## MIKE FENNELLY SCOTT COUNTY TREASURER

600 W 4<sup>th</sup> Street Davenport, Iowa 52801-1003

www.scottcountyiowa.gov www.iowatreasurers.org



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: MikeFennelly, Scott County Treasurer

Subject: Request to abate 2015-2018 Building on Leased Land Taxes

Date: August 3, 2022

We received a request to abate the property taxes for a building on leased land for the tax years 2015-2018 for \$1,162.00. The parcel 051749104—L (cabin) is no longer active and has not been taxable since 2019.

I am requesting the abatement of the taxes pursuant to statute 445.16 after determining it is impracticle to pursue the collection of the total amount due.

To whom it may concern,

I am writing this letter to request Property tax penalty abatement for parcel #051749104-L which is listed as Leased lot: 007 leased bldg. Kruckow Land sw sw 80-5-17.

The tax assessment was said to be for a structure that was listed as something my Father (Stephen P. Allison) owned up to his passing in May 3 of 2015. After his passing, my oldest brother Boone Allison was the executor of Stephen Allison's Estate. Unfortunately Boone Allison passed away October 27<sup>th</sup> 2019.

The only knowledge of this issue I have is from a letter I received early 2022. From what I understand the same letter of delinquent taxes was sent to Myself (Tobin Allison) as well as my two remaining siblings Carlin Allison and Whitney Allison. Upon receipt of this letter I drove out to the address listed only to find an empty lot, so I can only assume the Land owner Mr. and Mrs. Kruckow had removed the structure on their leased property following my father's passing. I then went to the Scott County Treasurer Office in Davenport to inquire about the Letter to get any information I could to try to get this resolved. I was given a print out of all mailed communication of delinquency that showed to be sent only to Boone Allison.

The following billing numbers are as listed: 797756 09/30/2016, 797756 03/31/2017, 621806 09/30/2017, 621806 03/31/2018, 605761 09/30/2018, 605761 03/31/2019, 665976 09/30/2019, 665976 03/31/2020. The first letter (2016) shows to be sent in Stephen Allison's name to an address where Boone Allison resided prior to moving later that year. The rest, with the exception of the one sent early 2022 to myself and my siblings, show to be sent to Boone Allison at 1822 Glenwood HTS Coal Valley Illinois 61240.

Understandably this came to us as a surprise since Boone did not share any of this information regarding this issue. I work out of town most of the year so it has taken me some time to get all this straight so that I had the information necessary for me to make this request so I apologize for the delay in dealing with this matter.

Upon reviewing this letter and any decision made regarding the issue, I can be reached by the following modes of Communication:

Cell Phone # 563-209-6708

By direct mail at 2617 Fillmore Lane Davenport Iowa 52804

By E-mail at tlda0707@gmail.com

Thank you for your time and effort reviewing this matter, as we all would like to get this matter resolved.

Sincerely,

**Tobin Allison** 

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

## **AUGUST 18, 2022**

## APPROVAL OF THE ABATEMENT OF DELINQUENT PROPERTY TAXES AS RECOMMENDED BY THE SCOTT COUNTY TREASURER AND IN ACCORDANCE WITH IOWA CODE CHAPTER 445.16

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

- Section 1. Iowa Code Section 445.16 states If the treasurer determines that it is impractical to pursue collection of the total amount due through the tax sale and the personal judgment remedies, the treasurer shall make a written recommendation to the board of supervisors to abate the amount due. The board of supervisors shall abate, by resolution, the amount due and direct the treasurer to strike the amount due from the county system.
- Section 2. The Scott County Treasurer has requested the abatement of the 2015-2018 taxes for parcel 051749104-L(cabin) is no longer active and has not been taxable since 2019.
- 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 445.16.
- Section 4. This resolution shall take effect immediately.