

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1030

Ph: (563) 326-8702 Fax: (563) 328-3285

www.scottcountyiowa.com



Item 13
08-11-15

August 3, 2015

TO Dee F. Bruemmer, County Administrator

FROM: Renee Johnson, Administrative Assistant

SUBJ: Approval of Recommended Allowances of the 2015 Homestead Tax Credits and Military Exemptions

State law requires the Board of Supervisors each year approve to allow or disallow Homestead Tax Credits and Military Exemptions as recommended by the Assessor's offices to the County Auditor.

The County Assessor is recommending that all applications be allowed with the exception of two Military Exemption Applications. The Davenport City Assessor is recommending allowance of all applications.

Attachments

cc: Dale Denklau, Scott County Assessor
Nick VanCamp, Davenport City Assessor
Ann Wegener, Accounting Specialist, Treasurer's Office
Wes Rostenbach, Accounting & Tax Manager, Auditor's Office

ROXANNA MORITZ C.E.R.A.
AUDITOR & COMMISSIONER OF ELECTIONS
600 W. 4TH Street
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July 23, 2015

To: Scott County Board of Supervisors
From: Roxanna Moritz, Scott County Auditor
RE: Assessors' Recommended Action of Homestead Credits, Disabled Veterans Homestead Credits and Military Exemptions

Pursuant to Iowa Code Section 425.3 my office is forwarding to you the recommendations of the Davenport City Assessor and the Scott County Assessor for allowance and disallowance of homestead credit applications. Also, pursuant to Iowa Code Section 426A.14 my office is forwarding to you the recommendations of the Davenport City Assessor and the Scott County Assessor for allowance and disallowance of military service tax exemptions.

The applications are physically stored in the respective Assessor's office. The Davenport City Assessor is recommending that all applications be allowed. The County Assessor is recommending allowance of all applications except the Disabled Veterans Homestead Credit applications of Perry C. Reynolds and Aaron S. Helms. To obtain this credit applicants must be rated as one hundred percent disabled by the Veterans Administration. Neither applicant had received this rating.

Pursuant to Iowa Code Section 425.3 (for homesteads) and 426A.14 (for military exemptions) if the Board disallows a claim the Board is required to send written notice to the claimant that the claim has been disallowed and the reason(s) for the disallowance.

July 21, 2015

Roxanna Moritz
Scott County Auditor
Scott County Administrative Center
Davenport, Iowa 52801

RE: Homestead Tax Credit Applications
Military Exemption Applications

The above referenced applications for 2015 are on file in the Davenport City Assessor's Office and are stored in the County's Tax Incode Application File.

In accordance with Iowa Code Chapter 425.3, the assessor shall submit in writing the reasons for the recommendation to the county auditor. The county auditor shall forward the claims to the board of supervisors. The board shall allow or disallow the claims. If the board disallows a claim, it shall send written notice, by mail, to the claimant at the claimant's last known address. The notice shall state the reason for disallowing the claim.

If you need further clarification, please contact this office.

Sincerely,



Nick Van Camp
Davenport City Assessor

cc: Scott County Board of Supervisors

OFFICE OF THE COUNTY ASSESSOR
600 West 4th Street
Davenport, Iowa 52801-1030



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DALE R. DENKLAU
Assessor

LEW R. ZABEL
Chief Deputy

July 2, 2015

TO: Scott County Auditor, Roxanna Moritz
Scott County Board of Supervisor Tom Sunderbruch, Chair

RE: Homestead/Military Credit & Disabled Veterans Homestead Credit
Applications

Our office has completed a current list of those persons within Scott County who have filed for homestead tax credits and military service property tax exemptions for the 2015 assessment year. Disabled Veterans Homestead Credits have been amended by House File 616 so they get the credit for 2014 assessment year.

Based upon our continuing audit of the filings, I am requesting that the Board of Supervisors pass a resolution allowing and disallowing credits and exemptions as submitted. Enclosed are two Disabled Veterans Homestead Credit Applications that we recommend to be disallowed because they do not meet the qualifications for this credit. Neither one has a rating of 100% disability or 100% unemployability.

The entire list of credits and exemptions will be kept in this office physically.

Thank you,

Dale Denklaue, Assessor
Scott County Assessor's Office

Application for Disabled Veteran Homestead Tax Credit

This form must be filed with your county assessor by July 1 of the assessment year.

Upon the filing and allowance of the claim, the claim is allowed on that homestead for successive years without further filing as long as the person qualifies for the homestead credit and qualifies as one of the four categories of 'owner' under Iowa Code section 425.15.

Iowa assessors' addresses can be found at the [Iowa State Association of Assessors website](#).

Applicant Contact Information

PLEASE PRINT

Name: AARON S. HELMS Phone Number 757-849-8462

Title: _____ eMail: aaron.helms244@gmail.com

Jurisdiction: SCOTT Co., IA Taxing District: BEB. BETTENDORF

I AARON S. HELMS swear or affirm that I am the owner of the following homestead property described legally as: Glenmoor Heath at St Andrews 2ND ADD LOT 6 & OUTLOT F

Address: 5695 Barcelona St. Bettendorf, IA 52722

Check one and attach a copy of the letter from U.S. Department of Veteran Affairs indicating applicant meets eligibility requirements pursuant to Iowa Code Section 425.15.

I am a veteran who acquired the property under the provision of United States code 38 U.S.C §21.801, §21.802 OR 38 U.S.C §2101, §2102.

I am a veteran as defined in Iowa Code Section 35.1. Select one of the two boxes below:

And I have a permanent service connected disability rating of 100%.

And I have a permanent and total disability rating based on individual unemployability paid at the 100% disability rate.

I am a former member of the National Guard of any state who otherwise meets the service requirements of Iowa Code section 35.1 subsection 2, paragraph "b", subsection (2) or (7), with a service-connected disability rating of one hundred percent. Select one of the two boxes below:

And I have a permanent service connected disability rating of 100%.

And I have a permanent and total disability rating based on individual unemployability paid at the 100% disability rate.

I am a surviving spouse or child who is receiving dependency and indemnity compensation (DIC) pursuant to 38 U.S.C §1301 et seq.

I have not and will not claim during this calendar year, a military service tax exemption on any property located in Iowa.

Note: Any person making a false claim for credit or any persons who together act with fraudulent intent to obtain this credit shall be guilty of a fraudulent practice.

Date property was acquired: 10/20/2014 Method acquired: Deed Contract Other _____ (Explain)

Applicant's Signature: [Signature] Date: 7/1/2015

I certify that a smoke detector meeting the requirement of Iowa Code section 100.18 has been installed OR will be installed within thirty days of the filing of this application.

Signed: [Signature] Date: 7/1/2015

Written notification must be provided to the assessor if the circumstances change which would result in a taxpayer being ineligible for the credit, or conveyance of this property, or its discontinued use as your homestead.

Assessor Use Only

I recommend that this application be allowed disallowed

Signed: [Signature] Date: 7/1/15
Assessor (or authorized representative)

Parcel Number: 0409072061

Board of Supervisors Use Only

Credit Allowed Disallowed

Signed: _____ Date: _____

Representative of the Board of Supervisors

RECEIVED

JAN 20 2015



SCOTT COUNTY ASSESSOR

Application for Disabled Veteran's Homestead Tax Credit

Iowa Code Section 425.15

This form must be filed with your county assessor by July 1 annually. Iowa assessors' addresses can be found at the Iowa State Association of Assessors website.

Applicant Contact Information
Name: PERRY C. REYNOLDS
Title: RETIRED U.S. Army OFFICER
Jurisdiction: SCOTT COUNTY
Taxing District: BEB - BETTENDORF

I PERRY C. REYNOLDS swear or affirm that I am the owner of the following homestead property described legally as: ST ANDREW'S GREEN ADD LOT 27

Address: 2022 ST. ANDREWS CIRCLE, BETTENDORF, IA 52722

Check one and attach a copy of the letter from U.S. Department of Veteran Affairs indicating applicant meets eligibility requirements pursuant to Iowa Code Section 425.15.

- I am a veteran who acquired the property under the provision of United States code 38 U.S.C §21.801, §21.802 OR 38 U.S.C §2101, §2102.
I am a veteran as defined in Iowa Code Section 35.1 with a service-connected disability rating of one hundred percent.
I am a former member of the National Guard of any state who otherwise meets the service requirements of Iowa Code section 35.1 subsection 2, paragraph "b", subsection (2) or (7), with a service-connected disability rating of one hundred percent.
I am a surviving spouse or child who is receiving dependency and indemnity compensation pursuant to 38 U.S.C §1301 et seg. Surviving spouse marital status: Remarried: yes no

I have not and will not claim during this calendar year, a military service tax exemption on any property located in Iowa.

Note: Any person making a false claim for credit or any persons who together act with fraudulent intent to obtain this credit shall be guilty of a fraudulent practice.

Date property was acquired: 4/19/1991 Method acquired: Deed Contract Other

Applicant's Signature: Perry C. Reynolds Date: 1/20/2015

I certify that a smoke detector meeting the requirement of Iowa Code section 100.18

- has been installed OR will be installed within thirty days of the filing of this application.

Signed: Perry C. Reynolds Date: 1/20/2015

Written notification must be given to the assessor upon conveyance of this property or its discontinued use as your homestead.

Assessor Use Only
I recommend that this application be allowed disallowed
Signed: Bob M... Date: 1/20/15
Parcel Number: 840905127

Board of Supervisors Use Only
Credit Allowed Disallowed
Signed: Mr Reynolds REPORTED V.A. will NOT SIGN OFF ON Date: 1/20/15

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

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

August 13, 2015

APPROVING THE 2015 HOMESTEAD TAX CREDIT AND MILITARY EXEMPTION
APPLICATIONS AS RECOMMENDED FOR ALLOWANCE AND DISALLOWANCE BY
THE DAVENPORT CITY ASSESSOR AND THE SCOTT COUNTY ASSESSOR
OFFICES

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

Section 1. All 2015 Homestead Property Tax Credit and Military Property Tax
Exemption Applications as recommended for allowance by the Davenport
City Assessor and Scott County Assessor and as filed in the respective
County Assessor's Offices are hereby approved.

Section 2. The disallowances of the Disabled Veterans Homestead Credit
applications of Perry C. Reynolds and Aaron S. Helms are approved.

Section 3. This resolution shall take effect immediately.