

**PLANNING & DEVELOPMENT**

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Timothy Huey  
Director

To: Dee F. Bruemmer, County Administrator

From: Timothy Huey, Planning Director

Date: April 30, 2013

**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 the amounts of property taxes and special assessments owing on these 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 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.

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.

**EXHIBIT A**

**County Tax Deeds: Abatement of Delinquent Taxes and Special Assessments**

<u>Parcel ID#</u>	<u>Taxes</u>	<u>Special Assessments</u>
8413335OLA	\$ 48.00	\$ -
841351104--3	\$ 16.00	\$ -
8417393OLH	\$ 72.00	\$ -
842005009	\$ 564.00	\$ -
842149002	\$ 256.00	\$ -
8428073OLA	\$ 32.00	\$ -
932453010	\$ 2.00	\$ -
F0051-37	\$ 16.00	\$ -
G0038-44	\$ 16.00	\$ -
G0043-24	\$ 26.00	\$ -
I0040-47	\$ 12.00	\$ -
J0047A11	\$ 230.00	\$ -
W0453-OLD	\$ 14.00	\$ -
X0235C34	\$ 80.00	\$ -
X0251B05	\$ 770.00	\$ -
	<b>\$ 2,154.00</b>	<b>\$ -</b>

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**  
**May 9, 2013**

**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, in accordance with Iowa Code Section 445.63 is hereby approved.

Section 2. This resolution shall take effect immediately