

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1030

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www.scottcountyiowa.com



August 1, 2018

TO Mahesh Sharma, County Administrator

FROM: David Farmer, Budget & Administrative Services Director

SUBJ: Recommended Allowances/Disallowance of the 2018 Homestead Tax Credits and
Military Exemptions & Disabled Veterans Homestead Tax Credit Applications

State law requires the Board of Supervisors each year approve to allow or disallow Homestead Tax Credits, Military Exemptions and Disabled Veterans Homestead Tax Credit Applications as recommended by the Assessor's offices to the County Auditor.

The County Assessor is recommending allowance of all but one Military Exemption application, and the Davenport City Assessor is recommending allowance of all but two Disabled Veterans Homestead Applications. 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 30, 2018

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 Scott County Assessor and the Davenport City 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 Scott County Assessor and the Davenport City Assessor for allowance and disallowance of military service tax exemptions and tax credits.

The applications are physically stored in the respective Assessor's office. The Scott County Assessor is recommending that one application for military disabled veteran military exemption be disallowed, and that all other applications be allowed. The Davenport City Assessor is recommending that two applications for disabled veteran homestead tax credit be disallowed, and that all other applications be allowed. Letters from each assessor and copies of the applications recommended for disallowance are included with this memorandum.

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.

DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

July 26, 2018

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

RE: Homestead Tax Credit Applications – 1180 New Applications
Military Exemption Applications – 186 New Applications
Disabled Veterans Homestead Tax Credit Applications – 23 New Applications

The above referenced applications for 2018 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 113 Disabled Veterans Homestead Tax Credit Applications on file of which 23 are 2018 applications. Of those 113 applications, 103 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 2018 applications except for these two Disabled Veterans Homestead Applications:

E0007-49
Y0649A10

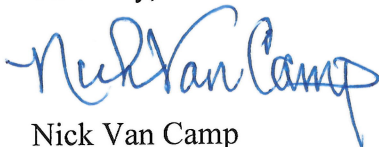
2727 E Locust Street
6158 Christie Court

Allen Scott
Blakely & Ionic Green

Both of these veterans are paid at the 100% rate but neither qualifies because they are not considered totally and permanently disabled. They are each receiving a regular Homestead Tax Credit and Military Tax Exemption.

If you need further clarification, please contact this office.

Sincerely,



Nick Van Camp
Davenport City Assessor

cc: Scott County Board of Supervisors

Combo

80/100

(Handwritten mark)



2018 Application for Disabled Veteran Homestead Tax Credit

Iowa Code Chapter 425.15

This application must be filed with your city or county assessor by July 1 of the assessment year. 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 and qualifies as one of the four categories of 'owner' under Iowa Code section 425.15. Contact information for all assessors can be found at the Iowa State Association of Assessors website: www.IowaAssessors.org

Applicant Contact Information-Please Print

Name: SCOTT A. ALLEN
Phone: (563) 355-4030
Jurisdiction: Davenport City Assessor
Taxing District: DAD E0007-49
eMail:
Date: 8/17/17

I ALLEN SCOTT A swear or affirm that I am the owner of the following homestead property described legally as: MCCLELLAN PARK ADD L
Address: 2727 E LOCUST ST DAVENPORT

Select one eligibility requirement below and attach a copy of the letter from U.S. Department of Veteran Affairs indicating applicant meets eligibility requirements pursuant to Iowa Code Section 425.15.

- I am a veteran who acquired the property under the provision of United code 38 U.S.C §21.801, §21.802 OR 38 U.S.C §2101, §2102
I am a veteran as defined in Iowa Code Section 35.1
And I have a permanent service connected disability rating of 100%
And I have a permanent and total disability rating based on individual unemployability paid at the 100% disability rate
I am a former member of the National Guard of any state who otherwise meets the service requirements of Iowa Code section 35.1 subsection 2, paragraph "b", subsection (2) or (3) with a service-connected disability rating of one hundred percent.
Select one of the two boxes below:
And I have a permanent service connected disability rating of 100%
And I have a permanent and total disability rating based on individual unemployability paid at the 100% disability rate
I am a surviving spouse or child who is receiving dependency and indemnity compensation pursuant to 38 U.S.C §1301 et seq

I have not and will not claim during this calendar year, a military service tax exemption on any property located in Iowa.

Note: Any person making a false claim for credit or any persons who together act with fraudulent intent to obtain this credit shall be guilty of a fraudulent practice.

Date property was acquired: May 19, 2000 Method acquired: Deed Contract Other

I certify that a smoke detector meeting the requirements of Iowa Code section 100.18
Check One: has been installed OR will be installed within thirty days of the filing of this application

Applicant Signature: Scott A. Allen Date: 8/17/2017

Written notification must be provided to the assessor if the circumstances change which would result in a taxpayer being ineligible for the credit, or conveyance of this property, or its discontinued use as your homestead.

Assessor Use Only: I recommend that this application be allowed disallowed (Handwritten: Recommend Disallow)

Assessor or Authorized Representative Signature: MBugh Date: 8/17/17

Board of Supervisors Use Only: Credit Allowed: Disallowed:

Representative of the Board of Supervisors Signature: Date:



Y0649A10



Sept 2019

2018 Application for Disabled Veteran Homestead Tax Credit

Iowa Code Chapter 425.15

This application must be filed with your city or county assessor by July 1 of the assessment year. 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 and qualifies as one of the four categories of 'owner' under Iowa Code section 425.15. Contact information for all assessors can be found at the Iowa State Association of Assessors website: www.iowaAssessors.org

Applicant Contact Information-Please Print

Name: Blakely A. Green / Ionie M. Green
Phone: (563) 349-7819 (7816) eMail: bgreen36950@icm.com
Jurisdiction: Davenport City Assessor Taxing District: DAD

I GREEN BLAKELY A; GREEN IONIE M swear or affirm that I am the owner of the following homestead property described legally as:
EASTERN AVENUE FARMS FOURTH ADDITION Lot: 10
Address: 6158 CHRISTIE CT DAVENPORT

Select one eligibility requirement below and attach a copy of the letter from U.S. Department of Veteran Affairs indicating applicant meets eligibility requirements pursuant to Iowa Code Section 425.15.

- I am a veteran who acquired the property under the provision of United code 38 U.S.C §21.801, §21.802 OR 38 U.S.C §2101, §2102
- I am a veteran as defined in Iowa Code Section 35.1 **Select one of the two boxes below:**
 - And I have a permanent service connected disability rating of 100%.
 - And I have a permanent and total disability rating based on individual unemployability paid at the 100% disability rate
- I am a former member of the National Guard of any state who otherwise meets the service requirements of Iowa Code section 35.1 subsection 2, paragraph "b", subsection (2) or (3) with a service-connected disability rating of one hundred percent.
 - Select one of the two boxes below:**
 - And I have a permanent service connected disability rating of 100%
 - And I have a permanent and total disability rating based on individual unemployability paid at the 100% disability rate
- I am a surviving spouse or child who is receiving dependency and indemnity compensation (D) pursuant to 38 U.S.C §1301 et seq

I have not and will not claim during this calendar year, a military service tax exemption on any property located in Iowa.

Note: Any person making a false claim for credit or any persons who together act with fraudulent intent to obtain this credit shall be guilty of a fraudulent practice.

Date property was acquired: March 21, 2018 Method acquired: Deed Contract Other

I certify that a smoke detector meeting the requirements of Iowa Code section 100.18

Check One: has been installed OR will be installed within thirty days of the filing of this application

Applicant Signature Blakely Anthony Green Date: 4/24/2018

Written notification must be provided to the assessor if the circumstances change which would result in a taxpayer being ineligible for the credit, or conveyance of this property, or its discontinued use as your homestead.

Assessor Use Only: I recommend that this application be allowed X disallowed X *Recommend Disallowing Not Permanent*

Assessor or Authorized Representative Signature Cheryl Kellison Date: 4-24-18

Board of Supervisors Use Only: Credit Allowed: Disallowed

Representative of the Board of Supervisors Signature: _____ Date: _____

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 McManus
County Assessor

Jess Tracy
Deputy Assessor

July 25, 2018

TO: Roxanna Moritz
Scott County Auditor

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 applied for homestead tax credits, disabled veteran homestead tax credits and the military service property tax exemptions for the 2018 assessment year.

We recommend allowance of all 2018 applications, except for one Military Exemption application. The applicant's military service discharge paper DD Form 214 does not meet the qualifications required. Per Iowa Administrative Code 701.80.2(1) the assessor may not refuse to accept an application but can recommend for its disallowance.

The entire 2018 list of credits and exemptions will be filed and kept in this office.

Thank you,

Tom McManus, Assessor
Scott County Assessor's Office



2018 Application for Military Exemption

Iowa Code Chapter 426A

This application must be filed or mailed to your city or county assessor by July 1. It must be postmarked no later than July 1. Contact information for all assessors can be found at the Iowa State Association of Assessors website: www.iowa-assessors.org

Applicant Contact Information-Please Print

Name: _____
Phone: (____) _____ eMail: _____

Property Owner Name: BOLTZ LAURA F; BOLTZ REED Veteran Name: BOLTZ REED JASON

Address: 2218 BELLEVUE AVE BETTENDORF IA 52722

Property Claimed for Exemption: Jurisdiction: Scott County Iowa, Assessor's Office Parcel Number: 842828121031

Legal Description: BELLEVUE 4TH ADD Lot: 022 Block: 003 BELLEVUE 4TH ADDLOTS 21 &

Status-Select One: I am a (an)

- Honorably discharged veteran, who served for a minimum of 18 months, or for fewer than 18 months because of a service-related injury.
- Former member, or member who is currently serving, of Reserve Forces or Iowa National Guard who has served at least 20 years.
- Member of Reserve Forces or Iowa National Guard who was activated for federal duty, not including training, for a minimum of 90 days.
- Former member, of the Armed Forces, whose enlistment would have occurred during the Korean conflict but chose to serve 5 years in the Reserved Forces.
- Honorably discharged veteran who served in an eligible service period.
- Related to a qualified veteran as: Spouse Unmarried Widow(er) Minor Child Widowed Parent

Eligible Service Period(s)

- WWI: April 6, 1917 - Nov. 11, 1918 = (\$2,778)
- Occupation of Germany: Nov. 12, 1918 - July 11, 1923 = (\$1,852)
- American Expeditionary Forces in Siberia: Nov. 12, 1918 - April 30, 1920 = (\$1,852)
- Second Haitian suppression of insurrections: 1919 - 1920 = (\$1,852)
- Second Nicaragua Campaign with Marines or Navy in Nicaragua or on combatant ships: 1926 - 1933 = (\$1,852)
- Yangtze service with Navy and Marines in Shanghai or in Yangtze Valley: 1926 - 1927 & 1930 - 1932 = (\$1,852)
- China service with Navy and Marines: 1937 - 1939 = (\$1,852)
- WWII: Dec. 7, 1941 - Dec. 31, 1946 = (\$1,852)
- Korean: June 25, 1950 - Jan. 31, 1955 = (\$1,852)
- Vietnam: Feb 28, 1961 - May 7, 1975 = (\$1,852)
- Lebanon or Grenada Service: Aug. 24, 1982 - July 31, 1984 = (\$1,852)
- Panama Service: Dec. 20, 1989 - Jan. 31, 1990 = (\$1,852)
- Persian Gulf: Aug 2, 1990 to still open = (\$1,852)

Military Record

My military service record is recorded in Volume 2018, Page 16560, in _____ county.

I entered the service on August 07, 1990, and I was released on December 31, 1992

I Declare

- I am a resident of and domiciled in the State of Iowa.
- I am the equitable or legal owner of the property upon which I claim the exemption and this is the only claim I make in this state.
- The information I have entered on this form is true and correct.

Signature of Claimant or Authorized Representative Laura F. Boltz Date: 06-29-18

Written notification must be given to the assessor upon conveyance of this property.

Assessor or Authorized Representative

I recommend this application be: allowed _____ disallowed _____

Signed: Amru Bentley Date: 6/29/2018

Board of Supervisors: allowed _____ disallowed _____

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 9, 2018

APPROVING THE 2018 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 2018 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 Assessor's Offices are hereby approved.

Section 2. The two 2018 Disabled Veterans Homestead Property Tax Credit Applications recommended for disallowance by the Davenport City Assessor is hereby disallowed. The one 2018 Military Exemption recommended for disallowance by the Scott County Assessor is here by disallowed.

Section 3. This resolution shall take effect immediately.