

**OFFICE OF THE COUNTY ADMINISTRATOR**

600 West Fourth Street  
Davenport, Iowa 52801-1003

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November 03, 2020

**TO:** Mahesh Sharma, County Administrator

**FROM:** David Farmer, Budget & Administrative Services Director

**SUBJECT:** Recommendations Received from the City Assessor's Office and the County Assessor's Office Regarding Allowance and Disallowance for the 2020 Family Farm Tax Credit Applications

Attached are the memos received from the Davenport City Assessor's Office and the Scott County Assessor's Office regarding allowance and disallowance for the 2020 Family Farm Tax Credit as created by the State Legislature in 1990.

It is recommended that the Board pass a resolution at their next Board Meeting allowing all recommended 2020 Family Farm Tax Credit Applications as filed in the City and County Assessors' offices and disallowing those recommended for disallowance.

**Attachments**

**cc:** Nick Van Camp, Davenport City Assessor  
Tom McManus, Scott County Assessor  
Peter Kurylo, Auditor's Office

# DAVENPORT CITY ASSESSOR'S OFFICE

SCOTT COUNTY ADMINISTRATIVE CENTER

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November 02, 2020

Scott County Board of Supervisors  
Scott County Administrative Center  
600 West 4<sup>th</sup> Street  
Davenport, Iowa 52801

The Davenport City Assessor's Office received one new application for the 2020 Family Farm Tax Credit Program. The application was for three parcels that were previously receiving the credit but the ownership changed. We did have a few changes due to splits, adjustments and annexation.

There are currently 31 applications covering 3876.16 acres for 2020.

The applications have been reviewed and they meet the eligibility requirements of Iowa Code Section 425A. We recommend approval of all of the qualified parcels.

Sincerely,

*Nick Van Camp*

Nick Van Camp  
Davenport City Assessor

**OFFICE OF THE COUNTY ASSESSOR**

600 West 4<sup>th</sup> Street  
Davenport, Iowa 52801-1030



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TOM MCMANUS  
Assessor

JOHN KELLY  
Deputy Assessor

November 3, 2020

TO: SCOTT COUNTY BOARD OF SUPERVISORS  
FROM: SCOTT COUNTY ASSESSOR  
RE: SCOTT COUNTY 2020 FAMILY FARM TAX CREDITS

The Scott County Assessor's Office received 36 new applications totaling 3,080.644 acres that meet the eligibility requirements of Iowa Code Section 425A and Administrative Code Section 701-80-11, and 1 new application that does not qualify. See attached application for information for disallowance. After an internal review of all applications currently on file, at this time we are not recommending any to be disallowed. However, we are recommending some changes due to parcel splits, annexations and assessment adjustments.

With the new applications, the internal auditing process, and the changes recommended there are now 569 total applications totaling 106,639.244 acres in Scott County that we are requesting the Board approve. All of the family farm values have been posted and are on file in our office. If you have any questions, please contact Beth Haney at ext. 8636 or myself at ext. 8478.

Thank you,

*Tom McManus*

Scott County Assessor



DEC 11 2019

PARCEL IS CLASSED RESIDENTIAL.

**Application for Family Farm Tax Credit**  
Iowa Code Section 425A

This application must be filed or mailed to your city or county assessor by November 1. An application filed or postmarked after November 1 will be considered as an application for the following year. Contact information for all assessors can be found at the Iowa State Association of Assessors website: [www.iowa-Assessors.org](http://www.iowa-Assessors.org).

**Applicant Contact Information – Please Print**

Name: Kyle Nerad  
Phone: [REDACTED] Email: [REDACTED]

Claimant: Kyle Nerad

Select form of ownership: Sole Proprietorship  Authorized Farm Corporation  Family Farm Corporation   
Partnership  Family Farm Limited Liability Company  Authorized Limited Liability Company

**Property Owners:**

Name: Kyle Nerad Ownership Share: 50 Relationship of Owners: Owner  
Name: Lauren Nerad Ownership Share: 50 Relationship of Owners: Spouse  
Name: \_\_\_\_\_ Ownership Share: \_\_\_\_\_ Relationship of Owners: \_\_\_\_\_

Designated Person actively engaged in farming: The designated person must be personally involved in the production of crops or livestock on the eligible tracts on a regular, continuous, and substantial basis: Kyle & Lauren Nerad

Relationship of designated person to owner of property: Owner & Spouse

Is the tract leased or rented under a cash or crop share agreement? Yes  No

If leased, what is the relationship of the lessee to the owner of the tract? \_\_\_\_\_

Parcel #	Legal	Acres
<u>011503003</u>	<u>Sec:15 Twp:80 Rng:01</u>	<u>9.26</u>
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____

When filing a valid claim, the claim will be allowed on that tract for successive years without additional filing, as long as the property is legally or equitably owned by that person or that person's spouse on July 1 of each of those successive years, and the designated person who is actively engaged in farming remains the same during these years. When the property is sold or transferred, the buyer or transferee who wishes to qualify will file for the credit. However, when the property is transferred as part of a distribution made according to chapter 598, the transferee who is the spouse retaining ownership of the property is not required to file for the credit. In the case where the owner remains the same but the person who is actively engaged in farming changes, the owner will refile for the credit. The owner must provide written notice if the person actively engaged in farming changes.

A person who fails to notify the assessor of a change in the person who is actively engaged in farming the tract for which the credit under section 425A.3 is allowed will be liable for the amount of the credit plus a penalty equal to five percent of the amount of the credit. The amounts will be collected by the county treasurer in the same manner as other property taxes along with any penalty, and paid to the Iowa Department of Revenue.

I declare that, to the best of my knowledge and belief, the information provided on this claim is true, correct and complete.

Claimant Signature: *Kyle Nerad* Date: 12/9/19

Received by: \_\_\_\_\_ Date: \_\_\_\_\_

Approved \_\_\_\_\_ Denied \_\_\_\_\_ Board of Supervisor Chairperson: \_\_\_\_\_ Date \_\_\_\_\_

Assessed Value: \_\_\_\_\_ School Levy: \_\_\_\_\_ Amount of Credit: \_\_\_\_\_

## 2020 FAMILY FARM TAX CREDIT APPLICATIONS RECOMMENDED FOR DISALLOWANCE

NAME & ADDRESS	PARCEL ID	CITY/TOWNSHIP	ACRES	REASON
KYLE & LAUREN NERAD 3371 300TH ST NEW LIBERTY IA 52765	011503003	LIBERTY TWP	9.26	PARCEL IS CLASSED RESIDENTIAL - MUST BE CLASSED AGRICULTURAL TO QUALIFY FOR FAMILY FARM TAX CREDIT AND DOES NOT MEET THE 10 ACRE MINIMUM

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

November 12, 2020

APPROVING THE ALLOWANCE AND THE DISALLOWANCE OF FAMILY FARM TAX CREDIT APPLICATIONS FOR 2020 AS RECOMMENDED BY THE DAVENPORT CITY ASSESSOR AND THE SCOTT COUNTY ASSESSOR

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

Section 1. A total of 31 applications covering 3876.16 acres were received in the Davenport City Assessor's office. All applications meet the eligibility requirements of Iowa Code Section 425A and are recommended for approval by the Davenport City Assessor's office.

Section 2. A total of 570 applications were received in the Scott County Assessor's office. 569 applications are recommended for approval, covering 106,639.244 total acres. The following 1 application covering 9.26 acres is recommended for disallowance by the Scott County Assessor's office due to reason listed:

	<u>NAMES &amp; ADDRESS</u>	<u>PARCEL(S)</u>	<u>CITY/TOWNSHIP</u>	<u>ACRES</u>	<u>REASON</u>
1)	KYLE & LAUREN NERAD 3371 300TH ST NEW LIBERTY IA 52765	011503003	LIBERTY TOWNSHIP	9.26	PARCEL IS CLASSED RESIDENTIAL- MUST BE CLASSED AGRICULTURAL TO QUALIFY FOR FAMILY FARM TAX CREDIT AND DOES NOT MEET THE 10 ACRE MINIMUM
				<b>9.26</b>	

Section 3. This resolution shall take effect immediately.