



Roll Call Number

25-0644

Agenda Item Number

15

Date May 5, 2025

RESOLUTION APPROVING 1 TAX ABATEMENT APPLICATION FOR WORK COMPLETED IN IN 2024 AND 1 TAX ABATEMENT APPLICATION FOR WORK COMPLETED IN 2023

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 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, 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, 1 application for tax abatement has been received for qualifying improvements completed after December 31, 2023, which is now on file and available for inspection by the public in the office of the City Clerk; and,

WHEREAS, 1 untimely application for tax abatement has been received for qualifying improvements completed after December 31, 2022, which is 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 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. Each application for tax abatement is hereby received.
2. The following findings are hereby adopted with respect to the 2024 application:
a. The application is for a project located in the City-wide Urban Revitalization Area; the project is in conformance with the Urban Revitalization Plan for the City-wide Urban Revitalization Area; and the improvements described in the Application were made during the time the applicable area was so designated.
b. The application is for improvements completed in 2024.
c. City staff recommends that City Council approve the filed tax abatement applications for building improvements existing on January 1, 2025.



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- 3. The following findings are hereby adopted with respect to the 2023 application:
 - a. The application is for improvements completed in 2023.
 - b. The application was not timely filed by the February 1, 2024 deadline to be applied to the value added during 2023. Because the application was filed after the deadline, but within the 2-year grace period allowed by Iowa Code, City staff recommends that City Council approve the late filing of the application by this resolution and recommends approval of the application itself, subject to review by the county assessor.
 - c. The City Council finds that:
 - i. The project is located in a designated urban revitalization area;
 - ii. The improvements were made during the time the area was so designated;
 - iii. The project is in conformance with the urban revitalization plan for the area.
- 4. 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.
- 5. The City Clerk shall forward a certified copy of this resolution and the Applications to the Polk County Assessor.

(Council Communication No. 25-183)

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 FY2024/25.

SECOND by Voss

FORM APPROVED: /s/ Thomas G. Fisher Jr. Thomas G. Fisher Jr. Deputy City Attorney

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

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.

MOTION CARRIED APPROVED

Connie Boesen Mayor

Laura Baumgartner City Clerk