

## 35. SUSPENSION OR ABATEMENT OF PROPERTY TAXES

### Purpose and Definitions:

This policy sets forth the procedures for suspension and/or abatement of property taxes for persons unable to contribute to the public revenue, as authorized by Iowa Code Section 427.8 - 427.10. It is the desire of the Scott County Board of Supervisors to allow such property tax suspensions and abatements in accordance with the terms and conditions set forth below.

1. As a general rule, the Scott County Board of Supervisors will not abate taxes. Prior to any consideration of abatement requests, the following conditions must be met:
  - A. The specific Iowa Code section allowing possible abatement action by the Board of Supervisors must be listed in the request.
  - B. The property must not have any tax sale certificates.
  - C. The city council or township trustees of the city or township in which the property is located must pass a resolution recommending that the Board of Supervisors abate or compromise the taxes owing and how this action serves the general public interest.

### Procedures for county ordered (requested) tax suspensions/abatements:

1. Prior to consideration of petitions for suspension of taxes, the following requirements must be met:
  - A. Petitioner has applied for the Iowa Disabled/Senior Citizens Property Tax Credit, if eligible. This will be verified by the County Treasurer's Office.
  - B. The Petitioner's gross income for the previous 12 months is less than 150% of the poverty level.
  - C. Total resources of petitioner (excluding property for which taxes are requested to be suspended) are less than \$50,000.
2. Procedures for Submission of Suspension or Abatement Requests:
  - A. The property owner(s) will obtain a form from the Scott County Community Services Department, Administrative Center, 600 W. 4<sup>th</sup> St., Davenport. The Community Services Department can assist the petitioner in completing the request form. The following items will be needed in addition to the request form:
    - a. Copy of current ID/Driver's License
    - b. Property tax bill (verify with Treasurer's Office)
    - c. Copy of Federal Income Tax return or other form of income verification

- d. Copy of current Iowa Disabled/Senior Citizens Property Tax Credit Claim or verification from Treasurer's Office
- B. The petitioner's form will be notarized. The Community Services Director will prepare the petitioner's file and present it to the Board of Supervisors at their next regularly scheduled Committee of the Whole meeting.
- C. The petitioner will be notified in writing regarding the Supervisor's action on the request. If approved, the petitioner will receive a letter indicating approval as well as a copy of the resolution.
- D. The Community Services Director can recommend suspensions or abatement of property taxes due to exceptional circumstances.
- E. Annually, the Community Services Director will prepare a list of active, county ordered property tax suspensions or abatements. This list will contain the names of the property owners, address, social security number, parcel number and year/amount of taxes being suspended. This list is sent to the Treasurer's Office prior to tax bills being mailed.

Procedures for state ordered (directed) property tax suspensions:

1. Tax suspensions may be directed by the Department of Human Services if the taxpayer/petitioner is receiving specific assistance from DHS. This type of suspension remains in effect as long as the individual continues to own the property and receive assistance from DHS.
2. Prior to consideration of petitions for suspension of taxes, the following criteria requirements must be met:

The property owner(s) will obtain a form from the Scott County Community Service Department, Administrative Center, 600 W. 4<sup>th</sup> St., Davenport. Staff within the Community Services Department can assist the petitioner in completing the request form. The following items will be needed in addition to the request form:

- a. Copy of current ID/Driver's License
- b. Property tax bill (verify with Treasurer's Office)
- c. Copy of Federal Income Tax return or other form of income verification
- d. Copy of current Iowa Disabled/Senior Citizens Property Tax Credit Claim or verification from Treasurer's Office
- e. Copy of DHS Notice of Decision

3. The petitioner's form will be notarized. The Community Services Director will prepare the petitioner's file and present it to the Board of Supervisors at their next regularly scheduled Committee of the Whole meeting.
4. Annually, the Community Services Director will prepare a list of active, state ordered property tax suspensions. This list will contain the names of the property owners, address, social security number, parcel number, and DHS case number. This list is sent to DHS for verification of status. Once verified by DHS, the list is then sent to the Treasurer's Office.

Procedures after Board of Supervisor's action:

1. The Community Services Director notifies the Treasurer's Office each time a tax suspension is approved by the Board of Supervisor's by sending a letter indicating property owner and address as well as a copy of the resolution.
2. The Community Services Director will be responsible for keeping lists of both county ordered and state ordered tax suspensions for each fiscal year as well as complete files on each petitioner.