



Date September 29, 2025

**RESOLUTION APPROVING TAX ABATEMENT APPLICATION FOR
WORK COMPLETED IN 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, An application for tax abatement has been received for qualifying improvements completed during 2023, which is now on file and available for inspection by the public in the office of the City Clerk; and,

WHEREAS, the application has been reviewed and is 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. The application for tax abatement is hereby received.
2. The following fact findings are hereby adopted with respect to the application:
 - a. The application is for a project located in the City-wide Urban Revitalization Area; the projects are 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. The application is for improvements completed in 2023. The application was timely filed but not processed correctly by the City resulting in a delayed filing with the County Assessor. However, the filing is within the 2-year grace period allowed by Iowa Code.

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3. City staff recommends that City Council approve the filed tax abatement application for building improvements existing on January 1, 2024.
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. 25-370)

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/ 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			

MOTION CARRIED

APPROVED

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.

City Clerk