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



August 19, 2014

- TO Dee F. Bruemmer, County Administrator
- FROM: Renee Johnson, Administrative Assistant
- SUBJ: Approval of Recommended Allowances of the 2014 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.

The County Assessor is recommending that all applications be allowed. The Davenport City Assessor is recommending allowance of all applications with the exception of one Military Exemption Application.

Attachments

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



August 19, 2014

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 Ronald Steven Rayls. 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.

DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

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August 18, 2014

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 2014 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 is a 2014 application that I am recommending for disallowance due to the reasons listed below:

1) Ronald Steven Rayls 2316 N Fairmount Street Davenport, IA 52804

Mr. Rayls is not eligible for a 2014 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.

If you need further clarification, please contact this office.

Sincerely,

Nick Van Camp Davenport City Assessor

cc: Scott County Board of Supervisors

10WA Tax Bill 2015 2014	Application for Military Exemption	on
This application must be filed or mailed to your city or co than July 1. Iowa assessors' addresses can be found at	Iowa Code Chapter 420 punty assessor by July 1. It must be postmarked no later the Iowa State Association of Assessors Web site.	54
Applicant Contact Name: Romald S. Ray	Information	
Phone Number:	eMail:	
Property Owner Name: RAYLS RONALD STEVEN RAYL	S MARY L	
Address: 2316 N FAIRMOUNT ST, DAVENPORT IA	52804	
Veteran Name: RAYLS RONALD STEVEN		
Property Claimed for Exemption Jurisdiction Scott County		
Legal Description212014 FOSTER'S URBAN	Parcel Number DAD T2041-34	<u> </u>
Status: I am an (a) Honorably discharged veteran, who served for a minimum o of a service-related injury.		
 Former member, or member who is currently serving, of Rese served at least 20 years. 	erve Forces or Iowa National Guard who has	
Member of Reserve Forces or Iowa National Guard who was for a minimum of 90 days.		
Former member, of the Armed Forces, whose enlistment wou chose to serve 5 years in the Reserve Forces.		
 Honorably discharged veteran who served in an eligible served. Spouse Unmarried Widow(er) Minor Child 		
Eligible Service Period(s):	Widowed Parent of a qualified veteran	
 WW 1 - April 6, 1917 through Nov. 11, 1918 = (\$2,778) Occupation of Germany - Nov 12,1918 -July 11, 1923 = (\$1,852) 	 China service with Navy and Marines - 1937 through 1939 = (\$1,8. WW II - Dec. 7, 1941 through Dec. 31, 1946 = (\$1,852) 	52)
American Expeditionary Forces in Siberia Nov. 12, 1918 - April 30, 1920 = (\$1,852)	□ Korean - June 25, 1950 (hrough Jan 31, 1955 = (\$1,852)	
 Second Haltian suppression of insurrections - 1919 - 1920 = (\$1,852) Second Nicaragua Campaign with Marines or Navy in Nicaragua or on combatant ships - 1926 - 1933 = (\$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) 	Army
☐ Yangtze service with Navy and Marines in Shanghai or in Yangtze Valley - 1926 - 1927 & 1930 - 1932 = (\$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 2014	, Page 14943 , Scott County	
l entered the service on06/24/1983 , and I was	released on09/17/1983 .	
 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 whet make in this state. The information I have entered on this form is true and control of the information I have entered on this form is true and control of the information I have entered on this form is true and control of the information I have entered on this form is true and control of the information I have entered on the information I have entered on		
Signed June 24, 2014 Written notification	(Claimant or Authorized Representative)	
Assessor or Authorized Representative 1 recommend this application be X allowed disallow Signed Authority 774	on must be given to the assessor upon conveyance of this properties $C = 24 - 3014$	er(y.
Board of Supervisors 🗌 allowed 🛄 disallowed	54-146 (03/07/1	2)

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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 3, 2014

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 2014 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 Denklaŭ, Assessor Scott County Assessor's Office



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 28, 2014

APPROVING THE 2014 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 2014 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 disallowance of the Military Property Tax Exemption application of Ronald Steven Rayls is approved.
- Section 3. This resolution shall take effect immediately.