



**Date** May 4, 2009

RESOLUTION APPROVING LATE FILED TAX ABATEMENT APPLICATION FOR  
IMPROVEMENTS COMPLETED IN 2003  
(2521 Kingman Blvd)

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 City has designated several additional urban revitalization areas within territory annexed into the City after July 6, 1987, and the City has adopted urban revitalization plans for such additional areas in accordance with the Act; and

WHEREAS, the urban revitalization plan for each of the designated urban revitalization areas provides that, in order to qualify for tax exemption eligibility, the improvements must be completed in accordance with all applicable zoning and other regulations of the City; and

WHEREAS, the attached application is for value added by eligible improvements to 2521 Kingman Blvd. completed in calendar year 2003, 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 application has been received, reviewed and recommended for approval by City staff for the number of years remaining on the 10-year 100% exemption schedule.



**Roll Call Number**

**Agenda Item Number**

19B

**Date** May 4, 2009

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

- 1) The attached application for tax abatement for improvements to 2521 Kingman Blvd. in Des Moines is hereby received.
- 2) The following findings are hereby adopted:
  - a) The attached application is for the value added by improvements to 2521 Kingman Blvd completed in calendar year 2003.
  - b) The application was filed between February 1, 2008 and February 1, 2009.
  - 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 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 application to the County Assessor.

(Council Communication No. 09- 263 )

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				
<b>TOTAL</b>				

**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

TAX2008-00419

JAN - 6 2009

Date Received : Yuba Receipt Number: \_\_\_\_\_ Not considered filed until you have a receipt number.

2008 Tax Abatement Application - Des Moines, Iowa	
For year of 2002  Property & Owner/ Authorized Agent Info	Address: 2521 Kingman Blvd, Des Moines, IA 50311
	Legal description: Lots 219 & 220 University Land Cos 1st addition
	Polk Co. Assessor's District & Parcel #: <u>030-04960-000-000</u> (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>David A. / Margaret J. Clason Revocable Family Trust</u> Address of owner if different than above: <u>4519 Urbandale Av., Des Moines, IA 50310</u>
	Authorized Agent: _____ Phone #: ( ) <u>5276-9018</u> if different than above
Use Classification	<input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input checked="" type="checkbox"/> Residential  <div style="display: flex; justify-content: space-between;"> <div> <p>Owner-Occupied?</p> <input type="checkbox"/> Single Family  <input type="checkbox"/> Duplex or Triplex  <input type="checkbox"/> Condo or Townhouse </div> <div> <p>Renter-Occupied?</p> <input type="checkbox"/> Single Family  <input checked="" type="checkbox"/> Duplex or Triplex - not occupied in 2002  <input type="checkbox"/> Condo or Townhouse  <input type="checkbox"/> Multi-Family </div> </div>
Project Type	<input type="checkbox"/> New structure <input type="checkbox"/> Addition <input checked="" type="checkbox"/> Renovation
On City Sewer	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Describe Improvements	Electrical, Building material, equipment rental, Paint, carpeting, labor and miscellaneous.
Completion Date	<u>June, 2003</u> <input type="checkbox"/> Estimated date <input checked="" 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	\$ 36,238.00
Abatement Schedule	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4A <input type="checkbox"/> 4B    See reverse side for schedule information
Tenant Information	If project was rehabilitation of residential property, were there tenants when project started? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  If you answered yes, list the tenant's name, date the tenant occupancy began and relocation benefits paid to each tenant on the reverse side of this form

Return application to:  
City of Des Moines /  
Permit & Development Center  
502 Robert Taylor

Questions:  
Phil Poorman at 515-283-4751 or  
pporman@dm.gov

*Phil Poorman* 4/24/09

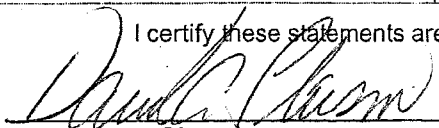
Date Received : \_\_\_\_\_

<b>Abatement Schedule #</b>	<b>Use</b>	<i>Must increase building assessment by:</i> <u>Residential:</u> at least 5% <u>Commercial:</u> at least 15%  <b>Amount eligible for abatement</b>	<b>How much of improvement's value is abated?</b>	Improvement must qualify with applicable - zoning, - building and - fire codes - and for commercial and industrial, be in an approved tax abatement area. <b>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>Industrial</u> permitted in Central Place & Guthrie Ave. urban renewal areas.
<b>3</b> ( new construction & major improvements)	Residential , Commercial  Industrial	No limit	100% for 3 years	<u>Residential:</u> Anywhere in city provided zoning is appropriate. <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 used by 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.

**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 additional paper if needed.

<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>

Signature \_\_\_\_\_ I certify these statements are true to the best of my knowledge.

  
 Signature                      Printed Name                      Date

1/2/09