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Date..... August 7, 2006

RESOLUTION CONDITIONALLY GRANTING PRIOR APPROVAL OF  
TAX ABATEMENT FOR A NEW RESIDENCE AT 6660 INDIANOLA AVENUE

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 prior approval of eligibility 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 improvements are located in a designated Urban Revitalization Area; (b) the improvements are in conformance with the Urban Revitalization Plan for such area; and (c) the improvements are to be made during the time the area is so designated; and

WHEREAS, William and Emma Walters are seeking to sell their property at 6660 Indianola Avenue to a purchaser who proposes to build a new single-family dwelling (the "Improvements") upon the 2.0 acre lot utilizing a private septic system; and,

WHEREAS, the City-wide Urban Revitalization Plan permits improvements utilizing a private septic system to qualify for tax abatement only under limited circumstances; and,

WHEREAS, William and Emma Walters have made application pursuant to Iowa Code §404.4 for prior approval of the eligibility of such Improvements for tax abatement pursuant to the City-wide Urban Revitalization Plan; and,

WHEREAS, the application for prior approval has been received, reviewed and recommended for conditional approval by City staff; NOW, THEREFORE,

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

1. The application of William and Emma Walters for prior approval of eligibility for tax abatement for the construction of the proposed Improvements at 6660 Indianola Avenue is hereby received.
2. The City Council hereby finds that the construction of the Improvements described above will qualify for tax abatement under the City-wide Urban Revitalization Plan, notwithstanding the lack of public sanitary sewer service, because the following requirements are satisfied:
  - a) Public sewer is not available within 100 feet of the boundaries of the parcel of land upon which the Improvements are to be made;
  - b) The improvements will be assessed as residential property;

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- c) The parcel of land upon which the Improvements will be made was created prior to July 1, 1999, and not thereafter voluntarily reduced in size;
  - d) The owners have signed a Declaration of Covenants in a recordable form acceptable to the Legal Department agreeing to connect the Improvements to the public sewer system when public sewer becomes available, and waiving the right to protest the assessment for such sewer;
  - e) The lot is 2 acres in size.
3. The City Council hereby finds that the proposed Improvements are located in the City-wide Urban Revitalization Area and are in conformance with the Urban Revitalization Plan for the City-wide Urban Revitalization Area.
4. The application for prior approval of eligibility for tax abatement is hereby approved, subject to the Declaration of Covenants being promptly recorded, and subject to the Improvements being commenced under authority of a properly issued building permit by December 31, 2008 and being completed as represented in the application prior to December 31, 2009. As provided by Iowa Code §404.4, such prior approval shall not entitle the owners to exemption from taxation until the improvements have been completed and found to be qualified real estate, and an application for tax abatement is timely filed.

( Council Communication No. 06- 485 )

MOVED by \_\_\_\_\_ to adopt.

FORM APPROVED:

  
 Roger K. Brown  
 Assistant City Attorney

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COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
COWNIE				
BROOKS				
COLEMAN				
HENSLEY				
MAHAFFEY				
KIERNAN				
VLASSIS				
TOTAL				

MOTION CARRIED

APPROVED

.....Mayor

**CERTIFICATE**

I, DIANE RAUH, 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