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Robert L. Cusack, Assistant County Attorney (563) 326-8231

October 9, 2019

Memo regarding tax abatement request of Mt. Sinai Fellowship Church

This memo is intended to address the tax year 2018 abatement request. Prior year requests (2016 and 2017) were addressed in the memo dated May 31, 2019.

The question is whether the taxes, or a portion of the taxes, for the 2018 year accrued after the Church filed for tax exemption at the beginning of 2019. The first installment of the 2018 taxes was for the period from July 1, 2018 through December 31, 2018. The second installment was for the period from January 1, 2019 through June 30, 2019 – these taxes actually accrued after the Church filed for exemption.

Scott County General Policy 15 prohibits tax abatement retroactively and for property owners that do not make timely filings under state law. The Church did make a timely filing for exemption from property taxes for 2019. For the reasons set forth below, the Board is not in violation of Policy 15 in granting an exemption for the 2<sup>nd</sup> installment of 2018 taxes. Unlike the analysis in the previous memo, the current focus is on abatement for taxes that accrued during the time period when the Church actually filed for exemption.

This is not an abatement pursuant to §427.3 which pertains to filings for property transferred after the February 1<sup>st</sup> deadline. Rather, I am interpreting this question under §427.19 which states that credits and exemptions shall be granted on the basis of eligibility in the fiscal year for which the application is filed. The application in this case was filed in January, 2019, which was still actually fiscal year 2018 for the purposes of taxes. Therefore, the Church became eligible for exemption for taxes accruing after January 1, 2019. The 2<sup>nd</sup> installment for 2018 all accrued after January 1, 2019.

Conclusion: The Board should abate the 2<sup>nd</sup> installment of the 2018 tax year pursuant to Iowa Code §427.19.

Please feel free to contact me if you have any questions.

Sincerely,

Rob Cusack  
Assistant Scott County Attorney

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

October 17, 2019

#### APPROVING PARTIAL ABATEMENT OF PROPERTY TAXES FOR PROPERTY AT 4706 NORTHWEST BOULEVARD, DAVENPORT IA

WHEREAS, the Mt. Sinai Church purchased property at 4706 Northwest Boulevard, in Davenport for use as a church;

WHEREAS, the property was purchased on July 29, 2015 and the formal request for Iowa Property Tax Exemption pursuant to Iowa Code Section 427.3 was received by the City Assessor by February 1, 2019;

WHEREAS, Iowa Code Section 427.19 permits the Board of Supervisors to abate taxes levied against the property within the year of the exemption was applied for.

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

Section 1. That upon determination by the City Assessor that the property located at 4706 Northwest Blvd, Davenport, IA qualifies as exempt pursuant to applicable state law, that the 2<sup>nd</sup> installment of the 2018 property taxes are hereby abated.

Section 2. This resolution shall take effect immediately.