

PLANNING & DEVELOPMENT

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Timothy Huey
Director

To: C. Ray Wierson, County Administrator

From: Timothy Huey, Planning Director

Date: September 9, 2008

Re: Abatement of delinquent property taxes on County Tax Deeds.

The attached list are the properties on which the County holds tax deeds and taxes are owing. Included on the attached list are those the amounts of property taxes and special assessments owing on the properties.

Scott County Policy allows for the abatement of taxes provided that there is a provision for such abatement under Iowa State Code. Iowa Code Chapter 445.56 it states that when it is administratively impractical to collect the tax, the Board of Supervisors shall compromise or abate the tax, interest, and costs. Iowa Code Section 445.63 states that when taxes are owing against a parcel owned by a political subdivision of the state the Board of Supervisors shall abate the total amount due. Iowa Code Section 446.7 states that when taxes that are owing against parcels owned by a city agency are unpaid the Board of Supervisors shall abate the total amount due

Following abatement of the taxes and special assessments the tax deed properties they can be disposed of in accordance with County policy.

Staff would recommend that the Board approve a resolution abating the delinquent taxes in accordance with County policy and Iowa Code.

Abatement of Taxes and Special Assessment
September 18, 2008

Tax Deed Holder			Taxes	Special Assessments
Scott County	D0061-46	West of 2312 E Locust St	\$24.00	\$0.00
Scott County	E0003-22A	Between 1704 & 1710 Christie	\$23.00	\$125.00
Scott County	E0014-12	1405 Christie Street	\$6.00	\$65.00
Scott County	E0014-13	1403 Christie Street	\$12.00	\$65.00
Scott County	E0017-39	1310 Judson Street	\$12.00	\$185.00
Scott County	F0008-03	1610 Eastern Avenue	\$19.00	\$125.00
Scott County	F0008-04	1610 Eastern Avenue	\$7.00	\$0.00
Scott County	F0008-08	Between 1710&1806 Eastern	\$20.00	\$125.00
Scott County	F0047-14	811 Iowa Street	\$12.00	\$215.00
Scott County	F0052-24	761 E 6th Street	\$11.00	\$0.00
Scott County	F0053-09	813 E 6th Street	\$18.00	\$65.00
Scott County	G0027-36	1106 Ripley	\$23.00	\$3,326.00
Scott County	G0036-03	901 Gaines Street	\$16.00	\$981.00
Scott County	G0038-36B	314 W 9th street	\$22.00	\$0.00
Scott County	G0046-28	810 W 8th Street	\$65.00	\$0.00
Scott County	G0052-24	726 W 5th Street	\$10.00	\$1,640.80
Scott County	H0042-05B	Rear of 718&722 Fillmore St	\$10.00	\$0.00
Scott County	H0051-24	Railroad ROW 6th & Howell	\$57.00	\$168.60
Scott County	I0057-18	530 Lincoln Ct	\$106.00	\$65.00
Scott County	K0005-45	Rear of 1640 Second St	\$3.00	\$1,932.00
Scott County	K0007-41	1417 W 4th Street	\$36.00	\$3,951.66
Scott County	K0012-17	111 Sturdevant	\$36.00	\$3,956.66
Scott County	V0649-14	6333 Kimberly Rd	\$268.00	\$0.00
Scott County	W0453D10	Rear of 5924 Hillandale Rd	\$117.00	\$0.00
Totals			\$933.00	\$16,990.26