



Roll Call Number

21-0610

Agenda Item Number

13B ✓

Date April 19, 2021

RESOLUTION APPROVING TAX ABATEMENT APPLICATIONS
FOR ADDITIONAL VALUE ADDED BY IMPROVEMENTS COMPLETED
DURING 2020
(2 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, the application for tax abatement for buildings located at 2650 E Payton Avenue, and 4881 SW 63rd Street (the "Applications") have been received, reviewed and recommended for approval by City staff as further described in the accompanying council communication; and,

WHEREAS, the buildings fail to satisfy Article H, section 7 of the City-wide Urban Revitalization Plan because they are not served by the public sewer system, however they satisfy the exceptions in that section; and,



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WHEREAS, the applicants have entered into agreements with the City to connect to the public sewer system when it becomes available and waive their right to protest an assessment for the sewer; and,

WHEREAS, the applicants meet all other requirements of Article H, section 7 of the City-wide Urban Revitalization Plan.

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 with respect to the 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.
- 3) The following additional findings are hereby adopted:
 - a) Public sewer is not available within 100 feet of the boundaries of the parcel of land upon which the improvement is made.
 - b) The improvement is assessed as residential property.
 - c) The parcel of land upon which the improvement is made was created prior to July 1, 1999, and not thereafter voluntarily reduced in size.
 - d) The owners of the property have entered into an agreement in recordable form acceptable to the City Legal Department agreeing to connect to the public sewer system when it becomes available and waving the right to protest the assessment for such sewer and
 - 1) The lots are less than two acres in size, and
 - 2) The improvements will not jeopardize future development and improvements in the vicinity considering the following factors:
 1. The location of the improvement on the lot allow for future development to urban densities,
 2. The location of the improvement does not interfere with the logical extension of streets, water, sewer and other public infrastructure to serve future development in the vicinity,
 3. The improvement is reasonably accessible by emergency vehicles.



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- 4) Each of the 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.

(Council Communication No. 21- **188**)

MOVED by Gatto to adopt, and to request that the Polk County Assessor 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

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

MOTION CARRIED

APPROVED

J. M. Frank Cownie
Mayor

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.

P. Kay Cmelik

City Clerk