



Roll Call Number

08-219

Agenda Item Number

12

Date December 8, 2008

RESOLUTION DENYING ONE RETROACTIVE TAX ABATEMENT
APPLICATION FOR THE ADDITIONAL VALUE ADDED BY
IMPROVEMENTS MADE DURING 2006
(1 separate request for 1414 East 19th Street)

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, the Act provides that persons making improvements must 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 located 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, pursuant to the Act, the Des Moines City Council passed Ordinance No. 11,026 designating the entire area within the corporate boundaries of the City of Des Moines on July 6, 1987, as a revitalization area (the "City-wide Urban Revitalization Area"); and

WHEREAS, on September 28, 1987, by Roll Call No. 87-4009, the Des Moines City Council approved the Urban Revitalization Plan for the City-wide Urban Revitalization Area which Plan, among other things, specifies the types of improvements eligible for tax abatement; and

WHEREAS, the City has designated several additional urban revitalization areas within territory annexed into the City after July 6, 1987, and the City has adopted urban revitalization plans for such additional areas in accordance with the Act; and

WHEREAS, the urban revitalization plan for each of the designated urban revitalization areas provides that, in order 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, the attached request is for retroactive dating of the value added by eligible improvements made to 1414 East 19th Street during calendar year 2006, when the application was submitted after February 1, 2007, and before February 1, 2008; and

WHEREAS, the application approved by City Council November 19, 2007 and sent to the Polk County Assessor for further processing where abatement was granted for ten years, 2008 through 2017.



Roll Call Number

08-2119

Agenda Item Number

12

Date December 8, 2008

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Des Moines, Iowa, that:

- 1) The attached request for retroactive tax abatement for improvements to 1414 East 19th Street is hereby received.
- 2) The following findings are hereby adopted:
 - a) The attached request was not filed on or before February 1st of the assessment year for which the exemption (tax abatement) is claimed and therefore that request for retroactive abatement cannot be granted nor is there any provision in the Act to allow for retroactive dating of the abatement application which the applicant states was not filed in a timely manner to receive abatement starting in 2007.
 - b) The attached request is for a project located in a designated urban revitalization area; the project is in conformance with the urban revitalization plan for the urban revitalization area in which the project is located; and the improvements described in such application was made during the time the applicable area was so designated.
- 3) The attached request is denied under Section 404.5 of the Act.
- 4) The City Clerk shall forward a certified copy of this resolution and the attached application to the applicant and the County Assessor.

(Council Communication No. 08- 720)

FORM APPROVED:

Michael F. Kelley
Assistant City Attorney

Moved by

to adopt.

(Request Attached)

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

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