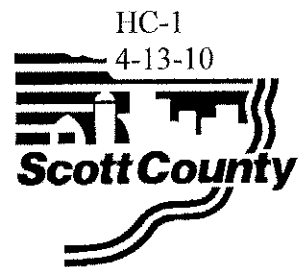


Community Services Department
600 W. 4th St.
Davenport, Iowa 52801



(563) 326-8723 Fax (563) 326-8730

April 5, 2010

TO: Dee F. Bruemmer

FROM: Lori A. Elam

RE: Update of County Policy #35 "Suspension or Abatement of Property Taxes"

As you are aware, Scott County policies have been reviewed and updated if needed. Policy #35 "Suspension or Abatement of Property Taxes" has been updated as well.

The Community Services Department works with the Treasurer's Department when completing a request for tax suspension or abatement. The policy was updated to reflect the process and paperwork required. The Treasurer's Department has reviewed and agreed with the updated policy.

I will be at the Committee of the whole meeting to answer any questions.

SCOTT COUNTY SUSPENSION OR ABATEMENT OF PROPERTY TAXES

Purpose and Definitions:

This policy sets forth the procedures for suspension and/or abatement of property taxes for persons unable to contribute to the public revenue, as authorized by Iowa Code Section 427.8 - 427.10. It is the desire of the Scott County Board of Supervisors to allow such property tax suspensions and abatements in accordance with the terms and conditions set forth below.

1. As a general rule, the Scott County Board of Supervisors will not abate taxes. Prior to any consideration of abatement requests, the following conditions must be met:
 - A. The specific Iowa Code section allowing possible abatement action by the Board of Supervisors must be listed in the request.
 - B. The property must not have any active tax sale certificates.
 - C. The city council or township trustees of the city or township in which the property is located must pass a resolution recommending that the Board of Supervisors abate or compromise the taxes owing and how this action serves the general public interest.

PROCEDURES FOR COUNTY ORDERED (REQUESTED) TAX SUSPENSIONS/ABATEMENTS

1. Prior to consideration of petitions for suspension of taxes, the following requirements must be met:
 - A. Petitioner has applied for the Iowa Disabled/Senior Citizens Property Tax Credit, if eligible. This will be verified by the County Treasurer's Office.
 - B. The Petitioner's gross income for the previous 12 months is less than 150% of the poverty level.
 - C. Total resources of petitioner (excluding property for which taxes are requested to be suspended) are less than \$50,000.
2. Procedures for Submission of Suspension or Abatement Requests:
 - A. The property owner(s) will obtain a form from the Scott County Community Services Department, Administrative Center, 600 W. 4th St., Davenport. The Community Services Department can assist the petitioner in completing the request form. The following items will be needed in addition to the request form:
 - a. Copy of current ID/Driver's License
 - b. Property tax bill (verify with Treasurer's Office)
 - c. Copy of Federal Income Tax return or other form of income verification
 - d. Copy of current Iowa Disabled/Senior Citizens Property Tax Credit Claim or verification from Treasurer's Office
 - B. The petitioner's form will be notarized. The Community Services Director will prepare the petitioner's file and present it to the Board of Supervisors at their next regularly scheduled Committee of the Whole meeting.
 - C. The petitioner will be notified in writing regarding the Supervisor's action on the request. If approved, the petitioner will receive a letter indicating approval as well as a copy of the resolution.

1. The Community Services Director notifies the Treasurer's Office each time a tax suspension is approved by the Board of Supervisor's by sending a letter indicating property owner and address as well as a copy of the resolution.
2. The Community Services Director will be responsible for keeping lists of both county ordered and state ordered tax suspensions for each fiscal year as well as complete files on each petitioner.

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

APRIL 15, 2010

APPROVING UPDATES TO POLICY 35 "SUSPENSION OR ABATEMENT OF
PROPERTY TAXES"

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

Section 1. That Policy 35 "Suspension or Abatement of Property Taxes" is
hereby updated.

Section 2. This resolution shall take effect immediately.