

**PLANNING & DEVELOPMENT**

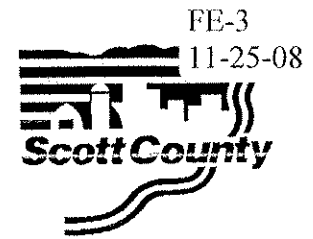
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Timothy Huey  
Director

To: C. Ray Wierson, County Administrator

From: Timothy Huey, Planning Director

Date: November 18, 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  
 November 25, 2008  
 Exhibit A

| Tax Deed Parcels | Parcel #     | Address                    | Taxes             | Special Assessments |
|------------------|--------------|----------------------------|-------------------|---------------------|
| Scott County     | E0016-14     | 1530 Judson street         | \$34.00           | \$0.00              |
| Scott County     | E0019-24     | 1345 Christie Street       | \$32.00           | \$0.00              |
| Scott County     | E0020-04     | 1305 Busch Ave             | \$260.00          | \$18,769.00         |
| Scott County     | F0017-33     | 312 E 14th Street          | \$76.00           | \$2,008.88          |
| Scott County     | F0017-37     | 329 E 14th Street          | \$40.00           | \$4,271.00          |
| Scott County     | F0018-10     |                            | \$242.00          | \$0.00              |
| Scott County     | F0024-01     | 1420 1/2 E 12th 1/2 Street | \$36.00           | \$2,288.53          |
| Scott County     | F0024-02     | 1221 Mississippi Ave       | \$36.00           | \$16,585.82         |
| Scott County     | F0047-28     | 817 LeClaire Street        | \$36.00           | \$2,183.00          |
| Scott County     | F0048-19     | 322 E 8th Street           | \$2,402.00        | \$11,073.00         |
| Scott County     | G0035-42A    |                            | \$2.00            | \$0.00              |
| Scott County     | G0037-20     | 525 W 11th Street          | \$62.00           | \$3,525.00          |
| Scott County     | G0047-18     |                            | \$56.00           | \$5,294.00          |
| Scott County     | H0050-19     | 634 Cedar Street           | \$54.00           | \$0.00              |
| Scott County     | H0056-55     | 616 Taylor Street          | \$14.00           | \$581.00            |
| Scott County     | R0412-01     |                            | \$38.00           | \$0.00              |
| Scott County     | 72050110810  | Neisse & Meuse-Blue Grass  | \$108.00          | \$0.00              |
| Scott County     | 841351104--3 | City of Bettendorf         | \$14.00           | \$0.00              |
| Scott County     | 84144930B-13 | City of Bettendorf         | \$34.00           | \$0.00              |
| Scott County     | 85060310A    | Rainbow Dr-PV Township     | \$38.00           | \$0.00              |
| Scott County     | 932453010    | City of Bettendorf         | \$2.00            | \$0.00              |
| Scott County     |              |                            |                   |                     |
| Scott County     |              |                            |                   |                     |
| Scott County     |              |                            |                   |                     |
| <b>Totals</b>    |              |                            | <b>\$3,616.00</b> | <b>\$66,578.43</b>  |