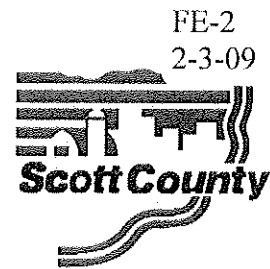


OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1003

Office: (563) 326-8702
Fax: (563) 328-3285
www.scottcountyiowa.com



January 27, 2009

TO: Dee F. Bruemmer, County Administrator

FROM: Chris Berge, Administrative Assistant *Chris*

SUBJECT: Recommendations Received from the City Assessor's Office and the County Assessor's Office Regarding Allowance and Disallowance for the 2008 Family Farm Tax Credit Applications

Attached are the memos received from the Davenport City Assessor's Office and the Scott County Assessor's Office regarding allowance and disallowance for the 2008 Family Farm Tax Credit as created by the State Legislature in 1990.

A total of 28 applications covering 3,714.93 acres were received in the Davenport City Assessor's Office. All applications have been reviewed and all but one meet the eligibility requirements of Iowa Code Section 425A and are being recommended for allowance by the Davenport City Assessor's Office.

A total of 534 applications covering 101,201.06 acres were received in the Scott County Assessor's Office. 523 applications are being recommended for allowance and 11 applications are being recommended for disallowance from the Scott County Assessor's Office because of various reasons (see attached resolution).

It is recommended that the Board pass a resolution at their next Board Meeting allowing all recommended 2008 Family Farm Tax Credit Applications as filed in the City and County Assessors' offices and disallowing those recommended for disallowance.

Attachments

cc: Becky Eiting, Davenport City Assessor
Dale Denklau, Scott County Assessor
Kathy Hinrichs, Auditor's Office

DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

NOV 18 2008

November 17, 2008

Scott County Board of Supervisor
Scott County Administrative Center
600 West 4th Street
Davenport, Iowa 52801

The Davenport City Assessor's Office has received one new application for the 2008 Family Farm Tax Credit. The new application is for the same 4 parcels which were disallowed in 2007 because ownership was changed from individuals to a Limited Liability Corporation. A LLC does not qualify for family farm credit per Jim Moyle of the Iowa Department of Revenue and Finance.

We recommend disallowance of that application which included the parcels listed below:

| | |
|----------|-------------|
| S3217-07 | 25.34 acres |
| S3201-08 | 17.75 acres |
| 23139-33 | 23.81 acres |
| 23233-01 | 24.00 acres |

These parcels were formerly owned by:

Sally A. and Gary E. Ewoldt
10386 Chapel Hill Road
Davenport, Iowa 52802-9615

and transferred to CE Farms LLC on 5-17-07.

In accordance with 425A.4 Sub.2, if the county board of supervisors disallows a claim, the board shall send notice of disallowance by regular mail to the claimants at the claimants' last known address, which is listed above.

There are currently 28 eligible applications covering 3714.93 acres for 2008.

The applications have been reviewed and they meet the eligibility requirements of Iowa Code Section 425A. We recommend approval of all of the qualified parcels listed on the attached list.

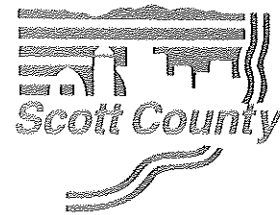
Sincerely,



Becky Eiting, MRA
Davenport City Assessor

Encl:

OFFICE OF THE COUNTY ASSESSOR
600 West 4th Street
Davenport, Iowa 52801-1030



Office: (563) 326-8635
Fax: (563) 328-3218
www.scottcountyiowa.com

DALE R. DENKLAU
Assessor

LEW R. ZABEL
Chief Deputy


December 9, 2008

TO: SCOTT COUNTY BOARD OF SUPERVISORS
FROM: SCOTT COUNTY ASSESSOR
RE: FAMILY FARM TAX CREDIT APPLICATIONS FOR 2008

The Scott County Assessor's Office has received 534 applications covering 101,201.06 acres for the 2008 Family Farm Tax Credit. After careful review, our staff has found eleven (11) applications that do not meet the eligibility requirements of Iowa Code Section 425A and Administrative Code Section 701-80-11. See attached for names, addresses, parcel numbers, town/townships and acres of disallowed credits.

We therefore recommend approval of all the qualified applications. All of the applications have been posted.

Thank you,


Dale Denklau
Scott County Assessor

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

February 5, 2009

APPROVING THE ALLOWANCE AND THE DISALLOWANCE OF FAMILY FARM TAX CREDIT APPLICATIONS FOR 2008 AS RECOMMENDED BY THE DAVENPORT CITY ASSESSOR AND THE SCOTT COUNTY ASSESSOR

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. A total of 28 applications covering 3,714.93 acres were received in the Davenport City Assessor's office. All applications meet the eligibility requirements of Iowa Code Section 425A and are recommended for approval except one application recommended for disallowance by the Davenport City Assessor's office.

| Applicant | Parcel # | Acres | Reason for Disallowance |
|---|----------|--------------|---|
| Sally A and Gary E Ewoldt 10386 Chapel Hill Road Davenport, IA 52802-9615 | S3217-07 | 25.34 | Sold to CE Farms LLC on May 17, 2007 |
| | S3201-08 | 17.75 | |
| | 23139-33 | 23.81 | |
| | 23233-01 | 24.00 | |
| | | 90.90 | |

Section 2. A total of 534 applications covering 101,201.06 acres were received in the Scott County Assessor's office. All applications are recommended for approval except the following 11 applications as recommended for disallowance by the Scott County Assessor's office due to various reasons:

| Applicant | Parcel # | Acres | Reason for Disallowance |
|---|-----------|-------|---|
| Alfred J. Boeh 4150 Forest Grove Rd Bettendorf IA 52722 | 840323005 | 6.12 | Deeded to Jeffrey L. Boehl on February 27, 2008. |
| Anita L. Hess 4870 Hopewell Ave Bettendorf IA 52722 | 841103001 | 31.50 | Sold to Trade Farm LC on December 20, 2007. |

| Applicant | Parcel # | Acres | Reason for Disallowance |
|--|--|--|--|
| Kerry W. & Dawn R. Meyer 4685 270 th Street Stockton IA 52769 | 012037005 | 7.13 | Sold to William Blair & Cindy Jepsen on September 3, 2008. |
| Nancy Meyer & Charlotte Koenigsaecker 501 W Lincoln Rd Eldridge IA 52748 | 932835001 932849001 932955001 | 38.60 40.00 <u>40.00</u> 118.60 | Sold to Charlie Keppy Farm LLC on October 9, 2008. |
| John F. & Janet D. Moore 29859 120 th Avenue Donahue IA 52746 | 031801001 031803003 031817002 031819002 | 36.97 19.50 35.90 <u>20.00</u> 112.37 | Parcels are being rented out. |
| Melvin R & Ruth Paustian 19757 220 th Street Davenport IA 52807 | 023101005 023103001 023105001 023117003 023121001 | 35.52 39.00 39.00 26.66 <u>13.34</u> 153.52 | Deeded to Gregroy T. Paustian on August 29, 2008. |
| Kenneth L. & Connie Sue Oetzmann 19757 220 th Street Davenport IA 52807 | 942053001 942801003 | 39.00 <u>29.85</u> 68.85 | Parcels are being rented out. |
| Pacha Farms LLC 17329 277 th Street Long Grove IA 52756 | 030251001 030253002 031103001 031105002 031119001 031121003 | 5.40 3.30 3.30 4.50 23.50 <u>9.00</u> 49.00 | Reported as an LLC. |
| Sandra Peters & Betty Keppy ETAL 9180 Hillandale Rd Davenport, Iowa 52804 | 932851001 | 38.60 | Sold to Charlie Keppy Farm LLC on October 9, 2008. |
| Scherer Farms LLC 21650 215 th Avenue Davenport IA 52804 | 94217001 94271900 | 40.00 <u>39.50</u> 79.50 | Reported as an LLC. |
| Helen Schnekloth 2436 Edgewild Dr Davenport IA 52807 | 930933001 930935001 930949001 930951001 | 40.00 39.10 38.65 <u>37.00</u> 154.75 | Sold to Mrs. Acres LLC on March 19, 2008. |

Section 3. This resolution shall take effect immediately.