

PLANNING & DEVELOPMENT

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Timothy Huey
Director

To: Dee Bruemmer

From: Brian McDonough, Planning & Development Specialist

Date: December 8, 2014

Re: Abatement of property taxes and special assessments on Scott County tax deed properties sold at public auction on December 2, 2014

The attached *Exhibit A* lists properties that were sold at the County's annual public tax deed auction on December 2, 2014. The County abates past owed taxes and special assessments on tax deed properties prior to offering them at public auction. This abatement occurs shortly after the County takes possession of new tax deeds. However, new taxes are certified in August of each year, and if the public auction is held near or after that certification date it is necessary to abate these newly assessed taxes as well. This abatement ensures that new owners are not responsible for taxes which accrued while the County was in possession of these properties.

Iowa Code Section 445.63 states that when taxes are owed against a parcel owned by a political subdivision of the state the Board of Supervisors shall abate such taxes. In accordance with Iowa Code Section 445.63 it is the County's policy to abate all delinquent and current taxes which have accrued before or during the County's possession of tax deed properties. The Planning and Development Department works with the City of Davenport to pay reasonable amounts for certain special assessments during the County's possession, such as weed cutting and debris removal.

The attached Exhibit A shows the total amount of 2013 property taxes to be abated as \$1,978. There are two current special assessments to be abated, both for the same property, and totaling \$141.31. Each of these special assessments is for past due utility fees for the City of Davenport.

EXHIBIT A:

<u>Parcel ID #</u>	<u>Taxes</u>	<u>Special Assessments</u>
E0016-07	\$38.00	\$0
F0034-35	\$414.00	\$0
F0034-36	\$388.00	\$0
F0051-51	\$44.00	\$0
F0052-08	\$644.00	\$141.31
G0049-09	\$24.00	\$0
G0051-40	\$30.00	\$0
J0029-09B	\$58.00	\$0
K0012-15	\$24.00	\$0
X1107-01F	\$314.00	\$0
Totals:	\$1,978.00	\$141.31

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 18, 2014

**APPROVING THE ABATEMENT OF PROPERTY TAXES AND SPECIAL
ASSESSMENTS FOR TAX DEED PROPERTIES PREVIOUSLY OWNED BY SCOTT
COUNTY IN ACCORDANCE WITH IOWA CODE SECTION 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 were 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 abatement of property taxes and special assessments on Scott County owned tax deed properties sold at public auction on December 2, 2014, as shown in Exhibit A, in accordance with Iowa Code Section 445.63 is hereby approved.

Section 3. This resolution shall take effect immediately.