

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 #10

8/8/17

August 1, 2017

TO Mahesh Sharma, County Administrator

FROM: David Farmer, Budget & Administrative Services Director

SUBJ: Recommended Allowances/Disallowance of the 2017 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 allowance of all applications, and the Davenport City Assessor is recommending allowance of all but one application: applicant was not the recorded owner of record as required by Iowa Code. Information is attached.

cc: Tom McManus, 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
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July 25, 2017

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 Scott County Assessor is recommending that all applications be allowed. The Davenport City Assessor is recommending that one homestead credit application be disallowed, and all applications be allowed. The application recommended for disallowance is for Karen Williams for the home in which she resides but she is not the owner of record for this property.

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.

OFFICE OF THE COUNTY ASSESSOR

600 West 4th Street
Davenport, Iowa 52801-1030



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Tom McManus
County Assessor

Edward Vieth
Chief Deputy Assessor

July 20, 2017

TO: Scott County Auditor
Scott County Board of Supervisors

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

Our office has completed a current list of those persons within Scott County who have filed for homestead tax credits, disabled veteran homestead tax credits and the military service property tax exemptions for the 2017 assessment year.

Based upon our continuing audit of the filings, I am requesting that the Board of Supervisors pass a resolution allowing all credits and exemptions.

The entire 2017 list of credits and exemptions will be kept in this office.

Thank you,

Tom McManus, Assessor
Scott County Assessor's Office

DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

July 21, 2017

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

RE: Homestead Tax Credit Applications – 1226 New Applications
Military Exemption Applications – 209 New Applications
Disabled Veterans Homestead Tax Credit Applications – 28 New Applications

The above referenced applications for 2017 are on file in the Davenport City Assessor's Office and are also stored in the County's Tyler Tax V.X Application File.

There are currently 102 Disabled Veterans Homestead Tax Credit Applications on file of which 28 are 2017 applications. Of those 102 applications, 92 will not have a tax bill to pay and the other 10 will have minimal taxes because their land is over the allowed ½ acre.

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.

We recommend allowance of all 2017 applications except for one Homestead Tax Credit Application filed on 2592 East George Washington Blvd. (PN **D0004D20**) on 5-26-17. Karen Williams applied for the credit on the home that she lives in but she is not the recorded owner of record as is required by Iowa Code. The assessor may not refuse to accept an application but we can recommend for its disallowance.

If you need further clarification, please contact this office.

Sincerely,

Nick Van Camp

Nick Van Camp
Davenport City Assessor

cc: Scott County Board of Supervisors



2017

Application for Homestead Tax Credit

Iowa Code Chapter 425

This application must be filed with your city or county assessor by July 1 of the year for which the credit is first claimed. 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. Iowa assessors' addresses can be found at the Iowa State Association of Assessors website.

Applicant Contact Information

Name: Karen Williams PLEASE PRINT

Phone Number: (563) 579-3546 Email: _____

Owner's Name: SANDRA L WILLIAMS LIVING TRUST

Property Address of Homestead: 2592 E GEO WASHINGTON

Mailing address (if different than above): 2592 E GEO WASHINGTON

Legal Description (optional): PEACEFUL VALLEY 2ND ADD LOT 10

I became the owner of the homestead on: 12/17/13

by deed by contract by inheritance other

Evidence of ownership on file in Book/Page or Instrument No. 2013-40464

I began to occupy this homestead on 7/1/2014 and will occupy the dwelling house, in good faith, on July 1 and for at least six months during that calendar year, or I am confined in a nursing home, extended-care facility, or hospital and the homestead is maintained and not leased or rented, or I am on active duty in the military.

I declare residency in Iowa for purposes of income taxation and that no other application for homestead credit has been filed on other property.

Signed: Karen Williams Date: 5/26/17

I certify that a smoke detector or smoke detectors meeting the requirements of Iowa Code section 100.18 and 661 Iowa Administrative Code chapter 210

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

Signed: Karen Williams Date: 5/26/17

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

Assessor or Authorized Representative

Parcel Number: D0094D20 I recommend that the application be

- allowed
- disallowed

Signed: M. Bugh Date: 5/26/17

Board of Supervisors

- allowed disallowed Date: _____

Signed: _____

DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

May 31, 2017

Karen Williams
2592 E. Geo. Washington Blvd.
Davenport, Iowa 52803

RE: Homestead Tax Credit – PN# D0004D20

Dear Karen,

On May 26, 2017, you applied for a 2017 Homestead Tax Credit on 2592 E. Geo. Washington Blvd in Davenport, Iowa. At that time, you were not the recorded owner of record. The latest ownership documentation we have is a Quit Claim Deed #2013-00040464 that conveys the property to Sandra L. Williams Revocable Living Trust.

In order to qualify for a Homestead Tax Credit, evidence of ownership shall be recorded in the office of the county recorder at the time the owner files with the assessor.

An assessor may not refuse to accept an application for homestead tax credit. If it is the opinion of the assessor that a homestead tax credit should not be allowed, the assessor shall accept the application for credit and recommend disallowance to the Board of Supervisors.

This letter is to inform you that we intend to recommend for disallowance.

If you have any questions, please feel free to call me at 563-326-8659.

Thank you,

Katrina Loving
Chief Deputy Assessor
Davenport City Assessor's Office

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 10, 2017

APPROVING THE 2017 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 2017 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 2017 Homestead Property Tax Credit Application recommended
for disallowance by the Davenport City Assessor is hereby disallowed.

Section 3. This resolution shall take effect immediately.