

★ Roll Call Number

18-1660

Agenda Item Number

11

Date October 8, 2018

RESOLUTION APPROVING TAX ABATEMENT APPLICATIONS  
FOR THE ADDITIONAL VALUE ADDED BY IMPROVEMENTS  
COMPLETED DURING 2017 AND 2018  
(128 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 are 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, one-hundred twenty-eight (128) applications for tax abatement (the "Applications") have been received, 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.
- 2) The following findings are hereby adopted:

( continued )

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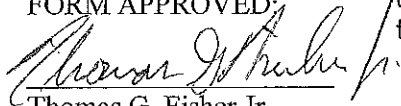
Date October 8, 2018

- a) Each of the Applications are 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 the Applications were made during the time the applicable area was so designated.
  - b) Five (5) of the Applications are for improvements completed in 2017 and one-hundred twenty-three is for improvements completed in 2018.
  - c) Of the five applications for calendar year 2017, each appear to have been timely filed with the City before February 1, 2018, but the Applications were not timely processed by City Staff.
- 3) Each of the 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 Des Moines City Council hereby requests that for the five applications for calendar year 2017, the Polk County Assessor apply the tax abatement to the valuation existing on January 1, 2018, and the property taxes payable in FY2018/19 as if the Applications had been timely processed and delivered to the County Assessor by March 1, 2018.
- 5) The City Clerk shall forward a certified copy of this resolution and the Applications to the County Assessor.

( Council Communication No. 18- 508 )

MOVED by Coloman to adopt and refer to the City Manager to provide a report at an upcoming work session, regarding a summary of historical data, expectations for the upcoming year, and list of properties expected to go back on the tax rolls soon.

FORM APPROVED:

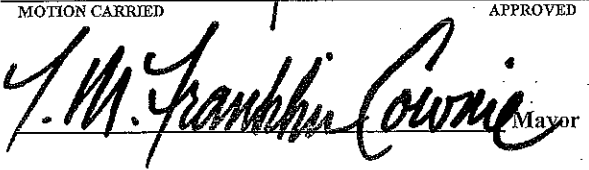
  
Thomas G. Fisher Jr.  
Assistant City Attorney

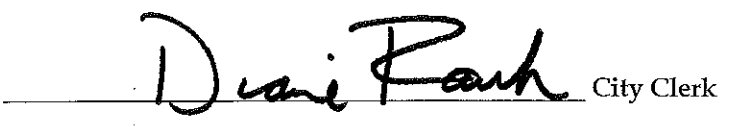
COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
BOESEN	✓			
COWNIE	✓			
COLEMAN	✓			
GATTO	✓			
GRAY	✓			
MANDELBAUM	✓			
WESTERGAARD	✓			
TOTAL	7			

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  
 Mayor

 City Clerk