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**Date** December 3, 2012.....

**RESOLUTION AUTHORIZING THE REFUNDING OF TAXES IMPROPERLY  
COLLECTED FOR THE HIGHLAND PARK SELF-SUPPORTED MUNICIPAL  
IMPROVEMENT DISTRICT**

WHEREAS, the Highland Park Self-Supported Municipal Improvement District ("SSMID") was created for the purpose of funding the installation, operation and maintenance of streetscape improvements within the public rights-of-way of portions of 6th Avenue and Euclid Avenue in the Highland Park Neighborhood; and,

WHEREAS, Iowa Code §386.8 and §368.9 which authorizes the levy of the Highland Park SSMID Combined Capital Improvement and Operation Tax Levy both provide that "[p]arcels of property which are assessed as residential property for property tax purposes are exempt from the tax . . . except residential properties within a duly designated historic district"; and,

WHEREAS, it was recently discovered that the Combined Capital Improvement and Operation Tax Levy for the Highland Park SSMID has been improperly levied by Polk County against the ten parcels identified in the accompanying Exhibit "A", which are assessed as residential property for tax purposes and not within a duly designated historic district; and,

WHEREAS, Iowa Code §455.60 provides that the Board of Supervisors shall direct the County Treasurer to refund to any taxpayer any tax or portion of a tax found to have been erroneously paid in the preceding two years upon receipt of a claim; and,

WHEREAS, it would be appropriate for the City of Des Moines to proactively refund the erroneously levied and paid SSMID taxes collected in the preceding two years without requiring the affected property owners to take any further action.

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Des Moines, Iowa, that the Finance Director is hereby authorized and directed to promptly refund the erroneously levied and paid SSMID taxes in the amounts and to the affected property owners identified in the table attached hereto as Exhibit "A".

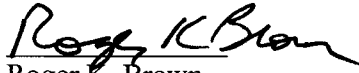
( Council Communication No. 12- 597 )

MOVED by \_\_\_\_\_ to adopt.

( continued )

Date December 3, 2012

FORM APPROVED:



Roger K. Brown

Assistant City Attorney

C:\Rog\Eco Dev\SSMIDs\Highland Park\RC 12-12-03 Approve Refund.doc

Exhibits:

"A" - Summary of taxes erroneously levied and paid

"1" - Map of the Highland Park SSMID

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

MOTION CARRIED

APPROVED

\_\_\_\_\_  
Mayor

**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.

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

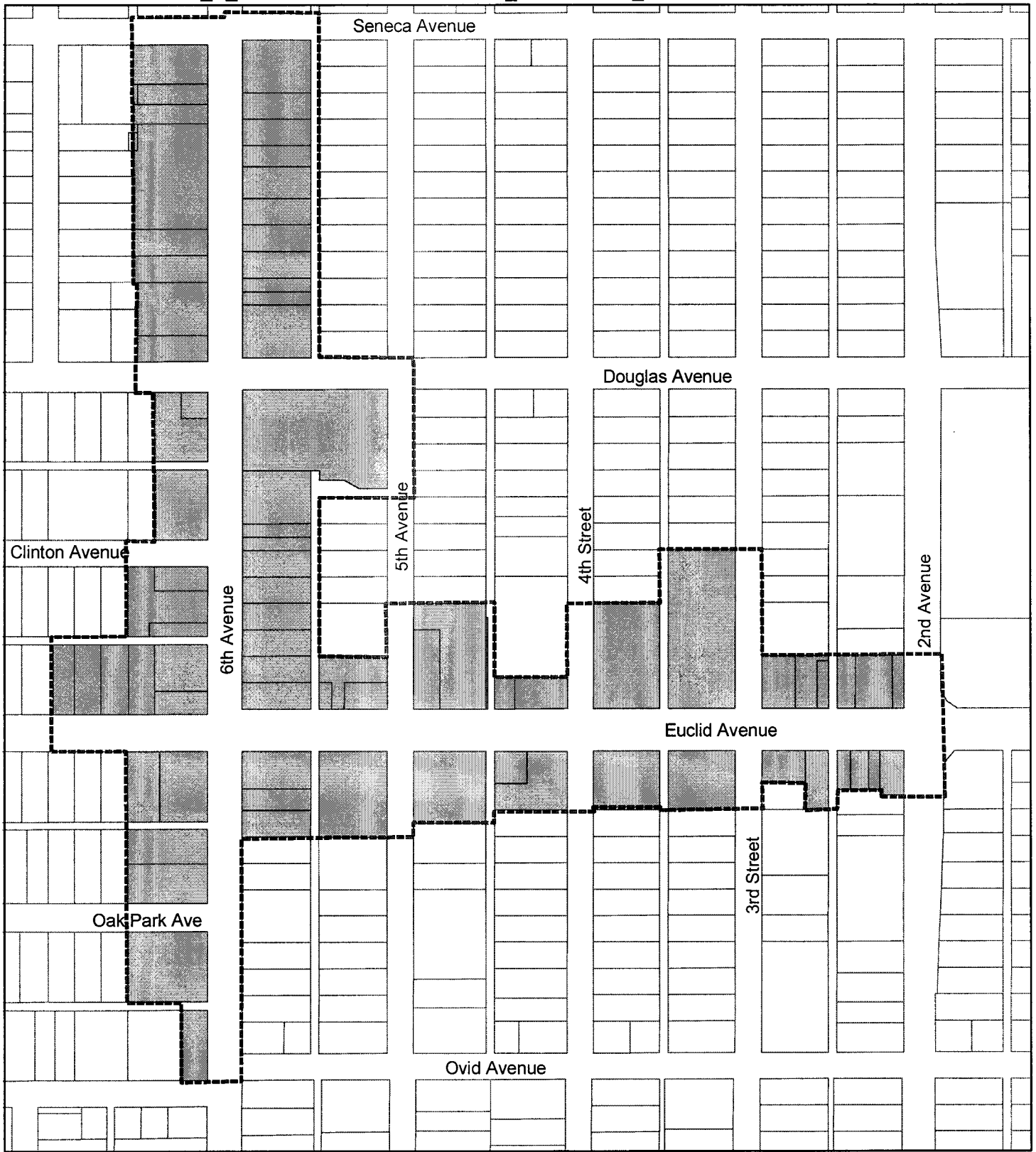
**Exhibit "A"**

Summary of taxes erroneously levied and paid by the owners of property within the Highland Park Self-Supported Municipal Improvement District

Property Address	Owners	Dates of Ownership (if ownership changed after Jan 1, 2010)	District/Parcel No.	Refund Due
3830 6TH AVE	NORTHTOWN COOP HOUSING ASSOC		07000058001000	\$1,940
3816 6TH AVE	OH-CAR-LTD		07000061000000	\$170
3808 6TH AVE	NORTHTOWN COOP HOUSING ASSOC		07000063001000	\$913
3819 6TH AVE	MARK R. KNOX		07001775000000	\$133
3825 6TH AVE	ROBERT and PAULA ROBINSON	9-26-2011 to present	07001777000000	\$118
	VALLEY BANK	1-1-2010 to 9-21-2011		\$255
3831 6TH AVE	BBASIC, INC		07001778000000	\$199
3515 6TH AVE	HOANG HIEN THI and SOPATH KUN	4-4-2011 to present	07002031000000	\$102
	OUY DA and PO VAN	1-1-2010 to 4-4-2011		\$101
3844 6TH AVE	DANIEL R. BURKLE		07003937000000	\$126
3842 6TH AVE	CLARENCE LEE	3-21-2012 to present	07003938001000	\$13
	KESTREL HOLDINGS, LLC	1-1-2010 to 3-21-2012		\$111
1/2 alley w/o an address	AMANDA G. ELLYSON		07005311001000	\$0
<b>TOTAL TO BE REFUNDED</b>				<b>\$4,181</b>

NOTE: Each of the properties above should have been exempt from the levy of the SSMID taxes levied in support of the Highland Park Self-Supported Municipal Improvement District because the parcels are assessed as residential property and not located within a duly designated historic district.

# Highland Park Self Supported Municipal Improvement District



Highland Park SSMID

