

 <p style="text-align: center;">Council Communication Office of the City Manager</p>	Date:	December 3, 2012
	Agenda Item No.	26
	Roll Call No.	<u>12-1849</u>
	Communication No.	<u>12-597</u>
	Submitted by:	Phillip Delafield, Community Development Director

AGENDA HEADING:

Resolution directing the City Manager to file a claim for refunding of taxes improperly collected for the Highland Park Self-Supported Municipal Improvement District (SSMID).

SYNOPSIS:

It was recently discovered that the Combined Capital Improvement and Operation Tax Levy for the Highland Park SSMID has been improperly levied by Polk County against ten parcels. These ten (10) parcels are assessed as residential property for tax purposes and are not within a designated historic district, which according to State Code should exempt them from the tax.

FISCAL IMPACT:

Amount: \$4,181.00

Funding Source: Highland Park SSMID Account – SP863-CDD981200.

ADDITIONAL INFORMATION:

The Highland Park SSMID was created for the purpose of funding the installation, operation, and maintenance of streetscape improvements within the public rights-of-way of portions on 6th Avenue and Euclid Avenue in the Highland Park Neighborhood.

It was recently discovered that the Combined Capital Improvement and Operation Tax Levy for the Highland Park SSMID has been improperly levied by Polk County against ten parcels. These ten (10) parcels are assessed as residential property for tax purposes and are not within a designated historic district, which according to State Code should exempt them from the tax.

In order to correct this, it is recommended that the City Manager submit a claim on behalf of the ten affected property owners to the Polk County Board of Supervisors seeking refund of the Highland Park SSMID taxes that were erroneously levied. The refunding of taxes already paid by parcels classified as residential property is subject to Iowa Code Section 445.60. The refund is limited to the taxes actually paid in the two (2) years prior to the filing of a claim for a refund.

PREVIOUS COUNCIL ACTION(S):

Date: October 20, 2003

Roll Call Number: 03-2403

Action: An Ordinance establishing the Highland Park Self-Supported Municipal Improvement District pursuant to the provisions of Chapter 386, Code of Iowa, and providing for the establishment of a capital improvement and operation fund and the levy of an annual tax in connection therewith. Moved by Hensley to adopt. Motion Carried 7-0.

BOARD/COMMISSION ACTION(S): NONE

ANTICIPATED ACTIONS AND FUTURE COMMITMENTS: NONE

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