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Date..... July 10, 2006

RESOLUTION APPROVING TAX ABATEMENT APPLICATIONS FOR THE ADDITIONAL
VALUE ADDED BY IMPROVEMENTS MADE DURING 2005
(5123 S.E. 26th Ct - to apply prospectively)

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 made to the property at 5123 SE 26th Court during calendar year 2005, and was received by the City after February 1, 2006; and,

WHEREAS, the applicant has asked that the City request retro-active application of the tax abatement by the Polk County Assessor as if the application were timely filed; and,

WHEREAS, the attached application has been received, reviewed and recommended for conditional approval by City staff.

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

- 1) The attached application for tax abatement for improvements to 5123 SE 26th Court is hereby received.

(continued)

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- 2) The following findings are hereby adopted:
 - a) The attached application was filed after February 1st of the assessment year for which the exemption (tax abatement) is claimed, but within the two year grace period.
 - b) The applicant's failure to timely file the application was not due to any error or omission by the City staff.
 - b) The attached 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 applicable area was so designated.
- 3) The attached application is approved subject to review by the County Assessor under Section 404.5 of the Act, for exemption according to the schedule noted on the application.
- 4) The City Clerk shall forward a certified copy of this resolution and the attached application to the County Assessor.

(Council Communication No. 06- 408)

MOVED by _____ to adopt.

FORM APPROVED:

Roger K. Brown
 Roger K. Brown
 Assistant City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
COWNIE				
BROOKS				
COLEMAN				
HENSLEY				
MAHAFFEY				
KIERNAN				
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



25 A

June 21, 2006

City of Des Moines
Permit and Development Center
Armory Building
602 Robert D. Ray Drive
Des Moines, IA 50309-1881
RE: 3406 E 49th Street

Mr. Poorman,

It was brought to my attention, due to some error that the Tax abatements for the Single Family Residences at 3406 E 49th Street and 5123 SE 26th Court have not been issued for the 2006 tax year.

The 3406 E 49th Street was submitted back in September of 2005 with a series of other building permits for the new plat 8, due to delays involving the approval of the plats these permits were not issued until December 15, 2005. No taxes were assessed in 2005.

I assume that this abatement for 3406 E 49th Street may have been lost or misplaced since the other permits submitted have had tax abatements processed and approved.

In the matter concerning 5123 SE 26th Court. I have no way of knowing where the error may have occurred. I understand that taxes have been assessed for this address for 2005. Please bring this matter to the City Council on July 10, 2006.

With the Councils approval please have these Tax abatements be considered to be activated by February 2006.

Mr. Poorman and the City Council thank you for your time and consideration regarding these two issues. This should not happen again we have a new Electronic Submittal Building Permit Process and the Tax Abatements are included and I will have an Excel Spread Sheet to check off when letters are received and call if letters are not received.

Sincerely,

A handwritten signature in cursive script that reads "Gidget Kennedy".

Gidget Kennedy
Regency Homes
Construction Support Department
515-273-9652

CC: Richard Moffitt, Alan Sprinkle, Ted Bolles, Angela Durbala