



Roll Call Number

09-2170

Agenda Item Number

15

Date December 7, 2009

RESOLUTION APPROVING APPLICATION FOR TAX ABATEMENT  
FOR IMPROVEMENTS MADE DURING 2007, AND DENYING REQUEST  
TO HAVE THE TAX ABATEMENT APPLIED RETROACTIVELY  
(5449 SE 26<sup>th</sup> Court)

WHEREAS, Napoleon Alonzo filed the attached application for tax abatement with the City of Des Moines on November 18, 2009, seeking tax abatement for improvements made to his home at 5449 SE 26<sup>th</sup> Court during calendar year 2007, and he further requests that the tax abatement be applied retroactively to the property taxes due in the current fiscal year as if the application has been timely filed prior to February 1, 2008; and,

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 §404.4 and the corresponding provisions in the City-wide Urban Revitalization Plan provide that any application for tax abatement received by the City after February 1, 2009, and before February 1, 2010, shall be reviewed by the City for approval and forwarded to the County Assessor by March 1, 2010, and shall be applied commencing with the property taxes due in FY 2011/12; and,

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

- 1) The attached application for tax abatement for improvements to 5449 SE 26<sup>th</sup> Court is hereby received.
- 2) The following findings are hereby adopted:
  - a) The attached application was not timely filed, but was received by the City of Des Moines on November 18, 2009, within the two year grace period for late filed applications.
  - b) The attached 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 was made during the time the applicable area was so designated.
  - c) The applicant is seeking to have the application retroactively applied as if it had been timely filed, but Iowa Code Ch 404 does not empower the City to approve such a request.

( continued )



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- 3) The attached application for tax abatement is hereby approved.
- 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. 09- 860 )

MOVED by Meyer to approve the application retroactively as if it had been timely filed and to take the application to Polk County to seek approval, if possible. In addition, refer the matter to the City Manager to assign a member of his staff or from the Community Development Department to work with and assist the property owner during the process, and to provide an update to the Council. Refer this matter to the Legislative Sub-Committee for review.

FORM APPROVED:

Roger K Brown  
 Roger K. Brown  
 Assistant City Attorney

(Request Attached)

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

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.

MOTION CARRIED

APPROVED

J. M. Franklin  
 Mayor

Diane Rauh City Clerk