federal identification number. Failure to provide the correct social security or federal identification number will result in a charge of \$100.00 for each certificate requiring correction. The assignment transaction fee shall not be added to the amount necessary to redeem.

### 5. W-9 FORM/1099

A W-9 form must be completed and signed prior to the time of the tax sale. This information is needed so that we can issue an accurate 1099-INT form with the appropriate social security number or taxpayer identification number.

At the end of the calendar year the Treasurer will issue a 1099-INT form to you and to the Internal Revenue Service with the accumulative interest paid to you during the calendar year if the interest is equal to or exceeds \$600.00. You will use this information when filing your Federal and State Tax Claims.

### 6. RIGHT OF REDEMPTION

The Tax Sale Certificate of Purchase does not convey title to the certificate holder. The title holder of record or other interested party retains the right to redeem within the statutory period of time, depending upon the type of tax sale. If the sale remains unredeemed after this period has expired, the purchaser may begin proceedings to obtain a Tax Deed to the parcel.

### REGULAR TAX SALE

A tax sale certificate holder may serve a 'Notice of Expiration of Right of Redemption' after one year and nine months from the date of sale. Any certificate holder who serves said notice or a similarly worded notice before the expiration of this time period may be banned from future tax sales in Buena Vista County. It is Buena Vista County's intent to afford all property owners with all of the rights and remedies of the Iowa statutes.

### PUBLIC BIDDER SALE

A tax sale certificate holder may serve a 'Notice of expiration of Right of Redemption' after nine months from the date of sale. Any certificate holder who serves said notice or a similarly worded notice before the expiration of this time period may be barred from future tax sales in Buena Vista County. It is Buena Vista County's intent to afford all property owners with all of the rights and remedies of the Iowa statutes.

**FAILURE TO OBTAIN DEED - CANCELLATION OF TAX SALE CERTIFICATES** After three years have elapsed from the time of the sale, if action has not been completed which qualifies the holder of the certificate to obtain a deed, the Treasurer will cancel the tax sale certificate. (Iowa code 446.37) In this instance the tax sale holder is not entitled to a refund. This date may be extended if the filing of the '90 Day Notice of Right to Redemption' affidavit is stayed due to bankruptcy proceedings. Please consult with your legal council to determine the impact of bankruptcy proceedings in tax sale certificates.

### 7. NOTIFICATION TO TITLEHOLDER OF TAX SALE

For each parcel on which taxes were sold, the County Treasurer shall mail notification to the current titleholder, according to the mailing address on file in the Treasurer's office, of the sale of delinquent taxes on the property. The notice will be sent by regular mail within fifteen days from the date of the annual tax sale or any adjourned tax sale.

### 8. PAYMENT OF SUBSEQUENT TAXES

A tax sale holder may pay subsequent taxes and special assessments, including rates and charges, on the same parcel(s) on which s/he holds the tax sale certificate, beginning one month and fourteen days or November 15, 2016 for the 1st half subsequent payment and May 15, 2017 for the second half subsequent payment. The subsequent payment dates were changed in the Iowa Code on July 1, 2012, to give the property owner more time to receive delinquent notification that taxes are unpaid. Only items due in the current fiscal year or prior may be paid on a "sub-list". If the last day to pay taxes falls on a Saturday or Sunday, then the subsequent payment could not be paid until one month and 14 days from the delinquent date. Special assessments or drainage waivers due in future years cannot be paid until the fiscal year in which the installment becomes due. Subsequent payments must be in the office no later than noon on the last business day of the month in order to accrue interest for that month. Post mail cannot be accepted. Subsequent tax payment can now be paid on-line.

Tax sale certificate holders wanting to pay subsequent taxes have three options for obtaining property tax information:

- 1) Self Lookup Online – Look up information online at: [www.iowatreasurers.org](http://www.iowatreasurers.org).
- 2) Request Tax Information from the County Treasurer



- 3) Pay Subsequent Taxes Online-Register as a Tax Sale Investor at [www.iowatreasurers.org](http://www.iowatreasurers.org) by selecting "Tax Sale Investor Registration" under the "ONLINE SERVICES" drop-down menu. After the registration process is complete, you will be able to access a list of parcels in the 88 ICTEA-participating counties on which you hold tax sale certificates. You can then select the parcels you want to pay and submit payment by ACH debit. For this service, there will be a charge of \$0.75 for each parcel paid.

## 9. REIMBURSEMENT OF TAX SALE REDEMPTION

Except for certificates held by the County, redemption is not valid unless received by the Treasurer prior to the close of business on the ninetieth day from the date of completed service. Service is completed when the certificate holder files the 90-day affidavit with the Treasurer. At that point, the Treasurer's office records the filing and the 90-day count begins.

A redeemed tax sale will include the following:

- a. The original tax sale amount, including the certificate fee paid by the purchaser at the time of the sale.
- b. Interest in the amount of two percent (2%) per month calculated against the amount for which parcel was sold, including the amount paid for the certificate of purchase. Each fraction of a month is counted as a whole month.
- c. Subsequent tax payments paid by the purchaser and added to the amount of the sale, with interest in the amount of two percent (2%) per month. Each fraction of a month is counted as a whole month.
- d. Valid costs incurred and posted to the county system for action taken toward obtaining a Tax Deed. Costs not filed with the Treasurer and posted to the County system before redemption shall not be collected. Valid costs are defined in 447.13, Code of Iowa as amended. These costs include the cost of a record search, serving the notice, including the cost of sending certified mail notices and first class notices, and the cost of publication, if publication is required. A record search must be performed by an abstractor who participates in the title guaranty program or an attorney licensed to practice law in the State of Iowa. The amount of the cost of the record search that may be added to the amount necessary to redeem shall not exceed three hundred dollars. Attorney fees are NOT authorized costs.  
New in 2013: the service of the notice of expiration of the right of redemption (90 Day Notice) must be made by regular mail and certified mail to any mortgagee having a lien upon the parcel, a vendor ... and any other person who has an interest of record...(447.9(2)).

The Buena Vista County Treasurer requires proof that the costs are valid. For publication costs we require a copy of the newspaper publisher's invoice, and for the cost of the record search you will need to show proof by an invoice from the abstractor or attorney who performed the search.

The county treasurer cannot accept costs incurred by the tax sale certificate holder prior to the filing of an eligible affidavit of service with the county treasurer.

The Buena Vista County Treasurer's office will not notify certificate holders when such actions can be initiated. The Buena Vista County Treasurer's office staff will not assist in completing the

90-day Notice of Expiration of Right of Redemption. The County Treasurer is not responsible to verify that all parties of record have been properly served. It is strongly recommended that a certificate holder retain the services of legal counsel to complete this process.

#### 10. REDEEMED TAX SALE CERTIFICATES

The tax sale certificate holder is responsible for checking redemption's for which they hold the certificate of purchase. Interest on any tax sale certificate being redeemed will be figured to the date of redemption only.

Upon surrender of the tax sale certificate (we keep the originals in our office) of a redeemed parcel, the Treasurer will issue a check for the redemption amount. The earliest a reimbursement could occur would be on the first business day following the cashier-validated date of redemption, as shown on the county system and verification that the taxpayers check has cleared their account. The purchaser will receive a check and a copy of the redemption certificate, with a breakdown of the total amount of the redemption, to be retained for income tax purposes.

If the original Certificate of Purchase has been lost or destroyed, a duplicate can be obtained from the Buena Vista County's Tax Department at a cost of \$20.00.

#### 11. TAX DEED ISSUANCE

The Tax Deed conveys right, title, and interest in the property. Should a parcel not be redeemed within ninety days following the filing of the affidavit, pursuant to Iowa law, a Tax Deed will be issued.

The certificate of purchase, the \$25.00 Treasurer's Tax Sale Deed issuance fee, and payment of the appropriate deed and recording fees shall be submitted by the purchaser to the Buena Vista County Treasurer within 90 calendar days after the redemption period expires. The Treasurer shall record the deed with the County Recorder prior to delivering the deed to the purchaser. After the deed is recorded, the deed holder may file an Affidavit by Tax-Title holder with the Recorder as per section 448.15 of the Code of Iowa.

#### 12. CANCELLATION OF TAX SALE CERTIFICATES

Failure to file 90-day Notice of Expiration of right of Redemption Affidavit

If three years have elapsed from the date of the sale, the certificate has not been redeemed, and the 90-day Notice of Expiration of Right of Redemption Affidavit of Service has not been filed with the County Treasurer, The County Treasurer will cancel the tax sale certificate. The tax sale certificate holder is not entitled to a refund. However, if the filing of the affidavit of service is stayed by operation of law, the time period for the filing of the affidavit shall not expire until the later of six months after the stay has been lifted, or three years from the time of the tax sale.

##### Failure to Request Tax Deed

After the redemption period has expired, the tax sale certificate holder must return the Certificate of Purchase and remit the appropriate deed issuance and recording fees to the County Treasurer prior to the close of business on the ninetieth day from the date of completed service pursuant to Iowa law. Failure to comply will result in a cancellation of the Certificate of purchase, and the certificate holder is not entitled to a refund.

#### Erroneous Tax Sale or Assignment

If it is determined that any item was erroneously sold, the certificate of purchase will be cancelled. The certificate holder will return the certificate of purchase and shall be reimbursed the principal amount of the investment. Interest will not be paid.

#### Abandoned Property or Vacant Lots

Iowa law permits a county or city to purchase or require an assignment of a tax sale certificate for abandoned property or a vacant lot. The county or city is required to file a verified statement with the county treasurer that the property is abandoned or a vacant lot. For additional information, refer to Iowa Code 446.19A as amended.

#### Americans with Disabilities Act

A bidder who qualifies under the 'Americans with Disabilities Act' and requires accommodation in relation to his/her disability must contact the Buena Vista County Treasurer's office prior to the tax sale. This will allow the Treasurer time to provide appropriate and timely accommodations.

### **13. GENERAL INFORMATION**

It is the intent of the Buena Vista County Treasurer to maintain the highest standards of ethics and prevent the occurrence of conflicts of interest. The Buena Vista County Treasurer has the power, duty, and right to plan, direct, and control all proceedings through which the annual tax sale will be conducted; and take such actions as may be necessary to insure compliance with the rules and regulations of the tax sale and all applicable statutes of the State of Iowa.

This document has been prepared to provide general information and guidelines relative to tax sales, tax sale assignments, tax sale redemptions. **It** is not an all-inclusive listing of statutory requirements, procedures or policy. **It** is not to be considered as a legal opinion of the statutes governing tax sales. The Buena Vista County Treasurer's office will not respond to questions of law. The provisions of this document are severable. If any provision of this document is determined to be contrary to the law, the remaining provision shall remain in full force and effect.

The Buena Vista County Treasurer reserves the right to reject any or all bids and to waive irregularities which appear to be in the best interest of Buena Vista County.

To protect your interest as a tax sale buyer and to determine your legal rights and remedies, we recommend that you consult with your legal counsel.

Failure to comply with these guidelines or subsequent announcements will result in the bidder being prohibited from participating in present or future Buena Vista County tax sales.

This document is effective for the taxes sold during the 2016 Tax Sale, and all their assignments thereof, regardless of the assignment date.

You may call the County Treasurer's Office (712) 749-2533 to obtain additional information.

Sherie Elbert, Buena Vista County Treasurer