

Agenda Item Number 23

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Date _____ March 7, 2022

RESOLUTION APPROVING 15 TAX ABATEMENT APPLICATIONS FOR WORK COMPLETED IN 2021

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, the Act allows a two year grace period during which a late filed application for tax abatement may be approved for the total number of years on the exemption schedule; and,

WHEREAS, 15 applications for tax abatement (the "Applications") have been received for qualifying improvements completed after December 31, 2020, and prior to December 31, 2021, which are now on file and available for inspection by the public in the office of the City Clerk; and,

WHEREAS, 8 applications late filed applications for tax abatement (the "Applications") have been received for qualifying improvements completed after December 31, 2020, and prior to December 31, 2021, and filed prior to February 1, 2022; therefore, City staff recommends these applications as further described in the accompanying Council Communication; and,

WHEREAS, 7 late filed applications for tax abatement (the "Applications") have been received for qualifying improvements completed after December 31, 2020, and prior to December 31, 2021, which were filed within the 2-year grace period and those projects are a) located in a designated urban revitalization area; (b) were made during the time the area was so designated; and (c) are in conformance with the urban revitalization plan and are now on file and available for inspection by the public in the office of the City Clerk within the time necessary for the City to submit those to the County Assessor for approval; and,



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Date <u>March 7, 2022</u>

WHEREAS, each of 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. The Applications for tax abatement are hereby received.
- 2. The following findings are hereby adopted with respect to the timely applications:
 - a. Each of the applications are for a project located in the City-wide Urban Revitalization Area; each project is 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. Each of the applications is for improvements completed in 2021.
 - c. Each of the applications appear to have been timely filed with the City before February 1, 2022.
 - d. City staff recommends that City Council approve the tax abatement applications for the building improvements existing on January 1, 2022.
- 3. The following findings are hereby adopted with respect to the untimely applications:
 - a. Each of the Applications 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. Each of the Applications is for a project located in the City-wide Urban Revitalization Area; each project is in conformance with the Urban Revitalization Plan for the City-wide Urban Revitalization Area; and the improvements described in each Application were made during the time the Area was so designated.
 - c. Each of the applications is for improvements completed in 2021.
 - d. City staff recommends that City Council approve the late filed tax abatement applications for the building improvements existing on January 1, 2022.
- 4. Each of the attached applications 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.
- 5. The City Clerk shall forward a certified copy of this resolution and the Applications to the County Assessor.



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(Council Communication No. 22- 076)

MOVED by ________ to adopt and to approve the timely and the late filed applications for the total number of years in the applicable exemption schedule, with the schedule to commence with the taxes payable in FY2022/23.

SECOND by _____.

FORM APPROVED:

Thomas G. Fisher Jr. Assistant City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT	CERTIFICATE						
COWNIE											
BOESEN					I, P. Kay Cmelik, City Clerk of said City hereby						
GATTO					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						
SHEUMAKER											
MANDELBAUM											
VOSS											
WESTERGAARD					hand and affixed my seal the day and year first above written.						
TOTAL											
MOTION CARRIED			APP	ROVED							
			ľ	Mayor	City Clerk						

Case #	Parcel #	Address	Project Type	Property Type	Schedule	Estimated Cost Project Description	Received	Estimated Completion	First Name	Last Name	Email	Phone
TAXA-2022-00006		DES MOINES, IA	Renovation	Single Family Dwelling	Schedule 1	\$18,000 New garage 24x24	2/21/2022	2/14/2022	Felix	Rivera	felixrivera1523@icloud.com	
TAXA-2021-00029;	1 782409330013	520 SW 9TH ST DES MOINES, IA	Renovation	Commercial	Schedule 2A	\$250,000 1st Generation Tenant Improvements for CK Designs expansion (\$50,000) which are complete and Matta Dental (\$200,000) which began in December 2021 and will finish in June 2022 - Plan 6 Applies here (5-year declining) per agreement between Cityville or 9th and City of Des Moines		6/1/2022	Jim	Sarcone III	jim.sarcone@hubbellrealty.com	(515) 865-2431
TAXA-2021-000280	782501252019	4527 WAVELAND CT DES MOINES, IA	Renovation	Single Family Dwelling	Schedule 4A	\$49,221 Renovations and updates	1/25/2022	5/25/2022	Joy	Barlean	joybarlean@gmail.com	
TAXA-2022-000005	5 792332477026	1304 E 36TH CT DES MOINES, IA	Renovation	Single Family Dwelling	Schedule 4A	\$55,000 Added 3rd bedroom to backside of home, new roofing, siding, and interior upgrades - cabinets, flooring, bathroom, etc.	2/3/2022	2/3/2022	CALEB	FRITZLER	caleb@pyramidpropertygroup.com	5153067512
TAXA-2022-000006	792434105003	1404 BURLINGTON TER DES MOINES, IA	Renovation	Single Family Dwelling	Schedule 4A	\$65,000 House was pretty rotten, skim coated walls, and upgraded house, new kitchen, bathroom, floor coverings, wiring plumbing to code.	2/3/2022	2/3/2022	CALEB	FRITZLER	caleb@pyramidpropertygroup.com	5153067512
TAXA-2022-000059	792329429029	2824 E 37TH CT DES MOINES, IA	Renovation	Single Family Dwelling	Schedule 4A	\$60,000 Finished basement, adding egress window and bathroom in basement. Now a 4 bedroom 2 bathroom home.	2/17/2022	2/17/2022	CALEB	FRITZLER	caleb@pyramidpropertygroup.com	5153067512
TAXA-2022-000060		3201 E OVID AVE DES MOINES, IA	Renovation	Single Family Dwelling	Schedule 4A	\$29,000 Home renovations.	2/17/2022	1/1/2022	Sheena	Signs	sheena_signs@yahoo.com	(515) 577-6829
TAXA-2022-000063	792432429011	1505 315T ST DES MOINES, IA	Renovation	Single Family Dwelling	Schedule 4A	\$177,770 Did a total remodel of single family house at 1505 31st Street in 2021. Removed front porch. Replace total foundation with concrete block. New electric service and interior lines, HVAC ductwork, furnace, central air, hot water heater, windows, exterior doors, siding, soffit, facia, gutters, roof, front deck, back steps. Buil new bathroom on second Hoor, remodeled first floor bathroom, and kitchen. Sanded hardwood floors, three bedrooms carpeted, LVP in kitchen and bathrooms. Painted interior of house. Rebuilt basement stairs. Total cost of remodel \$177,770.70.		8/15/2021	GREG	STEFFENSMEIER	gregsteff@gmail.com	5157775100
TAXA-2021-000215	782403364002	112 SE 4TH ST Unit: 304 DES MOINES, IA	Renovation	Multi-Family (3 or more units)	Schedule 4D	\$300,000 1 of 4 units. Redeveloped old warehouse into 4 apartments on 3rd floor.	12/29/2021	12/15/2021	TIM	RYPMA	timrypma@me.com	5154191445
TAXA-2021-000216	782403364002	112 SE 4TH ST Unit: 303 DES MOINES, IA	Renovation	Multi-Family (3 or more units)	Schedule 4D	\$300,000 Redeveloped an old warehouse into a mixed use. 3rd floor is 4 residential units.	12/29/2021	12/15/2021	ТІМ	RYPMA	timrypma@me.com	5154191445
TAXA-2021-000217	782403364002	112 SE 4TH ST Unit: 302 DES MOINES, IA	Renovation	Multi-Family (3 or more units)	Schedule 4D	\$300,000 Redeveloped an old warehouse into a mixed use building. Level 3 is 4 residential units.	12/29/2021	12/15/2021	ТІМ	RYPMA	timrypma@me.com	5154191445
TAXA-2021-000218	782403364002	112 SE 4TH ST Unit: 301 DES MOINES, IA	Renovation	Multi-Family (3 or more units)	Schedule 4D	\$300,000 Redeveloped an old warehouse into a mixed use project. Level 3 is 4 residential units.	12/29/2021	12/15/2021	TIM	RYPMA	timrypma@me.com	5154191445
TAXA-2021-000375	782410132015	401 SE 6TH ST DES MOINES, IA	New Structure	Multi-Family (3 or more units)	Schedule 4D	\$11,428,426 New 57 unit multi family housing building	1/31/2022	6/1/2021	Angela	Powers	apowers@newburyliving.com	
TAXA-2022-000065	782409176006	210 SW 11TH ST DES MOINES, IA 50309		Multi-Family (3 or more units)	Schedule 4D	\$1,200,000 First generation tenant improvements for Craft Bru, B Nails, Mad Meatball and Iowa Integrated Spine Care.	1/28/2022	12/31/2021	Jim	Sarcone III	jim.sarcone@hubbellrealty.com	(515) 865-2431
TAXA-2022-000062	782409153014	468 SW 12TH ST DES MOINES, IA		Townhome or Condo	Schedule 4E	\$560,000 New two story townhouse.	2/22/2022	2/18/2022	Daniel	Mayer	mayerdt@gmail.com	