

Date February 22, 2010

RESOLUTION APPROVING LATE FILED TAX ABATEMENT  
APPLICATION FOR IMPROVEMENTS COMPLETED IN 2005  
(1920 E 39<sup>th</sup> Street)

WHEREAS, the Iowa Urban Revitalization Act, Chapter 404, Code of Iowa (the "Act"), provides for partial exemption from property tax for the actual value added by improvements to property located in a designated Urban Revitalization Area which are consistent with the Urban Revitalization Plan for such Area; and

WHEREAS, the Act provides that persons making improvements must apply to the City Council for tax abatement, and the City Council shall approve the application by resolution, subject to review by the County Assessor, if it finds (a) the project is located in a designated Urban Revitalization Area; (b) the project is in conformance with the Urban Revitalization Plan for such area; and (c) the improvements were made during the time the area was so designated; and

WHEREAS, pursuant to the Act, the Des Moines City Council passed Ordinance No. 11,026 designating the entire area within the corporate boundaries of the City of Des Moines on July 6, 1987, as a revitalization area (the "City-wide Urban Revitalization Area"); and

WHEREAS, on September 28, 1987, by Roll Call No. 87-4009, the Des Moines City Council approved the Urban Revitalization Plan for the City-wide Urban Revitalization Area which Plan, among other things, specifies the types of improvements eligible for tax abatement; and

WHEREAS, the attached application is for value added by eligible improvements to 1920 E 39<sup>th</sup> Street completed in calendar year 2005, and the application was submitted after the expiration of the two-year grace period; and

WHEREAS, Iowa Code § 404.4 provides that any application for tax abatement not filed within the two-year grace period can be approved if "upon the request of the owner at any time, the governing body of the city ... provides by resolution that the owner may file an application by February 1 of any other assessment year selected by the governing body in which case the exemption is allowed for the number of years remaining in the exemption schedule selected."

WHEREAS, the attached applications have been received, reviewed and recommended for approval by City staff, for the number of years remaining on the 10-year 100% exemption schedule.

( continued )

Date February 22, 2010

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Des Moines, Iowa, as follows:

- 1) The deadline for filing the attached application is hereby extended to February 1, 2010, and the attached application is hereby found to have been filed within the time allowed by such extension.
- 2) The following findings are hereby adopted:
  - a) The attached application is for the value added by improvements to 1920 E 39<sup>th</sup> Street completed in calendar year 2005.
  - b) The application was filed between February 1, 2009 and February 1, 2010.
  - c) The application is for a project located in the City-wide Urban Revitalization Area; the project is in conformance with the Urban Revitalization Plan for the City-wide Urban Revitalization Area; and the improvements described in the application was made during the time the Area was so designated.
- 3) The application is hereby approved subject to review by the County Assessor under Section 404.5 of the Act, for the number of years remaining on the 10-year 100% exemption schedule selected by the applicant.
- 4) The City Clerk shall forward a certified copy of this resolution and the attached application to the County Assessor.

( Council Communication No. 10- 079 )

MOVED BY \_\_\_\_\_ to adopt.

FORM APPROVED:

*Roger K. Brown*

Roger K. Brown, Assistant City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
COWNIE				
COLEMAN				
GRIESS				
HENSLEY				
MAHAFFEY				
MEYER				
MOORE				
TOTAL				

**CERTIFICATE**

I, DIANE RAUH, City Clerk of said City hereby certify that at a meeting of the City Council of said City of Des Moines, held on the above date, among other proceedings the above was adopted.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal the day and year first above written.

MOTION CARRIED APPROVED

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

A confirmation number will be issued by the City upon receipt of this application. This application is not effective and not be considered properly filed until the confirmation number has been issued.

Date Received: 12,28,09  
By: Edonna Pack  
Confirmation Number 09-00321

Retain the confirmation as your proof of filing.

**2009**

**Tax Abatement Application – Des Moines, Iowa**

Property & Owner/ Authorized Agent Info	Address: <u>1920 E 39TH ST. DES MOINES, IA 50317</u>	
	Legal description:	
	Polk Co. Assessor's District & Parcel #: _____ (Go to: <a href="http://www.assess.co.polk.ia.us/">http://www.assess.co.polk.ia.us/</a> )    district    parcel #	
	Title holder or contract holder name: <u>KRISANNE HAUSE</u>	
	Address of owner if different than above: _____	
Authorized Agent: _____		Phone #: <u>(515) 577-8854</u>
Property Use Classification	<input checked="" type="checkbox"/> Residential <b>Owner-Occupied?</b> <input checked="" type="checkbox"/> Single Family <input type="checkbox"/> Duplex or Triplex <input type="checkbox"/> Condo or Townhouse  <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial	
	<b>Renter-Occupied?</b> <input type="checkbox"/> Single Family <input type="checkbox"/> Duplex or Triplex <input type="checkbox"/> Condo or Townhouse <input type="checkbox"/> Multi-Family	
Project Type	<input checked="" type="checkbox"/> New structure <input checked="" type="checkbox"/> Addition <input type="checkbox"/> Renovation <u>GARAGE</u>	
On City Sewer	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Describe Improvements	<u>Garage 24x24</u>	
Completion Date	<u>5/05</u> <input checked="" type="checkbox"/> Estimated date <input type="checkbox"/> Actual date <small>month / year</small> Your improvements will be assessed for tax abatement on Jan. 1, 2009 even if they are partially completed. This assessment will be reflected in your Sept. 2010 tax payment.	
Est. Cost of Improvements	<u>\$24,000</u>	
Abatement Schedule	<input checked="" type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4A <input type="checkbox"/> 4B    See reverse side for schedule information	
Tenant Information	If project was residential, were there tenants when project started? <input type="checkbox"/> Yes <input type="checkbox"/> No If "yes", complete "Tenant Relocation" information required on other page of this form.	

<b>Mail or return to</b> City of Des Moines / Permit Center 602 Robert Ray Dr. Des Moines, IA 50309	<b>Questions</b> Phil Poorman at 515-283-4751 or <a href="mailto:prpoorman@dmgov.org">prpoorman@dmgov.org</a>	<b>Submitted by</b> I certify these statements are true to the best of my knowledge. <u>Phil Poorman</u> Signature <u>12/31/09</u> Date
--	--	--

BID2009-00924

**Mail or return application by February 1, 2010 to**  
 City of Des Moines Permit Center  
 602 Robert Ray Dr.  
 Des Moines, IA 50309

**Property Tax Abatement Schedules Information**

<b>Choose a Schedule</b>	<b>Use</b>	<b>Must increase building assessment by: Residential: at least 5% Commercial: at least 15%</b>	<b>Amount eligible for abatement</b>	<b>How much of improvement's value is abated?</b>	<b>Improvement must qualify with applicable zoning, building and fire codes. Commercial and industrial must be in an approved tax abatement area.  Where?</b>
<b>1</b> (for improvements)	Residential only		Up to \$20,000	115% for 10 years	Anywhere in city, provided zoning is appropriate
<b>2</b> (for new construction & major improvements)	Residential, Commercial and/or Industrial		No limit	1 <sup>st</sup> year - 80% 2 <sup>nd</sup> year - 70% 3 <sup>rd</sup> year - 60% 4 <sup>th</sup> year - 50% 5 <sup>th</sup> & 6 <sup>th</sup> year - 40% 7 <sup>th</sup> & 8 <sup>th</sup> year - 30% 9 <sup>th</sup> & 10 <sup>th</sup> year -20%	<u>Residential:</u> Anywhere in city with appropriate zoning.  <u>Commercial and Industrial:</u> Must be in a specified tax abatement area.
<b>3</b> (new construction & major improvements)	Residential, Commercial Industrial		No limit	100% for 3 years	<u>Residential:</u> Anywhere in city with appropriate zoning. <u>Commercial and Industrial:</u> Must be in a specified tax abatement area.
<b>4A</b> (new construction & major improvements)	Residential & Commercial with 75% of space for residential		No limit	100% for 10 years	Must be in specified area which are generally located in the downtown and near-downtown
<b>4B</b> (new construction & major improvements)	Residential & Commercial with 75% of space for residential		No limit	100% for 5 years	Anywhere in city. <u>Not</u> permitted in area generally west of the airport where public sewer is unavailable.

**2009** Tax Abatement Application – Tenant Relocation Information  
 Only required if project is renovation of rental residential property

**Tenant Relocation:** If this project is rehabilitation of residential rental property, list the tenant's name, the date the tenant occupancy began and relocation benefits paid to each tenant. Attach information on additional paper.

<b>Tenant Name</b>	<b>Unit #</b>	<b>Date Tenancy Began</b>	<b>Relocation Benefits</b>	
			<b>Amt. Paid</b>	<b>Date of Paid</b>