



Roll Call Number

20-0984

Agenda Item Number

15

Date June 22, 2020

**RESOLUTION APPROVING TAX ABATEMENT APPLICATIONS
FOR THE ADDITIONAL VALUE ADDED BY IMPROVEMENTS
COMPLETED DURING 2019 AND 2020
(90 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, five (5) applications for tax abatement (the "2019 Applications") for improvements to property completed in 2019 have been received, reviewed and recommended for approval by City staff as further described in the accompanying council communication.

WHEREAS, eighty-five (85) applications for tax abatement (the "2020 Applications") for improvements to property completed in 2020 have been received, reviewed and recommended for approval by City staff as further described in the accompanying council communication.

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

- 1) The 2019 Applications and the 2020 Applications for tax abatement are hereby received.
- 2) The following findings with respect to the 2019 Applications are hereby adopted:
 - 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) Each of the applications is for improvements completed in 2019.
 - c) Each of the applications appear to have been timely filed with the City before February 1, 2020; however, the applications were not timely processed for approval by the City.
- 3) The following findings with respect to the 2020 Applications are hereby adopted:
 - 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) Each of the applications is for improvements completed in 2020.
 - c) Each of the applications appear to have been timely filed with the City before February 1, 2021.
- 4) Each of the 2019 Applications and the 2020 Applications are 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.
- 5) The City Clerk shall forward a certified copy of this resolution and the Applications to the County Assessor.

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(Council Communication No. 20- 271)

MOVED by Gatto to adopt, and to request that the Polk County Assessor apply the tax abatement as follows:

- For the 2019 Applications, apply the tax abatement to the valuation existing on January 1, 2020, and the property taxes payable beginning in FY2020/21 retroactively as if the 2019 Applications had been timely processed by the City.
For the 2020 Applications, apply the tax abatement to the valuation existing on January 1, 2021, and the property taxes payable beginning in FY2021/22.

FORM APPROVED:

/s/ Thomas G. Fisher Jr.

Thomas G. Fisher Jr.
Assistant City Attorney

Table with 5 columns: COUNCIL ACTION, YEAS, NAYS, PASS, ABSENT. Rows include COWNIE, BOESEN, GATTO, GRAY, MANDELBAUM, VOSS, WESTERGAARD, and TOTAL.

CERTIFICATE

I, P. Kay Cmelik, 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. Frankin Cownie Mayor

P. Kay Cmelik City Clerk