TENTATIVE AGENDA SCOTT COUNTY BOARD OF SUPERVISORS November 17 - 21, 2014

Tuesday, November 18, 2014

Committee of the Whole - 8:00 am Board Room, 1st Floor, Administrative Center
1. Roll Call: Earnhardt, Hancock, Minard, Sunderbruch, Cusack
Facilities & Economic Development
2. Bid for asbestos abatement as part of as part of the courthouse project. (Item 2)
Human Resources
3. Staff appointment. (Item 3)
Health & Community Services
4. Tax suspension requests. (Item 4)
Finance & Intergovernmental
5. Participation in the Municipalities Continuing Disclosure Cooperation Initiative. (Item 5)
6. Request for tax abatements by City of Bettendorf. (Item 6)
7. Abatement of taxes for inactive buildings on leased land moved to mobile home parks pursuant to statue 445.16. (Item 7)
Other Items of Interest
8. Adjourned.
Moved by Seconded by Ayes Nays

Thursday, November 20, 2014

Regular Board Meeting - 5:00 pm Board Room, 1st Floor, Administrative Center

Facility & Support Services

600 West Fourth Street Davenport, Iowa 52801 (563) 326-8738 (Voice)

(563) 328-3245 Fax



~ Our Promise: Professional People, Solving Problems, High Performance

November 6, 2014

To: Dee Bruemmer, County Administrator

Dave Donovan, Director Facility & Support Services

From: Tammy Speidel

Operations Manager

Subj: Approval of plans and specifications- Courthouse First Floor Phase 1 Project

Demolition work on phase 1 on of the Courthouse project has uncovered a significant amount of material that has tested positive for asbestos content. This material is located in plaster and wire mesh located on structural I-beams. While we won't know for sure until phase 2 demolition begins, we expect that we might run into similar issues in the second half of this project as well and may return to you at that time for approval of additional work.

Working to keep this project on budget and on schedule we looked at several options and have received pricing as listed below:

CONTRACTOR	METHOD	COST
Abatement Specialties	Complete Removal	\$21,840.00
Builders Sales & Service Company	Encapsulation using drywall	\$57,376.00
Builders Sales & Service Company	Encapsulation using sprayed on encapsulation material	\$18,515.00

If we choose to encapsulate the beams and not remove the material, we would need to provide additional notification signage, training for facility staff who regularly work in these areas of the building, and additional notifications to contractors who may work in these areas in the future.

After evaluation of all of the options, we are recommending that you award this bid to Abatement Specialties, in the amount of \$21,840.00 and completely remove the asbestos containing materials, eliminating all of the concerns listed above.

The cost of this work would be taken from contingency dollars, which are included in the original budgeted amount.

Dave Donovan and I will be in attendance at the next Committee of the Whole to discuss this project and answer any questions you or the Board may have.

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

November 20, 2014

A RESOLUTION APPROVING THE BID FOR ASBESTOS ABATEMENT AS PART OF THE COURTHOUSE PROJECT IN THE AMOUNT OF \$21,840.00.

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

- Section 1. That the bid for abatement of asbestos on the first floor of the Courthouse is hereby approved and awarded to Abatement Specialties in the amount of \$21,840.00.
- Section 2. This resolution shall take place immediately.

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

November 20, 2014

APPROVAL OF STAFF APPOINTMENTS

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

Section 1. The hiring of Anna Copp for the position of Child Health Consultant in the Health Department at the entry level rate.

Community Services Department

600 W. 4th St.

Davenport, Iowa 52801



(563) 326-8723 Fax (563) 326-8730

November 10, 2014

To: Dee F. Bruemmer

From: Lori A. Elam

Re: Approval of Tax Suspension Request

The County has received a tax suspension request to have the property taxes currently owed suspended as follows:

REQUESTED TAX SUSPENSION:

Michele Creamean 2029 Canal Shore Drive LeClaire, IA 52753

Suspend: The 2013 property taxes due in September 2014 and March 2015 in the amount of \$2471.00 including interest.

The application meets the Board Suspension Policy requirements. It is recommended that the Board suspend these taxes at their next Board meeting.

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

November 20, 2014

SUSPENDING THE 2013 PROPERTY TAXES DUE IN SEPTEMBER 2014 AND MARCH 2015 FOR MICHELE CREAMEAN, 2029 CANAL SHORE DRIVE, LECLAIRE, IOWA IN THE AMOUNT OF \$2471.00 INCLUDING INTEREST.

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

- Section 1. The 2013 property taxes due in September 2014 and March 2015 for Michele Creamean, 2029 Canal Shore Drive, LeClaire, Iowa in the amount of \$2471.00 including interest are hereby suspended.
- Section 2. The County Treasurer is hereby directed to suspend the collection of the above stated taxes thereby establishing a lien on said property as required by law with future collection to include statutory interest, if any.
- Section 3. This resolution shall take effect immediately.

Community Services Department

600 W. 4th St. Davenport, Iowa 52801



(563) 326-8723 Fax (563) 326-8730

November 10, 2014

To: Dee F. Bruemmer

From: Lori A. Elam

Re: Approval of Tax Suspension Request

The County has received a tax suspension request to have the property taxes currently owed suspended as follows:

REQUESTED TAX SUSPENSION:

Joanna Graller 1019 West 15th Street Davenport, IA 52804

Suspend: The 2013 property taxes, due September 2014 and March 2015 in the amount of \$1961.00 including interest.

The application meets the Board Suspension Policy requirements. It is recommended that the Board suspend these taxes at their next Board meeting.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON
DATE
DATE
SCOTT COUNTY AUDITOR

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

November 20, 2014

SUSPENDING THE 2013 PROPERTY TAXES DUE SEPTEMBER 2014 AND MARCH 2015 FOR JOANNA GRALLER, 1019 WEST 15TH STREET, DAVENPORT, IOWA, PARCEL: G0015-27B IN THE AMOUNT OF \$1961.00 INCLUDING INTEREST.

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

- Section 1. The 2013 property taxes due September 2014 and March 2015 for Joanna Graller, 1019 West 15th Street, Davenport, Iowa, Parcel: G0015-27B in the amount of \$1961.00 including interest are hereby suspended.
- Section 2. The County Treasurer is hereby requested to suspend the collection of the above stated taxes thereby establishing a lien on said property as required by law with future collection to include statutory interest, if any.
- Section 3. This resolution shall take effect immediately.

Community Services Department

600 W. 4th St. Davenport, Iowa 52801



(563) 326-8723 Fax (563) 326-8730

November 10, 2014

To: Dee F. Bruemmer

From: Lori A. Elam

Re: Approval of Tax Suspension Request

This is a request for approval of a tax suspension as presented.

As you are aware, tax suspensions may be directed by the Department of Human Services if the taxpayer is receiving specific assistance from that Department. In these directed suspensions, the suspension remains in effect as long as the person continues to own the property and receive the specified assistance from the Department of Human Services.

Additionally, under the Board of Supervisors policy, taxpayers may apply for suspension based on financial criteria. These are considered requested suspensions and are for the period only of the tax year and relates to the amounts owed at the time of the suspension. Persons may, of course, reapply each year if they continue to meet the eligibility criteria.

The county has received tax suspension petition requests as follows:

DIRECTED TAX SUSPENSION:

Warren and Carol Secoy 1757 West 16th Street Davenport, IA 52804

Suspend: The 2013 property taxes due September 2014 and March 2015 in the amount of \$1616.00 including interest.

This application is directed by the Dept. of Human Services.

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

November 20, 2014

SUSPENDING THE 2013 PROPERTY TAXES DUE SEPTEMBER 2014 AND MARCH 2015 FOR WARREN AND CAROL SECOY, 1757 WEST 16^{TH} STREET, DAVENPORT, IOWA, AS DIRECTED BY THE IOWA DEPARTMENT OF HUMAN SERVICES FOR IN THE AMOUNT OF \$1616.00 INCLUDING INTEREST.

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

- Section 1. That Scott County has been directed by the Iowa Department of Human Services to suspend the collection of property taxes for Warren and Carol Secoy, 1757 West 16th Street, Davenport, Iowa, in the amount of \$1616.00 including interest are hereby suspended.
- Section 2. That the collection of all property taxes including interest assessed against the parcel at 1757 West 16th Street, Davenport, Iowa remaining unpaid shall be suspended for such time as Warren and Carol Secoy remains the owner of such property, and during the period he/she receives assistance as described in Iowa Code Section 427.9.
- Section 3. That the County Treasurer is hereby directed to suspend collection of the above stated property taxes including interest, thereby establishing a lien on said property as required by law, with future collection to include statutory interest.
- Section 4. This resolution shall take effect immediately.

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street Davenport, Iowa 52801-1003

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



November 12, 2014

TO: Board of Supervisors FROM: Dee F. Bruemmer

RE: Participation in the Municipalities Continuing Disclosure Cooperation Initiative

All bond issues of the County require continuing disclosure statements periodically to insure that the bond holders know the current financial condition of the County in respect to repaying debt. The County has engaged Springsted Incorporated since 2002 to be the dissemination agent for the county bonds. The Securities and Exchange Commission created a program intended to address potentially widespread violations of the federal securities laws by municipalities. There are many reasons that a municipality may choose to enter the program; however, important is the fact that when municipalities enter the program they will not be subject to monetary penalties.

The County's disclosure agent did fail to report on time the annual filings for the County's previous bond issues in 2006, 2007, 2008, and 2009. The report was due 270 days after the end of the fiscal year and the report was filed 365 days after the close or 90 days late. Springsted had the wrong filing date requirement programmed in their database. The filings since 2010 have been within the filing time period. The County sold bonds in 2009 for the emergency equipment at SECC and did a refinancing at the same time to capture interest savings. When those bonds were sold the County did not know that its agent filed late the previous years.

When the County refinanced the Jail Bonds in 2012 and 2013 the official statement did disclose the late filings for the prospective bond buyers. As part of the review to participate in this program by both our fiscal agent and our bond counsel the only other potential disclosure issue they found was the Moody's recalibration of our rating in 2010. This recalibration was industry wide and therefore we believe that it is not material and did not include it in our 2012 and 2013 offering statements..

I am recommending that we take part in the SEC program and disclose to the fullest the errors made by our agent; however after discussion with our Bond Counsel Dorsey & Whitney LLP we do not believe these errors are material and our disclosure would not have changed our financial position in respect to repayment of the bonds.

MINUTES AUTHORIZING PARTICIPATION IN THE MUNICIPALITIES CONTINUING DISCLOSURE COOPERATION INITIATIVE

443536-17

	Davenport, Iowa
	November 20, 2014
, Davenport, Iowa. The	ty, Iowa, met on the above date, at o'clockm. at the Chairperson presided and the roll was called showing the
following members of the Board of Supervisors p	present and absent:
Present:	
Absent:	
moved its adoption, seconded by Supervisor	introduced the resolution hereinafter next set out and; and after due consideration thereof at the question upon the adoption of the said resolution and the rs voted:
Ayes:	
Nays:	
Whereupon, the Chairperson declared the	e resolution duly adopted as hereinafter set out.
	••••
At the conclusion of the meeting, and upo	on motion and vote, the Board of Supervisors adjourned.
	Chairperson
Attest:	
County Auditor	

Resolution authorizing participation in the Municipalities Continuing Disclosure Cooperation Initiative

WHEREAS, pursuant to the laws of the State of Iowa, Scott County, Iowa (the "County") has publicly offered certain of its municipal securities (the "Bonds"), and in connection therewith has undertaken to comply with the continuing disclosure obligations specified in Rule 15c2-12 (the "Rule") under the Securities Exchange Act of 1934 (the "Exchange Act"); and

WHEREAS, the U.S. Securities and Exchange Commission (the "Commission") has announced the Municipalities Continuing Disclosure Cooperation Initiative (the "MCDC Initiative"), a program intended to address potentially widespread violations of the federal securities laws by municipal issuers and underwriters of municipal securities in connection with certain representations about continuing disclosures in bond offering documents; and

WHEREAS, under the MCDC Initiative, in the event the Commission proceeds with an enforcement action, the Commission will recommend favorable settlement terms (such settlement terms are attached hereto as Exhibit A) to issuers who self-report to the Commission potentially material misstatements made in bond offering documents relating to prior compliance with the Rule; and

WHEREAS, the County has been informed that certain underwriters have self-reported certain of the County's Bonds to the Commission as part of the MCDC Initiative; and

WHEREAS, upon review of the County's bond offering documents and past continuing disclosure filings during the MCDC Initiative review period, the County has discovered potentially inaccurate statements in its bond offering documents regarding its continuing disclosure compliance; and

WHEREAS, in response to the County's review, the County now deems it necessary and desirable to participate in the MCDC Initiative;

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Scott County, Iowa, as follows:

Section 1. The County shall participate in the MCDC Initiative and shall submit the MCDC Initiative Questionnaire for Self-Reporting Entities (the "Questionnaire"), in substantially the form as has been presented to and considered by this Board of Supervisors, with such final changes as are approved by the County's Administrator, reflecting the County's intent to consent to the applicable settlement terms under the MCDC Initiative, if the Commission determines to proceed with an enforcement action against the County.

Section 2. The County Administrator is hereby authorized and directed to complete and submit the Questionnaire to the Commission.

Passed and approved Novembe	er 20, 2014.	
	Chairperson	
Attest:		
County Auditor		

STATE OF IOWA	
COUNTY OF SCOT	T

SS:

I, the undersigned, County Auditor true and correct copy of the proceedings of Municipalities Continuing Disclosure Coope	the Board of Supervisors	do hereby certify that attached hereto is a relating to the County's participation in the
WITNESS MY HAND this	day of	, 2014.
	County Aug	litor

Exhibit A

Summary of Standard Settlement Terms for Issuers Under MCDC Initiative (from the Securities and Exchange Commission's Website)

http://www.sec.gov/divisions/enforce/municipalities-continuing-disclosure-cooperation-initiative.shtml

To the extent an issuer meets the requirements of the MCDC Initiative and the Securities and Exchange Commission (the "Commission") decides to recommend enforcement action, the settlement will include the following terms.

1. Types of Proceedings and Nature of Charges

Under the settlement, the issuer consents to the institution of a cease and desist proceeding under Section 8A of the Securities Act for violation(s) of Section 17(a)(2) of the Securities Act. The settlement is expected to be one in which the issuer neither admits nor denies the findings of the Commission.

2. Undertakings

As part of the settlement, the issuer must undertake to:

- establish appropriate policies and procedures and training regarding continuing disclosure obligations within 180 days of the institution of the proceedings;
- comply with existing continuing disclosure undertakings, including updating past delinquent filings within 180 days of the institution of the proceedings;
- cooperate with any subsequent investigation by the Commission regarding the false statement(s), including the roles of individuals and/or other parties involved;
- disclose in a clear and conspicuous fashion the settlement terms in any final official statement for an offering by the issuer within five years of the date of institution of the proceedings; and
- provide the Commission staff with a compliance certification regarding the applicable undertakings by the issuer on the one year anniversary of the date of institution of the proceedings.

3. Civil Penalties

The settlement will not require payment of any civil penalty by the issuer.



U.S. SECURITIES AND EXCHANGE COMMISSION DIVISION OF ENFORCEMENT

MUNICIPALITIES CONTINUING DISCLOSURE COOPERATION INITIATIVE QUESTIONNAIRE FOR SELF-REPORTING ENTITIES

NOTE: The information being requested in this Questionnaire is subject to the Commission's routine uses. A list of those uses is contained in <u>SEC Form 1662</u>, which also contains other important information.

1. Please provide the official name of the entity that is self-reporting ("Self-Reporting Entity") pursuant to the MCDC Initiative along with contact information for the Self-Reporting Entity:

Individual Contact Name: Dee F. Bruemmer Individual Contact Title: County Administrator Individual Contact telephone: 563-326-8702 Individual Contact Fax number: 563-328-3285

Individual Contact email address: dbruemmer@scottcountyiowa.com

Full Legal Name of Self-Reporting Entity: Scott County, Iowa

Mailing Address (number and street): 600 W. 4th Street

Mailing Address (city): Davenport

Mailing Address (state): Iowa

Mailing Address (zip): 52801-1030

2. Please identify the municipal bond offering(s) (including name of Issuer and/or Obligor, date of offering and CUSIP number) with Official Statements that may contain a materially inaccurate certification on compliance regarding prior continuing disclosure obligations (for each additional offering, attach an additional sheet or separate schedule):

See Exhibit A

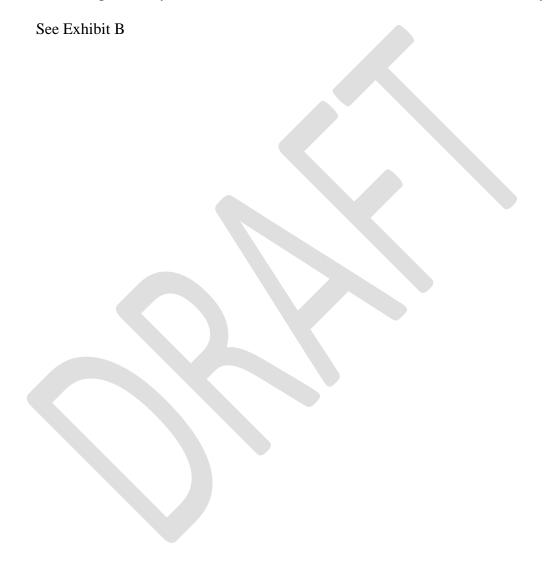
☐ Obligor☐ Underwriter

3.	Please describe the role of the Self-Reporting Entity in connection with the municipal bond offerings identified in Item 2 above (select Issuer, Obligor or Underwriter):
	X Issuer

4. Please identify the lead underwriter, municipal advisor, bond counsel, underwriter's counsel and disclosure counsel, if any, and the primary contact person at each entity, for each offering identified in Item 2 above (attach additional sheets if necessary):

See Exhibit A

5. Please include any facts that the Self-Reporting Entity would like to provide to assist the staff of the Division of Enforcement in understanding the circumstances that may have led to the potentially inaccurate statements (attach additional sheets if necessary):



On behalf of Scott County, Iowa, I hereby certify that the Self-Reporting Entity intends to consent to the applicable settlement terms under the MCDC Initiative.

Name of Duly Authorized Signer: Dee F. Bruemmer

Title: County Administator



Exhibit A

Bond Information Relating to Questions 2 & 4

1. \$10,445,000 Taxable General Obligation Emergency Services Communication Bonds, Series 2009A (Build America Bonds – Direct Pay)

Question 2

State: Iowa

Full Name of Issuing Entity: Scott County, Iowa

Full Legal Name of Obligor (if any): N/A

Full Name of Security Issue: Scott County, Iowa Taxable General Obligation Emergency Services Communication Bonds, Series 2009A

(Build America Bonds – Direct Pay)

Initial Principal Amount of Bond Issuance: \$10,445,000

Date of Offering: 12/17/2009

Date of final Official Statement (format MMDDYYYY): 11/10/2009

(addendum dated 11/23/2009)

Nine Character CUSIP number of last maturity: 809486 FL2

Question 4

Senior Managing Underwriting Firm: Morgan Keegan & Company Primary Individual Contact at Underwriter:

Financial Advisor: Springsted Incorporated

Primary Individual Contact at Financial Advisor: Doug Green

Bond Counsel Firm: Dorsey & Whitney LLP

Primary Individual Contact at Bond Counsel: David Claypool/Cristina

Kuhn

Law Firm Serving as Underwriter's Counsel: N/A

Primary Individual Contact at Underwriter's Counsel: N/A

Law Firm Serving as Disclosure Counsel: N/A

2. \$2,755,000 General Obligation Urban Renewal Refunding Bonds, Series 2009B

Question 2

State: Iowa

Full Name of Issuing Entity: Scott County, Iowa

Full Legal Name of Obligor (if any): N/A

Full Name of Security Issue: Scott County, Iowa General Obligation

Urban Renewal Refunding Bonds, Series 2009B

Initial Principal Amount of Bond Issuance: \$2,755,000

Date of Offering: 12/17/2009

Date of final Official Statement (format MMDDYYYY): 11/10/2009

(addendum dated 11/23/2009)

Nine Character CUSIP number of last maturity: 809486 FT5

Question 4

Senior Managing Underwriting Firm: Robert W. Baird & Company,

Incorporated

Primary Individual Contact at Underwriter: Vicky Ossoinik

Financial Advisor: Springsted Incorporated

Primary Individual Contact at Financial Advisor: Doug Green

Bond Counsel Firm: Dorsey & Whitney LLP

Primary Individual Contact at Bond Counsel: David Claypool/Cristina

Kuhn

Law Firm Serving as Underwriter's Counsel: N/A

Primary Individual Contact at Underwriter's Counsel: N/A

Law Firm Serving as Disclosure Counsel: N/A

3. \$9,750,000 Jail Facilities Revenue Refunding Bonds, Series 2012

Question 2

State: Iowa

Full Name of Issuing Entity: Scott County, Iowa

Full Legal Name of Obligor (if any): N/A

Full Name of Security Issue: Scott County Public Safety Authority, Iowa Jail Facilities Revenue Refunding Bonds, Series 2012 (Scott County, Iowa Unlimited Tax Lease Obligations)

Initial Principal Amount of Bond Issuance: \$9,750,000

Date of Offering: 12/27/2012

Date of final Official Statement (format MMDDYYYY): 11/19/2012 (addendum dated 12/03/2012)

Nine Character CUSIP number of last maturity: 80950PBF2

Question 4

Senior Managing Underwriting Firm: Raymond James & Associates Primary Individual Contact at Underwriter: Unknown

Financial Advisor: Springsted Incorporated

Primary Individual Contact at Financial Advisor: Alyssa Lehnertz

Bond Counsel Firm: Dorsey & Whitney LLP

Primary Individual Contact at Bond Counsel: David Claypool/Cristina

Kuhn

Law Firm Serving as Underwriter's Counsel: N/A

Primary Individual Contact at Underwriter's Counsel: N/A

Law Firm Serving as Disclosure Counsel: N/A

4. \$7,925,000 Jail Facilities Revenue Refunding Bonds, Series 2013

Question 2

State: Iowa

Full Name of Issuing Entity: Scott County, Iowa

Full Legal Name of Obligor (if any): N/A

Full Name of Security Issue: Scott County Public Safety Authority, Iowa Jail Facilities Revenue Refunding Bonds, Series 2013 (Scott County, Iowa Unlimited Tax Lease Obligations)

Initial Principal Amount of Bond Issuance: \$7,925,000

Date of Offering: 01/09/2013

Date of final Official Statement (format MMDDYYYY): 12/03/2012

(addendum dated 12/17/2012)

Nine Character CUSIP number of last maturity: 80950PBM7

Question 4

Senior Managing Underwriting Firm: Raymond James & Associates Primary Individual Contact at Underwriter: Unknown

Financial Advisor: Springsted Incorporated

Primary Individual Contact at Financial Advisor: Doug Green

Bond Counsel Firm: Dorsey & Whitney LLP

Primary Individual Contact at Bond Counsel: David Claypool/Cristina

Kuhn

Law Firm Serving as Underwriter's Counsel: N/A

Primary Individual Contact at Underwriter's Counsel: N/A

Law Firm Serving as Disclosure Counsel: N/A

Exhibit B

Response to Question 5

The Issuer has been informed that Raymond James & Associates Inc. (formerly Morgan Keegan & Company), the purchaser of the Series 2009A Bonds, self-reported the Issuer and the Series 2009A Bond transaction as part of its MCDC Initiative filing, but no specific reason was provided in the correspondence. The Issuer has also been informed that Robert W. Baird & Company Incorporated ("Baird"), the purchaser of the Series 2009B Bonds, self-reported the Issuer and the Series 2009B Bond transaction for late annual report filings in fiscal years ending June 30, 2004, 2005, 2006, 2007 and 2008; however, Springsted Incorporated, its financial advisor and dissemination agent ("Springsted"), on behalf of the Issuer, sent Baird confirmation that the annual reports for fiscal years 2004 and 2005 were in fact filed timely. The Issuer is not aware of any other underwriters self-reporting the Issuer as part of the MCDC Initiative.

As part of the MCDC Initiative, the Issuer has completed a thorough review of its continuing disclosure obligations, with the assistance of Springsted and the Issuer's bond counsel, Dorsey & Whitney LLP. The Issuer shares the results of that review in order to assist the staff of the SEC Division of Enforcement in understanding the circumstances that may have led to any potentially inaccurate statements in the Issuer's official statements and the Issuer's track record of diligent and material compliance with its continuing disclosure obligations.

In each of the official statements for Series 2009A Bonds and the Series 2009B Bonds (collectively, the "Series 2009 Bonds"), the Issuer stated:

"The County has complied in all material respects with any undertaking previously entered into the under the Rule."

On the date of each of the official statements for the Series 2009 Bonds, the Issuer believed it was in material compliance with its prior continuing disclosure obligations undertaken prior to the issuance of the Series 2009 Bonds, as it had engaged Springsted to assist with its continuing disclosure obligations. However, during the preparation of the official statement for the Issuer's 2012 Bonds, the Issuer and Springsted discovered that Springsted did not file the Issuer's annual filings for fiscal years ending June 30, 2006, 2007, 2008 and 2009 within 270 days of the end of such fiscal years as required by the Issuer's continuing disclosure undertakings related to its prior bond issues (the prior bond issues are listed on Attachment A, Section A hereto). Springsted informed the Issuer that Springsted's database mistakenly had been programmed with a 365-day filing requirement for the Issuer rather than the 270-day filing requirement required by the Issuer's continuing disclosure undertaking, thereby unintentionally resulting in the late filings. The Issuer took affirmative, corrective action upon discovery of the late annual filings and filed a late filing event notice on November 27, 2012 (the "11/27/12 Event Notice") for the Bonds listed in Attachment A, Section C. Additionally, the Issuer disclosed the late filings for the required

five-year period in its official statements for its Series 2012 Bonds and Series 2013 Bonds (the "Series 2012/2013 Official Statements") as required by the Rule, such statements are identified and summarized on Attachment A, Section D hereto.

Other than the aforementioned potentially materially inaccurate statements made in the Issuer's official statements for the Series 2009 Bonds, the Issuer believes its statements regarding its continuing disclosure compliance for the respective five-year periods made in its official statements for the Bonds listed in Question 2 are not materially inaccurate. The Issuer's annual filings since 2009 have been timely and complete in content and scope. The only other potentially material misstatement during that time period is the omission in the Series 2012/2013 Official Statements of any disclosure of the Issuer's failure to file an event notice regarding a 2010 recalibration of the Issuer's bond rating by Moody's which occurred on 4/16/2010 (the "2010 Rating Recalibration"). The Issuer submits that the 2010 Rating Recalibration is not a material event requiring the filing of an event notice because Moody's recalibration of its municipal ratings scale impacted all state government ratings and was not based upon a change in the Issuer's creditworthiness.

The Issuer is self-reporting the Series 2012 Bonds and the Series 2013 Bonds solely due to the 2010 Rating Recalibration event, which the Issuer believes was not a material event requiring the Issuer to file an event notice. Even if the SEC determines that the Issuer should have filed an event notice regarding the 2010 Rating Recalibration, this one omission does not render the Issuer's statements in the Series 2012/2013 Official Statements materially inaccurate because the 2010 Rating Recalibration was widely available to bondholders from other industry sources, the Series 2012/2013 Official Statements disclosed the Issuer's current bond rating at the recalibrated level and, viewed in totality, this omission is not material in light of the Issuer's diligent efforts to accurately explain its continuing disclosure five-year history in those official statements.

In reviewing the Issuer's continuing disclosure compliance track record in totality, the Issuer has not mislead investors regarding its material compliance with its continuing disclosure obligations since the discovery of the error in Springsted's database regarding the filing deadline for the annual reports. Additionally, while the Issuer did not file an event notice for the 2010 Rating Recalibration, as previously indicated, the Issuer believes that such an event notice was not required because the recalibration was not material and the Issuer made several other event notice filings regarding its outstanding Bonds as shown on Attachment A, Section C demonstrating the Issuer's material compliance with its obligations to make event notice filings. Even if the SEC determines that the 2010 Rating Recalibration was a material event requiring a notice, this one omitted event notice filing is a minor deviation and should not be viewed as material in light of the Issuer's otherwise diligent disclosure and overall compliance.

The Issuer's overall compliance with its continuing disclosure obligations is very strong, and the Issuer continues, and will continue, to engage a dissemination agent to assist with the annual filings and material listed event notices. The Issuer believes it has

sufficient policies and procedures in place, including a post issuance compliance policy addressing continuing disclosure, the engagement of a dissemination agent and trained staff to monitor compliance. Additionally, the introduction of EMMA and its enhancements over the past five years has provided the Issuer with a reliable and efficient tool for compliance and monitoring of its continuing disclosure obligations in this post-EMMA environment. While the Issuer's statements in the Series 2009 official statements may be viewed as potentially misleading due to pre-EMMA late annual filings, the Issuer took affirmative, corrective action in 2012 when it learned of the errors, well before the MCDC Initiative. The Issuer submits that an enforcement action is not warranted against the Issuer under the totality of the circumstances. In the event that the SEC deems that these prior missteps in its disclosure may be material, the Issuer requests an opportunity to further address these issues with the SEC prior to the filing of any enforcement action.



ATTACHMENT A

A. Listing of Bond Issues Since 1993 (not including conduit issuances)

- 1. \$7,925,000 Jail Facilities Revenue Refunding Bonds, Series 2013 ("Series 2013 Bonds")
- 2. \$9,750,000 Jail Facilities Revenue Refunding Bonds, Series 2012 ("Series 2012 Bonds")
- 3. \$10,445,000 Taxable General Obligation Emergency Services Communication Bonds, Series 2009A (Build America Bonds Direct Pay) ("Series 2009A Bonds")
- 4. \$2,835,000 General Obligation Urban Renewal Refunding Bonds, Series 2009B ("Series 2009B Bonds")
- 5. \$3,635,000 General Obligation County Solid Waste Disposal Refunding Bonds, Series 2007A ("Series 2007A Bonds")
- 6. \$2,500,000 General Obligation Geographic Information System Bonds, Series 2006A ("Series 2006A Bonds")
- 7. \$29,700,000 Jail Facilities Revenue Refunding Bonds, Series 2006 ("Series 2006 Jail Bonds")
- 8. \$5,085,000 General Obligation Urban Renewal Bonds, Series 2002A ("Series 2002A Bonds")
- 9. \$7,100,000 General Obligation Solid Waste Disposal Bonds, Series 1995A ("Series 1995A Bonds")
- 10. \$3,745,000 Refunding Certificates of Participation (County Golf Course Project), Series 1993 ("Series 1993 Bonds")

B. Late Annual Filings (all annual filings were materially compliant in substance and scope)

The Issuer failed to identify the Series 2006 Jail Bonds when it filed its FY07 and FY08 annual reports until it filed the 11/27/12 Event Notice.

The annual filings were not timely filed for the following Bond issues, due to each Series' 270-day deadline to file (erroneously thought to be a 365-day deadline by the Issuer's disseminating agent):

- Series 2007A Bonds (FY07, FY08, FY09)
- Series 2006A Bonds (FY07, FY08, FY09)
- Series 2002A Bonds (FY07, FY08, FY09)
- Series 1995A (FY06)

C. Summary of Event Filings

Annual Report Late Filing Event Notices: The Issuer's 11/27/12 Event Notice recognized the Issuer's failure to timely file annual updates FY07, FY08, FY09 for its Series 2007A Bonds and its Series 2006A Bonds and for FY07 and FY08 for its Series 2006 Jail Bonds.

Recalibrated Rating Event-No Event Notice Required: The Issuer did not file an event notice for the recalibration of the Issuer's rating change by Moody's from Aa3 to Aa2 on 4/16/2010, such rating impacted the Series 2009A Bonds, Series 2009B Bonds, Series 2007A Bonds, Series 2006A Bonds, Series 2006 Jail Bonds and Series 2002A Bonds. The Issuer believes the recalibration was not a material event and a notice was not required to be filed.

Events-Filings Made: The Issuer made the following event filings:

- Rating change—Series 2006A Bonds; Series 2002A Bonds; Series 1995A Bonds
- Bond call of Series 2002A Bonds by Series 2009B Bonds
- Bond call of Series 2002A Bonds by Series 2009B Bonds
- Advance refunding of 2006 Jail Bonds by 2012 Bonds
- Advance refunding of 2006 Jail Bonds by 2013 Bonds

D. Official Statement Disclosure for last 5 years

1. Series 2013 Bonds

"The annual reports for the fiscal years ended June 30, 2007, 2008, and 2009 for the County's General Obligation Geographic Information System Bonds, Series 2006A (the "Series 2006A Bonds") and General Obligation County Solid Waste Disposal Refunding Bonds, Series 2007A (the "Series 2007A Bonds") were not filed within 270 days, as stipulated in their undertakings under the Rule. The annual reports were filed on June 26, 2008, June 26, 2009, and June 30, 2010, respectively, when the County made its annual filing on its remaining general obligation bond issues. Continuing disclosure filing procedures have been updated to ensure compliance with a 270-day filing period for future filings on the County's Series 2006A and Series 2007A Bonds.

When the annual reports for the fiscal years ended June 30, 2007 and June 30, 2008 were filed, the CUSIP number for the Authority's Jail Facilities Revenue Bonds, Series 2006 (Scott County, Iowa Unlimited Tax Lease Obligations) (the "Series 2006 Bonds") was omitted. On November 27, 2012, these annual reports were associated with the Authority's Series 2006 Bonds on EMMA.

The County and the Authority are currently in compliance with all filing requirements."

2. Series 2012 Bonds

"The annual reports for the County for the fiscal years ended June 30, 2007, 2008, and 2009 were not filed within 270 days, as stipulated in previous undertakings under the Rule. The annual reports were filed on June 26, 2008, June 26, 2009, and June 30, 2010, respectively, and the County is in compliance with all filing requirements."

3. Series 2009A Bonds

"The County has complied in all material respects with any undertaking previously entered into under the Rule."

4. Series 2009B Bonds

"The County has complied in all material respects with any undertaking previously entered into under the Rule."

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: October 30, 2014

To: Dee Bruemmer, Scott County Administrator From: Bill Fennelly, Scott County Treasurer Subject: Request to Cancel Tax Sale Certificate CC: Tim Huey, Planning and Development Director

The City of Bettendorf has requested the abatement of 2013 taxes pursuant to 445.63 for the following parcels that are deeded to the City of Bettendorf:

84285210508 - \$ 996.00 84285210608 - \$1,136.00 84285210208 - \$1,028.00 84285210308 - \$1,206.00 84285210408 - \$1,022.00



Barb Vance Scott County Treasurer 600 W. 4th St. Davenport, IA 52801-1030

October 28, 2014

Re: Abatement of taxes for 2013

Dear Barb:

The following parcels have taxes owing for the 2013 year. These parcels are exempt from taxation pursuant to lowa Code Section 427.1(2) and the City of Bettendor respectfully requests that the taxes be abated by the Board of Supervisors.

841417400

84285210508

84285210608

84285210208

84285210308

84285210408

Please call me if you have any questions. Thank you.

Sincerely

Lori Ulloa

Manager of Accounting

563-344-4048

Cc: Carol Barnes Kristine Stone Decker Ploehn

L.	SCOTT COUNTY TREASURER BILL FENNELLY			OTT COUNTY TREASURER L FENNELLY	2013 C1
	PO BOX 310489 DES MOINES, IA 50331-0489		.0298 DE	BOX:310489 S MOINES, IA 50331-0489	Receipt # 640298
	Phone: (563) 326-8670 TAX DUE: Sept 1, 2014 TAX DELQ: Oct 1, 2014	or Full Year	TA	one: (563) 326-8670 AX DUE: March 1, 2015 AX DELQ: April 1, 2015	
	SEPT 1, 2014 \$0.00	FULL YEAR \$0.00	,	MAR 1, 2015 \$0.00	
			- L		non'
					AI 181 1881
	CITY OF BETTEN 1609 STATE ST BETTENDORF,IA				1902
0	CITY OF BETTEN 1609 STATE ST			CITY OF BETTENDORF 1609 STATE ST	882
(ch	BETTENDORF,IA	52722		BETTENDORF,IA 52722	
1	C & &				
Та	expayer ID# Dist: BEP Pa	arcel: 841417400	Тахрауе	er ID# Dist: BEP Parcel	: 841417400
;	scott county tax bill for swith your check for payment. If you January 1, 2013 valuations. Taxes or will be processed as an electron from your account on the same day	ur taxes are paid by you for July 1, 2013 throus ic fund transfer. Your y the payment is received.	ur Bank in Escrow, this is f ugh June 30, 2014. Payabl original check will not be re red.	or your information only. SEE RE\ e September 2014 and March 201 eturned by your financial institution	VERSE SIDE. Based on 15. Your check payment ma
A R	Receipt# 640298 Type 2013	CT Location		TID	Class R
C	Sec/Twp/Rng	Net Acr	CITY OF BETTENDORF es 0.220 Ex Acres: 0.00	Mail CITY OF BETTEND	ORF
<u>L</u>	20gai. 000.14 TWp.70 Tdig.04 F T 5W			T LN	
V A	ALUATIONS AND TAXES:	This Year	Last Year	TAX DUE: A Other taxes unpaid NO	
L	As Land:	sessed Taxable	Assessed Taxable	X Special Assessments due NO Drainage due NO	
A			formation about last ar is not available	D Tax sale certificate NO	
T			r this parcel	U E	
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_ A		\$.00 \$.00		S CONT:	*
Ē		\$.00			
S		\$.00			
3-	Family Farm Credit:	\$.00			
	Prepaid Tax:	\$.00			
	NET ANNUAL TAXES:	\$0.00			
	Ag Dwelling Tax:		on of your current & prior year		levied by taxing authority
	TAXING AUTHORITY: COUNTY ASSESSOR	% Total 0.000			Last Year Percent +/- ,811.00 0.760-
	SCOTT COUNTY EMERGENCY MGM	T AGE 0.000	\$0.00 \$0	.00 \$6,964,449.00 \$7,329,	290.00 4.980-
	PLEASANT VALLEY SCHOOLS AG EXTENSION	0.000		.00 \$18,307,266.00 \$17,671, .00 \$489,885.00 \$479,	,511.00 3.600+ ,167.00 2.240+
	AREA COLLEGE IX	0.000	\$0.00 \$0	.00 \$11,703,149.00 \$11,501,	831.00 1.750+
	BANGS ERADICATION GENERAL BASIC	0.000		.00 \$24,205.00 \$24, .00 \$25,671,469.00 \$25,565,	,104.00 0.420+ ,336.00 0.420+
	GENERAL SUPPLEMENTAL	0.000	\$0.00 \$0	.00 \$6,534,049.00 \$6,375.	337.00 2.490+
	CITY OF BETTENDORF COUNTY SERVICES	0.000		.00 \$23,792,206.00 \$22,972, .00 \$3,177,688.00 \$3,202,	,767.00 3.570+ ,095.00 0.760-
	DEBT SERVICE	0.000		.00 \$2,774,778.00 \$3,239,	732.00 14.350-
`	YOU MAY PAY ONLINE AT	www.iowatreas	urers.org		
E	SCOTT COUNTY TREASURER BILL FENNELLY	Receipt #	The Committee of Management State and St.	\$0.00 DUE March Date Paid:	AND THE SECOND STREET AND ADDRESS OF THE SECOND STREET, SECOND STR
	PO BOX 310489 DES MOINES, IA 50331-0489	640298	CHECK #:	Date Paid:	

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place. PAGE 11 OF 11

Include this STUB with September 2014 payment.

Include this STUB with March 2015 payment.

Include this STUB with September 2014 payment. Include this STUB with March 2015 payment. SCOTT COUNTY TREASURER 2013 CT SCOTT COUNTY TREASURER 2013 CT BILL FENNELLY **BILL FENNELLY** Receipt # Receipt # PO BOX 310489 PO BOX 310489 673177 673177 DES MOINES, IA 50331-0489 DES MOINES, IA 50331-0489 Phone: (563) 326-8670 Phone: (563) 326-8670 TAX DUE: Sept 1, 2014 or Full Year TAX DUE: March 1, 2015 Oct 1, 2014 TAX DELQ: TAX DELQ: April 1, 2015 SEPT 1, 2014 **FULL YEAR** MAR 1, 2015 \$498.00 \$996.00 \$498.00 CITY OF BETTENDORF CITY OF BETTENDORF 1609 STATE ST 1609 STATE ST BETTENDORF, IA 52722 BETTENDORF, IA 52722 Dist: BEB Parcel: 84285210508 Dist: BFB Parcel: 84285210508 SCOTT COUNTY TAX BILL for SEPTEMBER 2014 and MARCH 2015. Please keep it in a safe place. 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. SEE REVERSE SIDE. Based on January 1, 2013 valuations. Taxes for July 1, 2013 through June 30, 2014. Payable September 2014 and March 2015. Your check payment may or will be processed as an electronic fund transfer. Your original check will not be returned by your financial institution. Funds may be debited from your account on the same day the payment is received. P Dist/Parcel: BEB 84285210508 District Name BETTENDORF BETTENDORF A Receipt# 673177 Type 2013 CT Location 2009 GRANT ST Class R R Cont Deed CITY OF BETTENDORF Mail CITY OF BETTENDORE C Sec/Twp/Rng Net Acres 0.160 Ex Acres: 0.00 Ε Legal: BETTENDORF IMP. CO. Lot:005 Block:008 BETTENDORF IMP. CO. L **VALUATIONS AND TAXES:** This Year Last Year TAX DUF: A A Other taxes unpaid NO Assessed Taxable Assessed Taxable L X Special Assessments due NO 11 Land: 17,150 9,330 9,058 17,150 Drainage due NO D Tax sale certificate NO Buildings: Α 0 0 0 . 0 u T Dwelling: 36,770 20,003 36,770 19,421 E 0 0 Less Military Credit: N O DEED: CITY OF BETTENDORF S **NET TAXABLE VALUE:** 53.920 29,333 53,920 28,479 W 33.9669900 Value Times Levy Rate of: 34.6009200 N **EQUALS GROSS TAX OF:** T \$996.35 \$985.40 E Less Credits of: Homestead: A \$.00 \$.00 R Bus Prop. Tax Credit Fund: S CONT: X \$.00 \$.00 E Low Income/Elderly Credit: \$.00 \$.00 Ag Land Credit: \$.00 \$.00 \$.00 Family Farm Credit: \$.00 \$.00 Prepaid Tax: **NET ANNUAL TAXES:** \$996.00 \$986.00 Ag Dwelling Tax: **Emergency Management Dollars** Distribution of your current & prior year taxes Total This Year Last Year TOTAL property taxes levied by taxing authority TAXING AUTHORITY: % Total This Year Last Year Percent +/-BETTENDORF SCHOOLS \$414.52 \$357.63 \$0.00 \$99.75 \$18,332,121.00 \$18,950,947.00 \$23,792,206.00 \$22,972,767.00 \$1,191,960.00 \$1,248,897.00 \$25,671,469.00 \$25,565,336.00 31.760 \$316.44 3.270-CITY OF BETTENDORF 30.390 \$302.66 3.570+ \$218.93 BETTENDORF DOWNTOWN TIF INCR 21.980 4.560-GENERAL BASIC 7.260 \$72.34 0.420 +\$25,671,469.00 \$25,565,336.00 \$11,703,149.00 \$11,501,831.00 \$6,964,449.00 \$7,329,290.00 \$6,534,049.00 \$6,375,337.00 \$2,774,778.00 \$3,239,732.00 \$3,177,688.00 \$3,202,095.00 \$951,534.00 \$958,811.00 AREA COLLEGE IX SCOTT COUNTY EMERGENCY MGMT AGE 2.120 \$26.22 \$21.09 1.750+ 1.970 \$19.62 \$28.59 4.980-GENERAL SUPPLEMENTAL 1.850 \$18.41 \$24.87 2.490+ DEBT SERVICE 1.060 \$10.51 \$11.99 14.350-COUNTY SERVICES COUNTY ASSESSOR 0.900 \$8.95 \$12.49 0.760-0.560 \$5.60 \$7.98 AG EXTENSION 0.140 \$1.38 \$1.87 \$489,885.00 \$479,167.00 2.240+ YOU MAY PAY ONLINE AT www.iowatreasurers.org SCOTT COUNTY TREASURER DUE Sept 1, 2014 DUE March 1, 2015 Receipt # \$498.00 \$498.00 BILL FENNELLY

Date Paid:

CHECK #:

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place. PAGE 6 OF 11

Date Paid:

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PO BOX 310489

DES MOINES, IA 50331-0489

Include this STUB with September 2014 payment. Include this STUB with March 2015 payment. SCOTT COUNTY TREASURER 2013 CT SCOTT COUNTY TREASURER 2013 CT BILL FENNELLY **BILL FENNELLY** Receipt # Receipt # PO BOX 310489 PO BOX 310489 620050 620050 DES MOINES, IA 50331-0489 DES MOINES, IA 50331-0489 Phone: (563) 326-8670 Phone: (563) 326-8670 TAX DUE: Sept 1, 2014 or Full Year TAX DELQ: Oct 1, 2014 TAX DUE: March 1, 2015 TAX DELQ: April 1, 2015 SEPT 1, 2014 **FULL YEAR** MAR 1, 2015 \$568.00 \$1136.00 \$568.00 CITY OF BETTENDORF 1609 STATE ST CITY OF BETTENDORF 1609 STATE ST BETTENDORF, IA 52722 BETTENDORF, IA 52722 Dist: BEB Parcel: 84285210608 Dist: BEB Parcel: 84285210608 SCOTT COUNTY TAX BILL for SEPTEMBER 2014 and MARCH 2015. Please keep it in a safe place. 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. SEE REVERSE SIDE. Based on January 1, 2013 valuations. Taxes for July 1, 2013 through June 30, 2014. Payable September 2014 and March 2015. Your check payment may or will be processed as an electronic fund transfer. Your original check will not be returned by your financial institution. Funds may be debited from your account on the same day the payment is received. Dist/Parcel: BEB 84285210608 District Name BETTENDORF BETTENDORF A Receipt# 620050 Type 2013 CT Location 2003 GRANT ST Class R R Deed CITY OF BETTENDORF Cont. Mail CITY OF BETTENDORE С Net Acres 0.170 Ex Acres: 0.00 Sec/Twp/Rng Ε Legal: BETTENDORF IMP. CO. Lot:006 Block:008 BETTENDORF IMP. CO. LOT 6 BLK 8 EX PT FOR RD **VALUATIONS AND TAXES:** This Year Last Year TAX DUE: A A Other taxes unpaid NO Assessed Taxable Assessed Taxable X Special Assessments due NO Land: 17.500 9.520 17,500 9,243 Drainage due NO U D Tax sale certificate NO Buildings: 0 0 0 0 A 44,030 44,030 U T Dwelling: 23,952 23,255 E 0 0 Less Military Credit: N O DEED: CITY OF BETTENDORF S **NET TAXABLE VALUE:** 61,530 33,472 61,530 32,498 W Value Times Levy Rate of: 33.9669900 34.6009200 N **EQUALS GROSS TAX OF:** \$1,136.94 \$1,124.46 E Less Credits of: Homestead: \$.00 \$.00 R A S CONT: Bus Prop. Tax Credit Fund: \$.00 X \$.00 E Low Income/Elderly Credit: \$.00 \$.00 Ag Land Credit: \$.00 \$.00 S \$.00 Family Farm Credit: \$.00 \$.00 Prepaid Tax: **NET ANNUAL TAXES:** \$1,136.00 \$1,124.00 Ag Dwelling Tax: **Emergency Management Dollars** Distribution of your current & prior year taxes TOTAL property taxes levied by taxing authority This Year TAXING AUTHORITY: % Total Last Year This Year Percent +/-Last Year \$23,792,206.00 \$22,972,767.00 \$18,332,121.00 \$18,950,947.00 \$1,191,960.00 \$1,248,897.00 \$25,671,469.00 \$25,565,336.00 \$11,703,149.00 \$11,501,831.00 \$6,964,449.00 \$7,329,290.00 \$6,534,049.00 \$6,375,337.00 \$2,774,778.00 \$3,239,732.00 \$3,177,688.00 \$3,202,095.00 \$951,534.00 \$958,811.00 CITY OF BETTENDORF 30.390 \$345.19 \$407.68 3.570+ BETTENDORF SCHOOLS BETTENDORF DOWNTOWN TIF INCR 28.730 21.980 10.300 \$360.93 \$249.73 \$472.53 3.270-\$0.00 4.560-\$117.06 GENERAL BASIC AREA COLLEGE IX SCOTT COUNTY EMERGENCY MGMT AGE \$113.70 \$29.90 0.420+ 2.110 1.750+ \$32.60 \$22.39 1.970 4.980-GENERAL SUPPLEMENTAL 1.850 \$21.00 \$28.35 2.490+ \$2,774,778.00 \$3,177,688.00 \$951,534.00 \$489,885.00 DEBT SERVICE COUNTY SERVICES COUNTY ASSESSOR 1.060 \$13.67 14.350-0.900 \$10.21 \$14.24 0.760-\$958,811.00 0.560 \$6.38 \$9.09 0.760-AG EXTENSION 0.140 \$1.57 \$2.13 \$479,167.00 2.240+

SCOTT COUNTY TREASURER	Receipt #	DUE Sept 1, 2014	\$568.00	DUE March 1, 2015	\$568.00
BILL FENNELLY PO BOX 310489 DES MOINES, IA 50331-0489	620050	Date Paid:		Date Paid:	
DEG MIGHTES, 1A 30001-0409		CHECK #:		CHECK #:	

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Include this STUB with September 2014 payment. Include this STUB with March 2015 payment. 2013 CT SCOTT COUNTY TREASURER SCOTT COUNTY TREASURER 2013 CT BILL FENNELLY **BILL FENNELLY** Receipt # Receipt # PO BOX 310489 PO BOX 310489 642478 642478 DES MOINES, IA 50331-0489 DES MOINES, IA 50331-0489 Phone: (563) 326-8670 Phone: (563) 326-8670 TAX DUE: Sept 1, 2014 or Full Year TAX DELQ: Oct 1, 2014 TAX DUE: March 1, 2015 TAX DELQ: April 1, 2015 SEPT 1, 2014 FULL YEAR MAR 1, 2015 \$514.00 \$1028.00 \$514.00 CITY OF BETTENDORF 1609 STATE ST CITY OF BETTENDORF 1609 STATE ST BETTENDORF, IA 52722 BETTENDORF, IA 52722 Dist: BEB Parcel: 84285210208 Dist: BEB Parcel: 84285210208 SCOTT COUNTY TAX BILL for SEPTEMBER 2014 and MARCH 2015. Please keep it in a safe place. 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. SEE REVERSE SIDE. Based on January 1, 2013 valuations. Taxes for July 1, 2013 through June 30, 2014. Payable September 2014 and March 2015. Your check payment may or will be processed as an electronic fund transfer. Your original check will not be returned by your financial institution. Funds may be debited from your account on the same day the payment is received. Dist/Parcel: BEB District Name BETTENDORF BETTENDORF 84285210208 A Type 2013 CT Receipt# 642478 Location 2029 GRANT ST Class R R Deed CITY OF BETTENDORF Cont. Mail CITY OF BETTENDORE C Sec/Twp/Rng Net Acres 0.160 Ex Acres: 0.00 Ε Legal: BETTENDORF IMP. CO. Lot:002 Block:008 BETTENDORF IMP. CO. **VALUATIONS AND TAXES:** This Year Last Year TAX DUE: Α A Other taxes unpaid NO Assessed Taxable Assessed Taxable L X Special Assessments due NO Drainage due NO Land: 17,150 9,330 17,150 9.058 U D Tax sale certificate NO Buildings: 0 0 0 0 A т U Dwelling: 38,470 20,928 38,470 20,319 E ... Less Military Credit: 0 0 0 N O DEED: CITY OF BETTENDORF S **NET TAXABLE VALUE:** 55,620 30,258 55,620 29,377 W Value Times Levy Rate of: 33.9669900 34.6009200 N EQUALS GROSS TAX OF: \$1,027.77 \$1,016.47 E Less Credits of: Homestead: \$.00 \$.00 R A S CONT: Bus Prop. Tax Credit Fund: \$.00 \$.00 X E Low Income/Elderly Credit: \$.00 \$.00 Ag Land Credit: \$.00 \$.00 S \$.00 \$.00 Family Farm Credit: \$.00 Prepaid Tax: **NET ANNUAL TAXES:** \$1,028.00 \$1,016.00 Ag Dwelling Tax: **Emergency Management Dollars** Distribution of your current & prior year taxes TOTAL property taxes levied by taxing authority TAXING AUTHORITY: % Total This Year Last Year This Year Last Year CITY OF BETTENDORF 30.390 \$312.38 \$368.51 \$23,792,206.00 \$22,972,767.00 \$23,792,206.00 \$22,972,767.00 \$18,332,121.00 \$18,950,947.00 \$1,191,960.00 \$1,248,897.00 \$25,671,469.00 \$25,565,336.00 \$11,703,149.00 \$11,501,831.00 \$6,964,449.00 \$7,329,290.00 \$6,534,049.00 \$6,375,337.00 \$2,774,778.00 \$3,239,732.00 \$3,177,688.00 \$3,202,095.00 \$951,534.00 \$958,811.00 \$489,885.00 \$479,167.00 BETTENDORF SCHOOLS BETTENDORF DOWNTOWN TIF INCR 28.720 \$326.61 \$225.97 \$427.13 3.270-21.980 \$0.00 4.560-\$102.77 \$27.03 GENERAL BASIC AREA COLLEGE IX SCOTT COUNTY EMERGENCY MGMT AGE 10.300 \$105.92 0.420 +2.120 \$21.77 \$20.26 1.970 \$29.46 4.980-GENERAL SUPPLEMENTAL 1.850 \$19.00 \$25.63 2.490+ DEBT SERVICE COUNTY SERVICES COUNTY ASSESSOR 1.060 \$10.85 \$12.35 14.350-0.900 \$9.24 \$12.87 0.760-0.760-0.560 \$5.77 \$8.22 AG EXTENSION 0.140 \$1.42 \$1.93 2.240+ YOU MAY PAY ONLINE AT www.iowatreasurers.org

SCOTT COUNTY TREASURER	Receipt #	DUE Sept 1, 2014	\$514.00	DUE March 1, 2015	\$514.00
PO BOX 310489 DES MOINES, IA 50331-0489	642478	Date Paid:		Date Paid:	
DES MONVES, 1A 30331-0409		CHECK #:		CHECK #:	
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Include this STUB with September 2014 payment. Include this STUB with March 2015 payment. **SCOTT COUNTY TREASURER** 2013 CT SCOTT COUNTY TREASURER 2013 CT **BILL FENNELLY** BILL FENNELLY Receipt # Receipt # PO BOX 310489 PO BOX 310489 656319 656319 DES MOINES, IA 50331-0489 DES MOINES, IA 50331-0489 Phone: (563) 326-8670 Phone: (563) 326-8670 TAX DUE: Sept 1, 2014 or Full Year TAX DUE: March 1, 2015 Oct 1, 2014 TAX DELQ: TAX DELQ: April 1, 2015 SEPT 1, 2014 FULL YEAR MAR 1, 2015 \$603.00 \$1206.00 \$603.00 CITY OF BETTENDORF CITY OF BETTENDORF 1609 STATE ST 1609 STATE ST BETTENDORF, IA 52722 BETTENDORF, IA 52722 Dist: BEB Parcel: 84285210308 Dist: BEB Parcel: 84285210308 SCOTT COUNTY TAX BILL for SEPTEMBER 2014 and MARCH 2015. Please keep it in a safe place. 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. SEE REVERSE SIDE. Based on January 1, 2013 valuations. Taxes for July 1, 2013 through June 30, 2014. Payable September 2014 and March 2015. Your check payment may or will be processed as an electronic fund transfer. Your original check will not be returned by your financial institution. Funds may be debited from your account on the same day the payment is received. Dist/Parcel: BEB 84285210308 District Name BETTENDORF BETTENDORF A Receipt# 656319 Type 2013 CT Location 2023 GRANT ST Class R R Deed CITY OF BETTENDORF Mail CITY OF BETTENDORF C Sec/Twp/Rng Net Acres 0.160 Ex Acres: 0.00 Ε Legal: BETTENDORF IMP. CO. Lot:003 Block:008 BETTENDORF IMP. CO. **VALUATIONS AND TAXES:** This Year Last Year TAX DUE: Α A Other taxes unpaid NO Assessed Taxable Assessed Taxable X Special Assessments due NO Land: 17,150 9,330 17,150 Drainage due NO U 9,058 D Tax sale certificate NO Buildings: A 0 0 0 0 U Т Dwelling: 48,120 26,177 48,120 25,415 E 0 0 Less Military Credit: N O DEED: CITY OF BETTENDORF S **NET TAXABLE VALUE:** 65,270 65.270 35,507 34,473 W Value Times Levy Rate of: 33.9669900 34.6009200 N **EQUALS GROSS TAX OF:** \$1,206.07 T \$1,192.80 E Less Credits of: Homestead: \$.00 \$.00 R Δ S CONT: Bus Prop. Tax Credit Fund: X \$.00 \$.00 Low Income/Elderly Credit: \$.00 E \$.00 Ag Land Credit: \$.00 \$.00 S \$.00 \$.00 Family Farm Credit: \$.00 Prepaid Tax: **NET ANNUAL TAXES:** \$1,206.00 \$1,192.00 Ag Dwelling Tax: **Emergency Management Dollars** Distribution of your current & prior year taxes TOTAL property taxes levied by taxing authority % Total TAXING AUTHORITY: This Year Last Year This Year Percent +/-Last Year CITY OF BETTENDORF 30.390 \$366.47 \$432.35 \$23,792,206.00 \$22,972,767.00 \$23,792,206.00 \$22,972,767.00 \$18,332,121.00 \$18,950,947.00 \$1,191,960.00 \$1,248,897.00 \$25,671,469.00 \$25,565,336.00 \$11,703,149.00 \$11,501,831.00 \$6,964,449.00 \$7,329,290.00 \$6,534,049.00 \$6,375,337.00 \$2,774,778.00 \$3,239,732.00 \$3,177,688.00 \$3,202,095.00 \$951,534.00 \$958,811.00 \$489,885.00 \$479,167.00 BETTENDORF SCHOOLS BETTENDORF DOWNTOWN TIF INCR 28.720 \$383.17 \$501.11 3.270-21.980 \$265.11 \$0.00 4.560-GENERAL BASIC \$120.58 \$31.72 10.300 \$124.25 0.420 +AREA COLLEGE IX SCOTT COUNTY EMERGENCY MGMT AGE \$25.53 2.120 1.750+ 1.970 \$23.76 \$34.57 4.980-GENERAL SUPPLEMENTAL DEBT SERVICE 1.850 \$22.29 \$30.07 2.490+ 1.060 \$12.73 \$14.49 14.350-COUNTY SERVICES COUNTY ASSESSOR 0.900 \$10.84 \$15.10 0.760-0.560 \$6.77 \$9.64 0.760-AG EXTENSION 0.140 \$1.67 \$2.26 2.240+

SCOTT COUNTY TREASURER	Receipt #	DUE Sept 1, 2014	\$603.00	DUE March 1, 2015	\$603.00
BILL FENNELLY PO BOX 310489 DES MOINES, IA 50331-0489	656319	Date Paid:		Date Paid:	
D20 MON420, 1/ 0000 1 0400		CHECK #:		CHECK #:	

Include this STUB with September 2014 payment. Include this STUB with March 2015 payment. SCOTT COUNTY TREASURER 2013 CT SCOTT COUNTY TREASURER 2013 CT BILL FENNELLY **BILL FENNELLY** Receipt # Receipt # PO BOX 310489 PO BOX 310489 666975 666975 DES MOINES, IA 50331-0489 DES MOINES, IA 50331-0489 Phone: (563) 326-8670 Phone: (563) 326-8670 TAX DUE: Sept 1, 2014 or Full Year TAX DUE: March 1, 2015 TAX DELQ: Oct 1, 2014 TAX DELQ: April 1, 2015 SEPT 1, 2014 **FULL YEAR** MAR 1, 2015 \$511.00 \$1022.00 \$511.00 CITY OF BETTENDORF CITY OF BETTENDORF 1609 STATE ST 1609 STATE ST BETTENDORF, IA 52722 BETTENDORF, IA 52722 Dist: BFB Parcel: 84285210408 Dist: BEB Parcel: 84285210408 SCOTT COUNTY TAX BILL for SEPTEMBER 2014 and MARCH 2015. Please keep it in a safe place. 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. SEE REVERSE SIDE. Based on January 1, 2013 valuations. Taxes for July 1, 2013 through June 30, 2014. Payable September 2014 and March 2015. Your check payment may or will be processed as an electronic fund transfer. Your original check will not be returned by your financial institution. Funds may be debited from your account on the same day the payment is received. Dist/Parcel: BEB 84285210408 District Name BETTENDORF BETTENDORF A Receipt# 666975 Location 2017 GRANT ST Type 2013 CT Class R R Cont Deed CITY OF BETTENDORF Mail CITY OF BETTENDORF C Sec/Twp/Rng Net Acres 0.160 Ex Acres: 0.00 E Legal: BETTENDORF IMP. CO. Lot:004 Block:008 BETTENDORF IMP. CO. **VALUATIONS AND TAXES:** This Year Last Year TAX DUE: A A Other taxes unpaid NO Taxable Assessed Assessed Taxable L X Special Assessments due NO Land: U 17,150 9.330 17,150 9,058 Drainage due NO Buildings: D Tax sale certificate NO 0 0 A 0 0 U 38,170 Т Dwelling: 38,170 20.765 20,160 E 0 Less Military Credit: 0 N O DEED: CITY OF BETTENDORF S 30,095 **NET TAXABLE VALUE:** 55,320 55,320 29,218 W Value Times Levy Rate of: 33,9669900 34.6009200 N **EQUALS GROSS TAX OF:** \$1,022,24 \$1,010.97 E Less Credits of: Homestead: \$.00 \$.00 R S CONT: Bus Prop. Tax Credit Fund: \$.00 \$.00 X Low Income/Elderly Credit: \$.00 \$.00 F \$.00 Ag Land Credit: \$.00 S \$.00 \$.00 Family Farm Credit: \$.00 Prepaid Tax: **NET ANNUAL TAXES:** \$1,022.00 \$1,010.00 Ag Dwelling Tax: Emergency Management Dollars Distribution of TOTAL property taxes levied by taxing authority your current & prior year taxes This Year Last Year TAXING AUTHORITY: % Total This Year Last Year \$18,332,121.00 \$18,950,947.00 \$23,792,206.00 \$22,972,767.00 \$1,191,960.00 \$1,248,897.00 \$25,671,469.00 \$25,565,336.00 \$11,703,149.00 \$11,501,831.00 \$6,964,449.00 \$7,329,290.00 \$6,534,049.00 \$6,375,337.00 \$2,774,778.00 \$3,239,732.00 \$3,177,688.00 \$3,202,095.00 \$951,534.00 \$489,885.00 \$479,167.00 BETTENDORF SCHOOLS \$324.71 \$424.60 3.270-CITY OF BETTENDORF BETTENDORF DOWNTOWN TIF INCR 30.390 \$310.56 \$366.33 3.570+4.560-21.980 \$224.65 \$0.00 GENERAL BASIC \$74.23 7.260 \$102.17 0.420 +AREA COLLEGE IX SCOTT COUNTY EMERGENCY MGMT AGE 2.120 \$21.62 \$26.87 1.750+ 1.970 \$20.14 \$29.29 4.980-\$25.48 \$12.28 GENERAL SUPPLEMENTAL 1.850 \$18.89 \$10.78 2.490+ DEBT SERVICE 1.050 COUNTY SERVICES COUNTY ASSESSOR \$12.80 \$8.17 0.900 \$9.19 0.760-0.560 \$5.74 0.760-AG EXTENSION 0.140 \$1.42 \$1.91 2.240 +

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SCOTT COUNTY TREASURER BILL FENNELLY PO BOX 310489 DES MOINES, IA 50331-0489	Receipt # 666975	DUE Sept 1, 2014 Date Paid:	\$511.00	DUE March 1, 2015 Date Paid:	\$511.00
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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

November 20, 2014

APPROVAL OF THE ABATEMENT OF DELINQUENT PROPERTY TAXES AS RECOMMENDED BY THE SCOTT COUNTY TREASURER AND IN ACCORDANCE WITH IOWA CODE CHAPTER 445.63

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

Section 1. Iowa Code Section 445.63 states that when taxes are owing against a parcel owned or claimed by the state or a political subdivision of this state and the taxes are owing before the parcel was acquired by the state or a political subdivision of this state, the county treasurer shall give notice to the appropriate governing body which shall pay the amount of the taxes due. If the governing body fails to immediately pay the taxes due, the board of supervisors shall abate all of the taxes.

Section 2. The City of Bettendorf has requested the abatement of taxes for parcels they own:

Parcel#	<u>2013</u>
84285210508	\$996.00
84285210608	\$1,136.00
84285210208	\$1,028.00
84285210308	\$1,206.00
84285210408	\$1,022.00

- Section 3. The County Treasurer is hereby directed to strike the amount of property taxes due on City of Bettendorf parcels listed above in accordance with Iowa Code Section 445.63.
- Section 4. This resolution shall take effect immediately.

BILL FENNELLY SCOTT COUNTY TREASURER

600 W 4th Street Davenport, Iowa 52801-1030

www.scottcountyiowa.com www.iowatreasurers.org



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

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

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

To: Board of Supervisors

From: Bill Fennelly, Scott County Treasurer

Subject: Abate taxes for inactive buildings on leased land moved to mobile home parks

Date: November 7, 2014

I am requesting the abatement of real estate taxes for the following mobile home taxed as a building on leased land that was removed to a mobile home park and now taxed as mobile home for the year 2013 pursuant to statute 445.16 after determining it impractical to pursue the collection of the total amount due:

<u>Parcel</u> <u>Deed Owner/Contract Buyer</u> <u>Tax Year</u> <u>Principle</u> 932533204-L Chad Phillip/Patricia Dias 2013 \$477.00

This mobile home was moved to Walcott Mobile Home Park Lot 143 and is being taxed as a mobile home for 2013.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON				
THE BOARD OF SUPERVISORS ON	DATE			
SCOTT COUNTY AUDITOR	•			

RESOLUTION SCOTT COUNTY BOARD OF SUPERVISORS

November 20, 2014

APPROVAL OF THE ABATEMENT OF DELINQUENT PROPERTY TAXES IN ACCORDANCE WITH IOWA CODE CHAPTER 445.16

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.

	Deed Owner	Tax	
Parcel	Contract Buyer	Year	Principle
932533204-L	Chad Phillip/Patricia Dias	2013	\$477.00

Section 3. This resolution shall take effect immediately.