

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1030

Ph: (563) 326-8702 Fax: (563) 328-3285
www.scottcountyiowa.com



July 16, 2019

TO Mahesh Sharma, County Administrator

FROM: David Farmer, Budget & Administrative Services Director

SUBJ: Recommended Allowances/Disallowance of the 2019 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 applications, and the Davenport City Assessor is recommending allowance of all but two Disabled Veterans Homestead Applications and two 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
600 W. 4TH Street
Davenport, Iowa 52801
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July 15, 2019

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 all applications be allowed. The Davenport City Assessor is recommending that two applications for disabled veteran homestead tax credit be disallowed, that two homestead applications 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.

OFFICE OF THE COUNTY ASSESSOR

600 West 4th Street
Davenport, Iowa 52801-1030



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

TOM MCMANUS
Assessor

JOHN KELLY
Deputy Assessor

July 11, 2019

TO: Scott County Auditor
Scott County Board of Supervisors

RE: Homestead Credit, Disabled Veterans Homestead Credit & Military Exemption Applications

Our office has completed a current list of those persons within Scott County who have filed for homestead tax credits, disabled veteran homestead tax credits and the military service property tax exemptions for the 2019 assessment year.

Per Iowa Administrative Code 701.80 the assessor may not refuse to accept an application but can recommend for its disallowance.

Based upon our continuing audit of the filings, I am requesting that the Board of Supervisors pass a resolution allowing all credits and exemptions.

The entire 2019 list of credits and exemptions will be kept in this office.

Thank you,

Tom McManus, Assessor
Scott County Assessor's Office

DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

July 11, 2019

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

RE: Homestead Tax Credit Applications – 1154 New Applications
Military Exemption Applications – 151 New Applications
Disabled Veterans Homestead Tax Credit Applications – 33 New Applications

The above referenced applications for 2019 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 138 Disabled Veterans Homestead Tax Credit Applications on file of which 33 are 2019 applications. Of those 138 applications, 127 will not have a tax bill to pay and the other 11 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 2019 applications listed above.

We recommend disallowance of these two Disabled Veterans Homestead Applications:

- | | | |
|--------------|---------------------------------|----------------------|
| 1) D0012-05A | 2443 Arbor Drive | Regina K. Draper |
| 2) T1733-02 | 4955 W. 39 th Street | Hallie M. Westercamp |

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.

We also recommend disallowance of the following two homestead applications:

- | | | |
|-------------|-------------------------|-----------------|
| 1) W0318-41 | 7104 Volquardsen Avenue | Paul A. Tomkins |
|-------------|-------------------------|-----------------|

Applied online and email stated that they reside in Florida

- | | | |
|-------------|------------------|-----------------|
| 2) N1813A15 | 3427 Forest Road | Steve C. Caudle |
|-------------|------------------|-----------------|

Applied online and has homestead on another property and will not respond to inquiries regarding ownership or residency.

I am attaching copies of the four applications which we would like you to disallow for 2019. If you need further clarification, please contact this office.

Sincerely,

A handwritten signature in black ink that reads "Nick Van Camp". The signature is written in a cursive, slightly slanted style.

Nick Van Camp
Davenport City Assessor

Enc
cc: Scott County Board of Supervisors



Denied for 2019
Not permanent

Clear Form

Application for Disabled Veteran Homestead Tax Credit Iowa Code Section 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.iowa-assessors.org

Applicant Contact Information - Please Print

Name: Regina K. Draper
Phone: (816) 516-8465 Email: rkd65@yahoo.com
Jurisdiction: Scott Country Taxing District: DAD

I, Regina K. Draper swear or affirm that I am the owner of the following homestead property described legally as: Parcel D0012-05A

Address: 2443 Arbor Drive, Davenport, Iowa 52803

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 States 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 unemployment 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 (7), 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 unemployment paid at the 100% disability rate.

I am a surviving spouse or child who is receiving dependency and indemnity compensation (DIC) 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: 04/08/2011 Method acquired: Deed: Contract: Other:

I certify that a smoke detector meeting the requirement 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: Regina K. Draper Date: 24 June 18

Written notification must be provided to the assessor if the circumstances change and 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 Date: _____

Parcel #: _____ Assessor or Authorized Representative: _____

Board of Supervisors Use Only: Credit Allowed: _____ Disallowed: _____

Representative of the Board of Supervisors: _____ Date: _____

1/7



Denied for 2019 - Not Permanent

Clear Form

Application for Disabled Veteran Homestead Tax Credit Iowa Code Section 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.Iowa-Assessors.org

Applicant Contact Information - Please Print

Name: Hallie M. Westercamp
Phone: (563) 650-5870 Email: halliethornton@yahoo.com
Jurisdiction: Taxing District:

I Hallie M. Westercamp swear or affirm that I am the owner of the following homestead property described legally as: Lot 6&11, Sec 17, Twnshp 78N, Rng 3E, BK 58, PG 559, Scott County, Iowa, APN :T1733-02

Address: 4955 W 39th St. Davenport, IA. 52806

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 States 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 (7), 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 (DIC) pursuant to 38 U.S.C §1301 et seg.

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: 11/01/2014 Method acquired: Deed: Contract: Other: 14-28156

I certify that a smoke detector meeting the requirement 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: Hallie Westercamp Date: 02/12/2019

Written notification must be provided to the assessor if the circumstances change and 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 Date:

Parcel #: Assessor or Authorized Representative:

Board of Supervisors Use Only: Credit Allowed: Disallowed:

Representative of the Board of Supervisors: Date:

2019

Deny for 2019 -

To the Assessor's Office of Scott County / City of Davenport, Iowa



Application for Homestead Tax Credit

Iowa Code Chapter 425

Florida Residents

This application must be filed or mailed to your city or county assessor by July 1 of the year in which the credit is first claimed. It must be postmarked by July 1. Upon 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. 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: TOMKINS PAULA A (Deed) Phone: Email:

Owner's Name: TOMKINS PAULA A (Deed)
Property Address of Homestead: 7104 VOLQUARSEN AV, DAVENPORT
Mailing Address (if different than above):
Legal Description (optional): REPLAT RIDGEVIEW PARK
I became the owner of the homestead on: 12/12/2017 by deed by contract by inheritance other

Evidence of ownership on file as shown in Book/Page or Instrument No. 2017-34136

I began to occupy this homestead on this date: 12/12/2017 and will occupy the dwelling house, in good faith, on July 1 and for at least six months during that calendar year, or I am confined in a nursing home, extended-care facility, or hospital and the homestead is maintained and not leased or rented, or I am on active duty in the military.

I declare residency in Iowa for purposes of income taxation and that no other application for homestead credit has been filed on other property.

Previous Address 324 13th Avenue, Silvis, IL 61282

Do you still own the previous address? Yes No If Yes, is the property for sale rent?
Was this property part of a distribution made pursuant to Iowa Code chapter 598 (Dissolution of Marriage)? Yes No

Paula Tomkins Date: 8/28/2018

I certify that a smoke detector or smoke detectors meeting the requirements of Iowa Code section 100.18 and 661 Iowa Administrative Code chapter 210:

has been installed OR will be installed within 30 days of the filing of this application
This homestead contains a fuel-fired heater or appliance, a fireplace, or an attached garage: Yes No

If Yes, I certify that a carbon monoxide alarm meeting the requirements of Iowa Code section 100.18:
has been installed OR will be installed within 30 days of filing this application

Paula Tomkins Date: 8/28/2018

Written notification must be given to the assessor upon conveyance of this property or its discontinued use as your homestead.

Assessor or Authorized Representative
Parcel Number: W0318-41

I recommend that the application be:

Allowed
Disallowed

Signed: Helen Lovary Date: 8-29-18

Board of Supervisors

Allowed Disallowed Date:

Signed:

Disallow for 2019 - will not respond to questions about homestead on H0064-20

To the Assessor's Office of Scott County / City of Davenport, Iowa



Application for Homestead Tax Credit

Iowa Code Chapter 425

This application must be filed or mailed to your city or county assessor by July 1 of the year in which the credit is first claimed. It must be postmarked by July 1. Upon 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. 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: CAUDLE STEVE C (Deed) Phone: 5635059717 Email: sccjr10@yahoo.com

Owner's Name: CAUDLE STEVE C (Deed)

Property Address of Homestead: 3427 FOREST RD, DAVENPORT

Mailing Address (if different than above): _____

Legal Description (optional): PEETERS' 22ND ADD

I became the owner of the homestead on: 6/15/2018 by deed by contract by inheritance other

Evidence of ownership on file as shown in Book/Page or Instrument No. 2018-15770

I began to occupy this homestead on this date: 6/15/2018 and will occupy the dwelling house, in good faith, on July 1 and for at least six months during that calendar year, or I am confined in a nursing home, extended-care facility, or hospital and the homestead is maintained and not leased or rented, or I am on active duty in the military.

I declare residency in Iowa for purposes of income taxation and that no other application for homestead credit has been filed on other property.

Previous Address 2139 West 5th Street Davenport, IA 52802 H0064-21 - Steven C JR sold 6-21-18

Do you still own the previous address? Yes No If Yes, is the property for sale rent?

Was this property part of a distribution made pursuant to Iowa Code chapter 598 (Dissolution of Marriage)? Yes No

Steve Caudle Date: 4/26/2019

I certify that a smoke detector or smoke detectors meeting the requirements of Iowa Code section 100.18 and 661 Iowa Administrative Code chapter 210:

has been installed OR will be installed within 30 days of the filing of this application

This homestead contains a fuel-fired heater or appliance, a fireplace, or an attached garage: Yes No

If Yes, I certify that a carbon monoxide alarm meeting the requirements of Iowa Code section 100.18:

has been installed OR will be installed within 30 days of filing this application

Steve Caudle Date: 4/26/2019

Written notification must be given to the assessor upon conveyance of this property or its discontinued use as your homestead.

Assessor or Authorized Representative

Parcel Number: N1813A15

I recommend that the application be:

Allowed
 Disallowed

Signed: _____ Date: _____

Board of Supervisors

Allowed Disallowed

Date: _____

Signed: _____

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

July 25, 2019

APPROVING THE 2019 HOMESTEAD TAX CREDIT AND MILITARY EXEMPTION APPLICATIONS AS RECOMMENDED FOR ALLOWANCE AND DISALLOWANCE BY THE DAVENPORT CITY ASSESSOR AND THE SCOTT COUNTY ASSESSOR

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

Section 1. All 2019 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 2019 Disabled Veterans Homestead Property Tax Credit Applications recommended for disallowance by the Davenport City Assessor are hereby disallowed. The two 2019 homestead applications recommended for disallowance by the Davenport City Assessor are hereby disallowed.

Section 3. This resolution shall take effect immediately.