PLANNING & DEVELOPMENT

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Timothy Huey Director

To:

Dee F. Bruemmer, County Administrator

From: Timothy Huey, Planning Director

Date: May 3, 2010

Re: Abatement of delinquent property taxes on County Tax Deeds.

The attached list is the properties on which the County holds tax deeds and taxes are owed. 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 abatements 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 owed 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 owed 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 on these 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.

RESOLUTION SCOTT COUNTY BOARD OF SUPERVISORS May 13, 2010

APPROVING THE ABATEMENT OF PROPERTY TAXES FOR TAX DEED PROPERTIES OWNED BY SCOTT COUNTY IN ACCORDANCE WITH IOWA CODE SECTION 445.63

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

Section 1. The abatement of property taxes and special assessments for property owned by Scott County as shown in Exhibit A.

Section 2. This resolution shall take effect immediately

Exhibit A
Abatement of Taxes and Special Assessment
May 13, 2010

Tax Deed Parcels	Parcel #	Address	Taxes	Special Assessments
Scott County	C0035-48	636 Colorado St	\$0.00	00.08
Scott County	E0016-14	1530 Judson Street	80.00	00.08
Scott County	E0017-21	1317 Eastern Ave	\$832.00	\$26.421.00
Scott County	F0017-39	Between 325 & 327 E 14th St	80.00	00 0\$
Scott County	F0018-10	East of 404 E 13th Street	80.00	00 0\$
Scott County	F0028-13	1115 Tremont Ave	\$96.00	00.0\$
Scott County	F0047-17	408 E 8th Street	\$352.00	\$3 024 46
Scott County	F0047-18	412 E 8th Street	\$156.00	\$3,95,50
Scott County	G0020-07	714 W 13th Street	\$248.00	\$13,939.25
Scott County	G0028-29	Rear of 1221 71216 Scott St	\$62.00	00.08
Scott County	G0043-26	415 W 9th Street	\$300.00	\$4.317.36
Scott County	G0043-35	328 E 8th Street	\$104.00	00.08
Scott County	G0046-11	823 W 8th Street	\$338.00	\$40.931.00
Scott County	H0042-05B	Rear of 718 \$ 722 Fillmore	80.00	00.08
Scott County	H0056-55	616 Taylor Street	80.00	\$581.00
Scott County	L0014-27A	So of 214 Warren Street	\$74.00	00 0\$
Scott County	P1401C09A	Between 4223&4227 Warren S	\$348.00	00.08
Scott County	31845-13B	Betwwen 4904 &4920 Bluff Dr	\$72.00	00 08
Scott County	31845-21B	East of 6030 Fossen Dr	\$12.00	00.08
Scott County	72050110810	E Meuse & Neisse, Blue Grass	\$412.00	00 0\$
Scott County	841351104-3	Rear of 6072 Valley Drive	\$14.00	00 08
Scott County	84144930B-13	Between 4305&4415 Woodfield	\$36.00	00.08
Scott County				
lotais			\$3,456.00	\$93,166.57

