

PLANNING & DEVELOPMENT

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To: Mahesh Sharma, County Administrator

From: Alan Silas, Planning & Development Specialist

Date: May 3, 2023

Re: Abatement of property taxes and special assessments on previously-held County Tax Deed (PIN H0056-57)

The above-referenced property was formerly County-owned and was transferred to an eligible non-profit, The Quad Cities Skatepark Association (The Center), via resolution dated November 10, 2022. Iowa Code Section 445.63 states that when taxes are owed against a parcel owned by a political subdivision, the Board of Supervisors shall abate such taxes.

In accordance with Iowa Code Section 445.63 it is County’s policy to abate delinquent taxes and special assessments on all tax deed properties in tandem with the transfers to municipalities or non-profits. This assures that potential owners are not liable for past costs associated with these properties. Abatement of the delinquent taxes and special assessments of a larger batch of formerly County-owned tax deed parcels was executed via resolution dated December 20, 2022, and this particular parcel was not included in the resolution due to staff error.

Below is an itemized tax charge list with the total amount to be abated:

Back Taxes

2016 1st ½: \$9.00
2016 2nd ½: \$9.00
2017 1st ½: \$8.00
2017 2nd ½: \$8.00
2018 1st ½: \$8.00
2018 2nd ½: \$8.00
2019 1st ½: \$8.00
2019 2nd ½: \$8.00
2020 1st ½: \$8.00
2020 2nd ½: \$8.00
2021 1st ½: \$8.00
2021 2nd ½: \$8.00

Special Assessments

2018: \$125.00 + \$5.00 = \$130.00
2018: \$125.00 + \$5.00 = \$130.00
2019: \$186.25 + \$5.00 = \$191.25
2019: \$111.40 + \$5.00 = \$116.40
2019: \$125.00 + \$5.00 = \$130
2019: \$111.40 + \$5.00 = \$116.40
2019: \$111.40 + \$5.00 = \$116.40

Subtotal: \$98.00

Subtotal: \$930.45

GRAND TOTAL: \$1,028.45

**APPROVING THE ABATEMENT OF PROPERTY TAXES FOR TAX DEED
PROPERTY PREVIOUSLY OWNED BY SCOTT COUNTY IN ACCORDANCE WITH
IOWA CODE SECTION 445.63**

Exhibit A

Property Taxes and Special Assessments for Abatement for Property Transferred to Non-Profit by Scott County

<i>PIN</i>	<i>Total</i>
H0056-57	\$1,028.45
GRAND TOTAL	\$1,028.45

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

SCOTT COUNTY AUDITOR

R E S O L U T I O N
SCOTT COUNTY BOARD OF SUPERVISORS

May 25, 2023

**APPROVING THE ABATEMENT OF PROPERTY TAXES FOR TAX DEED
PROPERTY PREVIOUSLY OWNED BY SCOTT COUNTY IN ACCORDANCE WITH
IOWA CODE SECTION 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 were 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 abatement of property taxes for property previously owned by Scott County and transferred via resolution passed November 10, 2022, as shown in Exhibit A, in accordance with Iowa Code Section 445.63 is hereby approved.

Section 3. This resolution shall take effect immediately.