

**PLANNING & DEVELOPMENT**

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Item 05  
11-17-15

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Timothy Huey  
Director

To: Dee F. Bruemmer, County Administrator

From: Timothy Huey, Planning Director

Date: November 10, 2015

**Re: Abatement of delinquent property taxes on County held Tax Deeds.**

The attached list is the properties on which the County held tax deeds and taxes accrued while in the Scott County's name. Included on the attached list are the amounts of property taxes owing on these properties.

Scott County Policy allows for the abatement of taxes provided that there is a provision for such abatements under Iowa State Code. 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 the total amount due.

This abatement is for taxes that were accrued and certified while in Scott County's name, these are the tax deed properties that were sold at the most recent tax deed auction.

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

<p>THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT  THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY  THE BOARD OF SUPERVISORS ON _____.</p> <p>_____ DATE</p> <p>SCOTT COUNTY AUDITOR _____</p>
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**RESOLUTION**  
**SCOTT COUNTY BOARD OF SUPERVISORS**  
**November 19, 2015**

**APPROVING THE ABATEMENT OF PROPERTY TAXES FOR TAX DEED  
PROPERTIES 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. The abatement of property taxes and special assessments for property owned by Scott County in accordance with Iowa Code Section 445.63 is hereby approved.

Parcel	Owner	2014 Taxes	
010305102012	Andrew Liske	\$62.00	
E0014-15	Gary Smith Construction	\$50.00	(Reverse Payment)
F0036-28	Clifford Hinton	\$48.00	(Reverse Payment)
F0051-07B	Stephanie Simmons	\$70.00	
G0043-44A	David Dang	\$390.00	
G0064-13	Thomas Bullock	\$328.00	
H0061-01	Thomas Bullock	\$6.00	
H0061-31	David Dang	\$38.00	
K0005-45	Delman Weber	\$12.00	
K0006-07	S & J Realty	\$32.00	
T2023B32	Thomas Bullock	\$96.00	

Section 2. This resolution shall take effect immediately