

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1003

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



December 4, 2014

TO: Dee F. Bruemmer, County Administrator

FROM: Renee Johnson, Administrative Assistant

SUBJECT: Recommendations Received from the City Assessor's Office and the County Assessor's Office Regarding Allowance and Disallowance for the 2014 Family Farm Tax Credit Applications

Attached are the memos received from the Davenport City Assessor's Office and the Scott County Assessor's Office regarding allowance and disallowance for the 2014 Family Farm Tax Credit as created by the State Legislature in 1990.

A total of 31 applications, including 2 new applications covering 3,829.98 acres were received in the Davenport City Assessor's Office. All applications have been reviewed and meet the eligibility requirements of Iowa Code Section 425A and are being recommended for allowance by the Davenport City Assessor's Office.

A total of 534 applications were received in the Scott County Assessor's Office. 526 applications covering 107,968.50 are being recommended for allowance and 8 applications covering 907.89 acres are being recommended for disallowance from the Scott County Assessor's Office because of various reasons (see attached resolution).

It is recommended that the Board pass a resolution at their next Board Meeting allowing all recommended 2014 Family Farm Tax Credit Applications as filed in the City and County Assessors' offices and disallowing those recommended for disallowance.

Attachments

cc: Nick Van Camp, Davenport City Assessor
Dale Denklau, Scott County Assessor
Peter Kurylo, Auditor's Office

DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

November 06, 2014

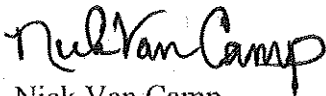
Scott County Board of Supervisors
Scott County Administrative Center
600 West 4th Street
Davenport, Iowa 52801

The Davenport City Assessor's Office received two new applications for the 2014 Family Farm Tax Credit Program.

There are currently 31 applications covering 3829.98 acres for 2014.

The applications have been reviewed and they meet the eligibility requirements of Iowa Code Section 425A. We recommend approval of all of the qualified parcels listed on the attached list.

Sincerely,



Nick Van Camp
Davenport City Assessor

Encl:



Application For Family Farm Tax Credit

Iowa Code Chapter 425A

This application must be filed or mailed to your city or county assessor by November 1. An application filed or postmarked after November 1 will be considered as an application for the following year. Iowa assessors' addresses can be found at the Iowa State Association of Assessors Web site.

Applicant Contact Information	
PLEASE PRINT	
Name:	LANCE C. Frye / ARMSTRONG Living Trust
Phone Number:	563-529-4844
Mail:	4101

Claimant: _____

Form of Ownership: Sole Proprietorship Authorized Farm Corporation
 Partnership Family Farm Limited Liability Company
 Family Farm Corporation Authorized Limited Liability Company

Lance + sister

Property Owners	Ownership Share	Relationship of Owners
LANCE C Frye	50%	
ARMSTRONG Living Trust	50%	

Designated Person actively engaged in farming: Lance Frye
 Relationship of designated person to owner of property: self

(The designated person must be personally involved in the production of crops or livestock on the eligible tracts on a regular, continuous and substantial basis.)

Is the tract leased or rented under a cash or crop share agreement? Yes No

If leased, what is the relationship of the lessee to the owner of the tract? _____

Parcel #	Legal	Acres
V3205-02	Frye-Armstrong 1st Add	95.45
	Lot 2	
Parcel #	Legal	Acres
Parcel #	Legal	Acres
Parcel #	Legal	Acres
Parcel #	Legal	Acres

When filing a valid claim, the claim will be allowed on that tract for successive years without additional filing, as long as the property is legally or equitably owned by that person or that person's spouse on July 1 of each of those successive years, and the designated person who is actively engaged in farming remains the same during these years. When the property is sold or transferred, the buyer or transferee who wishes to qualify will file for the credit. However, when the property is transferred as part of a distribution made according to chapter 598, the transferee who is the spouse retaining ownership of the property is not required to file for the credit. In the case where the owner remains the same but the person who is actively engaged in farming changes, the owner will refile for the credit. The owner must provide written notice if the person actively engaged in farming changes.

A person who fails to notify the assessor of a change in the person who is actively engaged in farming the tract for which the credit under section 425A.3 is allowed will be liable for the amount of the credit plus a penalty equal to five percent of the amount of the credit. The amounts will be collected by the county treasurer in the same manner as other property taxes along with any penalty, and paid to the Iowa Department of Revenue.

I declare that, to the best of my knowledge and belief, the information provided on this claim is true, correct and complete.

Signed: Lance C Frye 1/9/14
 Claimant Date

Acknowledge: Kate King 1-9-14
 Date

TO BE FILLED IN BY BOARD OF SUPERVISORS

[] APPROVED
 [] DENIED

Chair _____ Date _____
 Assessed Value: _____ School Levy: _____ Amount of Credit: _____



Application For Family Farm Tax Credit

Iowa Code Chapter 425A

This application must be filed or mailed to your city or county assessor by November 1. An application filed or postmarked after November 1 will be considered as an application for the following year. Iowa assessors' addresses can be found at the Iowa State Association of Assessors Web site.

Applicant Contact Information	
PLEASE PRINT	
Name:	<u>Frye Farms LLC</u>
Phone Number:	<u>563-529-4101</u> eMail: _____

Claimant: _____

Form of Ownership: Sole Proprietorship Authorized Farm Corporation
 Partnership Family Farm Limited Liability Company
 Family Farm Corporation Authorized Limited Liability Company

Property Owners	Ownership Share	Relationship of Owners
<u>Frye Lance C</u>	<u>100%</u>	<u>Self</u>
_____	_____	_____
_____	_____	_____

Designated Person actively engaged in farming: Lance Frye
 Relationship of designated person to owner of property: self

(The designated person must be personally involved in the production of crops or livestock on the eligible tracts on a regular, continuous and substantial basis.)

Is the tract leased or rented under a cash or crop share agreement? Yes No

If leased, what is the relationship of the lessee to the owner of the tract? _____

Parcel # <u>V3101-03</u>	Legal <u>Frye Fields - lot 3</u>	Acres <u>73.095720</u>
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____

When filing a valid claim, the claim will be allowed on that tract for successive years without additional filing, as long as the property is legally or equitably owned by that person or that person's spouse on July 1 of each of those successive years, and the designated person who is actively engaged in farming remains the same during these years. When the property is sold or transferred, the buyer or transferee who wishes to qualify will file for the credit. However, when the property is transferred as part of a distribution made according to chapter 598, the transferee who is the spouse retaining ownership of the property is not required to file for the credit. In the case where the owner remains the same but the person who is actively engaged in farming changes, the owner will refile for the credit. The owner must provide written notice if the person actively engaged in farming changes.

A person who fails to notify the assessor of a change in the person who is actively engaged in farming the tract for which the credit under section 425A.3 is allowed will be liable for the amount of the credit plus a penalty equal to five percent of the amount of the credit. The amounts will be collected by the county treasurer in the same manner as other property taxes along with any penalty, and paid to the Iowa Department of Revenue.

I declare that, to the best of my knowledge and belief, the information provided on this claim is true, correct and complete.

Signed: Lance Frye 4/9/14
 Claimant Date

Acknowledge: Karen Loug 1-9-14
 Date

TO BE FILLED IN BY BOARD OF SUPERVISORS

[] APPROVED
 [] DENIED

Assessed Value: _____ School Levy: _____ Amount of Credit: _____
 Chair _____ Date _____

2014 APPLICATIONS FOR FAMILY FARM CREDIT -				
TOTAL NUMBER OF ACRES -			3829.98	
TOTAL NUMBER OF INDIVIDUAL PARCELS -			143	
TOTAL NUMBER OF APPLICANTS -			31	
NAME	PARCEL #	ACRES	YRS APPLIED	CHK ACRES
ARMSTRONG LIVING TRUST	V3205-02	95.45	2014	95.45
BAUSTIAN, DON H & SHIRLEY J	Y3139-01	48.63	16.4 acres forest	48.63
CE Farms LLC	S3217-07	40.00		121.26
TOTAL # ACRES FOR THIS APPLICATION -121.26	S3201-08	17.75		
Dept of Rev allows LLC for 2012	23139-33	33.51		
	23233-01	30.00		
DENGLER, WALTER A & ZWICKER Family LTD	W3301-04A	38.90		64.88
TOTAL # ACRES FOR THIS APPLICATION -64.88	W3317-02D	16.74		
	W3335-01D	9.24		
DEXTER, DALE & MARLA	T1851-01	40.00	1999-01	356.44
TOTAL # ACRES FOR THIS APPLICATION - 356.44	T1835-03	40.00		
	T1837-08	40.00		
	T1839-07	6.95		
	T1853-06	39.20		
	U1821-06	21.30		
U1253-01A 41.39 acres	U1819-03	25.00		
U1803-01 18-85 acres	U1307-02B	16.10		
Both new parcels for 2002 but not filed on	U1801-01B	27.57	New For 2006	
	U1823-03	1.320	Changed per 2002 survey(1.5)	
	U1817-02	39.00		
	U1307-02	20.00		
	U1305-01	40.00		
FRYE FARMS LLC	V3101-03	57.20	2014	57.2
Myra J Watkins & Merle E Doerscher Revoc Trust	Y0507-22	25.00	97-01	178.87
TOTAL # ACRES FOR THIS APPLICATION - 178.87	Y0521-36A	14.25	2014 split for street	
	Y0521-35	19.50		
	Y0523-21A	7.72	2014 split for street	
	Y0505-37	29.40		
	Y3255-09	20.00		
	Y3237-05	23.00		
	Y3253-08	40.00		
C: DOERSCHER AG LTD or Patricia Doerscher Family Trust D: Alma & Waldo Doerscher	Y3237-02	26.00	1999-01	187.60
TOTAL # ACRES FOR THIS APPLICATION - 187.60	Y3255-10	40.00		
	Y3349-07	40.30		
	Y3251-01	41.30		
	Y3235-01	40.00		
HAMANN, JFSJA HAMMAN LIVING TRUST & NANCY L STEFFEN TRUST	W3433-04	35.00	90-01	131.38
TOTAL # ACRES FOR THIS APPLICATION - 131.38	W3435-03A	31.64		
	W3449-05	35.00		
New 2008 Parcel ----->	W3451-01B	29.74		
Jones, Gretchen	S3035-03A	10.32	2003	10.32
Jones, Terry	S3051-04A	9.01	2003	19.18
TOTAL # ACRES FOR THIS APPLICATION - 19.18	S3035-03	10.17	Added for 2007	
KLINDT, KENNETH W & DAVENPORT BANK & TRUST	V3601-04	39.40	96-01	247.00
TOTAL # ACRES FOR THIS APPLICATION - 247.00	V3603-03	39.40		
	V3605-03	39.40		
	V3607-02	38.80		
	V3617-01D	11.20		
	V3621-04	27.87		
	V3623-01A	20.93		
	V3619-02	30.00		
Kraft, Allen R & Sarah A	V1207-01	18.70	91-01	195.45
TOTAL # ACRES FOR THIS APPLICATION - 195.45	V1223-02	19.75		
	V0717-03	40.00		
	V0701-04	39.00		
New Parcels for 2010	V3633-04	11.00		
New Parcels for 2010	V3635-03	4.00		
New Parcels for 2010	V3649-02	36.75		
New Parcels for 2010	V3651-01	26.25		
KRAMBECK, KENT D	Y3355-13	39.00	2001	39
KUNDEL, JOHN L & SHARON K	V0501-03	6.00	96-01	531.78
TOTAL # ACRES FOR THIS APPLICATION - 531.78	V0501-04	32.10		
	V0503-05	41.50		
	V0521-04	40.00		
	V0523-03	40.00		
	V0607-01	38.80		
	V0623-01A	37.92		
	V3201-16	38.10		
	V3217-15	39.09		
	V3235-12	13.00		

OFFICE OF THE COUNTY ASSESSOR
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Davenport, Iowa 52801-1030



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www.scottcountyiowa.com

DALE R. DENKLAU
Assessor

LEW R. ZABEL
Chief Deputy

November 13, 2013

TO: SCOTT COUNTY BOARD OF SUPERVISORS

FROM: SCOTT COUNTY ASSESSOR

RE: FAMILY FARM TAX CREDIT APPLICATIONS FOR 2014

The Scott County Assessor's Office has a total of **526** applications that qualify for this credit, covering **107,968.50** acres. After careful review, my staff has found **8** applications with **907.89** acres do not meet the eligibility requirements of Iowa Code Section 425A and Administrative Code Section 701-80-11. See attached for names, addresses, parcel numbers, town/townships and acres of the credits to be disallowed. If you have any questions, please contact Pam Holst at ext. 8637 or myself at ext. 8478.

We therefore recommend approval of all 526 qualified applications. All of the family farm values have been posted and are on file in our office.

Thank you,

Dale Denklaue
Scott County Assessor

Enc
ph

2014 DISALLOWED FAMILY FARM CREDITS

NAMES & ADDRESSES	PARCEL NUMBERS	TOWN/TOWNSHIP	ACRES
DAVID DAHL	010601001	LIBERTY TWP.	41.20
2376 220TH ST		TOTAL ACRES	41.20
BENNETT IA 52721			
SOLD TO: LARRY & LYNDA L. BALLENGER 1/3/14			
VALIERA A. OETZMANN REV. TRUST	023503002	ALLENS GROVE TWP.	38.47
C/O BONNIE SHUMAKER	023519002	ALLENS GROVE TWP.	32.45
1604 240TH ST	023537001	ALLENS GROVE TWP.	39.00
TIPTON IA 52772	023539001	ALLENS GROVE TWP.	39.00
SOLD TO: JOHN D. & JOAN M. MAXWELL 5/12/14		TOTAL ACRES	148.92
SCHNEKLOTH FARMS INC.	040903001	BUTLER TWP.	19.50
21539 250TH ST	040905001	BUTLER TWP.	39.25
ELDRIDGE IA 52748	040919001	BUTLER TWP.	20.00
	040921001	BUTLER TWP.	40.00
SOLD TO: CHAD WIXOM 2/24/14	040923006	BUTLER TWP.	16.90
		TOTAL ACRES	135.65
MELVIA SOENKE IRREV. UNITRUST	921933001	HICKORY GROVE TWP.	28.42
ATTN: STATE BANK	921935001	HICKORY GROVE TWP.	40.00
25 N. CHESTNUT AVE.	921949002	HICKORY GROVE TWP.	28.43
PO BOX 70	921951001	HICKORY GROVE TWP.	40.00
NEW HAMPTON IA 50659	923037001	HICKORY GROVE TWP.	39.40
	923039001	HICKORY GROVE TWP.	38.80
SOLD TO: IOWA 80 GROUP INC., WARTBURG COLLEGE WAVERLY	923055002	HICKORY GROVE TWP.	11.21
& DEANNA K. HERRICK 7/31/14	923107003	HICKORY GROVE TWP.	17.69
	923123002	HICKORY GROVE TWP.	36.96
		TOTAL ACRES	280.91
JANICE E. & KENNETH M. THOMSEN	030923101--1	WINFIELD TWP.	1.00
15200 305TH ST.	030923101--2	WINFIELD TWP.	9.71
LONG GROVE IA 52756		TOTAL ACRES	10.71
SOLD TO: KIMBERLY A. & CORY M. CONRAD 10/20/14			
STEVEN VANDEWALLE	011035001	LIBERTY TWP.	40.00
1016 160TH AVE.	011037002	LIBERTY TWP.	31.20
MAQUOKETA IA 52060-9120		TOTAL ACRES	71.20
SOLD TO: JAMES B. & JEAN C. ADAMS TRUST 8/1/14			

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

December 4, 2014

APPROVING THE ALLOWANCE AND THE DISALLOWANCE OF FAMILY FARM TAX CREDIT APPLICATIONS FOR 2014 AS RECOMMENDED BY THE DAVENPORT CITY ASSESSOR AND THE SCOTT COUNTY ASSESSOR

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

Section 1. A total of 31 applications covering 3829.98 acres were received in the Davenport City Assessor's office. All applications meet the eligibility requirements of Iowa Code Section 425A and are recommended for approval by the Davenport City Assessor's office.

Section 2. A total of 534 applications covering 108,876.39 acres were received in the Scott County Assessor's office. All applications are recommended for approval, 526 applications covering 107,968.50, except the following 8 applications covering 907.89 as recommended for disallowance by the Scott County Assessor's office due to various reasons:

NAMES & ADDRESSES	PARCEL NUMBERS	TOWN/TOWNSHIP	ACRES
DAVID DAHL	010601001	LIBERTY TWP.	41.20
2376 220TH ST		TOTAL ACRES	41.20
BENNETT IA 52721			
SOLD TO: LARRY & LYNDA L. BALLENGER 1/3/14			
VALIERA A. OETZMANN REV. TRUST	023503002	ALLENS GROVE TWP.	38.47
C/O BONNIE SHUMAKER	023519002	ALLENS GROVE TWP.	32.45
1604 240TH ST	023537001	ALLENS GROVE TWP.	39.00

TIPTON IA 52772	023539001	ALLENS GROVE TWP.	39.00
SOLD TO: JOHN D. & JOAN M. MAXWELL 5/12/14		TOTAL ACRES	148.92
SCHNEKLOTH FARMS INC.	040903001	BUTLER TWP.	19.50
21539 250TH ST	040905001	BUTLER TWP.	39.25
ELDRIDGE IA 52748	040919001	BUTLER TWP.	20.00
	040921001	BUTLER TWP.	40.00
SOLD TO: CHAD WIXOM 2/24/14	040923006	BUTLER TWP.	16.90
		TOTAL ACRES	135.65
MELVIA SOENKE IRREV. UNITRUST	921933001	HICKORY GROVE TWP.	28.42
ATTN: STATE BANK	921935001	HICKORY GROVE TWP.	40.00
25 N. CHESTNUT AVE.	921949002	HICKORY GROVE TWP.	28.43
PO BOX 70	921951001	HICKORY GROVE TWP.	40.00
NEW HAMPTON IA 50659	923037001	HICKORY GROVE TWP.	39.40
	923039001	HICKORY GROVE TWP.	38.80
SOLD TO: IOWA 80 GROUP INC., WARTBURG COLLEGE WAVERLY & DEANNA K. HERRICK 7/31/14	923055002	HICKORY GROVE TWP.	11.21
	923107003	HICKORY GROVE TWP.	17.69
	923123002	HICKORY GROVE TWP.	36.96
		TOTAL ACRES	280.91
JANICE E. & KENNETH M. THOMSEN	030923101--1	WINFIELD TWP.	1.00
15200 305TH ST.	030923101--2	WINFIELD TWP.	9.71
LONG GROVE IA 52756		TOTAL ACRES	10.71
SOLD TO: KIMBERLY A. & CORY M. CONRAD 10/20/14			
STEVEN VANDEWALLE	011035001	LIBERTY TWP.	40.00
1016 160TH AVE.	011037002	LIBERTY TWP.	31.20
MAQUOKETA IA 52060-9120		TOTAL ACRES	71.20
SOLD TO: JAMES B. & JEAN C. ADAMS TRUST 8/1/14			
LARRY P. WINKELMAN	822619002	BLUE GRASS TWP.	40.00
10437 160TH ST.		TOTAL ACRES	40.00
DAVENPORT IA 52804			
SOLD TO: ALLEN W. & CAROLYN A. OLTMANN 5/1/14			
VIOLET L. MATZEN REV. TRUST	922605003	HICKORY GROVE TWP.	40.00
C/O ARLISS D. MATZEN	922605004	HICKORY GROVE TWP.	0.50
21510 MAYSVILLE RD	922617001	HICKORY GROVE TWP.	30.00
WALCOTT IA 52773	922619001	HICKORY GROVE TWP.	29.40

TRANSFERRED TO: VIRGIL A. MATZEN, CYNDIA J. MAYS, ARLISS D. MATZEN, SHARON L. MCCUBBIN & MARLENE V.	922621001 922623001	HICKORY GROVE TWP. HICKORY GROVE TWP.	39.40 40.00
AVITT 8/12/14		TOTAL ACRES	179.30
GRAND TOTAL OF DISALLOWED: 8 APPLICATIONS WITH <u>907.89</u> ACRES			

Section 3. This resolution shall take effect immediately.