



Roll Call Number

Agenda Item Number

32F

Date February 21, 2022

ABATEMENT OF PUBLIC NUISANCE AT 2814 7TH ST.

WHEREAS, the property located at 2814 7th St., Des Moines, Iowa, was inspected by representatives of the City of Des Moines who determined that the main structure in its present condition constitutes not only a menace to health and safety but is also public nuisance; and

WHEREAS, the Titleholder, SKJ LLC, was notified more than thirty days ago to repair or demolish the main structure and as of this date have failed to abate the nuisance.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DES MOINES, IOWA:

The main structure on the real estate legally described as Lot Three (3) in LAGOON PARK, an Official Plat, now included in and forming a part of the City of Des Moines, Polk County, Iowa.
AND

Lots Two Hundred Five (205), Two Hundred Six (206), Two Hundred Seven (207), Two Hundred Eight (208), Two Hundred Nine (209), Two Hundred Ten (210), Two Hundred Fifteen (215), and Two Hundred Sixteen (216) in MANN'S SECOND ADDITION TO LAKE PARK, also the North and South Alley, 14 feet in width lying West of and abutting the West line of Lots 205 to 210, inclusive, and the East and West alley, 14 feet in width lying South of and abutting South line of Lots 215 and 216, all in Mann's Second Addition to Lake Park, now included in and forming a part of the City of Des Moines, Polk County, Iowa, and locally known as 2814 7th St., has previously been declared a public nuisance;

The City Legal Department, through Special Counsel Ahlers & Cooney, P.C., is hereby authorized to file an action in district court to obtain a decree ordering the abatement of the public nuisance, and should the owner(s) fail to abate the nuisance, as ordered, that the matter may be referred to the Department of Engineering which will take all necessary action to demolish and remove said structure.

Moved by _____ to adopt.
Seconded by _____

FORM APPROVED:

Kristine Stone, Special Counsel
Ahlers & Cooney, P.C.

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
COWNIE				
BOESEN				
GATTO				
SHEUMAKER				
MANDELBAUM				
VOSS				
WESTERGAARD				
TOTAL				
MOTION CARRIED			APPROVED	
_____ Mayor				

CERTIFICATE

I, P. Kay Cmelik, 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

32F



City of Des Moines
400 Robert D. Ray Drive
Des Moines, IA 50309

Case Number: NUIS-2021-000050	
Notice of Violation	Case Type: Public Nuisance
	Case Opened: 10/29/2021
	Date of Notice: 12/17/2021
Date of Inspection: 08/09/2021	

SKJ LLC
JAMES M MYERS
2540 73RD ST
URBANDALE IA 50322

Address of Property: 2814 7TH ST, DES MOINES IA 50313
Parcel Number: 792427401012
Legal Description: LOT 3 LAGOON PARK; AND LOTS 215 & 216 & VAC ALLEYS N & ADJ & W & ADJ & LTS 205 THRU 210 MANNS 2ND ADD TO LAKE PARK

Upon inspection of the property located at and locally known as the Address of Property shown above, located in Des Moines, Iowa, ("Property"), there was/were found to be violation(s) of the Municipal Code of the City of Des Moines, Iowa. It has been determined from that inspection that the dwelling currently constitutes a danger to health and safety to the public and is a public nuisance.

We are notifying you that you have the time set out in this notice (below under "Compliance Due Date") to abate the following violation(s) and complete the required remedial action.

VIOLATION(S)

Violation	Corrective Action	Compliance Due Date
60-191 - Vacation and Abatement	Vacate the structure until nuisance has been abated and is no longer declared a public nuisance.	01/11/2022
60-192(13) - Unsafe or dangerous structure	Repair or replace the building or structure that is in a condition that it presents either a substantial risk of fire, building collapse, or any other threat to life and safety, OR, demolish the structure. ENGINEERS REPORT ON STRUCTURAL STABILITY OF THE STRUCTURE REQUIRED. DUE TO VISIBLE CRACKS IN BRICKWORK ALL AROUND BUILDING PERMIT REQUIRED TO FIX MASONARY PROBLEMS.	01/11/2022
60-192(15) - Unsafe or dangerous structure	Repair or replace the unsafe or unlawful structure OR demolish the structure. KEEP STRUCTURE VACANT UNTIL ALL REPAIRS ARE COMPLETED.	01/11/2022

60-192(3) - Dangerous Structure or Premise
- Damaged

Repair or replace any portion of a building, structure or appurtenance that has been damaged by fire, earthquake, wind, flood, deterioration, neglect, abandonment, vandalism or by any other cause to such an extent that it is likely to partially or completely collapse, or to become detached or dislodged. ENGINEERS REPORT REQUIRED TO ASCERTAIN THE STRUCTURAL STABILITY OF THE BUILDING. BUILDING PERMIT REQUIRED TO MAKE NEEDED REPAIRS.

01/11/2022

DUE TO UNKNOWN SEVERITY OF DAMAGE PLEASE CONTACT THE PERMIT AND DEVELOPMENT CENTER TO PULL THE CORRECT PERMITS AND WORK WITH THE TRADE SPECIFIC INSPECTORS TO ACCURATELY REPAIR THE STRUCTURE.

MISSING MORTAR NEEDS TUCK POINTING THROUGHOUT.

OBTAIN FINAL ON PERMIT AND HAVE LICENSED CONTRACTOR REPAIR OR REPLACE ALL DAMAGED WALL COMPONENTS, INCLUDING: FRAMING, SHEETING, AND COVERINGS. PERMIT REQUIRED FOR REPLACEMENT OF ALL STRUCTURAL COMPONENTS.

REPAIR/REPLACE PLUMBING AND PLUMBING FIXTURES BY LICENSED PLUMBING CONTRACTOR, OBTAIN FINAL ON PLUMBING PERMIT OR PROVIDE RECEIPT FROM LICENSED CONTRACTOR.

REPAIR/REPLACE ANY MISSING, ROTTED OR DAMAGED WINDOWS/WINDOW FRAMES. ANY REPAIRS TO THE STRUCTURE WILL REQUIRE A BUILDING PERMIT.

SCRAPE LOOSE PAINT, REPAIR WHERE NEEDED AND PAINT TO MATCH.

REPAIR/REPLACE ANY BROKEN, MISSING, DAMAGED OR ROTTED DRYWALL/PANELING/WALL COVERING. ANY REPAIRS TO THE STRUCTURE WILL REQUIRE A BUILDING PERMIT.

60-192(4) - Dangerous Structure or Premise
- Insufficient Strength or Stability

Repair or replace any portion of a building, or any member, appurtenance, or ornamentation on the exterior of the structure that is not of sufficient strength or stability, or is not so anchored, attached or fastened in place so as to be capable of resisting natural or artificial loads of one and one-half the original designed value.

01/11/2022

60-192(5) - Dangerous Structure or Premise - Dilapidated or Deteriorated	Repair or replace the building or structure, or part of a structure which is likely to partially or completely collapse because of dilapidation, deterioration, decay, faulty construction, the removal of movement of some portion of the ground necessary for the support, or for any other reason, or some portion of the foundation or underpinning of the building or structure is likely to fail or give way.	01/11/2022
60-192(6) - Dangerous Structure or Premise - Unsafe	Vacate and secure any structure that is clearly unsafe for its use and occupancy, OR, demolish the structure after obtaining required permit, OR repair or replace the building or structure, or any portion thereof, that is clearly unsafe for its use and occupancy.	01/11/2022
60-192(7) - Dangerous Structure or Premise - Attractive Nuisance, Harbor for Vagrants	Vacate and secure the structure, OR, repair or replace the building or structure that is neglected, damaged, dilapidated, unsecured or abandoned so as to become an attractive nuisance to children, becomes a harbor for vagrants, criminals or immoral persons, or enables persons to resort to the building or structure for committing a nuisance or an unlawful act.	01/11/2022
60-194 - Defacing and Removing Placard	Replace or restore defaced or removed placard.	01/11/2022

If not occupied, the structure is to remain vacant and unoccupied until occupancy is authorized by this office.

If the structure is occupied, it must be vacated immediately. If procedures to vacate the premises are not undertaken immediately upon receipt of this notice, and in no case later than seven (7) days, the City may seek a court order directing you to vacate the structure, pursuant to Section 60-191 and 60-192 of the Municipal Code of the City of Des Moines, Iowa.

ALL ELECTRICAL, MECHANICAL, PLUMBING, AND STRUCTURAL COMPONENTS IN NEED OF REPLACEMENT OR REPAIR, ARE TO BE BROUGHT TO MINIMUM CODE REQUIREMENTS WITH NECESSARY PERMITS AS REQUIRED TO MEET CITY CODES. Should you have any questions regarding permits, contact the Permit and Development Center at (515) 283-4200. All work performed by a contractor or you must be completed in a workmanlike manner.

If you plan to renovate the structure and it has been vacant for over a year, there may be zoning issues, which may affect the renovation plans. Please contact the Development Zoning Division at (515) 283-4207 to determine if there is anything you should be aware of.

If you decide to demolish the building or take the structure down, you will need a demolition permit.

If you cannot renovate or demolish the structure, contact me to discuss allowing the City to remove the

structure. There will be costs billed out to you and possibly a judgment. It may be cheaper for you to remove the structure yourself.

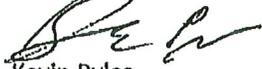
If you no longer own this property, please let us know.

Unpaid costs may be collected by personal judgment, collection, or assessment to be collected as a property tax.

Should you have any questions, feel free to call. I can usually be reached between 8:00 a.m. and 9:00 a.m., Monday through Friday.

Thank you for your help,

Respectfully,



Kevin Pyles

Neighborhood Inspector

Neighborhood Services

602 Robert D. Ray Drive, Des Moines, IA 50309

(515) 283-4122

KEPyles@dmgov.org

2022 / 02 / 10

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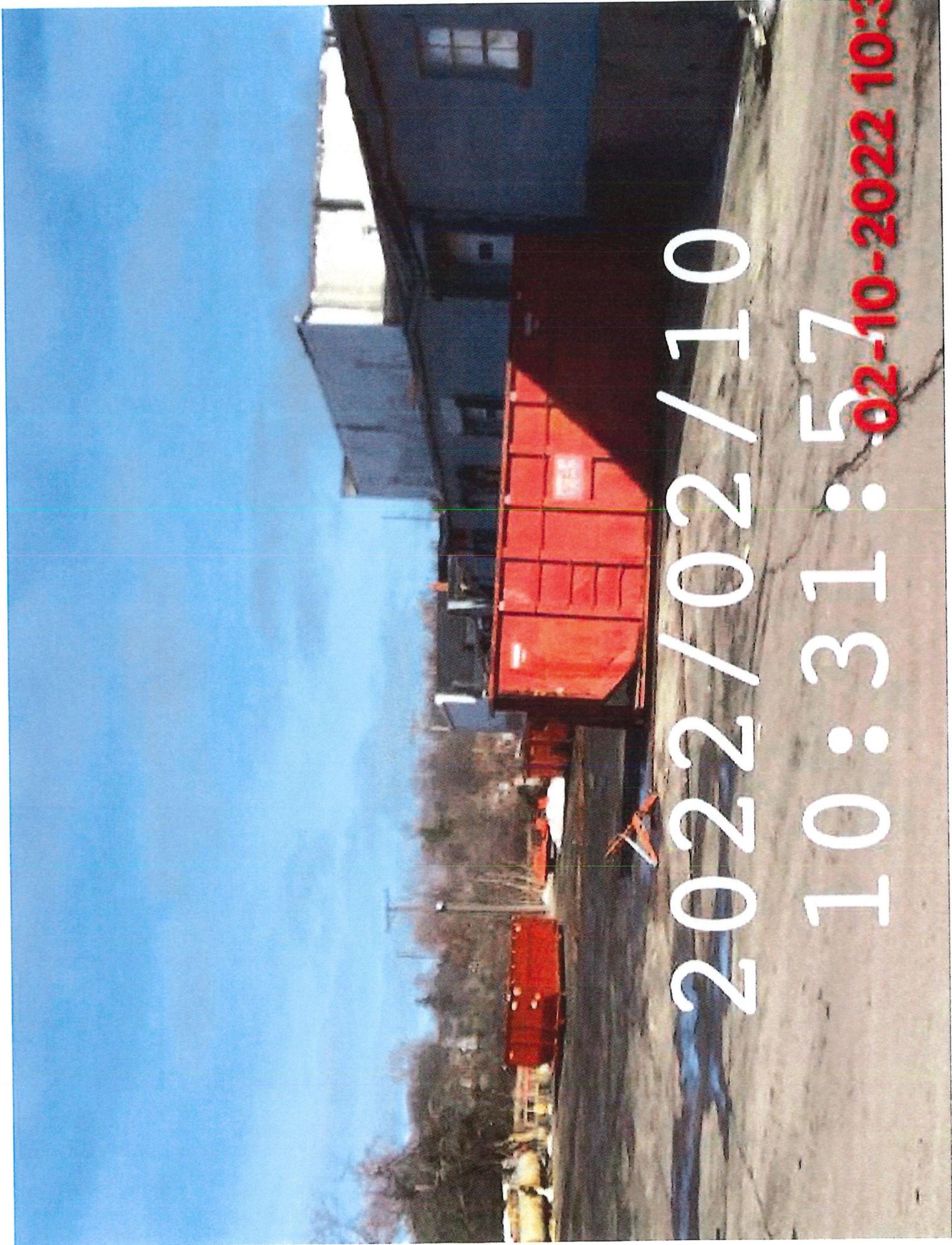


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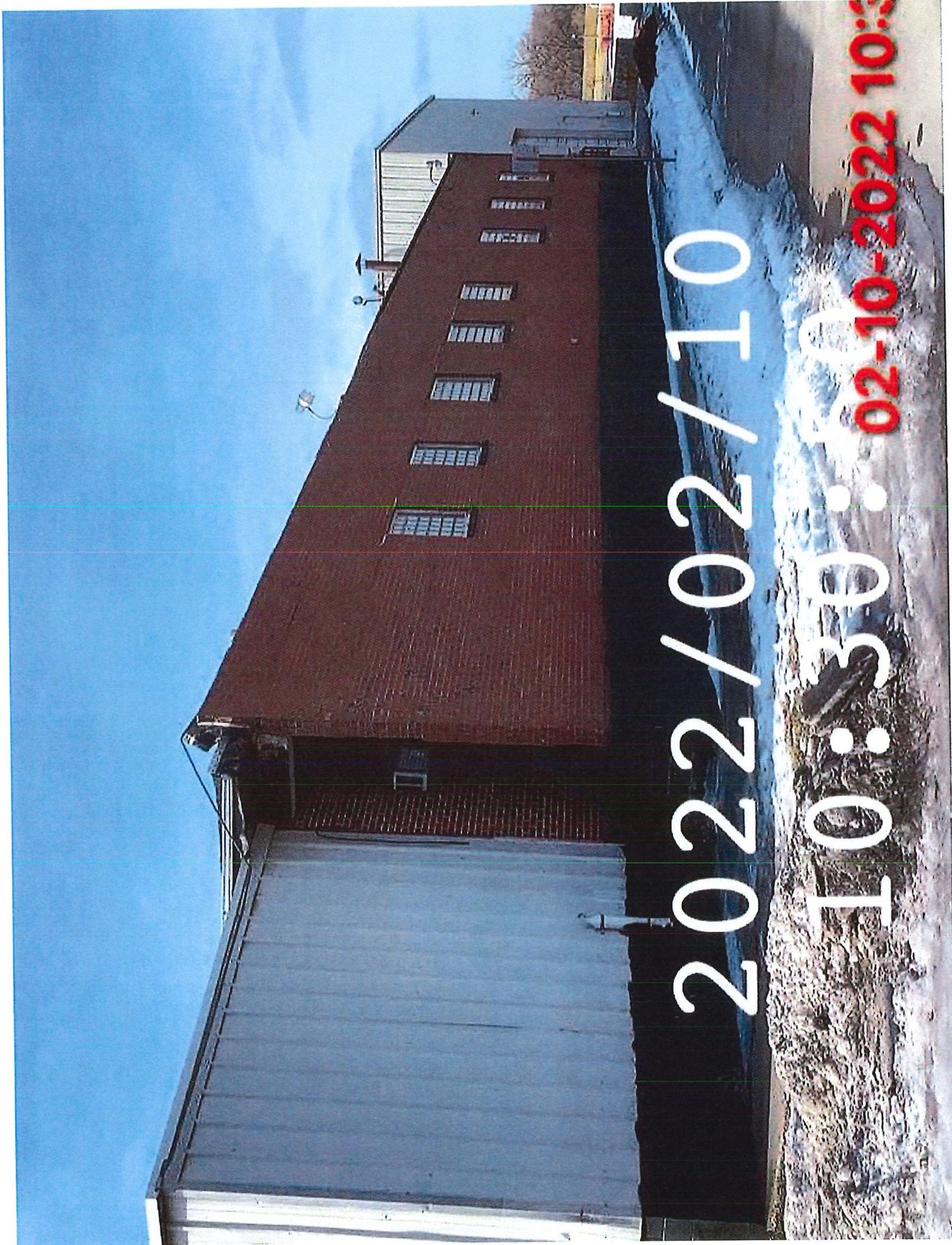
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2022/05/12

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Polk County Assessor

111 Court Avenue #195
Des Moines, IA 50309-0904

(515) 286-3014 Fax (515) 286-3386
polkweb@assess.co.polk.ia.us

Location					
Address	2814 7TH ST				
City	DES MOINES	Zip	50313	Jurisdiction	Des Moines
District/Parcel	070/02843-002-000	Geoparcels	7924-27-401-012	Status	Active
School	Des Moines	Nbhd/Pocket	DM81/Z	Tax Authority Group	DEM-C-DEM-77131
Submarket	Northwest Des Moines	Appraiser	Cary Halfpop, ICA 515-286-2279		

Map and Current Photos - 2 Records

Click on parcel to get a new listing

[Bigger Map](#) [Polk County GIS](#)
[Google Map](#) [Pictometry](#)

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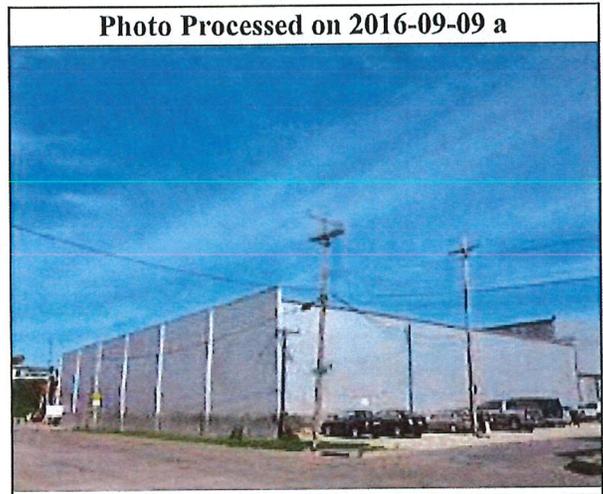
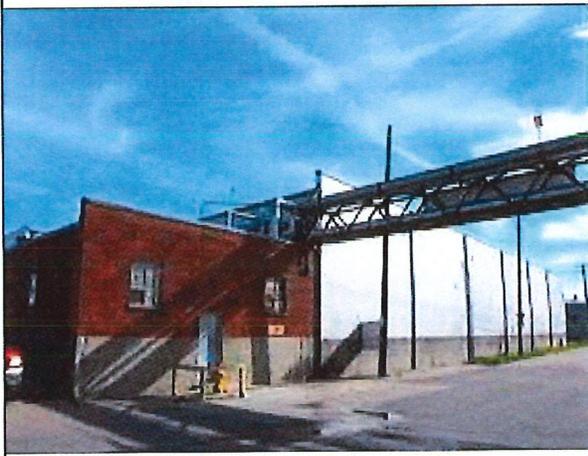


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[Historical Photos](#)

Ownership - 1 Record

Ownership	Num	Name	Recorded	Book/Page
Title Holder	1	SKJ LLC	2020-12-22	18267/349

Legal Description and Mailing Address

LOT 3 LAGOON PARK; AND LOTS 215 & 216 & VAC ALLEYS N & ADJ & W & ADJ & LTS 205 THRU 210 MANN'S 2ND ADD TO LAKE PARK	SKJ LLC 2540 73RD ST URBAN DALE, IA 50322-4700
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Current Values

Type	Class	Kind	Land	Bldg	Total
2021 Value	Commercial	Full	\$337,000	\$113,000	\$450,000

[Assessment Roll Notice](#) [Unadjusted Cost Report](#)

Auditor Adjustments to Value

Category	Name	Information
2021 Business Property Tax Credit	MYERS, JAMES	Application 13582

Zoning - 1 Record

Zoning	Description	SF	Assessor Zoning
II	II Industrial District		Industrial Light
<i>City of Des Moines Community Development Planning and Urban Design 515 283-4182 (2012-03-20)</i>			

Land

Square Feet	133,052	Acres	3.054	Topography	Blank
Shape	Irregular	Vacancy	Blank	Unbuildable	Blank

Commercial Summary

Occupancy	Warehouse Cold Storage	Age, Weighted	1937	Total Story Height	2
Land Area	133,052	Gross Area	103,194	Finished Area	1,680
Unfinished Bsmt Area	0	Finished Bsmt Area	0	Number of Units	0
Primary Group	Warehouse	Percent Primary Group	79.94	Secondary Group	Industrial Light
Percent Secondary Group	11.25	Grade, Weighted	5/Grade 5	Bldg Class, Weighted	2/Brick or Masonry
Condition, Weighted	BN/Below Normal	Ground Floor Area	85,077	Perimeter	2,285
Unfinished Area	102,074	Interior Finished Area	560		

Commercial Sections - 7 Records

Commercial Section #101

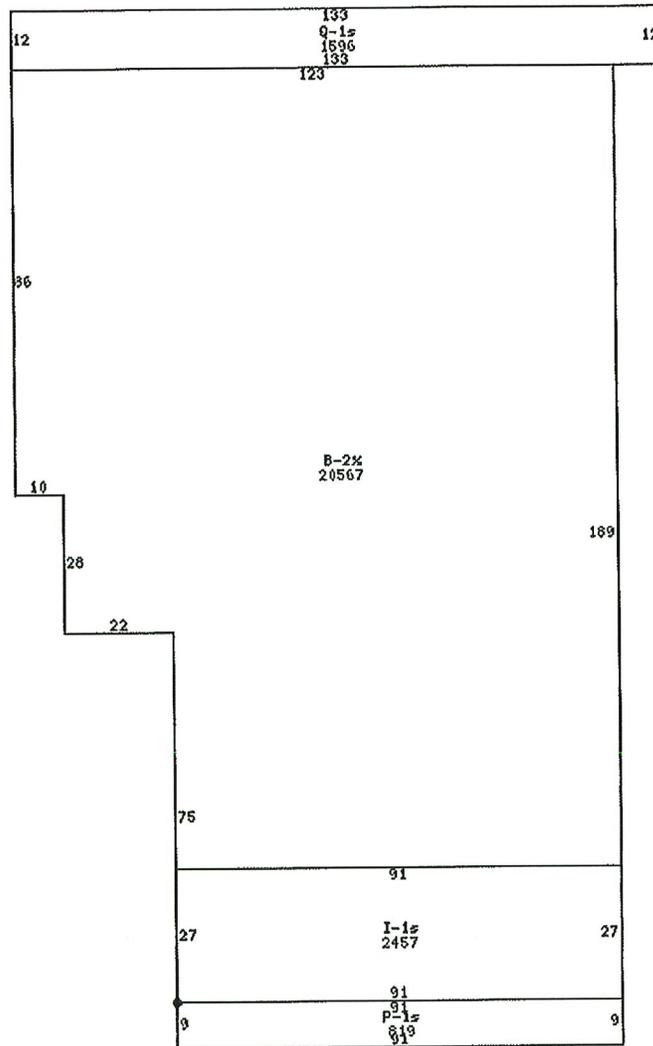
Occupant	DES MOINES COLD STORAGE				
Section Multiplier	1	Occupancy	Warehouse Cold Storage	Foundation	Concrete
Exterior Wall	Brick on Masonry	Roof	Flat	Roof Material	Built-up
Dock Floor %	68	Wiring	Adequate	Plumbing	Adequate
Total Story Height	1	Frame Type	Frame	Fireproof Construction	No

Bldg Class	Brick or Masonry	Total Section Area	17,806	Ground Floor Area	17,806
Perimeter	419	Grade	5+00	Year Built	1907
Year Remodel	2001	Condition	Poor		
Misc Improve	FREEZER/INSUL & EQUIP= 194,176 CF DEDUCTED \$104,873 FOR EQUIP WHICH RESULTS IN \$159,407 TOTAL DEDUCT				
Comment	I=SHOP&EQUIP, J=FREEZER 12136X16'HI W/8" GRANULATED CORK CEILING 2001 REPLACED PT EXTERIOR WALL AND ROOF.				

Commercial Groups - 2 Records					
Commercial Group #101 1					
Use Code	Auto Repair Shop	Base Story	1	Number Stories	1
Total Group Area	5,670	Base Floor Area	5,670	Wall Height	20
Heating	Unit	Air Conditioning	None	Exhaust System	No
Commercial Group #101 2					
Use Code	Warehouse	Base Story	1	Number Stories	1
Total Group Area	12,136	Base Floor Area	12,136	Wall Height	16
Heating	None	Air Conditioning	None	Exhaust System	No
Comment	FREEZER BLDG				

Misc Improve	2ST FREEZER 18110 SF X AV 13'HI, 8"GRANULATED CORK CLG. DEDUCTED \$227,355 FOR EQUIP RESULTS IN \$345,580 TOTAL DEDUCT
Comment	I=1ST BR/DOCK(NO HTG OR COOLING), P=FR C AN, Q=1ST MTL DOCK ENCL/CONC DOCK, EXPOSED EXTERIOR WALLS HAVE BEEN COVERED W/A RUBBER MEMBRANE(FOR PURPOSE OF INSULATIO

Commercial Groups - 2 Records					
Commercial Group #102 1					
Use Code	Warehouse	Base Story	1	Number Stories	2
Total Group Area	36,220	Base Floor Area	18,110	Wall Height	13
Heating	None	Air Conditioning	None	Exhaust System	No
Comment	FREEZER W/8"CORK INSULATION				
Commercial Group #102 2					
Use Code	Warehouse	Base Story	1	Number Stories	1
Total Group Area	2,457	Base Floor Area	2,457	Wall Height	10
Heating	None	Air Conditioning	None	Exhaust System	No
Comment	PT GLASS BOARD WALLS & CLG				



Commercial Section #103

Section Multiplier	1	Occupancy	Warehouse Cold Storage	Foundation	Concrete
Exterior Wall	Brick Block Tile	Insulation	Yes	Roof	Flat
Roof Material	Built-up	Dock Floor %	100	Wiring	Adequate
Plumbing	None	Total Story Height	1	Frame Type	Steel
Fireproof Construction	No	Bldg Class	Brick or Masonry	Total Section Area	29,280
Ground Floor Area	29,280	Perimeter	502	Grade	4+00
Year Built	1955	Condition	Below Normal		
Misc Improve	FREEZER 24240SFX16'HI W/8"STYRO INSUL W/ MTL WALL COVER DEDUCTED \$221,738 FOR EQUIP RESULTS IN \$421,303 TOTAL DEDUCT				
Comment	I=1ST BR DOCK ENCL 10'HI, NO HEAT OR COOL, PT GLASS BOARD WLS AND CLG				

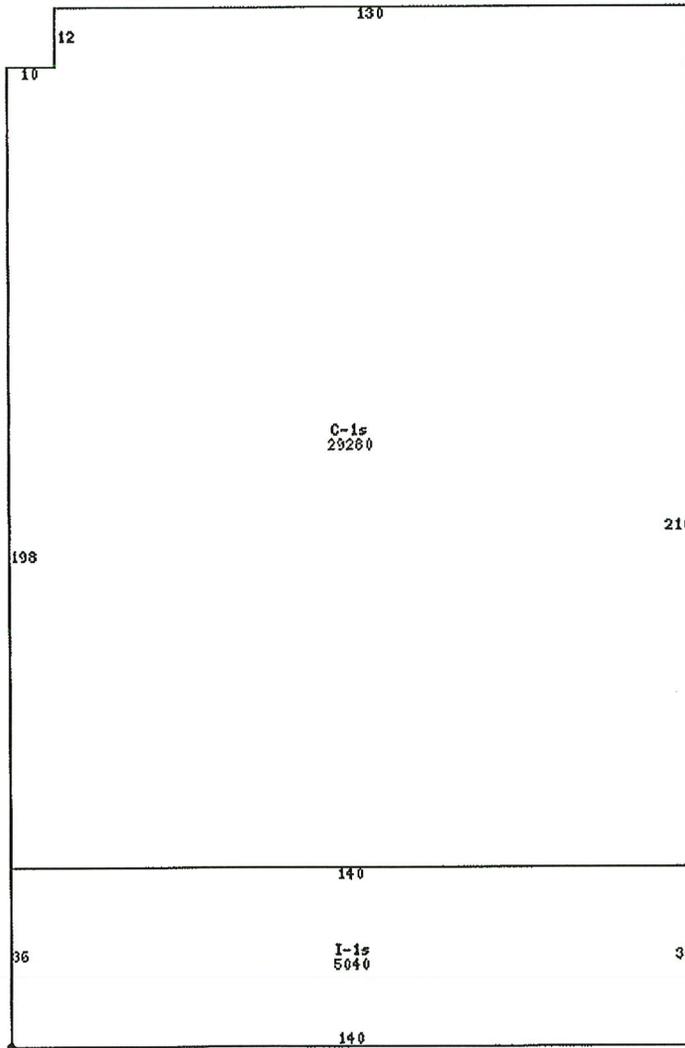
Commercial Groups - 2 Records

Commercial Group #103 1

Use Code	Warehouse	Base Story	1	Number Stories	1
Total Group Area	24,240	Base Floor Area	24,240	Wall Height	16
Heating	None	Air Conditioning	None	Exhaust System	No
Comment	FREEZER BLDG				

Commercial Group #103 2

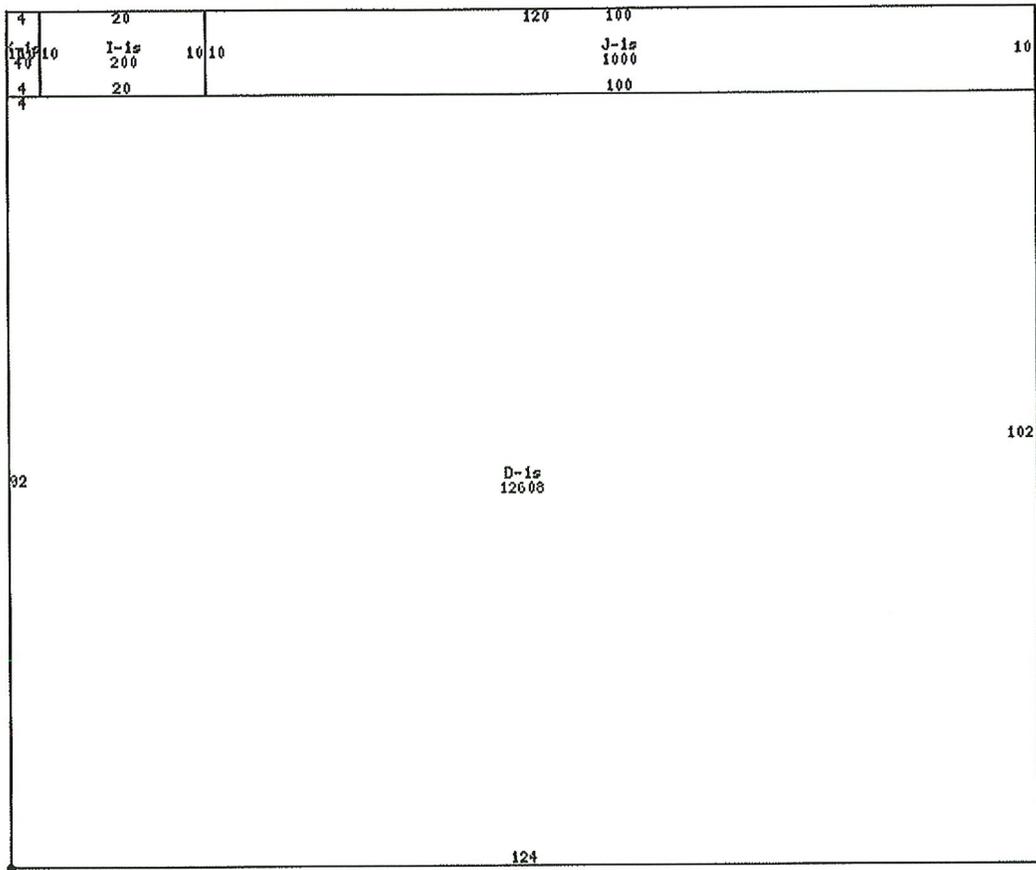
Use Code	Warehouse	Base Story	1	Number Stories	1
Total Group Area	5,040	Base Floor Area	5,040	Wall Height	10
Heating	None	Air Conditioning	None	Exhaust System	No
Comment	ENCLOSED LOADING DOCK W/PT GLASSBOARD IN T WALLS AND CLG				



Commercial Section #104

Section Multiplier	1	Occupancy	Warehouse Cold Storage	Foundation	Concrete
Exterior Wall	Brick Block Tile	Insulation	Yes	Roof	Flat
Roof Material	Built-up	Covered Area	40	Covered Quality	Normal
Dock Floor %	100	Wiring	Adequate	Plumbing	Adequate
Number Bradleys	3	Total Story Height	1	Frame Type	Steel
Fireproof Construction	No	Bldg Class	Brick or Masonry	Total Section Area	12,608
Ground Floor Area	12,608	Perimeter	332	Grade	4+00
Year Built	1956	Condition	Below Normal		
Comment	I=INT OFF, J=ENCL DOCK, K=OPN BR ENT				

Commercial Groups - 3 Records					
Commercial Group #104 1					
Use Code	Industrial Light	Base Story	1	Number Stories	1
Total Group Area	11,608	Base Floor Area	11,608	Wall Height	12
Heating	Unit	Air Conditioning	None	Exhaust System	No
Commercial Group #104 2					
Use Code	Interior Finish	Base Story	1	Number Stories	1
Total Group Area	200	Base Floor Area	200	Wall Height	12
Heating	Central	Air Conditioning	None	Exhaust System	No
Commercial Group #104 3					
Use Code	Warehouse	Base Story	1	Number Stories	1
Total Group Area	1,000	Base Floor Area	1,000	Wall Height	12
Heating	None	Air Conditioning	None	Exhaust System	No
Comment	PT CB CONST				



Commercial Section #105

Occupant	COMPRESSOR ROOM				
Section Multiplier	1	Occupancy	Warehouse Cold Storage	Foundation	Concrete
Exterior Wall	Metal	Insulation	Yes	Roof	Gable
Roof Material	Metal	Manual Overhead Square Foot	120	Wiring	Adequate
Plumbing	Adequate	Total Story Height	1	Frame Type	Steel
Fireproof Construction	No	Bldg Class	Metal	Total Section Area	2,304
Ground Floor Area	2,304	Perimeter	200	Grade	4+00
Year Built	1988	Condition	Normal		
Comment	I=SEMI-FIN CB OFFICE 10X36X12'HI, OHD 10 X12				

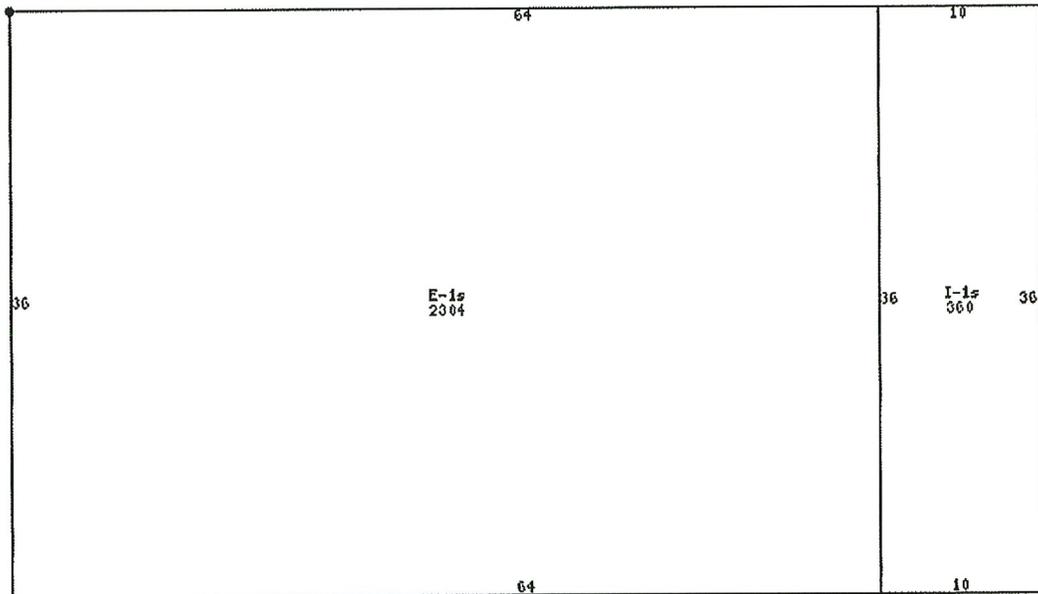
Commercial Groups - 2 Records

Commercial Group #105 1

Use Code	Auto Repair Shop	Base Story	1	Number Stories	1
Total Group Area	2,304	Base Floor Area	2,304	Wall Height	23
Heating	None	Air Conditioning	None	Exhaust System	No
Condition	Below Normal				
Comment	HIGH PRESSURE SODIUM LTG				

Commercial Group #105 2

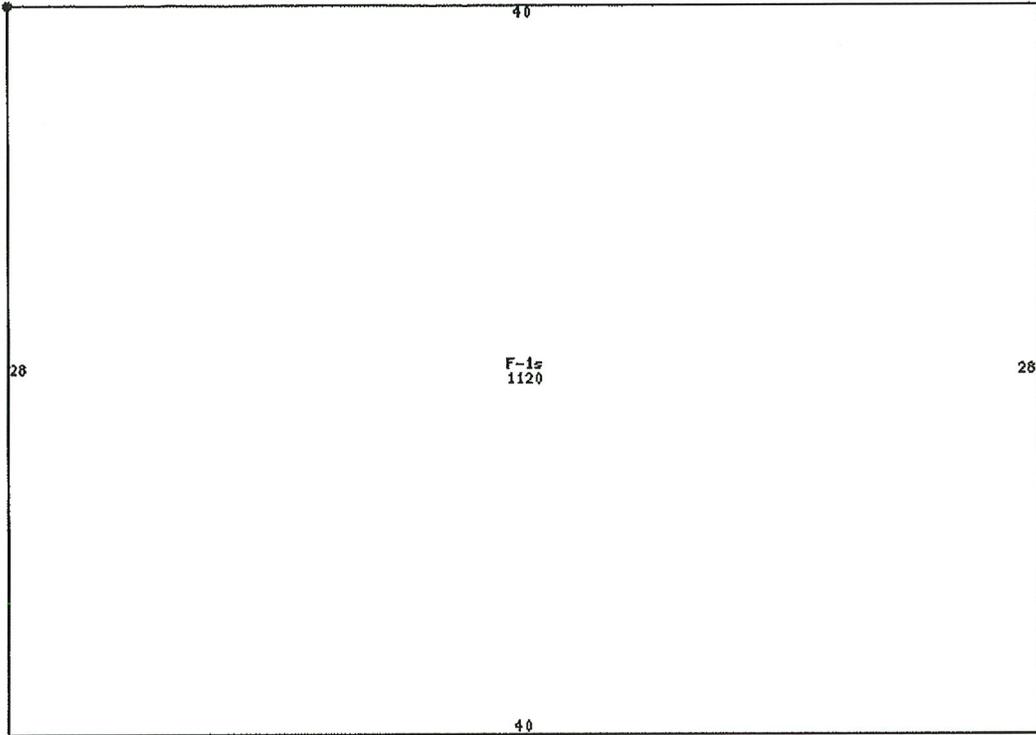
Use Code	Interior Finish	Base Story	1	Number Stories	1
Total Group Area	360	Base Floor Area	360	Heating	None
Air Conditioning	None	Grade Adjust	Minus 10	Exhaust System	No
Condition	Below Normal				



Commercial Section #106

Occupant	OFFICE				
Section Multiplier	1	Occupancy	Warehouse Cold Storage	Foundation	Concrete
Exterior Wall	Concrete Block or Tile	Insulation	Yes	Roof	Flat
Roof Material	Built-up	Wiring	Adequate	Plumbing	Adequate
Total Story Height	1	Frame Type	Steel	Fireproof Construction	No
Bldg Class	Frame, Concrete Blk, Tile, Tilt Up	Total Section Area	1,120	Ground Floor Area	1,120
Perimeter	68	Grade	5+00	Year Built	1956
Year Remodel	1975	Condition	Below Normal		

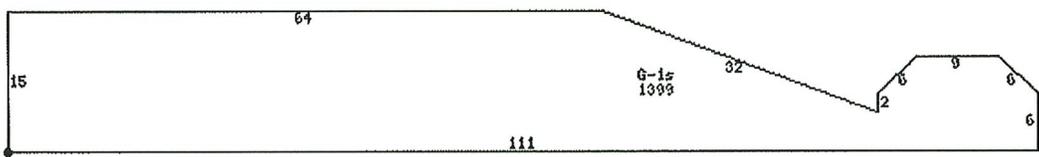
Commercial Groups - 1 Record					
Commercial Group #106 1					
Use Code	Office General	Base Story	1	Number Stories	1
Total Group Area	1,120	Base Floor Area	1,120	Heating	Central
Air Conditioning	Yes	Exhaust System	No		



Commercial Section #107

Occupant	COMBINATION ROOM				
Section Multiplier	1	Occupancy	Warehouse Cold Storage	Foundation	Concrete
Exterior Wall	Metal	Insulation	Yes	Roof	Flat
Roof Material	Metal	Manual Overhead Square Foot	200	Dock Floor %	100
Wiring	Adequate	Plumbing	Adequate	Total Story Height	1
Frame Type	Steel	Fireproof Construction	No	Bldg Class	Metal
Total Section Area	1,399	Ground Floor Area	1,399	Perimeter	140
Grade	5+00	Year Built	1988	Condition	Normal
Comment	2 OHD'S				

Commercial Groups - 1 Record					
Commercial Group #107 1					
Use Code	Warehouse	Base Story	1	Number Stories	1
Total Group Area	1,399	Base Floor Area	1,399	Wall Height	12
Heating	None	Air Conditioning	None	Exhaust System	No
Condition	Below Normal				
Comment	GLASSBOARD INT WALLS & CEILING				



Detached Structures - 1 Record					
Detached Structure #101					
Occupancy	Asphalt Paving	Measurement Code	Square Feet	Measure 1	25,000
Grade	4	Year Built	1960	Condition	Below Normal

Sales - 2 Records					
Seller	Buyer	Sale Date	Sale Price	Instrument	Book/Page

Seller	Buyer	Sale Date	Sale Price	Instrument	Book/Page
KOOL STORAGE LLC	SKJ LLC	2020-12-21	\$1,897,630	Deed	18267/349 Multiple Parcels
D M COLD STORAGE COMPANY INC	KOOL STORAGE LLC	2018-02-05	\$2,200,000	Deed	16811/637 Multiple Parcels

Recent Ownership Transfers

Grantor	Grantee	Instrument Date	Recording Date	Instrument Type	Book/Pg
KOOL STORAGE LLC	SKJ LLC	2020-12-21	2020-12-22	Warranty Deed Corporate	18267/349
DES MOINES COLD STORAGE COMPANY INC	KOOL STORAGE LLC	2018-02-05	2018-02-06	Warranty Deed	16811/637

Permits - 5 Records

Year	Type	Permit Status	Application	Reason	Reason1
2021	Pickup	Complete	2021-02-18	Review Value	PER SALE
2019	Pickup	No Add	2018-02-06	Review Value	PER OWNER
2018	Pickup	Pass	2018-02-06	Review Value	PER OWNER
2005	Pickup	Complete	2005-03-07	Law Change	REMOVE REFRIGERATION
2002	Permit	Complete	2001-06-28	Alterations	REMODEL

Historical Values

Yr	Type	Class	Kind	Land	Bldg	Total
2021	Assessment Roll	Commercial	Full	\$337,000	\$113,000	\$450,000
2019	Assessment Roll	Commercial	Full	\$307,000	\$650,000	\$957,000
2017	Informal Agreement	Commercial	Full	\$307,000	\$619,000	\$926,000
2017	Assessment Roll	Commercial	Full	\$306,500	\$693,500	\$1,000,000
2015	Board Action	Commercial	Full	\$255,000	\$671,000	\$926,000
2015	Assessment Roll	Commercial	Full	\$255,000	\$704,000	\$959,000
2013	Assessment Roll	Commercial	Full	\$255,000	\$563,000	\$818,000
2011	Assessment Roll	Commercial	Full	\$255,000	\$563,000	\$818,000
2009	Assessment Roll	Commercial	Full	\$255,000	\$606,000	\$861,000
2007	Assessment Roll	Commercial	Full	\$255,000	\$606,000	\$861,000
2005	Assessment Roll	Commercial	Full	\$243,000	\$588,100	\$831,100
2003	Assessment Roll	Commercial	Full	\$212,000	\$728,000	\$940,000
2002	Assessment Roll	Commercial	Full	\$199,580	\$687,000	\$886,580
2001	Assessment Roll	Commercial	Full	\$199,580	\$627,000	\$826,580
1999	Assessment Roll	Commercial	Full	\$116,000	\$627,000	\$743,000
1997	Assessment Roll	Commercial	Full	\$112,500	\$608,400	\$720,900
1997	Was Prior Year	Commercial	Full	\$112,500	\$608,400	\$720,900