

★ Roll Call Number

08-908

Agenda Item Number

52A

Date May 19, 2008

REQUEST BY TED AND TATUM SCAFF  
FOR RETROACTIVE APPLICATION OF PREVIOUSLY APPROVED  
APPLICATION FOR TAX ABATEMENT FOR IMPROVEMENT TO  
2832 SWEETWATER DRIVE

WHEREAS, on May 5, 2008, by Roll Call No. 08-780, the City Council approved an application from Ted and Tatum Scaff for tax abatement pursuant to the City-wide Urban Revitalization Plan on the taxable value added by the construction of their home at 2832 Sweetwater Drive, which was completed in 2006; and,

WHEREAS, Ted and Tatum Scaff requested that the tax abatement be applied retroactively to the taxable value existing on January 1, 2007, and the taxes payable in Fiscal Year 2008/09, for the reason that an application for tax abatement was reportedly filed by Regency Homes on their behalf in May of 2006, but not timely processed by the City; and,

WHEREAS, the action by the City Council on May 5, 2008, approving the application for tax abatement did not request that Polk County apply the tax abatement retroactively for the reasons that Regency Homes had failed to provide a copy of the original application or any documentation that it did submit an application for tax abatement in May of 2006, and retroactive application would shift the benefit of nearly a year of tax abatement from Amy Rich, the current buyer of the home, to Ted and Tatum Scaff; and,

WHEREAS, Amy Rich has now signed an agreement consenting to the retroactive application of tax abatement for the benefit of Ted and Tatum Scaff; and,

WHEREAS, Ted and Tatum Scaff have been prevented from obtaining a copy of the original application from Regency Homes by the recent closure of the Regency Homes homebuilding operations and the dismissal of substantially all of the associated staff; NOW THEREFORE,

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

1. The City Council hereby makes the following findings:
  - a) Regency Homes routinely filed applications for tax abatement with the application for a building permit for new homes in Des Moines. It is reasonable to expect that the routine was followed in this case.
  - b) Ted and Tatum Scaff reasonably relied upon the assurances by representatives for Regency Homes that the application for tax abatement was timely filed.
  - b) The highly publicized closure of the homebuilding operations of Regency Homes has prevented Ted and Tatum Scaff from obtaining further documentation to demonstrate that the application was actually timely filed.

( continued )

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2. The City Council further finds that the application for tax abatement was timely filed in May of 2006, and should have been processed and forwarded to the Polk County Assessor prior to March 1, 2007.
3. The prior action of the City Council under Roll Call No. 08-780 is hereby reaffirmed, and the City Council hereby further requests that the Polk County Assessor apply the tax abatement retroactively to the taxable value existing on January 1, 2007, and the taxes payable in Fiscal Year 2008/09.
4. The City Clerk is hereby directed to forward a certified copy of this roll call and Roll Call No. 08-780 to the Polk County Assessor.

MOVED by Meyer to adopt.

FORM APPROVED:

Roger K. Brown  
Roger K. Brown

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
COWNIE	✓			
COLEMAN	✓			
HENSLEY	✓			
KIERNAN	✓			
MAHAFFEY	✓			
MEYER	✓			
VLASSIS	✓			
TOTAL	7			

MOTION CARRIED APPROVED  
T. M. Franklin  
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.

Diane Rauh City Clerk