#### BILL FENNELLY SCOTT COUNTY TREASURER

600 W 4<sup>th</sup> Street Davenport, Iowa 52801-1030

www.scottcountyiowa.com www.iowatreasurers.org



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: 3/5/2010

To: Scott County Board of Supervisors

Cc: Dee F. Bruemmer, Scott County Administrator

From: Bill Fennelly, Scott County Treasurer

**RE:** Request to Abate Property Taxes

The State of Iowa has indicated they will not pay the taxes for parcel 84286411408. The unpaid tax is the second installment of 2008 for \$7,851.00. The deed was transferred to the State of Iowa February 1, 2010.

I am requesting the abatement of the identified taxes above pursuant to statute 445.63.

THE COUNTY AUDITOR'S SIGNATURE CERTI THIS RESOLUTION HAS BEEN FORMALLY AF		
THIS RESOLUTION THAS BEEN FORWALLT AFFROYED BY		
THE BOARD OF SUPERVISORS ON	. 1	
	DATE	
SCOTT COUNTY AUDITOR		

### RESOLUTION SCOTT COUNTY BOARD OF SUPERVISORS March 18, 2010

# APPROVAL OF THE ABATEMENT OF DELINQUENT PROPERTY TAXES AS RECOMMENDED BY THE SCOTT COUNTY TREASURER AND IN ACCORDANCE WITH IOWA CODE CHAPTER 445.63

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

- Section 1. Iowa Code Section 445.63 states that when taxes are owing against a parcel owned or claimed by the state or a political subdivision of this state and the taxes are owing before the parcel was acquired by the state or a political subdivision of this state, the county treasurer shall give notice to the appropriate governing body which shall pay the amount of the taxes due. If the governing body fails to immediately pay the taxes due, the board of supervisors shall abate all of the taxes.
- Section 2. The State of Iowa has requested that the taxes due on parcel #84286411408l owned by the State of Iowa be abated.
- Section 3. The County Treasurer is hereby directed to strike the amount of property taxes due on Parcel #84286411408 in accordance with lowa Code Section 445.63.
- Section 4. This resolution shall take effect immediately.

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

Date: 3/3/2010

RE:

To: Scott County Board of Supervisors

Cc: Dee F. Bruemmer, Scott County Administrator

From: Bill Fennelly, Scott County Treasurer

Request to Abate Property Taxes

Parcel 021403114--L is a cabin identified as a building on leased land with unpaid taxes since the 1986. The ownership was transferred to Scott Davis in 2007. Mr. Davis has offered to pay the principle for the years 1986 – 2008 which is \$812.00 if the Board would abate the penalty and cost of \$1,306.00.

We believe this is a fair compromise since we have not been able to collect the taxes for the last twenty-two years and Mr. Davis has only owed the building for the last two years. This would bring the collection current.

I am requesting the abatement of the interest and cost of \$1,306.00 pursuant to statute 445.16 after determining it impractical to pursue the collection of the total amount due.

I have attached a tax summary screen for this parcel and Mr. Davis' request.

BILL FENNELLY 600 W 4TH ST DAVENPORT IA 52801 563-326-8670

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### TAX STATEMENT SUMMARY PAGE 1 OF 1

28030 238TH ST

LE CLAIRE IA 52753

PENALTY DATE 3/02/2010

COUN	IT TAX SALE CEI RECEIPT TID	RT LEGAL FIRST HALF	YEAR-TYPE I SECOND HALE		PARCEL TOTAL	TAX
1	1223.6	LEASEDCAMP-ANDERSON'S 20.00	1986-DT AGNY	02140311 20.00		40.00
2	1232.7	LEASEDCAMP-ANDERSON'S 11.00	1987-DT AGNY	02140311 11.00		22.00
3	1232.8	LEASEDCAMP-ANDERSON'S 11.00	1988-DT AGNY	02140311 11.00		22.00
4	1232.9	LEASEDCAMP-ANDERSON'S 12.00	1989-DT AGNY	02140311 12.00		24.00
5	1232.0	LEASEDCAMP-ANDERSON'S 12.00	1990-DT AGNY	02140311 12.00		24.00
6	1232.1	LEASEDCAMP-ANDERSON'S 10.00	1991-DT AGNY	02140311 10.00		20.00
7	1094.2	LEASEDCAMP-ANDERSON'S 10.00	1992-DT AGNY	02140311 10.00		20.00
8	1108.3	LEASEDCAMP-ANDERSON'S 11.00	1993-DT AGNY	02140311 11.00		22.00
9	1138.4	LEASEDCAMP-ANDERSON'S 11.00	1994-DT AGNY	02140311 11.00		22.00
10	1233.7	LEASEDCAMP-ANDERSON'S 10.00	1997-DT AGNY	02140311 10.00		20.00
11	1233.8	LEASEDCAMP-ANDERSON'S 10.00	1998-DT AGNY	02140311 10.00		20.00
12	1233.9	LEASEDCAMP-ANDERSON'S 4.00	1999-DT AGNY	02140311		8.00

BILL FENNELLY 600 W 4TH ST DAVENPORT IA 52801 563-326-8670

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TAX STATEMENT SUMMARY PAGE 2 OF 1

28030 238TH ST

LE CLAIRE IA 52753 PENALTY DATE 3/02/2010

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COUNT TAX SAI	ALE CERT LEGAL YEAR-TYPE DISTRICT TID FIRST HALF SECOND HALF	PARCEL TOTAL TAX
13 1233.0	LEASEDCAMP-ANDERSON'S 2000-DT AGNY 021403114 27.00 27.00 I	
14 1233.1	LEASEDCAMP-ANDERSON'S 2001-DT AGNY 021403114 30.00 30.00 1	
15 204898.0	LEASEDCAMP-ANDERSON'S 2002-DT AGNY 021403114 30.00 30.00 I	
16 300369.0	LEASEDCAMP-ANDERSON'S 2003-DT AGNY 021403114 30.00 30.00 I	
17 721.0	LEASEDCAMP-ANDERSON'S 2004-DT AGNY 021403114 30.00 30.00 I	
18 721.0	LEASEDCAMP-ANDERSON'S 2005-DT AGNY 021403114 30.00 30.00 I	
19 100720.0	LEASEDCAMP-ANDERSON'S 2006-DT AGNY 021403114 30.00 30.00 I	
20 726.0	LEASEDCAMP-ANDERSON'S 2007-DT AGNY 021403114 33.00 33.00 I	
21 600368.0	LEASED - DAVIS LANDLO 2008-CT AGNY 021403114 34.00 34.00 I	
RECORDS 21	TOTAL PAID  RECEIPTS 21 PARCELS 21 1ST 406.00 2ND  1,226.00 COSTS 80.00 TOTAL DUE 2,	406.00

Scott County A Horney 600 west 4Th Street Dannpot, 52,52801 Re! Dellagurat Tax Mother

Dear Sir

On November 27th, 2007 I purchased The Andrewon land campground From The Bernice Andreson Trust. This summer Intine I received a backtor notre relating to a cabin that was not part of the sale - 10382 298Th Street Cabin

I am confortable in being able to confort the logice behind The legal basis for the transfer leter example. This was a verbal lease apparantly, none of the worten leases contain a provision for tensfer in The event of non-

propried of taxes. Regardless, I offer to pay the principal amond of The trues subject to abtement of panalty and ! terest. I feel This is fair since I was not around during the

Amétrame of non-payment of tax.

Jor assistance is apprelated.

max) agre 25 602 29 096 54 Princeton, IA. 52768

Sheerely. Sott Dan's 563 2120554 RECEIVED

FEB 26 2010

SCOTT COLLECT

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 March 18, 2010

### APPROVAL OF THE ABATEMENT OF DELINQUENT PROPERTY TAXES AS RECOMMENDED BY THE SCOTT COUNTY TREASURER AND IN ACCORDANCE WITH IOWA CODE CHAPTER 445.16

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

- Section 1. The Scott County Treasurer has determined the collection of the delinquent taxes on Scott County Parcel #021403114-L is administratively impractical.
- Section 2. Iowa Code Chapter 445.16 states that if the County Treasurer makes a recommendation to the Board of Supervisors to abate taxes the collection of which is determined to be impractical, the Board of Supervisors shall abate the tax interest and costs.
- Section 3. The County Treasurer is hereby directed to strike the penalty and cost of \$1,306.00 for taxes due for 1986 through 2008 on Parcel #021403114-L.
- Section 4. This resolution shall take effect immediately.