

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1003

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



September 3, 2014

TO: Board of Supervisors
FROM: Dee F. Bruemmer
RE: Tax Abatement: MT Moriah – Jehovah Jireh COGIC parcel D0060-05D

Presbytery of Eastern Iowa owned the church on 2501 East Pleasant as one parcel in Davenport until it sold in 2013. In 2013 the property was split and the portion with the church was sold on contract to Mt. Moriah – Jehovah Jireh COGIC. The second property that was split remained with Presbytery. The property was exempt when it was one parcel owned by Presbytery. When the property was split both parcels were reclassified as commercial. The MT Moriah property is assessed at \$335,100.

Because the original parcel was exempt there were no property taxes to pay in September of 2013 or March of 2014. Because of the reclassification there is a tax bill for the January 2013 taxes due this fall and next spring. MT Moriah was unaware of the change in classification until they received this fall's tax statement. While the April 15, 2013 assessment roll for the City of Davenport had the property listed as commercial and had an assessed value there is not a reference to taxes. This correspondence to the church did not communicate that an error may have been made when the property was split for the sale.

The Board of Supervisor's policy for tax abatement on exempt properties covers property that goes from taxable to non-taxable. It states that the responsibility for taxes should be determined at closing and apportioned to the parties that are selling and buying. The classification change in this case is the opposite and is clearly in error. The property should have remained exempt and no taxes should be due from the church. To correct the error the Board will need to take two actions, first, to abate the taxes as recommended by the County Treasurer for tax year 2013 (request is attached) and second, to abate the taxes under Iowa Code Section 427.3 for 2014. The church has timely filed for exemption with the City Assessor for the 2015 tax year.

If the Board concurs with my recommendation to abate the taxes then a combined resolution with the Treasurer's recommendation will be ready for Board approval.

cc: City Assessor
County Treasurer
County Auditor

**BILL FENNELLY
SCOTT COUNTY TREASURER**

600 W 4th Street
Davenport, Iowa 52801-1030

www.scottcountyiowa.com
www.iowatreasurers.org



MOTOR VEHICLE DIVISION
Scott County Administrative Center (563) 326-8664

PROPERTY TAX DIVISION
Scott County Administrative Center (563) 326-8670

COUNTY GENERAL STORE
902 West Kimberly Road, Suite 6D
Davenport, Iowa 52806
(563) 386-AUTO (2886)

Date: 09/03/14

To: Scott County Board of Supervisors

Cc: Dee F. Bruemmer, Scott County Administrator

Cc: Tim Huey, Planning and Development Director

From: Bill Fennelly, Scott County Treasurer

RE: Request to Abate Property Taxes

I am requesting the taxes for Mt. Moriah Jehovahjireh Covic on parcel D0060-05D be abated pursuant to statute 445.16 after determining it impractical to pursue the collection of the total amount due. The amount for the 2013 current tax is \$12,772.00.

Include this STUB with September 2014 payment.

Scott County Treasurer
 Bill Fennelly
 600 W 4th St
 Davenport, IA 52801
 (563) 326-8670

2013 CT
 Parcel#: D0060-05D
 Receipt#: 601063
 Dist: DAD
 Tax ID:

Include this STUB with March 2015 payment.

Scott County Treasurer
 Bill Fennelly
 600 W 4th St
 Davenport, IA 52801
 (563) 326-8670

2013 CT
 Parcel#: D0060-05D
 Receipt#: 601063
 Dist: DAD
 Tax ID:

TAX DUE: Full Year or September 2014

\$12,772.00 **\$6,386.00**

Delq Oct 1, 2014



TAX DUE: March 2015

\$6,386.00

Delq April 1, 2015



MT MORIAH--JEHOVAHJIREH COGIC
 2501 E PLEASANT ST
 DAVENPORT, IA 52803

MT MORIAH--JEHOVAHJIREH COGIC
 2501 E PLEASANT ST
 DAVENPORT, IA 52803



Scott County Tax Bill for September, 2014 and March, 2015.

Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your information only. Based on January 1, 2013 valuations. Taxes for July 1, 2013 through June 30, 2014. Payable September 2014 and March 2015.

Keep this document in a safe location.

PARCEL Deed: PRESBYTERY OF EAST IOWA Mail: MT MORIAH--JEHOVAHJIREH COGIC Class: C
 Dist/Parcel DAVENPORT DAVENPORT D0060-05D Type: 2013 CT Receipt# 601063
 Location: 2501 E PLEASANT ST Legal: MANOR HEIGHTS 4TH ADD Lot:007 MANOR HEIGHTS 4TH ADD LOTS 5, 6, & 7 (EXC ELY PR'
 Acres: 0.000 Tax ID:

VALUATIONS AND TAXES

INDEXING

OWNERS

| | 2013 (This Year) | | 2012 (Last Year) | |
|--|------------------|--------------------|------------------|---------------|
| | Assessed | Taxable | Assessed | Taxable |
| Land: | 71,000 | 67,450 | 0 | 0 |
| Buildings: | 264,100 | 250,895 | 0 | 0 |
| Dwellings: | 0 | 0 | 0 | 0 |
| Total Values: | 335,100 | 318,345 | 0 | 0 |
| Less Military Credit: | | 0 | | 0 |
| Net Taxable Values: | | 318,345 | | 0 |
| Value Times Levy Rate of: | 40.1215100 | | 0.0000000 | |
| EQUALS GROSS TAX OF: | | \$12,772.48 | | \$0.00 |
| Less Credits of: Bus Prop Tax Credit Fund: | | \$0.00 | | \$0.00 |
| Homestead: | | \$0.00 | | \$0.00 |
| Low Income/Elderly Credit: | | \$0.00 | | \$0.00 |
| Ag land Credit: | | \$0.00 | | \$0.00 |
| Family Farm Credit: | | \$0.00 | | \$0.00 |
| Payments: | | \$0.00 | | \$0.00 |
| Net Annual Taxes: | | \$12,772.00 | | \$0.00 |

DEED: PRESBYTERY OF EAST IOWA

CONTRACT: MT MORIAH--JEHOVAHJIREH

Distribution of your current year taxes:

Total property taxes levied by taxing authority:

| Taxing Authority: | % of Total | 2013 (This Year) | | 2012 (Last Year) | | Total property taxes levied by taxing authority: | | |
|------------------------------------|---------------|------------------|------------------|-----------------------|-----------------------|--|-----------|-------------|
| | | 2013 (This Year) | 2012 (Last Year) | 2013 (This Year) | 2012 (Last Year) | This Year | Last Year | Percent +/- |
| CITY OF DAVENPORT | 41.83 | 5,341.62 | 0.00 | 64,145,489.00 | 65,781,139.00 | | | (2.49) |
| DAVENPORT SCHOOL | 39.47 | 5,041.59 | 0.00 | 61,851,354.00 | 65,658,034.00 | | | (5.80) |
| GENERAL BASIC | 8.72 | 1,114.19 | 0.00 | 25,671,469.00 | 25,565,338.00 | | | 0.42 |
| SCOTT COUNTY EMERGENCY MGMT AGENCY | 2.37 | 302.26 | 0.00 | 6,964,449.00 | 7,329,290.00 | | | (4.98) |
| AREA COLLEGE IX | 2.31 | 295.35 | 0.00 | 11,703,149.00 | 11,501,831.00 | | | 1.75 |
| GENERAL SUPPLEMENTAL | 2.22 | 283.58 | 0.00 | 6,534,049.00 | 6,375,337.00 | | | 2.49 |
| COUNTY SERVICES | 1.08 | 137.91 | 0.00 | 3,177,688.00 | 3,202,095.00 | | | (0.76) |
| CITY ASSESSOR | 0.93 | 119.09 | 0.00 | 1,428,783.00 | 1,452,976.00 | | | (1.67) |
| DEBT SERVICE | 0.89 | 114.10 | 0.00 | 2,774,778.00 | 3,239,732.00 | | | (14.35) |
| AG EXTENSION | 0.17 | 21.25 | 0.00 | 489,885.00 | 479,167.00 | | | 2.24 |
| BANGS ERADICATION | 0.01 | 1.05 | 0.00 | 24,205.00 | 24,104.00 | | | 0.42 |
| TOTALS: | 100.00 | 12,772.00 | 0.00 | 184,765,298.00 | 190,609,041.00 | | | |

You may pay online at: www.iowatreasurers.org

Your Tax Receipt Number is: **601063**

| | | |
|--|-----------------------------------|-------------------------------|
| Scott County Treasurer Bill Fennelly 600 W 4th St Davenport, IA 52801 (563) 326-8670 | Due in September 2014: \$6,386.00 | Due in March 2015: \$6,386.00 |
| | Date Paid: _____ | Date Paid: _____ |
| | Check # _____ | Check # _____ |

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place.

**2013 REAL ESTATE ASSESSMENT ROLL
FOR CITY OF DAVENPORT**
600 W 4TH ST, DAVENPORT, IOWA 52801
OFFICE HRS: 8 AM - 4:30 PM
BECKY BITTING, MRA
DAVENPORT CITY ASSESSOR
WWW.CITYOFDAVENPORTIOWA.COM
563-326-8659

COPY

THIS IS NOT A TAX BILL - IT IS A NOTICE OF ASSESSED VALUE

APRIL 15, 2013

MT MORIAH--JEHOVAHJIREH COGIC

2501 E PLEASANT ST
DAVENPORT IA 52803

Deed Holder: PRESBYTERY OF EAST IOWA
Contract Purchaser: MT MORIAH--JEHOVAHJIREH COGIC
Property Address: 2501 E PLEASANT ST
Legal Description: 3134--007 MANOR HEIGHTS 4TH ADD LOTS 5, 6, & 7 (EXC
ELY PRT LOT 7 PER #1999-33630)
Acres: 0.00
Town/Township: DAVENPORT
School District: DAVENPORT
District/Parcel: **DAD /D0060-05D** Alternate Parcel No: D23063
Property Class: COMMERCIAL
Special Notice: Assessment information along with photo of this parcel
may be viewed on our website. General information on
assessment policies and regulations is also available
on-line.

| | | |
|------------------------|--|----------------|
| 2013 ASSESSMENT | Land: | 71,000 |
| | Buildings: | 264,100 |
| | Dwelling: | 0 |
| | TOTAL ASSESSED VALUE: | 335,100 |
| | Less Adjustments | |
| | Total Adjustments: | 0 |
| | ASSESSED VALUE AFTER ADJUSTMENTS: | 335,100 |

PREVIOUS ASSESSMENT: 0 **Class:**

Assessments are required to be the **100% fair market value** of the property (unless otherwise provided by the Code of Iowa) in its condition as of January 1st. This is the amount established by the assessor's office before application of the state rollback factor. The 2013 assessed value will be the basis of your tax bill in 2014-2015 .

NOTICE: If you are not satisfied that the foregoing assessment is correct, you may contact the assessor on or after April 1, to and including May 4, of the year of the assessment to request an informal review of the assessment pursuant to section 441.30. If you are not satisfied that the foregoing assessment is correct, you may file a protest against such assessment with the **BOARD OF REVIEW** on or after April 7th, to and including May 5th, of the year of assessment. Such protest must be confined to the grounds specified in Section 441.37, Code of Iowa.

In each odd numbered year the assessments are subject to equalization pursuant to an order issued by the Director of Revenue. The County Auditor shall give notice on or before October 15 by publication in an official newspaper of general circulation of any class of property affected by the equalization order. You may file a protest from October 16 to October 25 if your property valuations have been adjusted by the equalization order.

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
September 11, 2014

APPROVAL OF THE ABATEMENT OF DELINQUENT PROPERTY TAXES IN ACCORDANCE WITH IOWA CODE CHAPTERS 445.16 AND 427.3

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

Section 1. Iowa Code Chapter 445.16 states that if the County Treasurer makes a recommendation to the Board of Supervisors to abate taxes the collection of which is determined to be impractical, the Board of Supervisors shall abate the tax interest and costs.

Section 2. The County Treasurer is hereby directed to strike the balance of the following Parcel.

| <u>Parcel</u> | <u>Deed Owner/ Contract Buyer</u> | <u>Period Delinquent</u> | <u>Current Tax</u> |
|---------------|---------------------------------------|------------------------------|--------------------|
| D0060-05D | Mt. Moriah- Jehovah Jireh COGIC | 2013 | \$ 12,772.00 |

Section 3. That taxes due for January 1, 2014 tax period are abated in accordance with Iowa Code Section 427.3 for Parcel D0060-05D.

Section 4. This resolution shall take effect immediately.