

PLANNING & DEVELOPMENT

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Item #5

9/5/17

Timothy Huey
Director

To: Mahesh Sharma, County Administrator

From: Alan Sabat, Planning & Development Specialist

Date: August 28, 2017

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

The attached list, *Exhibit A*, is a list of properties which the County sold at public auction on August 8, 2017, the bids of which were approved via resolution on August 24, 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 the County's policy to abate delinquent taxes and special assessments on all tax deed property sold at the annual public auction. This assures that the future owners are not liable for past costs associated with these properties that were accumulated during the County's ownership. Following abatement, staff will initiate the deed transfers.

PIN	Back Taxes	Special Assessments	Total
E0019-26A	\$2 (2014) + \$2 (2015) + \$2 (2016) = \$6.00	\$0.00	\$6.00
F0035-09	\$692 (2014) + \$646 (2015) + \$672 (2016) = \$2,010.00	(\$150 + \$5) + (\$147 + \$5) + (\$141.40 + \$5) + (\$74 + \$5) + (\$215 + \$5) + (\$90 + \$5) + (\$255.25 + \$5) + (\$169.75 + \$5) = \$1,282.40	\$3,292.40
G0012-31	\$62 (2014) + \$62 (2015) + \$64 (2016) = \$188.00	(\$84.80 + \$5) + (\$216 + \$5) + (\$216 + \$5) + (\$216 + \$5) + (\$679 + \$5) + (\$74 + \$5) + (\$73.80 + \$5) + (\$215 + \$5) + (\$215 + \$5) + (\$614 + \$5) + (\$64.80 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$572 + \$5) + (\$572 + \$5) + (\$64.80 + \$5) + (\$125 + \$5) + (\$125 + \$5) + (\$125) + (\$125) + (\$572.00) + (\$64.80) + (\$572.00) + (\$64.80) + (\$64.80) + (\$64.80) + (\$64.80) + (\$64.80) + (\$64.80) = \$6,900.00	\$7,088.00
G0021-12	\$94 (2014) + \$94 (2015) + \$96 (2016) = \$284.00	(\$216 + \$5) + (\$216 + \$5) +	\$14,836.00

		$(\$67 + \$5) +$ $(\$73 + \$5) +$ $(\$1,864 + \$5) +$ $(\$215 + \$5) +$ $(\$215 + \$5) +$ $(\$215 + \$5) +$ $(\$215 + \$5) +$ $(\$70 + \$5) +$ $(\$1,648 + \$5) +$ $(\$125 + \$5) +$ $(\$125 + \$5) +$ $(\$1,493 + \$5) +$ $(\$1,493 + \$5) +$ $(\$125 + \$5) +$ $(\$125) +$ $(\$1,493) +$ $(\$1,493) +$ $(\$1,493) +$ $(\$1,493)$ $= \$14,552.00$	
G0046-24	$\$172 (2014) + \$170 (2015) + \$108$ $(2016) = \$450.00$	$(\$216 + \$5) +$ $(\$216 + \$5) +$ $(\$215 + \$5) +$ $(\$75 + \$5) =$ $\$742.00$	\$1,192.00
G0052-34A	$\$4 (2014) + \$4 (2015) + \$4 (2016) =$ $\$12.00$	\$0.00	\$12.00
G0064-14	$\$132 (2014) + \$122 (2015) + \$128$ $(2016) = \$382.00$	$(\$216 + \$5) +$ $(\$215 + \$5) +$ $(\$215 + \$5) +$ $(\$172 + \$5) =$ $\$838.00$	\$1,220.00
H0022-08	$\$80 (2014) + \$80 (2015) + \$82 (2016) =$ $\$242.00$	$(\$216 + \$5) +$ $(\$74 + \$5) +$ $(\$124 + \$5) +$ $(\$1,225 + \$5) +$ $(\$215 + \$5) +$ $(\$215 + \$5) +$ $(\$215 + \$5) +$ $(\$215 + \$5) +$ $(\$1,083 + \$5) +$ $(\$119 + \$5) +$ $(\$125 + \$5) +$ $(\$981 + \$5) +$ $(\$981 + \$5) +$ $(\$125 + \$5) +$ $(\$125) +$ $(\$981) +$	\$10,274.00

		$(\$981) +$ $(\$981) +$ $(\$981) =$ $\$10,032.00$	
H0056-56	$\$22 (2014) + \$22 (2015) + \$24 (2016) =$ $\$68.00$	$(\$216 + \$5) +$ $(\$215 + \$5) +$ $(\$75 + \$5) +$ $(\$125 + \$5) +$ $(\$125 + \$5) =$ $\$781.00$	\$849.00
H0061-04	$\$86 (2014) + \$84 (2015) + \$88 (2016) =$ $\$258.00$	$(\$216 + \$5) +$ $(\$75 + \$5) +$ $(\$125 + \$5) +$ $(\$125 + \$5) +$ $(\$125 + \$5) +$ $(\$125 + \$5) =$ $\$821.00$	\$1,079.00
K0012-20	\$0.00	\$0.00	\$0.00
K0018-22	$\$818 (2014) + \$488 (2015) + \$508$ $(2016) = \$1,814.00$	$(\$79 + \$5) +$ $(\$74 + \$5) +$ $(\$215 + \$5) +$ $(\$215 + \$5) +$ $(\$125 + \$5) +$ $(\$125 + \$5) +$ $(\$125 + \$5) =$ $\$993.00$	\$2,807.00
L0016-20A	$\$60 (2014) + \$60 (2015) + \$2 (2016) =$ $\$122.00$	\$0.00	\$122.00

\$42,777.40

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
September 7, 2017

APPROVING THE ABATEMENT OF PROPERTY TAXES AND SPECIAL ASSESSMENTS IN PREPARATION FOR THE TRANSFER OF TAX DEED PROPERTIES OWNED BY SCOTT COUNTY SOLD AT PUBLIC AUCTION IN ACCORDANCE WITH COUNTY POLICY AND 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 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 below, in accordance with County policy and Iowa Code Section 445.63 is hereby approved.

Property Taxes and Special Assessments for Abatement for Properties Sold by Scott County at Public Auction

<i>PIN</i>	<i>Total</i>
E0019-26A	\$6.00
F0035-09	\$3,292.40
G0012-31	\$7,088.00
G0021-12	\$14,836.00
G0046-24	\$1,192.00
G0052-34A	\$12.00
G0064-14	\$1,220.00
H0022-08	\$10,274.00
H0056-56	\$849.00
H0061-04	\$1,079.00
K0012-20	\$0.00
K0018-22	\$2,807.00
L0016-20A	\$122.00
GRAND TOTAL	\$42,777.40

Section 3. This resolution shall take effect immediately.