

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

#7

Date: 11/2/18 Weekly Agenda Date: 11/6/18

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: PJ Jennings, County Attorney

WORDING FOR AGENDA ITEM:

- 1. Approval of Tax Abatement Via Redemption for the Crisis Stabilization Center - 4038 Division St. - Parcel #894710401001 for 2016 Assessment Year
- 2. Approval of Tax Abatement for the Crisis Stabilization Center - 4038 Division St. - Parcel #894710401001 for 2017 Assessment Year

ACTION REQUIRED:

- | | | |
|--|---|--|
| Approve Ordinance <input type="checkbox"/> | Approve Resolution <input type="checkbox"/> | Approve Motion <input checked="" type="checkbox"/> |
| Public Hearing <input type="checkbox"/> | Other: Informational <input type="checkbox"/> | Attachments <input type="checkbox"/> |

EXECUTIVE SUMMARY:

Sioux Rivers Region (SRR) requests a tax abatement for 4038 Division St. for the Crisis Stabilization Center. The letter from SRR is attached.

BACKGROUND:

SRR purchased the property in 2015. An application for tax exemption was filed with the City Assessor on June 1, 2018. The tax exemption as a governmental entity has been granted by the Assessor and will be effective starting with the 2019 assessment. The 2016 tax assessment was purchased at tax sale in June 2018. The 2017 assessment (payable fall 2018, spring 2019) remains outstanding.

FINANCIAL IMPACT:

2016 assessment: \$16,130 + interest and fees of \$3589 = \$19,719
2017 assessment: \$16,228

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

Sioux Rivers Region is comprised of Sioux, Plymouth and Woodbury counties. As property jointly held by the three counties via 28E agreement, it is tax exempt under Iowa Code Section 427.1. The abatement should be approved contingent upon SRR paying the interest and fees due.

Note: the 2018 assessment will have to be abated once it is levied in 2019

ACTION REQUIRED / PROPOSED MOTION:

- 1. Motion to Approve Tax Abatement Via Redemption for the Crisis Stabilization Center - 4038 Division St. (Parcel #894710401001) for 2016 Assessment Year contingent on Sioux Rivers Region paying interest and fees for the redemption
- 2. Motion to Approve Tax Abatement for the Crisis Stabilization Center - 4038 Division St. (Parcel #894710401001) for 2017 Assessment Year



Mr. Rocky De Witt, Chairman
Woodbury County Board of Supervisors
620 Douglas – Room 104
Sioux City, IA 51104

Dear Chairman De Witt;

Sioux Rivers Regional Mental Health and Disabilities Services, a 28E organization serving Sioux, Plymouth and Woodbury County, is formally requesting a tax abatement on the property located at 4038 Division Street.

The facility, known as the Sioux Rivers Assessment and Stabilization Center, provides mental health services to individuals experiencing a crisis or requiring stabilization enabling individuals to return to and remain in their communities.

The parcel number is 8947-10-4-1-001 and appropriate paperwork requesting the abatement has been filed with the Sioux City Assessor's Office.

If additional information is required, please let me know and the Region will provide any/all information necessary.

Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Mark Loutsch".

Mark Loutsch, Chairman
Sioux Rivers Regional Mental Health & Disabilities Services

pep/ml



Application for Property Tax Exemption for Certain Nonprofit and Charitable Organizations

Iowa Code Section 427.1(14)

This application must be filed or mailed to your city or county assessor by February 1. It must be postmarked no later than February 1. Iowa assessors' addresses can be found at the Iowa State Association of Assessors Web site.

Applicant Contact Information	
PLEASE PRINT	
Name:	<u>PATY ERICKSON-PUTMANN</u>
Phone Number:	<u>279-6459</u> eMail: <u>perickson@woodburycountyia.gov</u>

Dist. SC Map _____ Parcel No. 89471041000 No. _____

To the _____ County Assessor / Sioux City City Assessor of the State of Iowa

Such exemption is claimed under Section 427, Subsection 2, Code of Iowa.

1. Institution or Society SIoux RIVERs REGIONAL MHDS CRISIS/STABILIZATION CENTER
 Address 4038 DIVISION ST SIoux CITY IA 51104
 Legal Description PARCEL 894710401001 Sec/Twp/Rng 10-89-47
 How many acres? 1.25

2. The title to said property is in the name of Sioux Rivers Regional MHDS
 Address PO Box 148 Orange City, IA 51041
 and was acquired by Deed Contract on (date) 6/30/2015 as shown
 in Book 741, Page 1606, in the Office of the County Recorder of Woodbury County, Iowa.

3. Is the building, if any, on the above described property now in use or only under construction?
 In use Under construction

4. Property is used for the following purposes: (Explain in detail. If more space is needed, attach a separate sheet.)
Mental Health Crisis & Assessment Center

5. Is any portion of this property rented/leased or otherwise used with a view to pecuniary profit or for a commercial purpose? Yes No If "Yes," provide a detailed statement on a separate sheet of income received and percentage of space and time property is not used solely for the appropriate objects, and attach as part of this petition.

6. Are federally-licensed devices (slot machines, etc.) not lawfully permitted to be operated under the laws of Iowa, located or operated in said property? Yes No

STATE OF IOWA, COUNTY OF Woodbury

I, PATY ERICKSON-PUTMANN, declare that I am the President (or responsible officer) of the

Sioux Rivers Regional MHDS

I have read the above statements and know the same to be true and correct. No persistent violations of the laws of the State of Iowa have been or will be permitted on the property. The property is not the location of any federally-licensed device not lawfully permitted to be operated in Iowa.

Paty Erickson-Putman
(Signature of President or other responsible officer)

Service Coord
(Title)

6/1/18
(Date)

Assessor

IDR 54-269a (03/08/12)

5/31/18

TAX EXEMPT QUESTIONNAIRE

PARCEL NUMBER: 894710401001
GENERAL QUESTIONS:

1. Provide the name and address of the facility.
Sioux Rivers Regional MHDS Crisis & ASSESSMENT CENTER
4038 DIVISION ST.
SIOUX CITY IA
2. Provide the name and address of the owner/operator of the facility.
SIOUX RIVERS REGIONAL MENTAL HEALTH & DISABILITIES SERVICES
PO BOX 148
ORANGE CITY, IA 51041
3. State the purchase price of the facility or cost to build and source of the proceeds used for such purchase or construction.
\$275,000 MENTAL HEALTH FUNDS
4. State the dates and amounts paid for any improvements made to the facility.
est. Nov 2015 - MARCH 2016 Renovations interior/basic
maintenance exterior ~~\$89,000~~ \$101,300
5. Explain the specific use of the facility; if more than one use, please specify and provide a square foot or percentage breakdown for each use.
FACILITY PROVIDES 24/7 CRISIS &/OR ASSESSMENT
SERVICES FOR INDIVIDUALS EXPERIENCING MENTAL HEALTH
ISSUES

6. State the specific section and subsection of Code of Iowa under which you applied for an exemption from taxation.

427.2

7. Provide copies of all IRS Form 990 tax forms filed for the last five (5) years.

NA

8. Provide copies of all income statements, balance sheets, operating statements, profit and loss statements or any other financial statements of any nature whatsoever showing, for the past five years, all income generated, expenses, assets and liabilities and equity or surplus accounts for facilities for which you are seeking an exemption.

NA

9. Provide copies of any and all correspondence or documents received from or relating to an Internal Revenue Service investigation, audit or examination of the facility's 501(c)(3) tax exempt status.

NA

10. Provide copies of any and all studies or projections as to future earnings, cash flow, deficiencies or surpluses of or relating to the facility.

NA

CHARITABLE EXEMPTION QUESTIONS:

11. Provide a detailed summary of all fees, rents, or endowments charged by your facility.

NA

12. Provide a detailed summary of all expenses or costs incurred by the facility in providing care or services to individuals and the average expense or cost per individual recipient.

NA

13. List and describe in detail the gratuitous or partly gratuitous care of services provided by your facility.

NA

14. List the name of all "scholarship recipients" or "hardship cases" in which less than full price was charged to users of your facility, the date of each such case, and the amount given to each.

NA

15. Provide copies of any and all Minutes of the Board of Directors or other correspondence or documents which relate to "scholarships" or "hardship cases".

NA

* * * * * Statement of Redemption from Tax Sale * * * * *

Tax District: 135 135 INDIAN HILL SC LL
Entity: 123492593 SIOUX RIVERS REGIONAL M.H.D.S.
PO BOX 148
ORANGE CITY, IA 51041

Legal Description:
000894710401001 STR 010-089-047 LL-SC COMM 89-47 AN IRREG TCT BEG AT SW CORNER NW SE THEC N 634.78 FT THEC E

Sold on the date of June 18, 2018, to: NEWLINE HOLDINGS LLC SERIES 7
for the sum of \$ 17,606.00 being the delinquent tax of the payable years:
2017/2018

	<u>Principal</u>	<u>Interest</u> 4.00%	<u>Interest / Days</u> 9.00%	<u>Interest / Month</u> 2.00%	<u>Total</u>
06/18/2018	17,606.00			2,113.00 6	19,719.00

original tax
was \$ 16,130⁰⁰
8065.00
per half

Penalty - \$ 3589

Misc. Fees:
Sheriff Fees:
Cst/Adm Publishing:
Redemption Fee:
Total: 19,719.00

This statement is computed thru the end of November, 2018 only.
If not paid at this time, further interest and cost will accrue. Subsequent taxes could also be added to this statement total with additional interest.

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

822 DOUGLAS ST - ROOM 102

SIOUX CITY IA 51101 PHONE (712) 279-6495 000894710401001

taxdept@woodburycountyiowa.gov

Receipt#
54638

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

822 DOUGLAS ST - ROOM 102

SIOUX CITY IA 51101 PHONE (712) 279-6495 000894710401001

taxdept@woodburycountyiowa.gov

Receipt#
54638

Deed SIOUX RIVERS REGIONAL M.H.D.S.

TOTAL TAX DUE:

or

SEPT 1, 2018

\$16,471.00

\$8,357.00

DED 123492593

Delinquent OCT 2, 2018

Deed SIOUX RIVERS REGIONAL M.H.D.S.

TAX DUE:

MARCH 1, 2019

\$8,114.00

DED 123492593

Delinquent APRIL 2, 2019

SIOUX RIVERS REGION M H D S
ATTN: ANN LANDERS
1211 TRI VIEW AVE
SIOUX CITY, IA 51103

Current
Statement

\$8114.00 per half

Total \$16,228

As of Nov 1

\$243.00
penalty.

SIOUX RIVERS REGION M H D S
ATTN: ANN LANDERS
1211 TRI VIEW AVE
SIOUX CITY, IA 51103

135 135 INDIAN HILL SC LL

135 135 INDIAN HILL SC LL

WOODBURY COUNTY REAL ESTATE TAXES, SEND THE CORRECT STUBS WITH YOUR CHECK FOR PAYMENT.
SEE REVERSE SIDE FOR MORE INFORMATION.

Based on JANUARY 1, 2017 Valuations. Taxes FOR JULY 1, 2017 - JUNE 30, 2018; payable SEPTEMBER 2018 and MARCH 2019

Parcel 000894710401001 Location: 4038 DIVISION ST SIOUX CITY

135 135 INDIAN HILL SC LL

Sect 010Twn 089 Rng 047 Exempt Acres .00

VIN 54,450.00 SQFT

TITLE

Gross Acres .00

Net Acres .00

LEGAL Description LL-SC COMM 89-47 AN IRREG TCT BEG AT SW CORNER NW SE THEC N 634.78 FT THEC E 33 FT TO P T OF BEG; THEC CONT N 31

VALUATIONS AND TAXES THIS YEAR

LAST YEAR

TAXES DUE

Delinquent Tax, Specials, Drainage, Tax Sale

COM	Assessed	Taxable	Assessed	Taxable
Land:	178,100	160,290	178,100	160,290
Buildings:	271,700	244,530	271,700	244,530
Dwelling:				
TOTAL VALUE:	\$449,800	\$404,820	\$449,800	\$404,820

Less Military Exemption:

NET TAXABLE VALUE:

\$404,820

\$404,820

TAXSALE 2018 795

Value Times Levy per 1000 of: 40.0866700

39.8453200

123492593 00000000 00000000

EQUALS GROSS TAX OF: 16,227.89

16,130.18

SIOUX RIVERS REGIONAL M.H.D.S.

Less Credits of:

PO BOX 148

Homestead Credit

Ag Land Credit

Family Farm Credit

Business Prop Tax Credit Fund

Low Income/Elderly Credit

Prepaid Tax

ORANGE CITY, IA 51041

M SIOUX RIVERS REGION M H D S

a ATTN: ANN LANDERS

i 1211 TRI VIEW AVE

l SIOUX CITY, IA 51103

NET ANNUAL TAXES: \$16,228.00

\$16,130.00

House Tax:

County EMS \$ 106,790.00

Taxing Authority: Distribution of your current & prior year taxes
%Total Current Prior

Total property taxes levied by taxing authority
Current Prior Percent +/-

Adjusted Statement as of 11/2/2018

1st Half

2nd Half

Due

8114.00

8114.00

Plus Penalty

243.00

.00

Plus Publish Cost

.00

.00

Less Payments

.00

.00

BALANCE DUE

8357.00

8114.00

Online Payment Available at: www.iowatreasurers.org

TOTALS:

WOODBURY COUNTY TREASURER

Receipt#

DUE SEPT 1, 2018

\$8,357.00

DUE MARCH 1, 2019

\$8,114.00

MICHAEL R CLAYTON

18/19 10-54638

Date Paid: _____

Date Paid: _____

822 DOUGLAS ST - ROOM 102

SIOUX CITY IA 51101 PHONE (712) 279-6495

taxdept@woodburycountyiowa.gov

CHECK# _____

CHECK# _____