

PLANNING & DEVELOPMENT

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Timothy Huey
Director

To: Dee F. Bruemmer, Scott County Administrator

From: Brian McDonough, Planning & Development Specialist

Date: March 2, 2015

Re: Abatement of taxes and special assessments on County tax deed properties

The attached *Exhibit A* shows the amount of delinquent taxes and special assessments owed for current County tax deed properties. In accordance with County Tax Deed Policy and Iowa Code, taxes and special assessments owing against tax deed properties held by the County are abated prior to such properties being transferred or offered at public auction. Following abatement of these costs the list of properties are offered to cities, school districts, as well as community based non-profit organizations for community development purposes. Remaining properties are then offered at a public auction, the date of which is set by the Board following a public hearing.

In the coming weeks the Planning and Development Department will be presenting the current list of County tax deed properties to the City of Davenport, Davenport School District, and local non-profit housing organizations. Following a public hearing on any requests submitted by these entities, and approval of the transfer by resolution, the Board may hold a public hearing to set the date for the 2015 tax deed auction.

Staff would recommend that the Board approve a resolution abating the taxes and special assessments in accordance with County policy and Iowa Code.

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
March 12, 2015

**APPROVING THE ABATEMENT OF PROPERTY TAXES AND SPECIAL
ASSESSMENTS IN PREPARATION FOR THE TRANSFER AND PUBLIC AUCTION
OF TAX DEED PROPERTIES OWNED BY SCOTT COUNTY IN ACCORDANCE
WITH COUNTY POLICY AND IOWA CODE SECTION 446.7**

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

Section 1. Iowa Code Section 446.7 states that when taxes are owing against parcels owned or claimed by a municipal or political subdivision of the state of Iowa, or parcels of the state or its agencies, the treasurer shall give notice to the appropriate governing body which shall then pay the total amount due. If the governing body fails to pay the total amount due, the board of supervisors shall abate the total amount due.

Section 2. The abatement of property taxes and special assessments for property owned by Scott County, as shown in Exhibit A, in accordance with County policy and Iowa Code Section 446.7 is hereby approved.

Section 3. This resolution shall take effect immediately.

EXHIBIT A

County Tax Deeds: Abatement of Taxes and Special Assessments

<u>Parcel ID#</u>	<u>Taxes</u>	<u>Special Assessments</u>
23249-04	\$ 1,269.00	\$ 15,742.49
72020110LX	\$ 232.00	\$ -
010305102012	\$ 335.00	\$ -
C0003-37	\$ 1,920.00	\$ 17,126.00
E0014-15	\$ 596.00	\$ 18,621.80
E0039-03D	\$ 8.00	\$ -
F0036-28	\$ 135.00	\$ -
F0051-07B	\$ 286.00	\$ 481.00
F0051-28	\$ 73.00	\$ 1,357.33
F0052-15	\$ 102.00	\$ 13,402.00
G0028-27	\$ 2,308.00	\$ 2,593.12
G0029-31	\$ 126.00	\$ -
G0037-06	\$ 428.00	\$ 3,618.00
G0038-17	\$ 674.00	\$ 15,791.34
G0043-44A	\$ 1,347.00	\$ -
G0054-20	\$ 1,258.00	\$ 3,566.00
G0064-13	\$ 2,142.00	\$ 3,218.94
H0061-01	\$ 24.00	\$ 221.00
H0061-31	\$ 1,698.00	\$ 17,388.00
J0028-20	\$ 1,150.00	\$ -
J0036-36	\$ 1,262.00	\$ -
K0005-45	\$ 36.00	\$ 2,045.00
K0006-07	\$ 1,596.00	\$ 4,534.00
K0012-20	\$ 808.00	\$ 2,935.00
T2023B32	\$ 300.00	\$ 1,394.00
Totals	\$ 20,113.00	\$ 124,035.02