



Roll Call Number

Agenda Item Number

29

Date..... **February 9, 2026**

**RESOLUTION APPROVING TWO MINIMUM ASSESSMENT AGREEMENTS AS
REQUIRED FOR COMMERCIAL TAX ABATEMENT**

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, Iowa Code §404.3C does not allow a commercial property to receive the tax abatement unless the city, county, and the owner of the qualified real estate enter into a written assessment agreement “Agreement” specifying a minimum actual value until a specified termination date for the duration of the exemption period; and,

WHEREAS, the following Owners have applied for commercial tax abatement for the construction of various Projects at the following Properties and submitted the following proposed minimum actual values:

ADDRESS	PROPERTY OWNER	MINIMUM ASSESSMENT AGREEMENT VALUE
601 ARMY POST RD DES MOINES, IA 50315	UTILITY SPECIALISTS LLC	\$56,000
403 E. JACKSON AVE DES MOINES, IA 50315	REASONER'S GARAGE INC.	\$86,000

; and,

WHEREAS, the applications for commercial tax abatement for the Properties have been received for Projects, which are now on file and available for inspection by the public in the office of the City Clerk; and

WHEREAS, the Agreements have been reviewed and are 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. The City Council hereby approves the proposed Minimum Assessment Agreements.
2. The Mayor and City Clerk are hereby authorized and directed to execute the proposed Minimum Assessment Agreements on behalf of the City.
3. The City Manager or his designee(s) are hereby authorized and directed to work with the City Clerk to submit the approved agreements to the Polk County Assessor for certification and recording and to monitor compliance by Owners.



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4. The City Manager is further directed and authorized to make all other necessary filings to comply with any legal requirements, as approved by the City's Legal Department.

Moved by _____ to approve. Second by _____.

APPROVED AS TO FORM:

/s/ Emily A. Duffy

Emily A. Duffy
Assistant City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
BOESEN				
SIMONSON				
VOSS				
BARRON				
WESTERGAARD				
MANDELBAUM				
GATTO				
TOTAL				

MOTION CARRIED

APPROVED

Mayor

CERTIFICATE

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