


COUNCIL COMMUNICATION

	Number:	25-328	Meeting:	September 8, 2025
	Agenda Item:	17	Roll Call:	25-1197
	Submitted by:	Cody Christensen, Development Services Director		

AGENDA HEADING:

Approval of two (2) tax abatement applications for work completed in 2023.

SYNOPSIS:

Recommend approval of two (2) tax abatement applications for work completed in 2023.

FISCAL IMPACT:

Amount: Abating total estimated value of \$940,000.

Funding Source: Property taxes will be generated from the value of building improvements as abatement ends.

ADDITIONAL INFORMATION:

- Two (2) tax abatement applications were not timely filed by the February 1, 2024, deadline to be applied to the value added during 2023. Because these applications were filed after the deadline, but within the two (2)-year grace period, the City Council shall approve such late filed applications by resolution, subject to review by the County Assessor, if it finds (a) the projects are located in a designated urban revitalization area; (b) the improvements were made during the time the area was so designated; and (c) the projects are in conformance with the urban revitalization plan for such area. Because the projects meet the criteria described above, City staff recommends that City Council approve the late filed tax abatement applications for the building improvements existing on January 1, 2023.

Abatement Schedule	Total Applications	Total Estimated Value
06-RD, 6-year declining	1	\$560,000
05-RD, 5-year declining	1	\$380,000
Total	2	\$940,000

PREVIOUS COUNCIL ACTION(S):

Date: August 4, 2025

Roll Call Number: [25-1037](#)

Action: [Approving](#) 197 tax abatement applications for work completed in 2025. ([Council Communication No. 25-296](#)) Moved by Gatto to adopt. Second by Voss. Motion Carried 7-0.

BOARD/COMMISSION ACTION(S): NONE

ANTICIPATED ACTIONS AND FUTURE COMMITMENTS:

- Approval of additional eligible tax abatement applications received.

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