

Date March 23, 2026

RESOLUTION AUTHORIZING RELEASE OF SPECIAL ASSESSMENTS FOR 3004 COLUMBIA STREET, 1401 EAST 12TH STREET, AND 314 EAST SHERIDAN AVENUE ACQUIRED THROUGH THE TAX SALE CERTIFICATE PROCESS

WHEREAS, Iowa Code Section 446.19A permits cities to acquire tax sale certificates for abandoned property assessed as residential property or as commercial multifamily property or vacant residential lots at a tax sale without paying the taxes then due, to obtain the assignment of outstanding tax sale certificates by payment to the certificate holder the amount then due to redeem the certificate, and to further assign said certificates, all for the purpose of encouraging the acquisition and rehabilitation of abandoned dwellings and lots; and

WHEREAS, on May 19, 2025, by Roll Call No. 25-201, the City Council approved acquisition of the tax sale certificate for the vacant and abandoned properties locally known as 3004 Columbia Street, 1401 E 12th Street, and 314 East Sheridan Avenue, all located within Des Moines, Iowa ("Property"); and

WHEREAS, on February 13, 2026, the City of Des Moines requested and were issued the tax sale deeds for the Property by the Polk County Treasurer; and

WHEREAS, Neighborhood Services is in the process of identifying a path for redevelopment or rehabilitation and the special assessments against the Property have been identified as an encumbrance to redevelopment for housing.

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

- 1. All special assessments levied by the City and pending against the Property shall be deemed released. This shall include assessments listed below and any other City of Des Moines special assessments incurred by the property and tracked by the Polk County Treasurer's Office prior to the date of this roll call.

3004 Columbia St, Des Moines, Iowa- Parcel No. 7924-26-180-025

Table with 4 columns: Certificate, Type, Certified Date, Unpaid. Rows include WGCC-2024-001230, WGCC-2025-000428, WGCC-2025-002224 with corresponding amounts.

1401 E 12th, Des Moines, Iowa- Parcel No. 7924-35-426-020

Table with 4 columns: Certificate, Type, Certified Date, Unpaid. Row includes WGCC-2025-000628 with amount \$1980.83.

★ Roll Call Number

26-0361

Agenda Item Number

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Date March 23, 2026

**314 E Sheridan Ave., Des Moines, Iowa- Parcel No. 7924-26-331-023**

Certificate	Type	Certified Date	Unpaid
HLTH-2024-003721	1200020241101- DM 00 202411	11-25-2024	\$585.01
WGCC-2024-000881	1200020241201- DM 00 202412	1-2-2025	\$221.53
WGCC-2024-001568	1200020250101- DM 00 202501	2-3-2025	\$221.53
WGCC-2025-000520	1200020250901- DM 00 202509	10-6-2025	\$206.53
WGCC-2025-001288	1200020251001- DM 00 202510	10-28-2025	\$205.53
WGCC-2025-002348	1200020251201- DM 00 202512	1-2-2026	\$203.53
			\$1,643.66

- The City Engineer or the City Engineer's designee is hereby authorized and directed to notify the County of the release of such special assessments; and
- The Neighborhood Services Director's designee shall seek to release all other assessments levied by Polk County, Des Moines Water Works, or other governmental entities pending against the Property.

(Council Communication No. 26-101)

Moved by Mandelbaum to adopt.

Second by Simonson

Approved as to form:

/s/ Chas M. Cahill

Chas M. Cahill

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