# ROXANNA MORITZ AUDITOR & COMMISSIONER OF ELECTIONS

600 W. 4<sup>TH</sup> Street Davenport, Iowa 52801

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August 8, 2013

To: Scott County Board of Supervisors From: Roxanna Moritz, Scott County Auditor

RE: Assessors' Recommended Action of Homestead Credits and Military Exemptions

Pursuant to Iowa Code Section 425.3 my office is forwarding to you the recommendations of the Davenport City 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 City 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 County Assessor is recommending that all applications be allowed. The Davenport City Assessor is recommending allowance of all applications except the Military Exemption Application of David Patterson and the Homestead Credit Application of David and Christy Wirtz. Pursuant to Iowa Code Section 425.3 (for homesteads) and 426A.14 (for military exemptions) if the Board disallows a claim the Board is required to send written notice to the claimant that the claim has been disallowed and the reason(s) for the disallowance.

### OFFICE OF THE COUNTY ASSESSOR

600 West 4<sup>th</sup> Street Davenport, Iowa 52801-1030



Office: (563) 326-8635 Fax: (563) 328-3218 www.scottcountyjowa.com DALE R. DENKLAU Assessor

LEW R. ZABEL Chief Deputy

July 1, 2013

TO: Scott County Auditor, Roxanna Moritz

Scott County Board of Supervisor Larry Minard, Chair

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 for the 2013 assessment year.

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,

Dale Denklau, Assessor

Scott County Assessor's Office



# **DAVENPORT CITY ASSESSOR'S OFFICE**

SCOTT COUNTY ADMINISTRATIVE CENTER

August 7, 2013

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

6-7 AM 10: 5 F CO. AUDITO

RE: Homestead Tax Credit Applications
Military Exemption Applications

The above referenced applications for 2013 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 2013 applications that I am recommending for disallowance due to the reasons listed below:

1) David Patterson 510 East 30th Street Davenport, IA 52803

Mr. Patterson is not eligible for a 2013 Military Tax Exemption because he did not serve active duty, other than for training purposes, and he did not serve at least 20 years for the Iowa National Guard or reserve forces of the Unites States.

2) David E. & Christy A. Wirtz 5515 Shawnee Drive Davenport, IA 52804

David and Christy Wirtz are not eligible for a 2012 Homestead Tax Credit because they did not declare residency in Iowa for purposes of income taxation and did not file a 2012 Iowa income tax return.

If you need further clarification, please contact this office.

Sincerely,

Becky Eiting MRA

**Davenport City Assessor** 

cc: Scott County Board of Supervisors

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

August 15, 2013

APPROVING THE 2013 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 2013 Homestead Property Tax Credit and Military Property Tax

  Exemption Applications as recommended for allowance by the Davenport

  City Assessor and Scott County Assessor and as filed in the respective

  County Assessor's Offices are hereby approved.
- Section 2. The disallowances of the Military Property Tax Exemption application of David Peterson, and the Homestead Property Tax Credit application for David E. and Christy A. Wirtz are approved.
- Section 3. This resolution shall take effect immediately.