



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, 2020

TO Mahesh Sharma, County Administrator

FROM: David Farmer, Budget & Administrative Services Director

SUBJ: Recommended Allowances/Disallowance of the 2020 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 except for one Disabled Veteran Homestead and one Military Exemption, and the Davenport City Assessor is recommending allowance of all but two Military Exemption 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 16, 2020

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 offices.

The Scott County Assessor is recommending that all applications be allowed except for one Disabled Veteran Homestead Tax Credit and one Military Exemption.

The Davenport City Assessor is recommending that that all other applications be allowed except for two Military Exemptions.

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 16, 2020

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

**RE: Homestead Tax Credit Applications – 1253 New Applications
Military Exemption Applications – 120 New Applications
Disabled Veterans Homestead Tax Credit Applications – 35 New Applications**

The above referenced applications for 2020 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 168 Disabled Veterans Homestead Tax Credit Applications on file of which 35 are 2020 applications. Of those 168 applications, 151 will not have a tax bill to pay and the other 17 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 2020 applications listed above.

We recommend disallowance of two Military Exemption Applications:

1) E0027-14 **128 Hillcrest Ave** **Lacey Latrice**
Applied online but the DD214 for Charles Davis (husband) was not recorded at the Scott County Recorder's Office as is required. We sent several emails explaining the requirements.

2) T2037D25 **4410 W. Lombard St** **Thomas P. Peacock**
Mr. Peacock's recorded DD214 does not show active duty service which is required to qualify.

I am attaching copies of the two applications which we would like you to disallow for 2020. If you need further clarification, please contact this office.

Sincerely,



Nick Van Camp
Davenport City Assessor

Enc
cc: Scott County Board of Supervisors



2020 Application for Military Exemption

Iowa Code Section 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: PEACOCK THOMAS P (Deed)
Phone: 563-676-5126 Email: tpeacoc@gmail.com

Property Owner Name: PEACOCK THOMAS P (Deed) Veteran Name: Thomas Peacock

Address: 4410 W LOMBARD CT

Property Claimed for Exemption: Scott County / City of Davenport, Iowa Parcel Number: T2037D25

Legal Description: PINEHURST 4TH ADD Lot: 030 PINEHURST 4TH ADD

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 Reserve 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 2020, Page 18553, in Davenport City Assessor county.

I entered the service on 03/20/2009, and I was released on 04/01/2013.

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. Date: 6/30/2020

Thomas P. Peacock

Signature of Claimant or Authorized Representative:
Written notification must be given to the assessor upon conveyance of this property.

Assessor or Authorized Representative

I recommend that the application be: allowed _____ disallowed

Signed: *Kathleen Lavery* Date: 6-30-2020

Board of Supervisors: allowed _____ disallowed _____



2020 Application for Military Exemption

Iowa Code Section 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: LACEY LATRICE (Deed)
Phone: _____ Email: _____

Property Owner Name: LACEY LATRICE (Deed) Veteran Name: Charles Davis

Address: 128 HILLCREST AV

Property Claimed for Exemption: _____ Jurisdiction: Scott County / City of Davenport, Iowa Parcel Number: E0027-14

Legal Description: MCCLELLAN HEIGHTS 1ST ADD Lot: 053 Block: 005 MCCLELLAN HEIGHTS1ST ADD LOT 53 ALSOCOM AT SE COR OF LOT53-S 85D32'50" E ALG S/L OF SD LOT, 35'-N 4D22'34" E 90.36'-N 87D59'48" W 16.15' -NLY TO MOST NLY PT OF SD LOT -S 4D51'20" W ALG W/L F SD LOT, 149.2' T

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 Reserve 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)

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- 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 _____, Page _____, in _____ Davenport City Assessor county.

I entered the service on 05/10/2003, and I was released on 09/01/2007.

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. Date: 5/24/2020

Signature of Claimant or Authorized Representative:

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

Assessor or Authorized Representative

I recommend that the application be: allowed _____ disallowed X

Signed: Kathina Henry Date: 5-24-2020

Board of Supervisors: allowed _____ disallowed _____

OFFICE OF THE COUNTY ASSESSOR

600 West 4th Street
Davenport, Iowa 52801-1030
Office: (563) 326-8635
assessor@scottcounty.com
www.scottcountyiaowa.com



TOM MCMANUS
County Assessor

JOHN KELLY
Deputy Assessor

July 8, 2020

TO: Scott County Auditor
Scott County Board of Supervisors

RE: Homestead Credit, Disabled Veterans Homestead Tax Credit & Military Exemption 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 2020 assessment year.

We recommend allowance of all 2020 applications, except for one Disabled Veteran Homestead Tax Credit application, where the applicant's Department of Veterans Affairs Benefits Paid Letter does not meet the qualifications required of being considered totally and permanently disabled. And except for one Military Exemption application where the applicant's military service time does not meet the qualifications for the United States Reserves of at least 20 years.

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 2020 list of credits and exemptions will be kept in this office.

Thank you,

Tom McManus, Assessor
Scott County Assessor's Office

bh

IS NOT TOTALLY AND PERMANENTLY DISABLED.



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: PIKULSKIY MAXIM A
Phone: (321) 202-6452 Email: mazim.pikulskiy@gmail.com
Jurisdiction: SCOTT Taxing District: BEB

I PIKULSKIY MAXIM A swear or affirm that I am the owner of the following homestead property described legally as: TERRACE PARK 5TH ADD LOT 002

Address: 1760 QUEENS DR, BETTENDORF, IA 52722

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: 10/10/2018 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: Date:

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: 1/7/2020

Parcel #: 841601402 Assessor or Authorized Representative: Amy Bentley

Board of Supervisors Use Only: Credit Allowed: Disallowed:

Representative of the Board of Supervisors: Date:

RELEASE FROM ACTIVE DUTY FOR TRAINING DOES NOT QUALIFY.



2020 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: (563) 370-8976 eMail: MARY GEORGIA O3 yahoo

Property Owner Name: SCHROEDER DALE F; SCHROEDER MARY G Veteran Name: SCHROEDER DALE F

Address: 6241 114TH ST BLUE GRASS, IA 52726

Property Claimed for Exemption: Jurisdiction: Scott County Iowa, Assessor's Office Parcel Number: 721835186

Legal Description: VILLAGE OAKS 4TH SUBD Lot: 086 VILLAGE OAKS 4THSUBD

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. [X]
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 2020, Page 2655, in _____ county.

I entered the service on December 02, 1957, and I was released on May 29, 1958

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 Dale F Schroeder Date: 1-27-20

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

Assessor or Authorized Representative

I recommend this application be: allowed [] disallowed [X]

Signed: Beth Emore

Date: 1/27/2020

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

July 23, 2020

APPROVING THE 2020 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 2020 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 one 2020 Disabled Veterans Homestead Property Tax Credit Application and the one 2020 Military Exemption application recommended for disallowance by the County Assessor are hereby disallowed. The two 2020 Military Exemption applications recommended for disallowance by the Davenport City Assessor are here by disallowed.

Section 3. This resolution shall take effect immediately.