



Roll Call Number

26-0174

Agenda Item Number

19

Date February 9, 2026

**RESOLUTION APPROVING 4 COMMERCIAL TAX ABATEMENT  
APPLICATIONS AND 225 RESIDENTIAL TAX ABATEMENT  
APPLICATIONS FOR WORK COMPLETED IN 2025**

**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 as proposed in the application is in a designated urban revitalization area; (b) the project as proposed in the application is in conformance with the urban revitalization plan for such area; and (c) the project improvements as proposed in the application were made during the time the area was so designated; and,

**WHEREAS**, the City-wide Urban Revitalization Plan provides that 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**, 4 applications for commercial tax abatement and 225 applications for residential tax abatement have been received for improvements that would qualify if completed after December 31, 2024, which are now on file and available for inspection by the public in the office of the City Clerk; and,

**WHEREAS**, the applications have been reviewed and are now recommended for approval by City staff.

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

1. Each application for tax abatement is hereby received.
2. The following findings are hereby adopted with respect to each application:
  - a. The applications are for projects located in the City-wide Urban Revitalization Area; the projects as proposed in the application are in conformance with the Urban Revitalization Plan for the City-wide Urban Revitalization Area; and the improvements described in the applications are intended by the applicant to be completed, all or in part, during the time the applicable area was so designated.
  - b. The application is for improvements intended by the applicant to be completed, all or in part, in 2025.



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- c. City staff recommends that City Council approve the filed tax abatement application for building improvements existing on January 1, 2026.
- 3. The attached 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.
- 4. The City Clerk shall forward a certified copy of this resolution and the Applications to the Polk County Assessor.

MOVED by Gatto to adopt and to approve the applications for the total number of years in the applicable exemption schedule, with the schedule to commence with the taxes payable in FY2026/27.

SECOND by Voss

FORM APPROVED:

/s/ Emily A. Duffy  
Emily A. Duffy  
Assistant City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
BOESEN	✓			
SIMONSON	✓			
VOSS	✓			
BARRON	✓			
WESTERGAARD	✓			
MANDELBAUM	✓			
GATTO	✓			
TOTAL	7			

MOTION CARRIED APPROVED

Connie Boesen  
Mayor

CERTIFICATE

I, LAURA BAUMGARTNER, 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.

Laura Baumgartner  
City Clerk