### 2019 Commercial Tax Abatement Application

For Commercial & Industrial Projects Meeting Applicable Design Standards

<table>
<thead>
<tr>
<th>Property Owner or Authorized Agent Info</th>
<th>Property Address (seeking abatement): __________________________</th>
</tr>
</thead>
<tbody>
<tr>
<td>Polk Co. Assessor’s District Parcel #:</td>
<td>Find by going to: <a href="http://www.assess.co.polk.ia.us/">http://www.assess.co.polk.ia.us/</a></td>
</tr>
<tr>
<td>Title holder or contract holder name:</td>
<td>Name: ___________________________ email: ______________________</td>
</tr>
<tr>
<td>*Phone #: ( ) ________________________ email: ______________________</td>
<td></td>
</tr>
<tr>
<td>(*required)</td>
<td></td>
</tr>
<tr>
<td>Authorized Agent (if different than the property owner, ex. attorney, contract buyer):</td>
<td></td>
</tr>
<tr>
<td>Address of owner if different than above:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Property Classification</th>
<th>Commercial</th>
<th>Industrial</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Project Type</th>
<th>New Structure</th>
<th>Addition</th>
<th>Renovation (check more than one box if applicable)</th>
</tr>
</thead>
</table>

| Acknowledgement | Check the box acknowledging that you understand and have satisfied, or intend to satisfy, as applicable, all Commercial Construction and Sustainability requirements. See Appendix A-1 (Rev. 1) |

| Describe Improvements | (Include plumbing, electrical, mechanical, and building alterations or building additions) Attach additional sheets including site plans and / or acknowledgement form, if necessary. |

<table>
<thead>
<tr>
<th>Completion Date</th>
<th>______ / ______ month / year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>□ Estimated date □ Actual date (check one)</td>
</tr>
</tbody>
</table>

Your improvements will be assessed for tax abatement on Jan. 1, 2020 even if partially completed. This assessment and abatement will be reflected in your 2020 tax payment. Abatement requests cannot be fully processed until the project is completed and all necessary inspections have been conducted. All sections of this application must be completed to process your tax abatement application. Incomplete applications may be delayed and / or not processed.

<table>
<thead>
<tr>
<th>Est. Cost of Improvements</th>
<th>$ __________________________</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Abatement Schedule</th>
<th>□ 2 □ 3 (check one)</th>
</tr>
</thead>
</table>

(See reverse side for schedule information)

Mail or return to: City of Des Moines Permit & Development Center 602 Robert Ray Dr. Des Moines, IA 50309

Questions? 515-283-4200 or taxabate@dmgov.org

I certify these statements are true to the best of my knowledge.

Signature __________________________ Date __________________________

A confirmation letter is issued by the City upon receipt of this application. This application is not effective and not considered filed until the confirmation letter has been issued. Filing does not assure the approval of the amount claimed for abatement. This amount will be determined by the Polk County Assessor’s Office upon the City Council-approved abatement schedule. Retain the confirmation as your proof of filing.

Date Received: ______ / ______ / ______

Case Number 19- ____________

*For Staff Use Only*
**Commercial & Industrial Tax Abatement**

Tax abatement allows a temporary exemption from taxation on a portion of the assessed value added by new construction and/or improvements to an existing structure. All properties in Des Moines are designated to receive residential tax abatement, if connected to the public sanitary sewer system. Check with the Permit & Development Center to see applicable standards that may apply to your project. The abatement is for renovation, additions, or new construction, and must increase the assessed value of the property by at least 5%. **All required permits must be obtained and necessary inspections shall be completed prior to receiving tax abatement. All applicable design guidelines listed on the following pages shall be met to qualify for the program.**

Please note that while an improvement may be eligible for tax abatement, tax abatement can only be received if it is applied for at the correct time. To receive the full benefit, the tax abatement application must be filed by February 1 after the calendar year when the new construction or improvement is made. For new construction or improvements completed in 2019, the application must be filed by February 1, 2020.

A “partial tax abatement” application may be filed for projects not completed by February 1st of every year. This application should capture the value added to a property at the time of filing as well as the remaining value added once the project is entirely completed. This may result in two offsetting tax abatement schedules, but will not reduce the total term of tax abatement granted.

The tax abatement program does not necessarily mean there will be no taxes due on the property during the abatement period. Because of this once a year approval schedule, your benefit from tax abatement may vary dependent on when the application is filed. If your application is filed after the deadline, you may owe one year of taxes before the abatement begins. Questions related to the assessment of properties are handled by the Polk County Assessor’s Office at 515-286-3014.

**Properties can use either of the following schedules:**

<table>
<thead>
<tr>
<th>Choose a Schedule</th>
<th>Use</th>
<th>Must increase building assessment by at least 15%</th>
<th>How much of improvement’s value is abated?</th>
<th>Improvement must qualify with applicable zoning, building and fire codes. Where?</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 (new construction, major improvements and renovations)</td>
<td>Residential, Commercial and/or Industrial</td>
<td>No Capped Value</td>
<td>1st year - 80% 2nd year - 70% 3rd year - 60% 4th year - 50% 5th &amp; 6th year - 40% 7th &amp; 8th year - 30% 9th &amp; 10th year -20%</td>
<td>Commercial and Industrial: Must be in a specified abatement area and meet applicable design guidelines.</td>
</tr>
<tr>
<td>3 (new construction, major improvements and renovations)</td>
<td>Commercial Industrial</td>
<td>No Capped Value</td>
<td>100% for 3 years</td>
<td>Commercial and Industrial: Must be in a specified abatement area and meet applicable design guidelines.</td>
</tr>
</tbody>
</table>
Appendix A-1 (Rev. 1)

Commercial Construction and Sustainability Design Standards

OVERVIEW

Tax abatement is offered as an incentive to commercial and industrial projects that demonstrate a commitment to the quality of Des Moines’ commercial and industrial areas that is comparable with requirements of our metropolitan counterparts and over time, will improve the character of the commercial and industrial areas throughout the City.

Except where otherwise noted, if the improvements to multiple-family residential property or to commercial or industrial property include a new building, a building addition over 50% of the existing building area, or renovations to a building that have an estimated cost for building permit purposes that exceeds 50% of the assessed value of the existing building, then the property must also conform with the design standards set forth in this appendix to qualify for a partial exemption from taxation under the Restated Plan.

It is intended that these eligibility standards for tax abatement will be phased in as development regulations in the future.

These eligibility standards are intended to be applied collectively. The determination of whether these standards have been satisfied shall be based upon the level of compliance with these standards as a whole, and any deficiency in satisfying one or more individual standards may be offset by an elevated level of compliance with the standards as a whole.

Compliance with the standards will be reviewed by the Community Development Director or the Director’s designee for recommendation to the City Council. An application for tax abatement must be approved by the City Council before it may be forwarded to the Polk or Warren County Assessor to allow the abatement.

DEVELOPMENT STANDARDS

1. Landscaping
   Landscaping must be provided in compliance with the City of Des Moines Landscape Standards for the C-2 District. This requirement does not relieve higher levels of landscaping that may be required by other measures.

2. Sidewalks
   a) Public sidewalk must be installed along all perimeter streets in conformance with the approved site plan.
   b) Pedestrian sidewalk access must be provided between the public right-of-way and the primary building entry(s) in accordance with the approved site plan.
   c) All required sidewalks must be in good repair and not contain any defects as defined in Section 102-43 of the Des Moines Municipal Code.

3. Screening
   a) Trash containers shall be fully enclosed with 100% opaque walls and gate(s) constructed of masonry, steel panels, or other durable materials approved by the Community Development Director. Wood, vinyl or chain link are not durable materials for the purposes of this requirement.
   b) Outside storage of materials or equipment must be enclosed by opaque wood or masonry fence. No stored materials may be stacked higher than the perimeter fence.
c) Roof-mounted utilities must be screened on all sides by an architectural screen wall with a height equal to the height of the equipment, and constructed with an exterior finish and color matching the primary building exterior. Roof-mounted utilities may also be screened by a parapet wall or by setback from the edge of the building equal to five times the height of the equipment, or any combination of the above.

d) Wall-mounted utilities must be screened on all sides by an architectural screen wall or painted to match the adjoining building finish.

e) Ground-mounted and wall-mounted utilities and meters shall be screened, or not visible from public streets.

4. Building Materials

a) FOR INDUSTRIAL PROJECTS IN THE M-1, M-2 AND M-3 INDUSTRIAL ZONING DISTRICTS: A minimum of 50% of the surface area (exclusive of windows and doors) of facades fronting and perpendicular to a public street must be glass, brick, concrete panels, architectural concrete block, architectural metal panels or stone. Architectural or other use of metal panels shall be located at least 5 feet above finished grade along the facades of street-facing sides.

b) FOR ALL OTHER PROJECTS: A minimum of 75% of the surface area (exclusive of windows and doors) of facades fronting and perpendicular to a public street must be glass, brick, concrete panels, architectural concrete block (such as split-face or burnished block), architectural metal panels or stone. Exception: Row house projects located outside the Targeted Multiple-Family Residential Area may use vinyl siding products that meet the following criteria to satisfy the 75% surface area requirement of this sub-paragraph 4(b):
   o Must provide a minimum of two pattern variations of the vinyl siding. Examples include combinations of clapboard, board and batten, and wood shake patterns to provide variation.
   o Must provide architectural trim having a minimum width of four inches along transitions, terminations, and openings to provide detailing that contributes to architectural character.
   o The vinyl siding and trim must have a minimum thickness of 0.042 inches.
   o The vinyl siding and trim must have a minimum warranty term of 50 years.

c) All buildings shall have window and door openings comprising at least 20% of the surface area of each facade fronting public streets. However, those portions of such a facade adjoining areas of a building devoted to processing, manufacturing or storage uses associated with an industrial use of the building need only have window and door openings comprising at least 20% of the area of first floor such facade, up to a maximum elevation of 14 feet.

d) No building elevation should have exterior insulation and finish system (EIFS) within 5’ of the finished grade.

e) As an alternative to conforming with the requirements set forth above in this paragraph 4, all facades fronting and perpendicular to a public street must be constructed of materials and with a design approved by the Community Development Director as being consistent with the overall intent and purpose of these Construction and Sustainability Design Standards, and providing an equivalent level of quality and durability.

5. Underground Utilities

All utility service lines to the property shall be underground, unless otherwise allowed by an approved site plan.
6. **Signage**
   Free standing signs must be monument signs or directory signs as defined in Chapter 134, Zoning, of the Des Moines City Code (no pole-mounted signage).

7. **Site Custodial**
   a) All obsolete unneeded curb cuts, drive approaches, signs, sign poles, sign bases, concrete and paving islands shall be removed.
   b) Drive approaches shall be in good repair, properly sized and located.

8. **Sustainability**
   The development must provide a minimum of four (4) of the following sustainable features:
   a) Bike racks for public use that provide a minimum of 10% of the automobile parking provided.
   b) Permeable pavement for a minimum of 30% of the paved area.
   c) Green roof on 50% of the rooftop area.
   d) Rain garden(s) that absorb 25% of runoff from impervious surfaces during a 1 ¼ “rain event over 24 hours.
   e) Exceed applicable energy code by 15%.
   f) 50% increase in required landscaping.
   g) 90% of exterior building elevations constructed from renewable materials.
   h) Primary entry within ¼ mile of a DART transit stop.
   i) Redevelopment of a previously-developed site.
   j) Renovation of an existing building.
   k) Uses wind or solar electric generation systems reasonably estimated to annually provide at least 20% of the electric power consumed by the development.
   l) Ground source (geothermal) heat pumps used as primary source of heating and cooling.
   m) Provision of an electric vehicle charging station on site.

   Residential projects in conformance with a site plan approved prior to December 31, 2011, and consisting of three or more multi-family residential structures where at least two such structures were commenced on or before December 31, 2011, and completed on or before December 31, 2012, must provide a minimum of three of the above sustainable features.

9. **Historic and Cultural Resources**
   If the project includes a site with a historic building that is on the National Register of Historic Places or deemed eligible for the Register of Historic Places, the building must be retained if feasible, considering the condition of the property.

*History Note:*
*As amended by the Second Amendment to the Second Restated City-wide Urban Revitalization Plan approved on July 25, 2016, by Roll Call No. 16-1256.*