



Roll Call Number

22-0229

Agenda Item Number

15

Date February 21, 2022

**RESOLUTION APPROVING 155 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**, 155 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**, 106 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**, 49 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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**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- 064 )

MOVED by Gatto 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 Boesen.

FORM APPROVED:

/s/ Thomas G. Fisher Jr.  
Thomas G. Fisher Jr.  
Assistant City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
COWNIE	✓			
BOESEN	✓			
GATTO	✓			
SHEUMAKER	✓			
MANDELBAUM	✓			
VOSS	✓			
WESTERGAARD	✓			
TOTAL	7			

MOTION CARRIED

APPROVED

T. M. Franklin Cownie Mayor

**CERTIFICATE**

I, P. Kay Cmelik, 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.

P. Kay Cmelik City Clerk