



Roll Call Number

10-263

Agenda Item Number

20

Date February 22, 2010

RESOLUTION APPROVING LATE FILED TAX ABATEMENT
APPLICATION FOR IMPROVEMENTS COMPLETED IN 2005
(1920 E 39th 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 attached application is for value added by eligible improvements to 1920 E 39th Street completed in calendar year 2005, and the application was submitted after the expiration of the two-year grace period; and

WHEREAS, Iowa Code § 404.4 provides that any application for tax abatement not filed within the two-year grace period can be approved if "upon the request of the owner at any time, the governing body of the city ... provides by resolution that the owner may file an application by February 1 of any other assessment year selected by the governing body in which case the exemption is allowed for the number of years remaining in the exemption schedule selected."

WHEREAS, the attached applications have been received, reviewed and recommended for approval by City staff, for the number of years remaining on the 10-year 100% exemption schedule.

(continued)

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

- 1) The deadline for filing the attached application is hereby extended to February 1, 2010, and the attached application is hereby found to have been filed within the time allowed by such extension.
- 2) The following findings are hereby adopted:
 - a) The attached application is for the value added by improvements to 1920 E 39th Street completed in calendar year 2005.
 - b) The application was filed between February 1, 2009 and February 1, 2010.
 - c) 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 was made during the time the Area was so designated.
- 3) The application is hereby approved subject to review by the County Assessor under Section 404.5 of the Act, for the number of years remaining on the 10-year 100% exemption schedule selected by the applicant.
- 4) The City Clerk shall forward a certified copy of this resolution and the attached application to the County Assessor.

(Council Communication No. 10- 079)

MOVED BY Hensley to adopt.

FORM APPROVED:

Roger K. Brown
Roger K. Brown, Assistant City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
COWNIE	✓			
COLEMAN	✓			
GRIESS	✓			
HENSLEY	✓			
MAHAFFEY	✓			
MEYER	✓			
MOORE	✓			
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