

**PLANNING & DEVELOPMENT**

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Timothy Huey  
Director

To: Mahesh Sharma, County Administrator

From: Alan Sabat, Planning & Development Specialist

Date: July 3, 2017

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

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The attached list, *Exhibit A*, are properties which the County transferred to the City of Dixon, Gateway Redevelopment Group, and Mississippi Valley Neighborhood Housing Services via resolution dated June 15, 2017. Iowa Code Section 445.63 states that when taxes are owed against a parcel owned by a political subdivision, the Board of Supervisors shall abate such taxes.

In accordance with Iowa Code Section 445.63 it is County's policy to abate delinquent taxes and special assessments on all tax deed property prior to such properties being transferred to municipalities or non-profits or offered at the annual auction. This assures that potential owners are not liable for past costs associated with these properties. The delinquent taxes and special assessments associated with the parcels transferred on June 15, 2017, however, were not abated at the time of transfer due to discrepancies between abatement amounts among the County Treasurer, Auditor, and Planning and Development Departments. The discrepancies have since been resolved, and thus the delinquent taxes and special assessments that were accumulated during the County's ownership of the parcels are ready to be abated so that the new owners are no longer liable for their past costs.

<b><i>PIN</i></b>	<b><i>Back Taxes</i></b>	<b><i>Special Assessments</i></b>	<b><i>Total</i></b>
02074910102	\$106 (2014) + \$114 (2015) = \$220.00	\$0.00	\$220.00
E0020-45	\$578 (2014) + \$524 (2015) = \$1,102.00	(\$216 + \$5) + (\$142 + \$5) + (\$74 + \$5) + (\$215 + \$5) + (\$215 + \$5) + (\$215 + \$5) + (\$136 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$125 + \$5) = \$1,638.00	\$2,740.00
G0043-05	\$50 (2014) + \$50 (2015) = \$100.00	(\$215 + \$5) + (\$125 + \$5) + (\$125 + \$5) = \$480.00	\$580.00
G0052-27	\$344 (2014) + \$314 (2015) = \$658.00	(\$125 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$125 + \$5) = \$520	\$1,178.00

## **Exhibit A**

Property Taxes and Special Assessments for Abatement for Properties Transferred to Cities and Non-Profits by Scott County

<i><b>PIN</b></i>	<i><b>Total</b></i>
02074910102	\$220.00
E0020-45	\$2,740.00
G0043-05	\$580.00
G0052-27	\$1,178.00
<b>GRAND TOTAL</b>	<b>\$4,718.00</b>

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**

**July 13, 2017**

**APPROVING THE ABATEMENT OF PROPERTY TAXES 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 for property previously owned by Scott County and transferred via resolution passed June 15, 2017, as shown in Exhibit A, in accordance with Iowa Code Section 445.63 is hereby approved.

**Section 3.** This resolution shall take effect immediately.