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**From:** Jan Roseman <jroseman@pastrnak.com>  
**Sent:** Thursday, April 7, 2022 2:40 PM  
**To:** Cusack, Robert <Robert.Cusack@scottcountyiowa.gov>  
**Subject:** [External Email] St. Anthony's Abatement Request

**As Dictated by Tom Pastrnak**

Got your voicemail. Here's a short statement as to St. Anthony's request:

St. Anthony's seeks abatement of the 2020 real estate taxes for property located at 3000 E. 32nd Street, Unit 6, in Davenport, Scott County, Iowa, under Iowa Code Sections 427.3 and 427.19 because:

1. St. Anthony purchased the property in September 2020 and filed for exemption in 2020;

2. Iowa Code Section 427.19 states:

"All credits for and exemptions from property taxes for which an application is required shall be granted on the basis of eligibility in the fiscal year for which the application is filed." *[emphasis added]*

3. Iowa Code Section 427.3 gives the Board of Supervisors the discretion to abate if the property acquired was transferred after the deadline for filing for property tax exemption in the year in which the property was transferred and the property would have otherwise been exempt.

Will this suffice? What's the time and where do we meet on the 12th (assuming I can attend)?

Tom.  
Ext. 210  
[tpastrnak@pastrnak.com](mailto:tpastrnak@pastrnak.com)

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[Please respond to:](#)

***Pastrnak Law Firm, P.C.***

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