

**CITY COUNCIL
COMMUNICATION:**

03-547

AGENDA:

NOVEMBER 17, 2003

SUBJECT:

TAX ABATEMENT
APPLICATION FOR 2002—
1713 – 16TH STREET

TYPE:

RESOLUTION
ORDINANCE
RECEIVE/FILE

SUBMITTED BY:

LARRY HULSE
COMMUNITY
DEVELOPMENT
DIRECTOR

ITEM _____

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

SYNOPSIS —

Attached to the roll call is one tax abatement application for a single-family home located at 1713 - 16th Street. The applicant, Jamesetta Selwood, filed the application on October 30, 2003 asking for abatement. The applicant wishes to ask the City Council that it recommend to the County Assessor that the abatement for this property start in 2002 instead of 2004 due to the special circumstances that caused the application not to be filed until October 30, 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 on the tax rolls after abatement ends.

RECOMMENDATION —

Approval.

BACKGROUND —

This home was owned by the School Board and used by the construction class as their project from 1989 until it was sold to the applicant in March of 2002. The applicant did not know that she needed to file for abatement at that time because the property was not on the tax rolls and was not informed she needed to file for abatement once she owned the home. The assessor put the dwelling unit back on the tax rolls once it was sold and assigned a value to the property in July of 2002. The applicant wishes to ask the City Council that it recommend to the County Assessor that the abatement for this property start in 2002 instead of 2004 due to the special circumstances that caused the application not to be filed until October 30, 2003.

The applicant chose schedule 4b with a value of \$65,000 for a remodeled single-family home.

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

