

PLANNING & DEVELOPMENT

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Timothy Huey
Director

To: Mahesh Sharma, County Administrator

From: Alan Sabat, Planning & Development Specialist

Date: June 18, 2018

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

The attached *Exhibit A* addresses properties which the County transferred to the Gateway Redevelopment Group 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. Some of the delinquent taxes associated with the parcels transferred on June 1, 2017, however, were not abated at the time of transfer due to the timing of the previous abatement and taxes accumulated prior to transfer. Since the taxes owed against the parcels accumulated while the parcels were County-owned, the delinquent taxes are ready to be abated.

Exhibit A

Property Taxes and Special Assessments for Abatement for Properties Transferred to Gateway Redevelopment Group Services by Scott County.

<i>PIN</i>	<i>Total</i>
G0043-05	\$52.00
G0052-27	\$324.00
GRAND TOTAL	\$376.00

<i>PIN</i>	<i>Back Taxes</i>	<i>Special Assessments</i>	<i>Total</i>
G0043-05	2016: \$26 + \$26 = \$52	\$0	\$52.00
G0052-27	2016: \$162 + \$162 = \$324	\$0	\$324.00
TOTAL			\$376.00

<p>THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON _____. DATE</p> <p>_____</p> <p>SCOTT COUNTY AUDITOR</p>
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R E S O L U T I O N
SCOTT COUNTY BOARD OF SUPERVISORS
June 28, 2018

**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 1, 2017, as shown below, in accordance with Iowa Code Section 445.63 is hereby approved.

Property Taxes and Special Assessments for Abatement for Properties Transferred to Gateway Redevelopment Group Services by Scott County.

G0043-05	\$52.00
G0052-27	\$324.00
GRAND TOTAL	\$376.00

Section 3. This resolution shall take effect immediately.