

★ Roll Call Number
13-0454

Agenda Item Number
14

Date March 25, 2013

RESOLUTION APPROVING TAX ABATEMENT APPLICATIONS
FOR THE ADDITIONAL VALUE ADDED BY IMPROVEMENTS
COMPLETED DURING 2012
(13 separate applications)

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 may 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, pursuant to the 2011-1 Omnibus Amendment to the City's urban revitalization plans which was approved by the City Council on December 5, 2011, by Roll Call No. 11-2085, all the territory within the City of Des Moines as of January 1, 2012, was consolidated into the City-wide Urban Revitalization Area, and any territory thereafter annexed into the City is added to the City-wide Urban Revitalization Area effective upon annexation; and,

WHEREAS, the City-wide Urban Revitalization Plan 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, a total of 13 applications for tax abatement (the "Applications") have been received and are now on file and available for inspection by the public in the office of the City Clerk; and

WHEREAS, each of the Applications has been reviewed and recommended for approval by City staff as further described in the accompanying council communication.

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

- 1) The Applications for tax abatement are hereby received.

(continued)



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- 2) The following findings are hereby adopted:
 - a) Each of the Applications is for a project located in the City-wide Urban Revitalization Area; each project is in conformance with the Urban Revitalization Plan for the City-wide Urban Revitalization Area; and the improvements described in each Application were made during the time the Area was so designated.
 - a) Each of the Applications is for improvements completed in 2012, and was filed with the City on or before February 1, 2013.
 - c) Each of the applications was initially determined by the City staff to be ineligible for tax abatement. The applications were returned to the applicants with a cover letter that identified that the application could not be approved at that time because the improvements had not been completed in conformance with all necessary permits and inspections. The City staff expected the applications would be re-filed upon completion of the improvements. However, the applicants construed the letter to mean that approval was merely delayed, and that no additional filing was required. As a result, the applications, although timely filed, were not timely processed by the City Staff.
- 3) Each of the attached applications is approved subject to review by the County Assessor under Section 404.5 of the Act, for exemption according to the schedules noted on each application.
- 4) The City Clerk shall forward a certified copy of this resolution and the Applications to the County Assessor.

MOVED by Hensley to adopt, and to request that Polk County apply the tax abatement to the valuation existing on January 1, 2013, and the property taxes payable in FY2014/15 as if the applications had been timely processed and delivered to the County Assessor by March 1, 2013.

FORM APPROVED:

(Council Communication No. 13- 147)

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

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 7 APPROVED
T. M. Franklin Mayor

Diane Rauh City Clerk