



Date ..... January 12, 2026 .....

**RESOLUTION APPROVING ONE (1) COMMERCIAL TAX  
ABATEMENT APPLICATION FOR WORK COMPLETED IN 2025**

**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 is consistent with the urban revitalization plan for such area; and,

**WHEREAS**, the Act provides that persons making improvements may 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 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**, the City-wide Urban Revitalization Plan provides that 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**, one (1) application for tax abatement has been received for qualifying improvements completed after December 31, 2024, which is now on file and available for inspection by the public in the office of the City Clerk; and,

**WHEREAS**, the application has been reviewed and is now recommended for approval by City staff as further described in the accompanying Council Communication.

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

1. Each application for tax abatement is hereby received.
2. The following findings are hereby adopted with respect to each application:
  - a. 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 were made during the time the applicable area was so designated.
  - b. The application is for improvements completed in 2025.
  - c. City staff recommends that City Council approve the filed tax abatement application for building improvements existing on January 1, 2026.



## Roll Call Number

Agenda Item Number

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Date January 12, 2026

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 schedules noted on each application.
4. The City Clerk shall forward a certified copy of this resolution and the application to the Polk County Assessor.

(Council Communication No. 26-003)

MOVED by \_\_\_\_\_ to adopt and to approve the application for the total number of years in the applicable exemption schedule, with the schedule to commence with the taxes payable in FY2026/27.

SECOND by \_\_\_\_\_.

FORM APPROVED:

/s/ Emily A. Duffy

Emily A. Duffy

Assistant City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT	<b>CERTIFICATE</b>  I, LAURA BAUMGARTNER, 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
BOESEN					
SIMONSON					
VOSS					
BARRON					
WESTERGAARD					
MANDELBAUM					
GATTO					
TOTAL					
MOTION CARRIED					
APPROVED					
Mayor					

Plan Number	Address	Project Estimated Cost	Project Type	Plan Type	Plan Work Class	Commercial Abatem	Plan Apply Date	Plan Status	Plan Description	Company Name	First Name	Last Name
TAXA-2024-000441	4241 MERLE HAY RD DES MOINES, IA 50310	\$1,350,000.00	New Primary Structure	Tax Abatement	Commercial/Industrial	03-CF, 3 Year 100%	12/20/2024	Approved	Commercial construction	7 Brew	Scott	Lipovac