

8. HOMESTEAD TAX CREDITS AND MILITARY TAX EXEMPTIONS

POLICY

It is the policy of Scott County to insure that only tax payers who qualify for a homestead tax credit or military tax exemption receive that credit or exemption. Further, it is the policy of Scott County to help resolve recording errors regarding tax credits and exemptions by abatement of taxes and assistance in the State Appeal Board process for taxpayers who did not properly receive tax credits or exemptions for which they applied and were eligible.

SCOPE

This policy is applicable to personnel of those County offices which receive information regarding homesteads, specifically the Auditor's Office, the Recorder's Office and the Treasurer's Office.

ADMINISTRATIVE PROCEDURES

A. Action to Take Upon Receipt of Information Regarding a Claim to Homestead Tax Credit or Military Tax Exemption Status:

Personnel from the Auditor's Office, the Recorder's Office or the Treasurer's Office who come into possession of information that the status of a homestead credit or military exemption for property is not correct shall inform, depending on the location of the homestead, either the County Assessor's Office or the Davenport Assessor's Office, of this fact. This information may come in the form of self reporting by a taxpayer, information from members of the public, returned mail indicating that the taxpayer is no longer residing at the property in question, or from other sources of information. Any original documentation regarding the qualification of the credit or exemption, such as returned mail, shall be provided to the appropriate Assessor Office. When a valid homestead credit or military exemption has not been properly recorded the respective Assessor's Office shall correct the error, and when the error covers a multi-year period, shall send a letter to the taxpayer to inform the taxpayer of the error, and direct the taxpayer to the County Auditor's Office for processing abatement of taxes and assistance with filing an appeal with the State Appeal Board. The letter will include a copy of the tax payer's application for tax credit or exemption and direct the tax payer to bring the application to the County Auditor's Office.

B. Homestead Tax Credit and Military Tax Exemption Corrections:

When appropriate the Auditor or Auditor's designee shall request abatement of taxes from the County Treasurer, and assist the taxpayer in preparation of appeal documents for the State Appeal Board, including provision of notary services. Homestead credits

may be abated for the current tax year. Military exemptions may be abated for the amount of the difference between what the exemption should have provided, if properly recorded, less the amount provided through the State Appeal process, for up to five calendar years. The county will not resolve disputes outside of the State Appeal Board process.