

ROXANNA MORITZ C.E.R.A.
AUDITOR & COMMISSIONER OF ELECTIONS
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August 25, 2017

To: Scott County Board of Supervisors
From: Roxanna Moritz, Scott County Auditor
RE: **UPDATED** - Assessors' Recommended Action on Business Property Tax Credit Applications

Pursuant to Iowa Code section 426C.3 my office is forwarding to you the recommendations of the Scott County Assessor and the Davenport City Assessor for allowance and disallowance of business property tax credit applications for the 2016 and 2017 assessment years. The applications are physically stored in the respective Assessor's office and can be reviewed during regular business hours.

The Assessors had previously submitted recommendations for allowance and disallowance of new applications for differing years; the Scott County Assessor for assessment year 2016 and the Davenport Assessor for assessment 2017. The Board passed a resolution adopting the recommendations of the Assessors at the Board meeting of August 10, 2017.

After that meeting the Assessors reviewed their processes and decided that further action was needed to insure that all provisions of state law were followed, and that the allowance and disallowance process was up to date. Consequently, the Assessors submitted updated memoranda to the Auditor's Office for submission to the Board.

Pursuant to Iowa Code section 426C.6 if the Board of Supervisors disallows a claim for credit under section 426C.3, the Board of Supervisors shall send written notice, by mail, to the claimant at the claimant's last known address. The notice shall state the reasons for disallowing the claim for the credit.

DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

August 24, 2017

Roxanna Moritz
Scott County Auditor

RE: 426C Business Property Tax Credit Applications – 2016 and 2017

Our office has processed and reviewed the Business Property Tax Credit applications that were submitted to our office for 2016 and 2017 assessment year. We received 50 **new** 2016 applications requesting credits for 123 parcels. We received 168 **new** 2017 applications requesting credits for 306 parcels. We are recommending approval of all of the applications we received except one for 2017.

We previously recommended disallowance of one 2017 application filed by Continental Lofts. The Board of Supervisors sent the owner a denial letter on August 11, 2017.

All applications are available to view in our office. If you have any questions regarding this matter, please feel free to contact me.

Thank you,



Nick Van Camp, Assessor
Davenport City Assessor's Office

Enc

OFFICE OF THE COUNTY ASSESSOR

600 West 4th Street
Davenport, Iowa 52801-1030



Office: (563) 326-8635
Fax: (563) 328-3218
www.scottcountyiowa.com

TOM R. McMANUS
Assessor

ED VIETH
Chief Deputy

August 17, 2017

TO: Scott County Auditor, Roxanna Moritz

RE: 2017 Business Property Tax Credit Application Iowa Code 426C.3

Our office has completed a current list of the businesses within Scott County (excluding Davenport) who have filed a Business Property Tax Credit for the 2017 assessment year. There have been 223 applications received, 220 new applications for credits to apply to 300 parcels. 3 applications were received for disallowance.

Our office received 3 applications on Residential parcels which are ineligible for the credit. Attached are the applications for disallowance.

All applications are available to view in our office. If you have and questions regarding this matter, please contact me or Beth Elmore @ ext 8637.

Thank you,

Tom McManus,
Scott County Assessor

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2017 BPTC DISALLOW

<i>2017 UNIT #</i>	<i># OF PCLS</i>	<i>PARCEL #</i>	<i>OWNERSHIP AND "DOING BUSINESS AS"</i>	<i>PROPERTY ADDRESS</i>	<i>CLASS</i>	<i>COMMENTS</i>
0	1	953505114081	REDBROOK MANAGEMENT LLC 2322 E KIMBERLY RD STE 120S DAVENPORT, IA 52807	VACANT LOT - LECLAIRE	RES	PROPERTY RESIDENTIAL
0	1	950243102072	JJO LLC 3885 ELMORE AVE STE 100 DAVENPORT, IA 52807	322 HWY 67 - PRINCETON	RES	PROPERTY RESIDENTIAL
0	1	95353720104	JC PARKER LLC 1100 MILL RUN OVERLOOK NOBLESVILLE, IN 46062	504 N CODY RD - LECLAIRE	RES	PROPERTY RESIDENTIAL

RECEIVED

JUN 26 2017



SCOTT COUNTY ASSESSOR

Application for Business Property Tax Credit

Iowa Code Chapter 426C.3

Initial Application Reapplication By Owner Only

Applicant / Owner Contact Information

PLEASE PRINT

Name: JC Parker LLC

Mailing Address: 1100 Mill Run Overlook Noblesville IN 46062

Phone Number: 612-669-8206 eMail: cprelli@hotmail.com

Date: _____

City/County Assessing Jurisdiction: SCOTT COUNTY

Owner's Name: VANDERWESTHUIZEN CYNTHIA M; VANDERWESTHUIZEN JACO E → recently transferred to JC Parker LLC

Parcel Number(s): 95353720104
(attach additional sheets if necessary)

Property Address: 504 N CODY RD
LECLAIRE

I certify that this parcel, or property unit, as defined in Iowa Code section 426C.1, is classified and taxed as commercial, industrial, or railway property under chapter 434. I certify that the property is not rented or leased to low-income individuals or families as authorized by section 42 of the Internal Revenue Code.

I certify that the property/property unit indicated above is not a mobile home park, manufactured home community, land-leased community, or assisted living facility, as those terms are defined in section 441.21, subsection 13, or property primarily used or intended for human habitation containing three or more separate dwelling units and not eligible for the credit.

I certify the property unit identified above is eligible for the credit.

Signed: [Signature] Date: 6/20/2017

Written notification must be given to the assessor if this property unit ceases to qualify for the credit. **This application must be received by the city or county assessor where the property is located.** The deadline for this application is March 15, 2016 for the 2015 assessment year. Thereafter applications are due July 1 for the current assessment year. (Example: Applications for the 2016 assessment year are due July 1, 2016.)

Office Use Only: **Assessment Year Applicable:** 2017

Assessor or Authorized Representative

I recommend that the application be: allowed disallowed.

Property staying Residential For 2017

Signed: _____ Date: _____

Board of Supervisors

allowed disallowed Date: _____

County #	Year of Application	Unit #	# of Parcels	Sequence

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APR 21 2017



SCOTT COUNTY ASSESSOR

Application for Business Property Tax Credit

[X] Initial Application [] Reapplication By Owner Only

Iowa Code Chapter 426C.3

This application must be received by the city or county assessor where the property is located by July 1. An application received after July 1 will be considered as an application for the following year. Iowa assessors' addresses can be found at the Iowa State Association of Assessors Website.

Applicant / Owner Contact Information

PLEASE PRINT

Name: Jeff O'Rourke, Operating Manager, JJO, LLC, an Iowa limited liability company

Mailing Address: 3885 Elmore Ave., Ste. 100, Davenport, IA 52807

Phone Number: (563)823-1520 ext 100 Email: jeff@orourkesales.com

Date: 4/19/17

City/County Assessing Jurisdiction: Princeton, Scott County

Owner's Name: JJO, LLC, an Iowa limited liability company

Parcel Number(s): 950243102072

(attach additional sheets if necessary)

Property Address: 322 US Hwy. 67, Princeton, IA 52768

I certify that this parcel, or property unit, as defined in Iowa Code section 426C.1, is classified and taxed as commercial, industrial, or railway property under chapter 434. I certify that the property is not rented or leased to low-income individuals or families as authorized by section 42 of the Internal Revenue Code.

I certify that the property/property unit indicated above is not a mobile home park, manufactured home community, land-leased community, or assisted living facility, as those terms are defined in section 441.21, subsection 13, or property primarily used or intended for human habitation containing three or more separate dwelling units and not eligible for the credit.

I certify the property unit identified above is eligible for the credit.

Signed: Jeff O'Rourke, Operating Manager Date: 4/19/17

Written notification must be given to the assessor if this property unit ceases to qualify for the credit.

Office Use Only: Assessment Year Applicable: _____

Assessor or Authorized Representative

I recommend that the application be: [] allowed [] disallowed.

Property Residential For 2017

Signed: _____ Date: _____

Board of Supervisors

[] allowed [] disallowed

Date: _____

County # Year of Application Unit # # of Parcels Sequence

64-024a (07/01/16)

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MAR 03 2017

Application for Business Property Tax Credit

SCOTT COUNTY ASSESSOR



Initial Application



Reapplication By Owner Only

Iowa Code Chapter 426C.3

This application must be received by the city or county assessor where the property is located by July 1. An application received after July 1 will be considered as an application for the following year. Iowa assessors' addresses can be found at the Iowa State Association of Assessors Website.

Applicant / Owner Contact Information

PLEASE PRINT

Name: Redbrook Management LLC

Mailing Address: 2322 East Kimberly Road Suite 140N

Phone Number: 563-949-1000 eMail: Harrison@peakridgepartners.com

Date: 3/1/2017

City/County Assessing Jurisdiction: Scott County

Owner's Name: Redbrook Management LLC

Parcel Number(s): 953505114081

(attach additional sheets if necessary)

Property Address: Town of Parkhurst Lots 13 & 14
Le Claire, Iowa 52753

I certify that this parcel, or property unit, as defined in Iowa Code section 426C.1, is classified and taxed as commercial, industrial, or railway property under chapter 434. I certify that the property is not rented or leased to low-income individuals or families as authorized by section 42 of the Internal Revenue Code.

I certify that the property/property unit indicated above is not a mobile home park, manufactured home community, land-leased community, or assisted living facility, as those terms are defined in section 441.21, subsection 13, or property primarily used or intended for human habitation containing three or more separate dwelling units and not eligible for the credit.

I certify the property unit identified above is eligible for the credit.

Signed: Harrison Waller Date: 3/1/17

Written notification must be given to the assessor if this property unit ceases to qualify for the credit.

Office Use Only: Assessment Year Applicable:

Assessor or Authorized Representative

I recommend that the application be: [checked] allowed



disallowed.

3/16/17

Property Residential

Signed: Amy Buntley

Date: 3/13/17

Board of Supervisors

[] allowed [] disallowed

Date:

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 ASSESSMENT YEARS 2016 AND 2017 BUSINESS PROPERTY TAX CREDIT APPLICATIONS AS RECOMMENDED FOR ALLOWANCE AND DISALLOWANCE BY THE DAVENPORT CITY ASSESSOR AND THE SCOTT COUNTY ASSESSOR

WHEREAS the Davenport City Assessor and the Scott County Assessor previously submitted Business Property Tax Credit applications for Board allowance and disallowance at the Board meeting of August 10, 2017, and,

WHEREAS the Davenport City Assessor and the Scott County Assessor have submitted additional Business Property Tax Credit applications for allowance and disallowance by the Board.

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

Section 1. The assessment year 2016 Business Property Tax Credit Applications as recommended for allowance by the Davenport City Assessor and the Scott County Assessor, and as filed in the respective Assessor's Offices are hereby allowed.

Section 2. The assessment year 2016 Business Property Tax Credit Applications as recommended for disallowance by the Davenport City Assessor and the Scott County Assessor, and as filed in the respective Assessor's Offices are hereby disallowed.

Section 3. The assessment year 2017 Business Property Tax Credit Applications as recommended for allowance by the Davenport City Assessor and the Scott County Assessor, and as filed in the respective Assessor's Offices are hereby allowed.

Section 4. The assessment year 2017 Business Property Tax Credit Applications as recommended for disallowance by the Davenport City Assessor and the Scott County Assessor, and as filed in the respective Assessor's Offices are hereby disallowed.

Section 5. This resolution shall take effect immediately.