

**CITY COUNCIL  
COMMUNICATION:**

**03-063**

**AGENDA:**

FEBRUARY 10, 2003

**SUBJECT:**

TAX ABATEMENT  
APPLICATION FOR  
2002—1830 ALLISON  
AVENUE

**TYPE:**

**RESOLUTION**  
ORDINANCE  
RECEIVE/FILE

**SUBMITTED BY:**

JAMES M. GRANT  
COMMUNITY  
DEVELOPMENT  
DIRECTOR

**ITEM \_\_\_\_\_**

**OFFICE OF THE CITY MANAGER  
CITY OF DES MOINES, IOWA**

**SYNOPSIS —**

Attached to the roll call is a tax abatement application for a new single-family dwelling constructed at 1830 Allison Avenue that the City did not process during the 2001/2002 cycle. This application was apparently submitted at the time of obtaining the building permit for this project. Recently, the owner of this new home became aware that they were not receiving tax abatement and submitted a date stamped copy indicating the City had received the application. As a result, staff recommends that the City Council request that the County Assessor process the application as soon as possible, and that the applicant receive abatement beginning in 2002 instead of 2003.

**FISCAL IMPACT —**

Taxes are generated in the first year from the land value, but the improvement value will be forthcoming when the property comes onto the tax rolls after abatement ends.

**RECOMMENDATION —**

**Approval.**

**BACKGROUND —**

Based on a review of this application, it does appear this application was filed in a timely manner and did meet the requirements for tax abatement and should have been sent to the County Assessor with the tax abatement submittal on February 25, 2002.

The applicant chose schedule 4a with a value of \$110,000 for a new single-family home.

The City Council first enacted tax abatement programs for the City on September 28, 1987, by Roll Call No. 87-4009.

