



Date February 23, 2009

RESOLUTION APPROVING LATE FILED TAX ABATEMENT
APPLICATION FOR IMPROVEMENTS COMPLETED IN 2003 and 2005
(2521 Kingman Blvd and 1701 Gillette 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 applications are for value added by eligible improvements to 2521 Kingman Blvd. and 1701 Gillette Street completed in calendar year 2003 and 2005, and the applications were 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.

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

Date February 23, 2009

- 1) The attached applications for tax abatement for improvements to 2521 Kingman Blvd. and 1701 Gillette Street are hereby received.
- 2) The following findings are hereby adopted:
 - a) The attached applications are for the value added by improvements to 2521 Kingman Blvd completed in calendar year 2003 and 1701 Gillette Street completed in calendar year 2005.
 - b) The applications were filed between February 1, 2008 and February 1, 2009.
 - c) The applications are for projects located in the City-wide Urban Revitalization Area; the projects are in conformance with the Urban Revitalization Plan for the City-wide Urban Revitalization Area; and the improvements described in the applications were made during the time the Areas were 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 applications to the County Assessor.

(Council Communication No. 09- 125)

MOVED BY _____ to adopt.

FORM APPROVED:


Michael F. Kelley, Assistant City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
COWNIE				
COLEMAN				
HENSLEY				
KIERNAN				
MAHAFFEY				
MEYER				
VLASSIS				
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

