

PLANNING & DEVELOPMENT

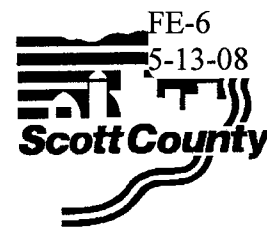
500 West Fourth Street

Davenport, Iowa 52801-1106

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Timothy Huey
Director

To: C. Ray Wierson, County Administrator

From: Timothy Huey, Planning Director

Date: May 7, 2008

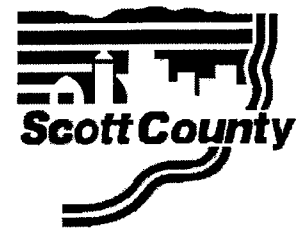
Re: Recommendation of Scott County Treasurer on abatement of delinquent property taxes.

The Scott County Treasurer has submitted a recommendation that the Board of Supervisors abate the delinquent property taxes on machinery and equipment determined to be uncollectible by the County Treasurer.

Scott County Policy allows for the abatement of taxes provided that there is a provision for such abatement under Iowa State Code. Under Iowa Code Chapter 445.56 it states "when it is administratively impractical to collect the tax, the Board of Supervisors shall compromise or abate the tax, interest, and costs."

Staff would recommend that the Board approve a resolution abating the delinquent taxes in accordance with County policy, Iowa Code and the Scott County Treasurer's recommendation.

BILL FENNELLY
SCOTT COUNTY TREASURER
600 W. 4th Street
Davenport, Iowa 52801



www.scottcountyiowa.com
www.iowatreasurers.org
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MOTOR VEHICLE DIVISION
Scott County Administrative Center (563) 326-8664

PROPERTY TAX DIVISION
Scott County Administrative Center (563) 326-8670

COUNTY GENERAL STORE
2162 West Kimberly Road
Davenport, Iowa 52806
(563) 386-AUTO (2886)

Date: 4/22/2008
To: Scott County Board of Supervisors
Cc: Tim Huey, Planning and Development Director
From: Bill Fennelly, Scott County Treasurer
RE: Request to Abate Property Taxes on M & E

We have two parcels for machinery and equipment taxes for 1997 and 1998 that are inactive and not practical to collect. Parcel R0902-03M for Quad City Mechanical for \$468 and Parcel R0507-30M for Pappy's Foods Company Inc for \$6,976.

I am requesting the Board to abate these taxes pursuant to statute 445.56 as administratively impractical to collect.