

---

**Subject:** FW: [External Email] RE: compromise taxes

**From:** Aaron M. Miers <[amm@BrooksLawFirmPC.com](mailto:amm@BrooksLawFirmPC.com)>

**Sent:** Wednesday, June 17, 2020 8:16 AM

**To:** Cusack, Robert <[Robert.Cusack@scottcountyiowa.com](mailto:Robert.Cusack@scottcountyiowa.com)>

**Subject:** [External Email] RE: compromise taxes

Hi Rob,

Thanks for taking the time to meet with us yesterday and to send us your research. Can you confirm you've sent the correct research? The cases you've pulled all deal with the board of supervisor's authority to compromise taxes rather than the treasurer's authority to order abatement of taxes. This could be a situation where reasonable minds differ on the interpretation, but if you have anything more, I'd be happy to review.

In the meantime, our letter requested the opportunity to go before the Board of Supervisors to ask for them to use their 445.60 authority to refund the taxes. My understanding is that when my client presented to the board last August, the Board of Supervisors did not believe they had the authority to abate or refund due to General Policy No. 15. That policy only references their authority under section 427.3. There is nothing preventing them from using their authority under 445.60 and ordering a refund of all the taxes paid by or on behalf of the church. The County relies on your guidance, and the respect they have for your opinion is well deserved. We would like you to assist us in getting a hearing and would appreciate your support in notifying the Board that they do have the legal authority to refund the taxes in this situation.

Thank you for your consideration,

Aaron

Aaron M. Miers  
Brooks Law Firm, P.C.  
3725 Blackhawk Rd.  
Rock Island, IL 61201  
(309) 786-4900  
[amm@brookslawfirmnpc.com](mailto:amm@brookslawfirmnpc.com)