

MIKE FENNELLY
SCOTT COUNTY TREASURER

600 W 4th Street
Davenport, Iowa 52801-1003

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Item #14

9/28/21

MOTOR VEHICLE DIVISION
Scott County Administrative Center (563) 326-8664

PROPERTY TAX DIVISION
Scott County Administrative Center (563) 326-8670

COUNTY GENERAL STORE
902 West Kimberly Road, Suite 6D
Davenport, Iowa 52806
(563) 386-AUTO (2886)

To: Scott County Board of Supervisors

From: Mike Fennelly, Scott County Treasurer

Subject: Request to abate taxes

Date: September 21, 2021

Scott County purchased property at 902 W 4th St December 22, 2020. The parent parcel G0062-01A was split creating parcel G0062-01C with Scott County as the deed owner and parcel G0062-01D RDB LC as the deed holder. Routinely, the taxes are abated when the county takes deed to the parcel. However, in this situation there was a split and the parent parcel could not be abated as it is deeded to the previous owner not the county.

The 2020 taxes have been generated for the parent parcel G0062-01A collecting September 2021 and March 2022. After reviewing the split with the County Auditor's Office, we find the Scott County share as \$9,974 of the entire net tax of \$11,428. We are therefore requesting the abatement of the \$9,974 which represents the County share leaving \$1,454.00 for RDB LC for collection.

The 2021 taxes will be collected by the new parcel G0062-01D and the G0062-01C would be exempt.

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

September 30, 2021

**APPROVAL OF THE ABATEMENT OF DELINQUENT PROPERTY TAXES AS
RECOMMENDED BY THE SCOTT COUNTY TREASURER AND IN ACCORDANCE
WITH IOWA CODE CHAPTER 445.63**

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

- Section 1. Iowa Code Section 445.63 states that when taxes are owing against a parcel owned or claimed by the state or a political subdivision of this state and the taxes are owing before the parcel was acquired by the state or a political subdivision of this state, the county treasurer shall give notice to the appropriate governing body which shall pay the amount of the taxes due. If the governing body fails to immediately pay the taxes due, the board of supervisors shall abate all of the taxes.
- Section 2. The Scott County Treasurer has requested the abatement of the 2020 taxes for parcel G0062-01C deeded to Scott County, (split from parent parcel G0062-01D), for site address 902 West 4th Street in the amount of \$9,974.00.
- Section 3. The County Treasurer is hereby directed to strike the amount of property taxes due on this Scott County parcel in accordance with Iowa Code Section 445.63.
- Section 4. This resolution shall take effect immediately.