

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST

#13

Date: 5-1-15

Weekly Agenda Date: 5-12-15

DEPARTMENT HEAD / CITIZEN: MARK MONSON, SUPERVISOR

SUBJECT: TAX REFUND FOR LARRY AXLUND

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Give Direction

Other: Informational

Attachments

WORDING FOR AGENDA ITEM: APPROVAL TO REFUND TAXES TO LARRY AXLUND FOR ERRONEOUSLY PAID TAXES.

EXECUTIVE SUMMARY: APPROVE A REFUND FOR ERRONEOUSLY COLLECTED TAXES FOR 2012.

BACKGROUND: THE CITY ASSESSOR MADE A MISTAKE IN THE CALCULATION OF MR. AXLUND'S TAXES. THE CITY ASSESSOR IS ABLE TO REFUND CERTAIN YEARS, BUT THE BOARD MUST DEAL WITH THE LAST TWO YEARS COLLECTED. THE COUNTY ATTORNEY SAYS WE CAN REFUND ERRONEOUS TAXES OVER THE PAST TWO YEARS IF THE ERROR IS IDENTIFIED WITHIN TWO YEARS. ACCORDINGLY, THE BOARD COULD REFUND TAXES COLLECTED FOR 2012, BUT NOT FOR 2011 AS IT WAS NOT IDENTIFIED IN LESS THAN TWO YEARS.

FINANCIAL IMPACT: THE IMPACT MUST BE DETERMINED BY THE CITY ASSESSOR.

RECOMMENDATION:

ACTION REQUIRED: APPROVE REFUND FOR 2012 TAXES

Approved by Board of Supervisors March 3, 2015.

April 13, 2015

To: Woodbury County Board Of Supervisors
620 Douglas Street #104
Sioux City, IA 51101

From: Larry D. Axlund
Cell phone #712-253-2597

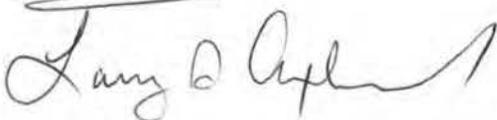
Subject: 2516 41st Street, Sioux City, IA 51108
Larry D. Axlund - Owner
Parcel #8947-10-402-005

Per Bob Scott's phone conversation first with Al Jordan and then with Mark Monson (04/09/2015 at 12:09pm) as instructed I am submitting the enclosed information about a clerical error discovered on the 2011 assessed value and years thereafter. **I am contacting you at this time to request to please be put on your agenda to go before the Board of Supervisors** to address the clerical error that started with the 2011 assessment. I am attaching a copy of the 2011 Real Estate Assessment Roll that Al Jordan gave me. **There was no reason for my "ACRES" to go from 4.204 to 21.366.** I wish to review with you the property tax billings I received based on January 1, 2011 Valuations - taxes for July 1, 2011 - June 30, 2012, payable SEPTEMBER 2012 and MARCH 2013 **PLUS** the billing based on January 1, 2012 Valuations - taxes for July 1, 2012-June 30, 2013, payable SEPTEMBER 2013 and MARCH 2014.

Al Jordan/Sioux City Assessor did get the error on the number of acres corrected from 21.366 to 4.204 (see attached copy of the 2015 Real Estate Assessment Roll). Mr. Jordan is also working with me to arrange to go before the Board of Review to protest the clerical error on the property billing I received based on January 1, 2013 Valuations - Taxes for July 1, 2013 -June 30, 2014, payable SEPTEMBER 2014 and MARCH 2015 **PLUS** the property tax bill based on January 1, 2014 Valuations for SEPTEMBER 2015 & MARCH 2016 bill that I have not received yet. You may contact Al Jordan at 712-279-6535 for clarification.

You may reach me on my cell phone #712-253-2597 and if I am not able to answer please leave me a message.

Thank you!!



1
2011 REAL ESTATE ASSESSMENT ROLL
FOR SIOUX CITY ASSESSOR
620 DOUGLAS ST
RM B02
SIOUX CITY, IA 51101
AL JORDAN, SIOUX CITY ASSESSOR
(712) 279-6535

THIS IS NOT A TAX BILL - IT IS A NOTICE OF VALUE

APRIL 11, 2011



AXLUND LARRY D
2516 41ST ST
SIOUX CITY IA 51108-2003

DEED HOLDER: AXLUND LARRY D
CONTRACT PURCHASER:
PROPERTY ADDRESS: 2516 41ST ST
LEGAL DESCRIPTION: LENGTHY LEGAL: SEE FILE

ACRES: 21.366
TOWN/TOWNSHIP: INCORPORATED SIOUX CITY
TAX DISTRICT: SC LL INDIAN HILLS
SCHOOL DISTRICT: SIOUX CITY COMMUNITY
NEIGHBORHOOD: LEEDS
PARCEL: 8947-10-402-005

PROPERTY CLASS: RESIDENTIAL
SPECIAL NOTICE: CITY-WIDE REVALUATION

2011 ASSESSEMENT

LAND:	105,400
BUILDINGS:	
DWELLINGS:	155,700
ASSESSED VALUE:	261,100
LESS ADJUSTMENTS:	

TOTAL ADJUSTMENTS:	-
ASSESSED VALUE AFTER ADJUSTMENTS:	261,100

PREVIOUS CLASS: RESIDENTIAL

PREVIOUS ASSESSMENT: 197,800

Assessments are required to be the **100% fair market value** of the property (unless otherwise provided by the Code of Iowa) in its condition as of January 1st. This is the amount established by the assessor's office before application of the state rollback factor. The 2011 assessed value will be the basis of your tax bill in 2012-2013.

NOTICE: If you are not satisfied that the foregoing assessment is correct, you may file a protest against such assessment with the **BOARD OF REVIEW** on or after **April 16th to and including May 5th** of the year of the assessment. Such protest must be confined to the grounds specified in Section 441.37 Code of Iowa.

In each odd numbered year the assessments are subject to equalization pursuant to an order issued by the Director of Revenue. The County Auditor shall give notice on or before October 15th by publication in an official newspaper of general circulation of any class of property affected by the equalization order. You may file a protest from October 16th to October 25th if your property valuations have been adjusted by the equalization order.

2015 REAL ESTATE ASSESSMENT ROLL
FOR SIOUX CITY ASSESSOR
 620 DOUGLAS ST
 SIOUX CITY, IA 51101
 AL JORDAN, SIOUX CITY ASSESSOR
 (712) 279-6535
THIS IS NOT A TAX BILL - IT IS A NOTICE OF VALUE

April 1, 2015

AXLUND, LARRY
 2516 41ST ST
 SIOUX CITY IA 51108-2003

DEED HOLDER: Axlund, Larry
 CONTRACT PURCHASER:
 PROPERTY ADDRESS: 2516 41st St.
 LEGAL DESCRIPTION: Lengthy Legal - See file

ACRES: 4.204
 TOWN/TOWNSHIP: INCORPORATED SIOUX CITY
 TAX DISTRICT: 135 SC LL Indian Hills
 SCHOOL DISTRICT: Sioux City
 NEIGHBORHOOD: Leeds
 PARCEL: 8947-10-402-005

SPECIAL NOTICE: City-Wide Revaluation

-----2014-----
 Classification: RESIDENTIAL

LAND:	105,400
BUILDING:	-
DWELLING:	155,700
TOTAL ASSESSED VALUE:	261,100

-----2015-----
 Classification: RESIDENTIAL

RESIDENTIAL LAND:	29,800
COMMERCIAL LAND:	-
BUILDING:	-
DWELLING:	173,600
TOTAL ASSESSED VALUE:	203,400

LESS ADJUSTMENTS:

TOTAL ADJUSTMENTS:

ASSESSED VALUE AFTER ADJUSTMENTS: 203,400

Assessments are required to be the **100% fair market value** of the property (unless otherwise provided by the Code of Iowa) in its condition as of January 1st. This is the amount established by the assessor's office **before** application of the state rollback factor. The 2015 assessed value will be the basis of your tax bill in 2016-2017.

NOTICE: If you are not satisfied that the foregoing assessment is correct, you may contact the assessor on or after April 1, to and including May 4, of the year of the assessment to request an informal review of the assessment pursuant to section 441.30. If you are not satisfied that the foregoing assessment is correct, you may file a protest against such assessment with the **BOARD OF REVIEW** on or after April 7th to and including May 5th of the year of the assessment. Such protest must be confined to the grounds specified in Section 441.37 Code of Iowa.

In each odd numbered year the assessments are subject to equalization pursuant to an order issued by the Director of Revenue. The County Auditor shall give notice on or before October 15th by publication in an official newspaper of general circulation of any class of property affected by the equalization order. You may file a protest from October 16th to October 25th if your property valuations have been adjusted by the equalization order.

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

620 DOUGLAS ST ROOM 102
SIOUX CITY IA 51101 PHONE (712) 279-6495 8947-10-402-005

Receipt#
55031

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

620 DOUGLAS ST ROOM 102
SIOUX CITY IA 51101 PHONE (712) 279-6495 8947-10-402-005

Receipt#
55031

TOTAL TAX DUE: or **SEPT 1, 2012**

\$5,398.00

\$2,699.00

DED 002025534

Delinquent OCT 1, 2012

TAX DUE: **MARCH 1, 2013**

\$2,699.00

DED 002025534

Delinquent APRIL 1, 2013

AXLUND LARRY D
2516 41ST ST
SIOUX CITY IA 51108-0000

*8-31-12
PD out of
Escrow!
By Wells,
Fargo.*

AXLUND LARRY D
2516 41ST ST
SIOUX CITY IA 51108-0000

PAY YOUR TAXES ONLINE AND CHECK YOUR TAX INFORMATION AT www.woodburyiowa.com

135 00 135 SC LL -

INDIAN HILLS LL

135 00 135 SC LL -

INDIAN HILLS LL

WOODBURY COUNTY REAL ESTATE TAXES, SEND THE CORRECT STUBS ALONG WITH YOUR CHECK FOR PAYMENT

SEE REVERSE SIDE FOR MORE INFORMATION

Based on JANUARY 1, 2011 Valuations. Taxes FOR JULY 1, 2011 - JUNE 30, 2012, payable SEPTEMBER 2012 and MARCH 2013

Parcel 8947-10-402-005 Location: 2516 41ST ST SIOUX CITY

135 00 135 SC LL - INDIAN HILLS LL

Sect 010 Twn 089 Rng 047 Exempt Acres .00

Gross Acres .00

Net Acres .00

Legal Description LL-SC COMM 89-47 IRREG TCT IN NE CORN ER BEING 228 FT ON N X 949.3 FT ON E EX S 7 FT N 27 FT E 2 28 FT NW SE 10-89-4

VALUATIONS AND TAXES THIS YEAR LAST YEAR TAXES DUE Delinquent Tax, Specials, Drainage, Tax Sale

RES	Assessed	Taxable	Assessed	Taxable
Land:	105,400	53,492	32,900	15,966
Buildings:	155,700	79,021	164,900	80,026
Dwelling:				
TOTAL VALUE:	261,100	132,513	197,800	95,992

Less Military Exemption:

NET TAXABLE VALUE: \$132,513 \$95,992

Value Times Levy per 1000 of: 41.9292700 42.8462200 002025534 00000000 00000000

EQUALS GROSS TAX OF: 5,556.17 4,112.89

Less Credits of:

Homestead Credit 158.62- 130.91-

Ag Land Credit

Family Farm Credit

Low Income/Elderly Credit

Prepaid Tax

2516 41ST ST
SIOUX CITY IA 51108-0000

NET ANNUAL TAXES: \$5,398.00 \$3,982.00

House Tax: State Tax Relief already deducted from your tax. \$103.31

Taxing Authority:	Distribution of your current & prior year taxes			Total property taxes levied by taxing authority		
	%Total	Current	Prior	Current	Prior	Percent +/-
SIOUX CITY INC	89.221	4,816.08	2,377.45	36,125,676.00	35,766,412.00	1.004
SIOUX CITY COMM	7.045	380.31	1,048.46	35,405,660.00	33,340,857.00	6.193
COUNTY	3.252	175.55	475.11	24,077,780.00	23,542,893.00	2.271
WEST IA TECH	.289	15.60	47.22	5,179,262.00	4,850,938.00	6.768
CITY ASSESSOR	.145	7.85	25.99	862,033.00	893,534.00	3.525-
CO EXTENSION	.047	2.54	7.58	408,830.00	379,437.00	7.746
STATE	.001	.07	.19	9,667.00	10,754.00	10.107-

Online Payment Available at: www.iowatreasurers.org

TOTALS: \$5,398.00 \$3,982.00

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

620 DOUGLAS ST ROOM 102
SIOUX CITY IA 51101 PHONE (712) 279-6495

Receipt#

12/13 10-55031

DUE SEPT 1, 2012

Date Paid: _____

CHECK# _____

\$2,699.00

DUE MARCH 1, 2013

Date Paid: _____

CHECK# _____

\$2,699.00

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

620 DOUGLAS ST ROOM 102
SIOUX CITY IA 51101 PHONE (712) 279-6495 8947-10-402-005

Receipt#
54683

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

620 DOUGLAS ST ROOM 102
SIOUX CITY IA 51101 PHONE (712) 279-6495 8947-10-402-005

Receipt#
54683

TOTAL TAX DUE:

or **SEPT 1, 2013** *PD*

\$5,540.00

\$2,770.00

DED 002025534

Delinquent OCT 1, 2013

TAX DUE:

MARCH 1, 2014

\$2,770.00

DED 002025534

Delinquent APRIL 1, 2014

AXLUND LARRY D
2516 41ST ST
SIOUX CITY IA 51108-0000

AXLUND LARRY D
2516 41ST ST
SIOUX CITY IA 51108-0000

*Per online info
2,770.00
PD 9/23/13
Account*

*Per Wells Fargo
3/7/14
Taxes pd
2,770.00*

see also wells w/d same amt 9/24/13
135 00 135 SC LL - INDIAN HILLS LL

135 00 135 SC LL - INDIAN HILLS LL www.woodburyiowa.com

WOODBURY COUNTY REAL ESTATE TAXES, SEND THE CORRECT STUBS ALONG WITH YOUR CHECK FOR PAYMENT

SEE REVERSE SIDE FOR MORE INFORMATION

Based on **JANUARY 1, 2012** Valuations. Taxes **FOR JULY 1, 2012 - JUNE 30, 2013**, payable **SEPTEMBER 2013** and **MARCH 2014**

Parcel 8947-10-402-005 Location: 2516 41ST ST SIOUX CITY

135 00 135 SC LL - INDIAN HILLS LL

Sect 010 Twn 089 Rng 047 Exempt Acres .00
Gross Acres .00
Net Acres .00

Legal Description LL-SC COMM 89-47 IRREG TCT IN NE CORN ER BEING 228 FT ON N X 949.3 FT ON E EX S 7 FT N 27 FT E 2 28 FT NW SE 10-89-4

VALUATIONS AND TAXES THIS YEAR

LAST YEAR

TAXES DUE

Delinquent Tax, Specials, Drainage, Tax Sale

RES	Assessed	Taxable	Assessed	Taxable
Land:	105,400	55,669	105,400	53,492
Buildings:	155,700	82,235	155,700	79,021
Dwelling:				
TOTAL VALUE:	261,100	137,904	261,100	132,513

Less Military Exemption:

NET TAXABLE VALUE:

\$137,904

\$132,513

Value Times Levy per 1000 of: 41.6296600 41.9292700 002025534 000000000 000000000

EQUALS GROSS TAX OF: 5,740.90 5,556.17

Less Credits of:

Homestead Credit 201.90- 158.62- 2516 41ST ST

Ag Land Credit

Family Farm Credit

Low Income/Elderly Credit

Prepaid Tax

SIOUX CITY IA 51108-0000

NET ANNUAL TAXES: \$5,540.00

\$5,398.00

House Tax: \$496,463.00

Distribution of your current & prior year taxes

Total property taxes levied by taxing authority

Taxing Authority:	%Total	Current		Prior		Percent +/-
		Current	Prior	Current	Prior	
SIOUX CITY INC	92.849	5,143.84	4,816.08	36,479,442.00	36,125,676.00	.979
SIOUX CITY COMM COUNTY	4.630	256.52	380.31	35,508,790.00	35,405,660.00	.291
WEST IA TECH	2.215	122.69	175.55	23,984,130.00	24,077,780.00	.388-
CITY ASSESSOR	.179	9.92	15.60	5,233,379.00	5,179,262.00	1.044
CO EXTENSION	.095	5.29	7.85	878,846.00	862,033.00	1.950
STATE	.031	1.70	2.54	422,558.00	408,830.00	3.357
	.001	.04	.07	11,735.00	9,667.00	21.392

Online Payment Available at: www.iowatreasurers.org

TOTALS: \$5,540.00 \$5,398.00

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

620 DOUGLAS ST ROOM 102
SIOUX CITY IA 51101 PHONE (712) 279-6495

Receipt#

13/14 10-54683

DUE SEPT 1, 2013

\$2,770.00

Date Paid: _____

CHECK# _____

DUE MARCH 1, 2014

\$2,770.00

Date Paid: _____

CHECK# _____

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

620 DOUGLAS ST ROOM 102
SIOUX CITY IA 51101 PHONE (712) 279-6495 8947-10-402-005
taxdept@sioux-city.org

Receipt#
54291

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

620 DOUGLAS ST ROOM 102
SIOUX CITY IA 51101 PHONE (712) 279-6495 8947-10-402-005
taxdept@sioux-city.org

Receipt#
54291

TOTAL TAX DUE: or **SEPT 1, 2014**

\$5,766.00

\$2,883.00

DED 002025534

Delinquent OCT 1, 2014

TAX DUE: **MARCH 1, 2015**

\$2,883.00

DED 002025534

Delinquent APRIL 1, 2015

AXLUND LARRY D
2516 41ST ST
SIOUX CITY IA 51108-0000

AXLUND LARRY D
2516 41ST ST
SIOUX CITY IA 51108-0000

*Wells Fargo
on line
Snow
tax pd from Escrow
9/5/14
288300*

PAY YOUR TAXES ONLINE AND CHECK YOUR TAX INFORMATION AT www.woodburyiowa.com

135 00 135 SC LL -

INDIAN HILLS LL

135 00 135 SC LL -

INDIAN HILLS LL

WOODBURY COUNTY REAL ESTATE TAXES, SEND THE CORRECT STUBS ALONG WITH YOUR CHECK FOR PAYMENT

SEE REVERSE SIDE FOR MORE INFORMATION

Based on JANUARY 1, 2013 Valuations. Taxes FOR JULY 1, 2013 - JUNE 30, 2014, payable SEPTEMBER 2014 and MARCH 2015

Parcel 8947-10-402-005 Location: 2516 41ST ST SIOUX CITY

135 00 135 SC LL - INDIAN HILLS LL

Sect 010 Twn 089 Rng 047 Exempt Acres .00

Gross Acres .00

Net Acres .00

Legal Description LL-SC COMM 89-47 IRREG TCT IN NE CORN ER BEING 228 FT ON N X 949.3 FT ON E EX S 7 FT N 27 FT E 2 28 FT NW SE 10-89-4

VALUATIONS AND TAXES THIS YEAR

LAST YEAR

TAXES DUE

Delinquent Tax, Specials, Drainage, Tax Sale

RES	Assessed	Taxable	Assessed	Taxable
Land:	105,400	57,338	105,400	55,669
Buildings:	155,700	84,701	155,700	82,235
Dwelling:				
TOTAL VALUE:	261,100	142,039	261,100	137,904

Less Military Exemption:

NET TAXABLE VALUE: \$142,039 \$137,904

Value Times Levy per 1000 of: 42.0260900 41.6296600 002025534 000000000 000000000

EQUALS GROSS TAX OF: 5,969.34 5,740.90 AXLUND LARRY D

Less Credits of:

Homestead Credit 203.83- 201.90- 2516 41ST ST

Ag Land Credit

Family Farm Credit

Business Prop Tax Credit Fund

Low Income/Elderly Credit

Prepaid Tax

SIOUX CITY IA 51108-0000

NET ANNUAL TAXES: \$5,766.00 \$5,540.00

House Tax: County EMS \$ 486,749.00

Taxing Authority:	Distribution of your current & prior year taxes			Total property taxes levied by taxing authority		
	%Total	Current	Prior	Current	Prior	Percent +/-
SIOUX CITY INC	98.360	5,671.43	5,143.84	36,642,928.00	36,479,442.00	.448
SIOUX CITY COMM	1.095	63.15	256.52	34,607,851.00	35,508,790.00	2.537-
COUNTY	.545	31.42	122.69	25,390,640.00	23,984,130.00	5.864
CITY ASSESSOR			5.29	987,936.00	878,846.00	12.412
WEST IA TECH			9.92	5,538,559.00	5,233,379.00	5.831
STATE			.04	10,754.00	11,735.00	8.359-
CO EXTENSION			1.70	436,719.00	422,558.00	3.351

Online Payment Available at: www.iowatreasurers.org

TOTALS: \$5,766.00 \$5,540.00

WOODBURY COUNTY TREASURER

MICHAEL R CLAYTON

620 DOUGLAS ST ROOM 102
SIOUX CITY IA 51101 PHONE (712) 279-6495
taxdept@sioux-city.org

Receipt#

14/15 10-54291

DUE SEPT 1, 2014

\$2,883.00

DUE MARCH 1, 2015

\$2,883.00

Date Paid: _____

Date Paid: _____

CHECK# _____

CHECK# _____