

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1003

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www.scottcountyiowa.com



November 29, 2012

TO: Dee F. Bruemmer, County Administrator

FROM: Chris Berge, Administrative Assistant

SUBJECT: Recommendations Received from the City Assessor's Office and the County Assessor's Office Regarding Allowance and Disallowance for the 2012 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 2012 Family Farm Tax Credit as created by the State Legislature in 1990.

A total of 28 applications covering 3,697.35 acres were received in the Davenport City Assessor's Office. All applications have been reviewed and 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 524 applications covering 104,582.84 acres were received in the Scott County Assessor's Office. 514 applications are being recommended for allowance and 10 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 2012 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 Kolar, Auditor's Office

DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

November 05, 2012

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

The Davenport City Assessor's Office did receive one new application for the 2012 Family Farm Tax Credit Program.

Senate File #530 increased the number of eligible corporate entities entitled to claim the Family Farm Credit. We sent a letter to CE Farms LLC last February because we removed their credits when they formed their LLC in 2007. Sally Ewoldt subsequently filed an application on September 9, 2012 for the following properties:

S3217-07	40.00 acres
S3201-08	17.75 acres
23139-33	33.51 acres
23233-01	30.00 acres

There are currently 28 applications covering 3697.35 acres for 2012.

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:

2012 APPLICATIONS FOR FAMILY FARM CREDIT -

TOTAL NUMBER OF ACRES -		3697.35		
TOTAL NUMBER OF INDIVIDUAL PARCELS -		141		
TOTAL NUMBER OF APPLICANTS -		28		
NAME	PARCEL #	ACRES	YRS APPLIED	CHK ACRES
BAUSTIAN, DON H & SHIRLEY J	Y3139-01	48.63	16.4 acres forest	48.63
New Parcel for 2008 (split)				
CE Farms LLC	S3217-07	40.00		121.26
Dept of Rev allows LLC for 2012				
	S3201-08	17.75		
	23139-33	33.51		
	23233-01	30.00		
DENGLER, WALTER A & ZWICKER Family LTD	W3301-04A	38.90		79.17
TOTAL # ACRES FOR THIS APPLICATION - 77.70				
	W3335-01B	15.41	(new parcel # per 2012 split)	
	NEW FOR 2001 --> W3317-02A	24.86		
DEXTER, DALE & MARLA	T1851-01	40.00	1999-01	356.44
TOTAL # ACRES FOR THIS APPLICATION - 356.44				
	T1835-03	40.00		
	T1837-08	40.00		
	T1839-07	6.95		
	T1853-06	39.20		
	U1821-06	21.30		
U1253-01A 41.39 acres	U1819-03	25.00		
U1803-01 18.85 acres	U1307-02B	16.10		
Both new parcels for 2002 but not filed on				
	U1801-01B	27.57	New For 2006	
	U1823-03	1.320	Changed per 2002 survey(1.5)	
	U1817-02	39.00		
	U1307-02	20.00		
	U1305-01	40.00		
DOERSCHER, MERLE E & MYRA WATKINS(SISTER)	Y0507-22	25.00	97-01	184.60
TOTAL # ACRES FOR THIS APPLICATION - 184.60				
	Y0521-36	19.10		
	Y0521-35	19.50		
	Y0523-21	8.60		
	Y0505-37	29.40		
	Y3255-09	20.00		
	Y3237-05	23.00		
	Y3253-08	40.00		
C: DOERSCHER AG LTD or Patricia Doerscher Family Trust				
D: Alma & Waldo Doerscher	Y3237-02	26.00	1999-01	187.60
TOTAL # ACRES FOR THIS APPLICATION - 187.60				
	Y3255-10	40.00		
	Y3349-07	40.30		
	Y3251-01	41.30		
	Y3235-01	40.00		
HAMANN, JFSJA HAMMAN LIVING TRUST & NANCY L STEFFEN TRUST	W3433-04	35.00	90-01	131.38
TOTAL # ACRES FOR THIS APPLICATION - 131.38				
	W3435-03A	31.64		
	W3449-05	35.00		
	New 2008 Parcel -----> W3451-01B	29.74		
Jones, Gretchen	S3035-03A	10.32	2003	10.32
Jones, Terry	S3051-04A	9.01	2003	19.18
TOTAL # ACRES FOR THIS APPLICATION - 19.18				
	S3035-03	10.17	Added for 2007	
KLINDT, KENNETH W & DOROTHY J TRUST(KDLM INC)	V3601-04	39.40	96-01	247.00
TOTAL # ACRES FOR THIS APPLICATION - 247.00				
	V3603-03	39.40		
	V3605-03	39.40		
	V3607-02	38.80		
	V3617-01D	11.20		
	V3621-04	27.87		
	V3623-01A	20.93		
	V3619-02	30.00		
Kraft, Allen R & Sarah A	V1207-01	18.70	91-01	195.45
TOTAL # ACRES FOR THIS APPLICATION - 195.45				
	V1223-02	19.75		
	V0717-03	40.00		
	V0701-04	39.00		
	New Parcels for 2010 V3633-04	11.00		
	New Parcels for 2010 V3635-03	4.00		
	New Parcels for 2010 V3649-02	36.75		
	New Parcels for 2010 V3651-01	26.25		
KRAMBECK, KENT D	Y3355-13	39.00	2001	39
KUNDEL, JOHN L & SHARON K	V0501-03	6.00	96-01	531.78
TOTAL # ACRES FOR THIS APPLICATION - 531.78				
	V0501-04	32.10		
	V0503-05	41.50		
	V0521-04	40.00		
	V0523-03	40.00		
	V0607-01	38.80		
	V0623-01A	37.92		
	V3201-16	38.10		
	V3217-15	39.09		
	V3235-12	13.00		

NAME	PARCEL #	ACRES	YRS APPLIED	CHK ACRES
	V3233-13	14.66		
	V3235-14	15.00		
	V3249-07	9.70		
	V3251-06	10.00		
	V0603-03	40.00	96-01	
	V0619-01	39.38		
	V0621-01A	36.53		
	V0605-02	40.00		
KUNDEL, ERMA C & ETAL	V0637-03	40.00	96-01	149.20
TOTAL # ACRES FOR THIS APPLICATION - 149.20	V0639-02	38.80		
	V0653-04	40.00		
	V0655-01A	30.40		
Kundel, Kevin & Greta	V0655-01B	8.40	New Owner (son) 2006	8.4
MESS, ELMER L & SONJA E MESS TRUST	Y3239-06	11.00	98-01	146.48
TOTAL # ACRES FOR THIS APPLICATION - 146.48	Y3333-01	33.00		
	Y3335-02A	2.71		
	Y3335-03	18.00		
	Y3335-02B	81.77		
MOELLER, GLEN & KATHLEEN	Y0401-01	27.10	95-01	112.71
TOTAL # ACRES FOR THIS APPLICATION - 112.71	Y0433-17D	7.94	New For 2006	
	Y0417-17F	37.17	New For 2006	
	Y0507-25	12.40		
	Y0523-19	12.00		
	Y0523-20	10.00		
	Y0539-16	6.10		
MOELLER-RALFS, JEAN M	T1833-01C	34.12	96-01	159.82
TOTAL # ACRES FOR THIS APPLICATION - 159.82	T1849-03	39.00		
	U1305-02	4.90		
	U1321-01	42.80		
	U1323-01	19.00		
	U1323-01A	20.00		
MOELLER, VICTOR R RESIDUARY TRUST	T1937-06	40.00	96-01	156.40
TOTAL # ACRES FOR THIS APPLICATION - 156.40	T1939-04	19.50		
	T1939-05	20.00		
	T1953-03	38.70		
	T1955-01	19.20		
	T1955-02	19.00		
OBERBROECKLING, DAVID & JULIA	T1853-05	0.85	90-01	114.58
TOTAL # ACRES FOR THIS APPLICATION - 114.58	T1839-04	15.00		
	T1855-02	20.00		
	T1855-01	16.96		
	T1839-03	12.25		
	U1721-07B	49.52		
	New parcel for 2002 ----->			
Perry, Shirley Jean (formerly claimed by Goettsch)	Y3339-05A	10.21	2003	16.21
TOTAL # ACRES FOR THIS APPLICATION - 16.21	Y3337-04A	6.00	5 Open Prairie	
Three JP LLC (chg 1-10-12 to LLC)	V3135-01	24.00	91-01	179.25
PLAMBECK, ALLEN E & GLADYS	V3137-03	22.00		
TOTAL # ACRES FOR THIS APPLICATION - 179.25	V3139-06	14.50		
	V3151-02	40.00		
	V3153-04	40.00		
	V3155-05	38.75		
Plambeck, Allen E & Hugo	V3233-11	11.75		74.10
TOTAL # ACRES FOR THIS APPLICATION - 74.10	V3235-10	3.00		
	V3249-08	29.35		
	V3251-09	30.00		
Puck, William E & Marilyn J Trustee	U0735-02	40.00	90 & 93-01	158.35
TOTAL # ACRES FOR THIS APPLICATION - 158.35	U0733-01	40.00		
	U0749-03C	39.25	New For 2006	
	U0751-04B	38.19	New For 2006	
	U0751-04C	0.91	New For 2006	
REED, RONALD J	S2951-01A	40.10	98-01	63.50
TOTAL # ACRES FOR THIS APPLICATION - 63.50	S2935-03	20.00		
	S2953-02	3.40	6.6 acres forest	
RIVALDD FARMS INC	V0539-02	40.00	96-98, 01	124.19
TOTAL # ACRES FOR THIS APPLICATION - 124.19	V0555-02	33.91		
W0451-02B (7-17-02) Ag 10.23 acres	W0403-03C	0.14		
<i>Not Filed on</i>	W0435-04	10.75		
	V0555-01B	0.06		
	W0449-01A	39.33		
THOMSEN FAMILY FARM CORP	V0101-02	28.30	98-01	58.80
TOTAL # ACRES FOR THIS APPLICATION - 58.80	V0103-01A	25.90		
	V0105-02	4.60		
WESTPHAL, ROBERT & MARLENE	V0719-01A	23.55	90 & 92-01	23.55
TOTALS	141	3697.35		3697.35

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Davenport, Iowa 52801-1030



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DALE R. DENKLAU
Assessor

LEW R. ZABEL
Chief Deputy

November 13, 2012

TO: *SCOTT COUNTY BOARD OF SUPERVISORS*

FROM: *SCOTT COUNTY ASSESSOR*

RE: *FAMILY FARM TAX CREDIT APPLICATIONS FOR 2012*

The Scott County Assessor's Office has a total of 524 applications covering 104,582.84 acres. After careful review, my staff has found 10 applications with 785.97 acres do not meet the eligibility requirements of Iowa Code Section 425A and Administrative Code Section 701-80-11. The balances of active applications are 514 with 103,796.87 acres. See attached for names, addresses, parcel numbers, town/townships and acres of the disallowed credits. If you have any questions, please contact Pam Holst at ext. 8637 or myself at ext. 8478.

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

Thank you,

Dale Denklau
Scott County Assessor

Enc
ph

2012 DISALLOWED FAMILY FARM CREDITS

NAMES & ADDRESSES	PARCEL NUMBERS	TOWN/TOWNSHIP	ACRES
Lillian A. Bell	931203005	SHERIDAN TWP	18.55
520 W DAVENPORT ST	931217006	SHERIDAN TWP	0.60
ELDRIDGE IA 52748	931219003	SHERIDAN TWP	17.97
SOLD TO: AVERY LAND & FARMING LLC 9/28/12	931221001	SHERIDAN TWP	40.00
		TOTAL ACRES	77.12
LOREN J. BELL (GRANDSON OF LILLIAN BELL)	931219004	SHERIDAN TWP	3.08
17417 250TH ST		TOTAL ACRES	3.08
ELDRIDGE IA 52748			
FARMS LESS THAN 10.00 ACRES			
COUSSENS TRUST % GARY SCHULT	012133001	LIBERTY TWP	39.40
27595 20TH AVE	012135001	LIBERTY TWP	40.00
NEW LIBERTY IA 52765	012149001	LIBERTY TWP	38.00
SOLD TO: LIBERTY PATTERN COMPANY PROFIT SHARING PLAN 1/17/12	012151001	LIBERTY TWP	39.05
		TOTAL ACRES	156.45
COUSSENS TRUST % GARY SCHULT	012801002	LIBERTY TWP	33.36
27595 20TH AVE	012803001	LIBERTY TWP	39.30
NEW LIBERTY IA 52765		TOTAL ACRES	72.66
SOLD TO: AVERY LAND FARMING LLC 9/28/12			
DAVID COUSSENS	012801003	LIBERTY TWP	5.24
2065 280TH ST		TOTAL ACRES	5.24
NEW LIBERTY IA 52765			
FARMS LESS THAN 10.00 ACRES (WAS WITH COUSSENS TRUST)			
GARY R HAMANN	920633001	HICKORY GROVE TWP	39.76
PO BOX 275		TOTAL	39.76
WALCOTT IA 52773-0275			
SOLD ON CONTRACT TO: ARM INVESTMENTS LLC 8/3/12			
ROBERT D & LINDA J HOLST	950521008	PRINCETON TWP	9.50
25595 257TH ST		TOTAL ACRES	9.50
PRINCETON IA 52768			
FARMS LESS THAN 10.00 ACRES			

2012 DISALLOWED FAMILY FARM CREDITS

DOROTHY I KUNDEL	921355001	HICKORY GROVE TWP	37.20
22894 115TH AVE	931849001	SHERIDAN TWP	41.40
WALCOTT IA 52773	931851001	SHERIDANT TWP	40.00
SOLD TO: THOMAS A & JOANNA L DITTMER 1/6/12		TOTAL ACRES	118.60
DOROTHY I KUNDEL (still owns)	922407002	HICKORY GROVE TWP	9.45
22894 115TH AVE		TOTAL ACRES	9.45
WALCOTT IA 52773			
FARMS LESS THAN 10.00 ACRES			
MARVIN I & GAIL K OTTO	820555001	BLUE GRASS TWP	10.00
8351 NEW LIBERTY RD		TOTAL	10.00
WALCOTT IA 52773			
SOLD TO: FIRSTCO INC 12/8/11			
RANDALL LEE PAUSTIAN & DENNIS M PAUSTIAN	920133001	HICKORY GROVE TWP	39.10
2915 N UTAH AVE	920135001	HICKORY GROVE TWP	37.84
DAVENPORT IA 52804	920149001	HICKORY GROVE TWP	40.00
	920151002	HICKORY GROVE TWP	35.17
SOLD TO: COPLEY ENTERPRISES INC 2/9/12	921203002	HICKORY GROVE TWP	37.82
		TOTAL ACRES	189.93
ARNOLD W & EVELYN PETERSEN	823437001	BLUE GRASS TWP	39.00
300 COUNTRY CLUB CT	823439003	BLUE GRASS TWP	21.53
ELDRIDGE IA 52748	823453002	BLUE GRASS TWP	33.65
SOLD TO: AVERY LAND & FARMING LLC 9/28/12		TOTAL ACRES	94.18
GRAND TOTAL OF <u>10</u> APPLICATIONS WITH <u>785.97</u> ACRES RECOMMENDED FOR DISALLOWANCE			

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

December 6, 2012

APPROVING THE ALLOWANCE AND THE DISALLOWANCE OF FAMILY FARM TAX CREDIT APPLICATIONS FOR 2012 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 3,697.35 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 by the Davenport City Assessor's office.

Section 2. A total of 524 applications covering 104,582.36 acres were received in the Scott County Assessor's office. All applications are recommended for approval except the following 10 applications as recommended for disallowance by the Scott County Assessor's office due to various reasons:

NAMES & ADDRESSES	PARCEL NUMBERS	TOWN/TOWNSHIP	ACRES
Lillian A. Bell	931203005	SHERIDAN TWP	18.55
520 W DAVENPORT ST	931217006	SHERIDAN TWP	0.60
ELDRIDGE IA 52748	931219003	SHERIDAN TWP	17.97
SOLD TO: AVERY LAND & FARMING LLC			
9/28/12	931221001	SHERIDAN TWP	40.00
		TOTAL ACRES	77.12
LOREN J. BELL (GRANDSON OF LILLIAN BELL)	931219004	SHERIDAN TWP	3.08
17417 250TH ST		TOTAL ACRES	3.08
ELDRIDGE IA 52748			
FARMS LESS THAN 10.00 ACRES			

COUSSENS TRUST % GARY SCHULT	012133001	LIBERTY TWP	39.40
27595 20TH AVE	012135001	LIBERTY TWP	40.00
NEW LIBERTY IA 52765	012149001	LIBERTY TWP	38.00
SOLD TO: LIBERTY PATTERN COMPANY PROFIT SHARING PLAN 1/17/12	012151001	LIBERTY TWP	39.05
		TOTAL ACRES	156.45
COUSSENS TRUST % GARY SCHULT	012801002	LIBERTY TWP	33.36
27595 20TH AVE	012803001	LIBERTY TWP	39.30
NEW LIBERTY IA 52765		TOTAL ACRES	72.66
SOLD TO: AVERY LAND FARMING LLC 9/28/12			
DAVID COUSSENS	012801003	LIBERTY TWP	5.24
2065 280TH ST		TOTAL ACRES	5.24
NEW LIBERTY IA 52765			
FARMS LESS THAN 10.00 ACRES (WAS WITH COUSSENS TRUST)			
GARY R HAMANN	920633001	HICKORY GROVE TWP	39.76
PO BOX 275		TOTAL	39.76
WALCOTT IA 52773-0275			
SOLD ON CONTRACT TO: ARM INVESTMENTS LLC 8/3/12			
ROBERT D & LINDA J HOLST	950521008	PRINCETON TWP	9.50
25595 257TH ST		TOTAL ACRES	9.50
PRINCETON IA 52768			
FARMS LESS THAN 10.00 ACRES			
DOROTHY I KUNDEL	921355001	HICKORY GROVE TWP	37.20
22894 115TH AVE	931849001	SHERIDAN TWP	41.40
WALCOTT IA 52773	931851001	SHERIDANT TWP	40.00
SOLD TO: THOMAS A & JOANNA L DITTMER 1/6/12		TOTAL ACRES	118.60
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WALCOTT IA 52773			
FARMS LESS THAN 10.00 ACRES			
MARVIN I & GAIL K OTTO	820555001	BLUE GRASS TWP	10.00
8351 NEW LIBERTY RD		TOTAL	10.00
WALCOTT IA 52773			
SOLD TO: FIRSTCO INC 12/8/11			
RANDALL LEE PAUSTIAN & DENNIS M PAUSTIAN	920133001	HICKORY GROVE TWP	39.10
2915 N UTAH AVE	920135001	HICKORY GROVE TWP	37.84
DAVENPORT IA 52804	920149001	HICKORY GROVE TWP	40.00
	920151002	HICKORY GROVE TWP	35.17
SOLD TO: COPLEY ENTERPRISES INC 2/9/12	921203002	HICKORY GROVE TWP	37.82

		TOTAL ACRES	189.93
ARNOLD W & EVELYN PETERSEN	823437001	BLUE GRASS TWP	39.00
300 COUNTRY CLUB CT	823439003	BLUE GRASS TWP	21.53
ELDRIDGE IA 52748	823453002	BLUE GRASS TWP	<u>33.65</u>
SOLD TO: AVERY LAND & FARMING LLC 9/28/12		TOTAL ACRES	94.18

*GRAND TOTAL OF 10 APPLICATIONS WITH 785.97 ACRES RECOMMENDED FOR
DISALLOWANCE*

Section 3. This resolution shall take effect immediately.