

PLANNING & DEVELOPMENT

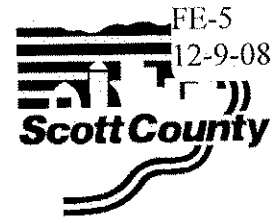
500 West Fourth Street

Davenport, Iowa 52801-1106

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Timothy Huey
Director

To: Dee Bruemmer, County Administrator

From: Timothy Huey, Planning Director

Date: December 2, 2008

Re: Approval of the abatement of interest and a portion of the property taxes on a building (private garage) on leased land, Lot 10 of Lakeside Manor Mobile Home Park, 11325 140th Street, as recommended by the Scott County Treasurer all in accordance with Iowa Code Section 445.63.

The Scott County Treasurer has submitted a recommendation that the Board of Supervisors abate the interest and a portion of delinquent property taxes due on a building (private garage) on leased land 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 445.16 "Abatement or Compromise of Taxes" the Board of Supervisors shall abate the property taxes owed following a written recommendation by the County Treasurer.

A resident has submitted the attached request for the abatement of the interest and a portion of the property taxes due for his garage on land he leases from Lakeside Mobile Home Park. He has received and paid the taxes due on his mobile home residence since acquiring the property but only had later received a tax statement for the garage that also sits on the leased lot. The tax statements for the garage taxes had been sent to the previous owner for a number of years and were not forwarded to the current owner. He agrees to pay the total taxes due since he has owned the property but has requested abatement of the interest and taxes that have accrued from before he owned the property.

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

From: Vance, Barb A.
Sent: Tuesday, November 25, 2008 12:03 PM
To: Huey, Timothy
Subject: RE: Mehlhouse tax abatement request

Tim,

We would request the Board consider the abatement based on 445.16 "When the treasurer determines that it is impractical to pursue collection of the total amount due through the tax sale or personal judgment." Because this is a building on leased land, it cannot be sold at tax sale. The taxes have not been paid since 2000 and it is impractical to pursue collection. It would seem appropriate to abate the taxes the current owner was not responsible for and start collecting the taxes from the 2003-2 to current.

Thanks,

Barb Vance
Operations Manager
600 West 4th Street
Davenport, IA 52801
563-326-8747
Experience the convenience:
www.iowatreasurers.org

November , 2008

Scott County Board of Supervisors
600 W 4th Street
Davenport, IA 52801

Dear Scott County Board of Supervisors,

I am requesting you to abate property taxes for a garage that is located next to my mobile home at 11325 140th St Lot 10, Davenport, IA. I purchased the mobile home 12/31/2004 and have paid the mobile home property taxes since that time, but I was not aware the garage was assessed separately as a building on leased land. When I discovered this situation I also found out that the taxes for this garage have not been paid since the tax year 2000. I am requesting you to abate the 2000 through 2003 first installment. I will then pay the 2003 second installment through the current tax year 2007 which is \$284.00 for November 2008.

The parcel is 7201031101-L and the amount of taxes I am requesting abatement is \$155.00 in principle and \$172.00 in interest and cost for a total of \$327.00. Your consideration is greatly appreciated.

Sincerely,



Alvin Lee Mehlhouse

11325 140th St Lot 10
Davenport, IA 52804
563-381-1792