# **Community Services Department**

600 W. 4<sup>th</sup> St. Davenport, Iowa 52801



(563) 326-8723 Fax (563) 326-8730

December 14, 2020

To: Mahesh Sharma, County Administrator

From: Lori A. Elam, Community Services Director

Re: Approval of Tax Suspension Request

This is a request for approval of a tax suspension as presented.

As you are aware, tax suspensions may be directed by the Department of Human Services if the taxpayer is receiving specific assistance from that Department. In these directed suspensions, the suspension remains in effect as long as the person continues to own the property and receive the specified assistance from the Department of Human Services.

Additionally, under the Board of Supervisors policy, taxpayers may apply for suspension based on financial criteria. These are considered requested suspensions and are for the period only of the tax year and relates to the amounts owed at the time of the suspension. Persons may, of course, reapply each year if they continue to meet the eligibility criteria.

The county has received tax suspension petition requests as follows:

## DIRECTED TAX SUSPENSION:

Lynn L. Vaughan 3402 W. 43<sup>rd</sup> St. Davenport, IA 52806

Suspend: 2018 and 2019 property taxes due September 2019/2020 and March 2020/2021.

This application is directed by the Department of Human Services.

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**

#### **December 22, 2020**

APPROVAL OF SUSPENSION OF COLLECTION OF PROPERTY TAXES, ASSESSMENTS AND RATES OR CHARGES, INCLUDING INTEREST, FEES, AND COSTS AS DIRECTED BY THE IOWA DEPARTMENT OF HUMAN SERVICES FOR LYNN L. VAUGHAN, 3402 W. 43<sup>RD</sup> St., DAVENPORT, IOWA, 52806

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

- Section 1. That Scott County has been directed by the Iowa Department of Human Services to suspend the collection of property taxes, assessments and rates or charges, including interest, fees, and costs of Lynn L. Vaughan, 3402 W. 43<sup>rd</sup> St., Davenport, Iowa.
- Section 2. That the collection of all property taxes, special assessments, and rates or charges, including interest, fees, and costs assessed against the parcel at 3402 W. 43<sup>rd</sup> St., Davenport, remaining unpaid shall be suspended for such time as Lynn L. Vaughan remains the owner of such property, and during the period he/she receives assistance as described in Iowa Code Section 427.9.
- Section 3. That the County Treasurer is hereby directed to suspend collection of the above stated taxes, assessments, and rates or charges, including interest, fees, and costs, thereby establishing a lien on said property as required by law, with future collection to include statutory interest.
- Section 4. This resolution shall take effect immediately.