



Roll Call Number

26-0296

Agenda Item Number

12

Date March 9, 2026

RESOLUTION APPROVING ONE (1) COMMERCIAL TAX ABATEMENT APPLICATION

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 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, one (1) application for tax abatement has been received for qualifying improvements completed after December 31, 2024, 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 and is untimely.
2. The following findings are hereby adopted with respect to the untimely application:
 - a. The application was filed within the two-year grace period allowed by Iowa Code §404.4, during which a late filed application may be approved for the total number of years in the exemption schedule.
 - b. The application is for a project located in the City-wide Urban Revitalization Area; the project as proposed in the application is in conformance with the Urban Revitalization Plan for the City-wide Urban Revitalization Area; and



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the improvements described in the Application are intended by the applicant to be completed, all or in part, during the time the Area was so designated.

- c. The application is for improvements intended by the applicant to be completed, all or in part, in 2025.
 - d. City staff recommends that City Council approve the late filed tax abatement application for the building improvements existing on January 1, 2026.
3. The attached application is 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.

(Council Communication No. 26-~~094~~)

Moved by Gatto to adopt.

Second by Voss.

FORM APPROVED:

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

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