

★ Roll Call Number

12-1849

Agenda Item Number

26

Date December 3, 2012

RESOLUTION AUTHORIZING THE REFUNDING OF TAXES IMPROPERLY  
COLLECTED FOR THE HIGHLAND PARK SELF-SUPPORTED MUNICIPAL  
IMPROVEMENT DISTRICT

WHEREAS, the Highland Park Self-Supported Municipal Improvement District ("SSMID") was created for the purpose of funding the installation, operation and maintenance of streetscape improvements within the public rights-of-way of portions of 6th Avenue and Euclid Avenue in the Highland Park Neighborhood; and,

WHEREAS, Iowa Code §386.8 and §368.9 which authorizes the levy of the Highland Park SSMID Combined Capital Improvement and Operation Tax Levy both provide that "[p]arcels of property which are assessed as residential property for property tax purposes are exempt from the tax . . . except residential properties within a duly designated historic district"; and,

WHEREAS, it was recently discovered that the Combined Capital Improvement and Operation Tax Levy for the Highland Park SSMID has been improperly levied by Polk County against the ten parcels identified in the accompanying Exhibit "A", which are assessed as residential property for tax purposes and not within a duly designated historic district; and,

WHEREAS, Iowa Code §455.60 provides that the Board of Supervisors shall direct the County Treasurer to refund to any taxpayer any tax or portion of a tax found to have been erroneously paid in the preceding two years upon receipt of a claim; and,

WHEREAS, it would be appropriate for the City of Des Moines to proactively refund the erroneously levied and paid SSMID taxes collected in the preceding two years without requiring the affected property owners to take any further action.

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Des Moines, Iowa, that the Finance Director is hereby authorized and directed to promptly refund the erroneously levied and paid SSMID taxes in the amounts and to the affected property owners identified in the table attached hereto as Exhibit "A".

( Council Communication No. 12- 597 )

MOVED by Hensley to adopt.

( continued )



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-2-

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FORM APPROVED:

*Roger K. Brown*

Roger K. Brown

Assistant City Attorney

C:\Rog\Eco Dev\SSMIDs\Highland Park\RC 12-12-03 Approve Refund.doc

Exhibits:

"A" - Summary of taxes erroneously levied and paid

"1" - Map of the Highland Park SSMID

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

*T. M. Franklin*

Mayor

*Diane Rauh*

City Clerk