

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.

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,

ul Van Camp

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

Enc



2017 BPTC DISALLOW

2017 UNIT #	# OF PCLS	PARCEL #	OWNERSHIP AND "DOING BUSINESS AS"	PROPERTY ADDRESS	CLASS	COMMENTS
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

5 4	RECEN					
	JUN 2.6 2	017	•			
IOWA	SCOTT COUNTY AS	Applicatio	on for Busin	ess Prope	erty Tax Cre	edit
	Initial Appl	ication	Reapplication B	y Owner Only	Iowa Code Chapter 4	26C.3
	Арр	licant / Owner	Contact Informa	tion		
Name: <u> </u>	Derker		PRINT			
Mailing Address	s: 1100 Mi	11 Rur	overlo	OK NO	obleanlle	1N 4606
Phone Number	: 1012-10109-8	<u>,206</u> eMail:	cprellie	2 hotma	ul. com	1000
Date:	······					1
City/County Assessin	g ounsuloider	TT COUNTY				$\overline{\mathbf{x}}$
Owner's Name: VAN		YNTHIA M; VA	NDERWESTHUIZE		- recently JC Park	Trans
Parcel Number(s): 9	5353720104				JUPARA	<i>₩</i> Υ <u></u>
sheets if necessary)						
Property Address: 50				· . ·		
	ECLAIRE		•			
commercial, industria to low-income individu	uals or families as au	under chapter thorized by sec	434. I certify that t tion 42 of the Inter	he property is i nal Revenue C	not rented or leas Code.	ed
commercial, industria	II, or railway property uals or families as au erty/property unit indic ed community, or ass perty primarily used o	under chapter thorized by sec cated above is a sisted living fac or intended for h	434. I certify that t ition 42 of the Inter not a mobile home ility, as those term	he property is i nal Revenue C park, manufac s are defined ir	not rented or leas Code. Stured home Section 441.21.	
commercial, industria to low-income individu l certify that the prope community, land-leas subsection 13, or prop	II, or railway property uals or families as au erty/property unit indic ed community, or ass perty primarily used o t eligible for the credit	under chapter thorized by sec cated above is r sisted living fac or intended for h	434. I certify that t tion 42 of the Inter not a mobile home ility, as those term numan habitation o	he property is i nal Revenue C park, manufac s are defined ir	not rented or leas Code. Stured home Section 441.21.	
commercial, industria to low-income individu l certify that the proper community, land-leas subsection 13, or prop dwelling units and not l certify the property u	II, or railway property uals or families as au erty/property unit indic ed community, or ass perty primarily used o t eligible for the credit	under chapter thorized by sec cated above is r sisted living fac or intended for h	434. I certify that t tion 42 of the Inter not a mobile home ility, as those term numan habitation o credit.	he property is a nal Revenue C park, manufac s are defined ir ontaining three	not rented or leas Code. Stured home Section 441.21.	
commercial, industria to low-income individu I certify that the proper community, land-leas subsection 13, or pro- dwelling units and not I certify the property u Signed:	II, or railway property uals or families as au erty/property unit indic ed community, or ass perty primarily used o t eligible for the credit unit identified above is	under chapter thorized by sec cated above is i sisted living fac or intended for h deligible for the	434. I certify that to tion 42 of the Internot a mobile home ility, as those terminuman habitation of credit.	he property is a nal Revenue C park, manufac s are defined in ontaining three	not rented or leas Code. tured home n section 441.21, 9 or more separate	Э
commercial, industria to low-income individu I certify that the proper community, land-leas subsection 13, or pro- dwelling units and not I certify the property u Signed:	II, or railway property uals or families as au erty/property unit indic ed community, or ass perty primarily used of t eligible for the credit unit identified above is n must be given to the st be received by the application is March 1	under chapter thorized by sec cated above is i sisted living fac or intended for h eligible for the he assessor if e eity or coun 5, 2016 for the	434. I certify that t tion 42 of the Inter not a mobile home ility, as those term numan habitation of credit. Date: Ce/c this property unity assessor wher 2015 assessment	he property is a nal Revenue C park, manufac s are defined in ontaining three 20/2017 t ceases to qu e the property year. Thereaft	not rented or leas Code. Etured home In section 441.21, For more separate Jalify for the cree / is located. ter applications ar	ə Jit. e
commercial, industria to low-income individu I certify that the proper community, land-leas subsection 13, or pro- dwelling units and not I certify the property u Signed: Written notification This application mu The deadline for this a due July 1 for the curr	II, or railway property uals or families as au erty/property unit indic ed community, or ass perty primarily used of t eligible for the credit unit identified above is n must be given to the st be received by the application is March 1	under chapter thorized by sec cated above is i sisted living fac or intended for h eligible for the he assessor if <i>e eity or coun</i> 5, 2016 for the . (Example: Ap	434. I certify that t tion 42 of the Internot a mobile home ility, as those terminuman habitation of credit. Date: Q/Q this property unit ty assessor when 2015 assessment plications for the 20	he property is a nal Revenue C park, manufac s are defined in ontaining three 20/2017 t ceases to qu e the property year. Thereaft	not rented or leas Code. Etured home In section 441.21, For more separate Jalify for the cree / is located. ter applications ar	ə Jit. e
commercial, industria to low-income individual l certify that the proper community, land-leas subsection 13, or prop dwelling units and not l certify the property un Signed: Written notification This application mut The deadline for this a due July 1 for the curr 1, 2016.)	II, or railway property uals or families as au erty/property unit indice d community, or asso perty primarily used of t eligible for the credit unit identified above is an must be given to t application is March 1 ent assessment year Assessment Yea	under chapter thorized by sec cated above is i sisted living fac or intended for h eligible for the he assessor if <i>e eity or coun</i> 5, 2016 for the . (Example: Ap	434. I certify that t tion 42 of the Internot a mobile home ility, as those terminuman habitation of credit. Date: Q/Q this property unit ty assessor when 2015 assessment plications for the 20	he property is in nal Revenue C park, manufac s are defined in ontaining three 20/2017 t ceases to que t the property year. Thereaft 016 assessment	not rented or leas Code. Stured home In section 441.21, So or more separate Jalify for the cree Vis located. Iter applications ar Int year are due Ju	e III. e Ily
commercial, industria to low-income individual l certify that the proper community, land-leas subsection 13, or pro- dwelling units and not l certify the property un Signed: Written notification This application mut The deadline for this a due July 1 for the curr 1, 2016.) Office Use Only: Assessor or Authori	II, or railway property uals or families as au erty/property unit indice d community, or asso perty primarily used of t eligible for the credit unit identified above is an must be given to t application is March 1 ent assessment year Assessment Yea	under chapter thorized by sec cated above is i sisted living fac or intended for h eligible for the he assessor if <i>e eity or coun</i> 5, 2016 for the . (Example: Ap	434. I certify that t tion 42 of the Internot a mobile home ility, as those terminuman habitation of credit. Date: Q/Q this property unit ty assessor when 2015 assessment plications for the 20	he property is in nal Revenue C park, manufac s are defined in ontaining three 20/2017 t ceases to que t the property year. Thereaft 016 assessment	not rented or leas Code. Stured home In section 441.21, So or more separate or more separate Lalify for the cree <i>is located.</i> ter applications ar nt year are due Ju	e III. e Ily
commercial, industria to low-income individual l certify that the proper community, land-leas subsection 13, or pro- dwelling units and not l certify the property un Signed:	II, or railway property uals or families as au erty/property unit indice ded community, or assignerty primarily used of teligible for the credit unit identified above is n must be given to the st be received by the application is March 1 rent assessment year Assessment Year Assessment Year he application be:	under chapter thorized by sec sated above is r sisted living fac or intended for h eligible for the he assessor if e eity or coun 5, 2016 for the . (Example: App ear Applicable	434. I certify that t tion 42 of the Internot a mobile home ility, as those term numan habitation of credit. Date: Ce/c this property unit ty assessor when 2015 assessment plications for the 20 2017	he property is a nal Revenue C park, manufac s are defined in ontaining three 20/2017 t ceases to qu e the property year. Thereaft 016 assessment Py D R	not rented or leas Code. Stured home In section 441.21, So or more separate Jalify for the cree Vis located. Iter applications ar Int year are due Ju	e III. e Ily
commercial, industria to low-income individual l certify that the proper community, land-leas subsection 13, or prop dwelling units and not l certify the property un Signed:	II, or railway property uals or families as au erty/property unit indice ded community, or assignerty primarily used of teligible for the credit unit identified above is n must be given to the st be received by the application is March 1 rent assessment year Assessment Year Assessment Year s	under chapter thorized by sec sated above is r sisted living fac or intended for h eligible for the he assessor if e eity or coun 5, 2016 for the . (Example: App ear Applicable	434. I certify that t tion 42 of the Internot a mobile home ility, as those term numan habitation of credit. Date:	he property is a nal Revenue C park, manufac s are defined in ontaining three 20/2017 t ceases to qu e the property year. Thereaft 016 assessment Py D R	not rented or leas Code. Stured home In section 441.21, So or more separate Jalify for the cree Vis located. Iter applications ar Int year are due Ju	e III. e Ily
commercial, industria to low-income individual l certify that the proper community, land-leas subsection 13, or pro- dwelling units and not l certify the property un Signed:	II, or railway property uals or families as au erty/property unit indice ded community, or assignerty primarily used of teligible for the credit unit identified above is n must be given to the st be received by the application is March 1 rent assessment year Assessment Year Assessment Year he application be:	under chapter thorized by sec sated above is r sisted living fac or intended for h eligible for the he assessor if e eity or coun 5, 2016 for the . (Example: App ear Applicable	434. I certify that t tion 42 of the Inter not a mobile home ility, as those terms numan habitation of credit. Date:	he property is a nal Revenue C park, manufac s are defined in ontaining three 20/2017 t ceases to qu e the property year. Thereaft 016 assessment Py D R	not rented or leas Code. Stured home In section 441.21, So or more separate Jalify for the cree Vis located. Iter applications ar Int year are due Ju	e III. e Ily
commercial, industria to low-income individual l certify that the proper community, land-leas subsection 13, or pro- dwelling units and not l certify the property un Signed:	II, or railway property uals or families as au erty/property unit indice ded community, or assignerty primarily used of teligible for the credit unit identified above is n must be given to the st be received by the application is March 1 rent assessment year Assessment Year Assessment Year s	under chapter thorized by sec sated above is r sisted living fac or intended for h eligible for the he assessor if e eity or coun 5, 2016 for the . (Example: App ear Applicable	434. I certify that t tion 42 of the Internot a mobile home ility, as those term numan habitation of credit. Date:	he property is a nal Revenue C park, manufac s are defined in ontaining three 20/2017 t ceases to qu e the property year. Thereaft 016 assessment Py D R	not rented or leas Code. Stured home In section 441.21, So or more separate Jalify for the cree Vis located. Iter applications ar Int year are due Ju	e 111. e 11y

RECEIVED

APR 21 2017

	З.			
		Т	17	Ъ
		Ú.	1	
- 54	-	4		

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.

	A;	plicant / Owna	r Contact inform	tton		
Name: 🚊	leff O'Rourke, Oper	ating Manage	er, JJO, LLC, a	an Iowa limi	ted liability	
Mailing Ad	dress: 3885 Elmore	Ave., Ste. 1	00, Davenport	, IA 52807	Company ~~	
Phone Nu	mber: (563)823-1520	ext 100 Mail:	jeff@orourkes	ales.com		
Date: 4/19	/17	• •				
City/County Ass	essing Juriediction: _ P	rinceton, So	ott County			_
Owner's Name:	JJO, LLC, an Iowa	limited lia	bility company	7		
Parcel Number((attach additional sheets if necessary)	s): 950243102072					
Property Addres	s: <u>32</u> 2 US <u>Hwy. 6</u>	7, Princetor	IA 52 <u>768</u>			
i certify that the p community, land subsection 13, o dwelling units an i certify the prop Signed:	dividuals or families as a property/property unit inc l-leased community, or a r property primarily used and not eligible for the crec arty unit identified above recurring operating attom must be given to	liuated above la asisted living fa or intended for lit. Is eligible for th <u>Manager</u> The assesor l	not a mobile home cility, as those term human habitation o e credit. Date: 4/19/ f title property uni	park, manufact s are defined in containing three	ured home section 441.21, or more separate	2
Office Use Only:	Ascessment V	eer Applicabk		<u>^</u>	r 1	
Assessor or Aut	horized Representative			Property	Residential	For 2011
l recommendi	that the application be:	allowed	disallowed.			
Signed:		····	Dela:			
Boerd of Superv	14013					
aliowed	disaliowed		Date:	ality and a second		
County #	Year of Application	Unit #	# of Parcels	Sequence	64-024a (07/01/	(6)

Sequence

			ન પૈ		
	IOWA MA	R 0 3 2017 A	pplication for l	Business Prop	erty Tax Cred
).	SCOTTO	UNTY ASSESSOR Initial Applic	ation 🗌 Reappli	cation By Owner On	Iowa Code Chapter 4260 ly
	An application re	must be received by the c eceived after July 1 will be esses can be found at the	considered as an appli	cation for the followin	g year. Iowa
•		Applic	ant / Owner Contact I	nformation	
	Name: Redb	rook Management LLC			
	Mailing Addre	ess: 2322 East Kimbe	rly Road Suite 14	0N	
	Phone Numb	_{er:} 563-949-1000	e _{Mail:} Harrison	@peakridgepart	ners.com
Ds	ate: 3/1/2017				
		sing Jurisdiction: Scott (County		
Ω.	Nuber's Name: Re	edbrook Management L	LC	kana damma meta	
D ₂	wher's Name	953505114081	· ·		
((attach additional neets if necessary)				
		Town of Parkhurst L	_ots 13 & 14	an an an Arthread an Arthr Arthread an Arthread an Arth	and and a second se Second second
)		Le Claire, Iowa 527	and the second	······	

· 如何问题:

NY 893.9

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: <u>JurceSon</u> M Written notification must be g		$\frac{3/1}{7}$ erty unit ceases to qualify for the credit.
Office Use Only: Assess	ment Year Applicable:	
Assessor or Authorized Represe I recommend that the application	ntative be: allowed disallowed	1. Property Residential
Signed: <u>AMUU MUNTL</u> bard of Supervisors	Date: 3	3/17
allowed disallowed	Date:	

County #

Sequence

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

RESOLUTION

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.