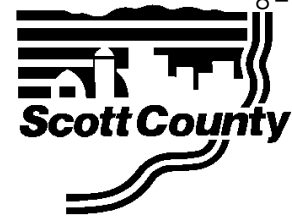


OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1030

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



August 22, 2011

TO: Dee F. Bruemmer, County Administrator

FROM: Chris Berge, Administrative Assistant

SUBJ: Approval of Recommended Allowances of the 2010 Homestead Tax Credits and Military Exemptions

State law requires the Board of Supervisors each year approve to allow or disallow Homestead Tax Credits and Military Exemptions as recommended by the Assessor's offices to the County Auditor. I have also attached a letter from the County Auditor's office recommending that the Board approve the 2011 Homestead Tax Credit applications and Military Exemptions as filed.

Also attached are letters from the Davenport City Assessor and Scott County Assessor recommending that the Board approve and disapprove applications as filed.

Attachments

cc: Dale Denklau, Scott County Assessor
Becky Eiting, Davenport City Assessor
Ann Wegener, Accounting Specialist, Treasurer's Office
Wes Rostenbach, Accounting & Tax Manager, Auditor's Office

ROXANNA MORITZ
AUDITOR & COMMISSIONER OF ELECTIONS
600 W. 4TH Street
Davenport, Iowa 52801
Ph: (563) 326-8631 Fax: (563) 326-8601
Cell: (563) 370-3915
www.scottcountyiowa.com



August 17, 2011

To: Scott County Board of Supervisors
From: Roxanna Moritz, Scott County Auditor
RE: Assessors' Recommended Action on Homestead Credits and Military Exemptions

Pursuant to Iowa Code Section 425.3 my office is forwarding to you the recommendations of the Davenport Assessor and the Scott County Assessor for allowance and disallowance of homestead credit applications. Also, pursuant to Iowa Code Section 426A.14 my office is forwarding to you the recommendations of the Davenport Assessor and the Scott County Assessor for allowance and disallowance of military service tax exemptions.

The applications are physically stored in the respective Assessor's office. The Davenport Assessor has recommended three claims for disallowance, one homestead and two military exemptions. Pursuant to Iowa Code Sections 425.3 and 426A.14 if the Board disallows a claim the Board is required to send notice to the claimant in writing that the claim has been disallowed and the reasons for the disallowance.

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

July 1, 2011

TO: Tom Sunderbruch, Chair
Scott County Supervisors
Scott County Auditor

RE: Homestead/Military Credit Applications

Our office has completed a current list of those persons within Scott County who have filed for homestead tax credits and military service property tax exemptions.

Based upon our continuing audit of the filings, I am requesting that the Board of Supervisors pass a resolution allowing and disallowing credits and exemptions as submitted.

The entire list of credits and exemptions will be kept in this office physically.

Thank you,

Lew R. Zabel, Chief Deputy Assessor
Scott County Assessor's Office

DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

August 16, 2011

Roxanna Moritz
Scott County Auditor
Scott County Administrative Center
Davenport, Iowa 52801

RE: Homestead Tax Credit Applications
Military Exemption Applications

The above referenced applications for 2011 are on file in the Davenport City Assessor's Office and are stored in the County's Tax Incode Application File.

In accordance with Iowa Code Chapter 425.3, the assessor shall submit in writing the reasons for the recommendation to the county auditor. The county auditor shall forward the claims to the board of supervisors. The board shall allow or disallow the claims. If the board disallows a claim, it shall send written notice, by mail, to the claimant at the claimant's last known address. The notice shall state the reason for disallowing the claim.

Attached with this letter are two 2011 applications for Military Exemption and one application for Homestead Tax Credit that I am recommending for disallowance due to the reasons listed below:

- 1) Joseph S. Gadzik
2723 Sheridan Street
Davenport, IA 52803

Joseph S. Gadzik and his wife Alexandra Gadzik are currently receiving a 2002 Homestead Tax Credit and a 2002 Military Exemption for a property located at 2916 Dubuque Street.


Joseph S. Gadzik applied for a Homestead Tax Credit and a Military Exemption on December 17, 2010 on the property located at 2723 Sheridan Street. He informed this office that his wife lived on Dubuque Street and he lived on Sheridan. Married couples are only able to receive one homestead credit and one military exemption unless they are legally separated and permanently living apart. Documentation was requested showing that they were legally separated and living apart; documents such as a driver's license or a voter's registration card. No documentation was received; therefore, I am recommending disallowance of the 2011 Homestead Tax credit and 2011 Military Exemption on 2723 Sheridan Street (Parcel # B0024-04)

2) Justin D. and Nicole L. Heald
2141 West Pleasant Street
Davenport, IA 52804

Mr. Heald is not eligible for a Military Tax Exemption because his "Character of Service" was "Uncharacterized" instead of "Honorable"

If you need further clarification, please contact this office.

Sincerely,

A handwritten signature in cursive script that reads "Becky Eiting". The signature is written in black ink and is positioned above the typed name and title.

Becky Eiting MRA
Chief Deputy Assessor

cc: Scott County Board of Supervisors

not posted



This application must be filed with your assessor by July 1 of the year for which the credit is claimed.

Owner's Name: GADZIK JOSEPH S

Address: 2723 SHERIDAN ST, DAVENPORT IA 52803

County: Scott County

Property Description: 2299-011-004 GRANT'S SUBD LOT 4 & NORTH 20' OF LOT 3 BLK 11

Parcel Number: DAD B0024-04

I became the owner of the homestead on: November 15, 2010

- by deed
- by contract
- by inheritance
- other

Evidence of ownership on file as shown in Book No. 2010, Page 32790

I began to occupy this homestead on December 17, 2010 and will occupy the dwelling house, in good faith, on July 1 and for at least six months during that calendar year, or I am confined in a nursing home, extended care facility, or hospital and the homestead is maintained and not leased or rented or I am on active duty in the military.

I declare residency in Iowa for purposes of income taxation and that no other application for homestead credit has been filed on other property.

Signed [Signature] Date December 17, 2010

I certify that a smoke detector or smoke detectors meeting the requirements of Iowa Code Section 100.18 and 661 Iowa Administrative Code chapter 210

- has been installed OR
- will be installed within thirty days of the filing of this application

Signed JOSEPH S. GADZIK Date 12-17-2010

Written notification must be given to the assessor upon conveyance of this property or its discontinued use as your homestead

Assessor or representative

I recommend that the application be: allowed disallowed.

Signed Cheryl Kuller Date 12-17-2010

Board of Supervisors

allowed disallowed

Date _____

Not posted



Due Date: This application must be returned to your city or county assessor on or before July 1.
Future Applications: You do not need to file for this property again as long as you own it on July 1 each year and are a resident of Iowa.

Property Owner

Name GADZIK JOSEPH S

Address 2723 SHERIDAN ST, DAVENPORT IA 52803

Veteran

Name JOSEPH SMITH GADZIK

Property Claimed for Exemption

County Scott County Parcel Number DAD B0024-04

Legal Description 2299-011-004 GRANT'S SUBD LOT 4 & NORTH 20' OF LOT 3 BLK 11

Status

I am an (a)

- Honorably discharged veteran, who served for a minimum of 18 months, or for fewer than 18 months because of a service related injury.
- Former member, or member who is currently serving, of Reserve Forces or Iowa National Guard who has served at least 20 years.
- Member of Reserve Forces or Iowa National Guard who was activated for federal duty, not including training, for a minimum of 90 days.
- Former member, of the Armed Forces, whose enlistment would have occurred during the Korean Conflict but chose to serve 5 years in the Reserve Forces.
- Honorably discharged veteran who served in an eligible service period.
- Spouse Unmarried Widow(er) Minor Child Widowed Parent of a qualified veteran

Eligible Service Period(s):

- WW I - April 6, 1917 through Nov. 11, 1918 = (\$2,778)
- Occupation of Germany - Nov. 12, 1918 through July 11, 1923 = (\$1,852)
- American Expeditionary Forces in Siberia Nov. 12, 1918 through April 30, 1920 = (\$1,852)
- Second Haitian suppression of insurrections - 1919 through 1920 = (\$1,852)
- Second Nicaragua Campaign with Marines or Navy in Nicaragua or on combatant ships - 1925 through 1933 = (\$1,852)
- Yangtze service with Navy and Marines in Shanghai or in Yangtze Valley - 1926 through 1927 & 1930 through 1932 = (\$1,852)
- China service with Navy and Marines - 1937 through 1939 = (\$1,852)
- WW II - Dec. 7, 1941 through Dec. 31, 1946 = (\$1,852)
- Korean - June 25, 1950 through Jan 31, 1955 = (\$1,852)
- Vietnam - Feb. 28, 1961 through May 7, 1975 = (\$1,852)
- Lebanon or Grenada Service - Aug. 24, 1982 through July 31, 1984 = (\$1,852)
- Panama Service - Dec. 20, 1989 through Jan. 31, 1990 = (\$1,852)
- Persian Gulf - Aug. 2, 1990 to still open = (\$1,852)

Military Record

My military service record is recorded in Volume 2000, Page 26014, of the above named county.

I entered the service on 05/31/1995, and I was released on 08/22/2000.

I Declare

- I am a resident of and domiciled in the State of Iowa.
- I am the equitable or legal owner of the property upon which I claim the exemption and this is the only claim I make in this state.
- The information I have entered on this form is true and correct.

Signed X [Signature] (Claimant or Authorized Representative)

Date December 17, 2010

Written notification must be given to the assessor upon conveyance of this property.

Assessor or Authorized Representative

I recommend this application be allowed disallowed

Signed [Signature] Date 12-17-2010

Board of Supervisors allowed disallowed



Application for Military Exemption

Due Date: This application must be returned to your city or county assessor on or before July 1.

Future Applications: You do not need to file for this property again as long as you own it on July 1 each year and are a resident of Iowa.

Property Owner

Name HEALD JUSTIN D HEALD NICOLE L

Address 2141 W PLEASANT ST, DAVENPORT IA 52804

Veteran

Name HEALD, JUSTIN DEREK

Property Claimed for Exemption

Jurisdiction Scott County

Parcel Number DAD A0064-12

Legal Description 493-002-039 WESTHOLME 2ND ADD LOTS 38 &

Status

I am an (a)

- Honorably discharged veteran, who served for a minimum of 18 months, or for fewer than 18 months because of a service related injury.
- Former member, or member who is currently serving, of Reserve Forces or Iowa National Guard who has served at least 20 years.
- Member of Reserve Forces or Iowa National Guard who was activated for federal duty, not including training, for a minimum of 90 days.
- Former member, of the Armed Forces, whose enlistment would have occurred during the Korean Conflict but chose to serve 5 years in the Reserve Forces.
- Honorably discharged veteran who served in an eligible service period.
- Spouse Unmarried Widow(er) Minor Child Widowed Parent of a qualified veteran

Eligible Service Period(s):

- WW I - April 6, 1917 through Nov. 11, 1918 = (\$2,778)
- Occupation of Germany - Nov 12, 1918 through July 11, 1923 = (\$1,852)
- American Expeditionary Forces in Siberia Nov. 12, 1918 through April 30, 1920 = (\$1,852)
- Second Haitian suppression of insurrections - 1919 through 1920 = (\$1,852)
- Second Nicaragua Campaign with Marines or Navy in Nicaragua or on combatant ships - 1926 through 1933 = (\$1,852)
- Yangtze service with Navy and Marines in Shanghai or in Yangtze Valley - 1926 through 1927 & 1930 through 1932 = (\$1,852)
- China service with Navy and Marines - 1937 through 1939 = (\$1,852)
- WW II - Dec. 7, 1941 through Dec. 31, 1946 = (\$1,852)
- Korean - June 25, 1950 through Jan 31, 1955 = (\$1,852)
- Vietnam - Feb. 28, 1961 through May 7, 1975 = (\$1,852)
- Lebanon or Grenada Service - Aug. 24, 1982 through July 31, 1984 = (\$1,852)
- Panama Service - Dec. 20, 1989 through Jan. 31, 1990 = (\$1,852)
- Persian Gulf - Aug. 2, 1990 to still open = (\$1,852)

Military Record

My military service record is recorded in Volume 07, Page 25403, Scott County

I entered the service on 03/22/2007, and I was released on 08/09/2007.

I Declare

- I am a resident of and domiciled in the State of Iowa.
- I am the equitable or legal owner of the property upon which I claim the exemption and this is the only claim I make in this state.
- The information I have entered on this form is true and correct.

X Signed Justin D Heald (Claimant or Authorized Representative)
Date June 29, 2011

Written notification must be given to the assessor upon conveyance of this property.

Assessor or Authorized Representative

I recommend this application be allowed disallowed

X Signed Rodney Hoek Date 6-29-2011

Board of Supervisors allowed disallowed

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

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

September 1, 2011

APPROVING THE 2011 HOMESTEAD AND MILITARY TAX CREDIT APPLICATIONS
AS RECOMMENDED FOR ALLOWANCE AND DISALLOWANCE BY THE
DAVENPORT CITY ASSESSOR AND THE SCOTT COUNTY ASSESSOR OFFICES

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

Section 1. All 2011 Homestead and Military Tax Credit Applications as
recommended for allowance and disallowance by the Davenport City
Assessor and Scott County Assessor and as filed in the respective County
Assessor's Offices are hereby approved.

Section 2. This resolution shall take effect immediately.