Roll Call Number

Agenda Item Number

49

Date SEPTEMBER 14, 2026

RESOLUTION CLOSING PUBLIC HEARING ON THE SECOND AMENDMENT TO THE FOURTH RESTATED CITY-WIDE URBAN REVITALIZATION PLAN TO SUSPEND TAX ABATEMENT EFFECTIVE DECEMBER 31, 2026, AND PRESERVE ELIGIBILITY FOR QUALIFYING PERMITTED PROJECTS WITH VALUE ADDED BY THAT DATE UNDER CURRENT ABATEMENT SCHEDULES

WHEREAS, on June 15, 1987, by Roll Call No. 87-2630, the Des Moines City Council adopted a resolution, in accordance with the provisions of Iowa Code Section 404.2(1) of the Urban Revitalization Act, finding that the rehabilitation, conservation, redevelopment, or a combination thereof of the entire area within the corporation boundaries of the City of Des Moines is necessary in the interest of the public health, safety, or welfare of the residents of the City and the area meets the criteria of Section 404.1 of the Code of Iowa; and

WHEREAS, on September 28, 1987, by Roll Call No. 87-4009, the Des Moines City Council adopted a resolution, in accordance with the provisions of Iowa Code Section 404.2(6) of the Act, approving the Urban Revitalization Plan for the City-wide Urban Revitalization Area, which Plan (the "original City-wide Plan") has been repeatedly amended; and,

WHEREAS, on August 5, 2024, by Roll Call No. 24-1113, the City Council approved and adopted the First Amendment to the Fourth Restated Urban Revitalization Plan for the City-wide Urban Revitalization Area; and

WHEREAS, the purpose of the Second Amendment to the Fourth Restated Urban Revitalization Plan for the City-wide Urban Revitalization Area is to:

1. Suspend all tax abatement at the end of 2026; and
2. Allow any eligible project with permits issued and taxable value added by the end of 2026 to be eligible to receive abatement under current abatement schedules for the full project value.

WHEREAS, on August 24, 2026, by Roll Call No. 26-0975, the City Council scheduled a public hearing on the proposed Second Amendment to the Fourth Restated Plan, to be held on September 14, 2026, at 5:00p.m. at City Hall, 1200 Locust Street Des Moines, Iowa; and

WHEREAS, a copy of the Second Amendment to the Fourth Restated Plan is on file and available for inspection by the public in the office of the City Clerk; and

WHEREAS, public notice of the hearing was published in the Des Moines Register on September 2, 2026; and

Date SEPTEMBER 14, 2026

WHEREAS, all persons appearing at the hearing and desiring to be heard regarding the said Second Amendment have been given the opportunity to be heard.

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

1. The public hearing on the proposed Second Amendment to the Fourth Restated Urban Revitalization Plan for the City-wide Urban Revitalization Area is hereby closed, and all objections to the proposed Second Amendment are hereby overruled.

2. The Second Amendment to the Fourth Restated Urban Revitalization Plan for the City-wide Urban Revitalization Area is hereby approved and adopted.

APPROVED AS TO FORM:
/s/ Emily A. Duffy
Emily A. Duffy
Assistant City Attorney

COUNCIL COMMUNICATION

CITY OF DES MOINES CITY MANAGER'S OFFICE	Meeting:	**September 14, 2026**	
	Agenda Item:	**49**	Roll Call:
	Submitted by:	**Cody Christensen, Development Services Director**	

AGENDA HEADING:

Hearing on the second amendment to the fourth restated City-wide Urban Revitalization Plan to suspend tax abatement effective December 31, 2026 and preserve eligibility for qualifying permitted projects with value added by that date under current abatement schedules.

SYNOPSIS:

Senate File 2472 fundamentally changed Iowa's property tax system and made it fiscally irresponsible to continue offering tax abatement. Continuing to offer this program under the new rules will negatively impact funding used to support essential City services like firefighters, police, and parks.

FISCAL IMPACT:

Amount: These amendments will reduce negative impacts to general fund revenue created by Senate File 2472.

Funding Source: General fund property tax levy.

ADDITIONAL INFORMATION:

- What this amendment will do:
  - Suspend the tax abatement program at the end of 2026; and
  - Allow any eligible project with permits issued and taxable value added by the end of 2026 to be eligible to receive abatement under current abatement schedules for the full project value.

- What this amendment will NOT do:
  - It will not impact tax abatement that properties currently receive.
  - It will not impact tax abatement applications that have already been approved.

- For decades Des Moines has offered tax abatement as a tool to promote development by temporarily deferring property taxes owed on new development value. This was based on logic that providing temporary up-front relief through abatement would build a stronger General Fund over the long run as abated value returns to the tax rolls. Senate File 2472 completely changed this logic by restricting General Fund revenue increases that can come from abated value returning to the tax rolls. The result is increased cost of services that exceed the increased revenue generated to support them. This makes tax abatement no longer a responsible option.

- Des Moines remains committed to economic development and will continue to support it through partnerships and the use of fiscally responsible economic development tools.

PREVIOUS COUNCIL ACTION(S):

Date: August 24, 2026

Roll Call Number: 26-0975

Action: On the Second Amendment to the Fourth Restated City-Wide Urban Revitalization Plan to suspend tax abatement effective December 31, 2026 and preserve eligibility for qualifying permitted projects with value added by that date under current abatement schedules, (9-14-26).

BOARD/COMMISSION ACTION(S): NONE

ANTICIPATED ACTIONS AND FUTURE COMMITMENTS: NONE

For more information on this and other agenda items, please call the City Clerk's Office at 515-283-4209 or visit the Clerk's Office on the second floor of T.M. Franklin Cownie City Administration Building, 1200 Locust Street. Council agendas are available to the public at the City Clerk's Office on Thursday afternoon preceding Monday's Council meeting. Citizens can also request to receive meeting notices and agendas by email by calling the Clerk's Office or sending their request via email to cityclerk@dmgov.org.

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NOTICE OF PUBLIC HEARING ON DES MOINES TAX ABATEMENT PROGRAM AND ADOPTION OF THE SECOND AMENDMENT TO THE FOURTH RESTATED URBAN REVITALIZATION PLAN FOR THE CITYWIDE URBAN REVITALIZATION AREA

NOTICE IS HEREBY GIVEN that a public hearing on the proposed Second Amendment to the Fourth Restated Urban Revitalization Plan for the Citywide Urban Revitalization Area shall be held before the City Council at its regularly scheduled meeting commencing at 5:00 p.m. on September 14, 2026, in the Council Chambers, City Hall, 1200 Locust Street, Des Moines, Iowa. The Citywide Urban Revitalization Area includes all territory within the City of Des Moines. The purpose of the proposed Second Amendment to the Fourth Restated Plan is to:

1. Suspend all tax abatement at the end of 2026;
2. Allow any eligible project with permits issued and taxable value added by the end of 2026 to be eligible to receive abatement under current abatement schedules for the full project value.

A copy of the proposed Second Amendment to the Fourth Restated Urban Revitalization Plan is on file and available for public inspection in the office of the City Clerk, City Hall, 1200 Locust Street, Des Moines, Iowa, or by sending an email to cityclerk@dmgov.org or calling (515) 283-4209.

NOTICE IS FURTHER GIVEN that the City Council will consider approval of the proposed Second Amendment to the Fourth Restated Urban Revitalization Plan on September 14, 2026 following the above-stated public hearing. At the public hearing, all proponents and opponents of the proposed Second Amendment to the Fourth Restated Urban Revitalization Plan will be given an opportunity to be heard. Any person or organization desiring to submit written material regarding this matter may direct such written material to the Office of the City Clerk, City Hall, 1200 Locust Street, Des Moines, Iowa 50309, or by e-mailing cityclerk@dmgov.org prior to 3:00 p.m. on September 14, 2026.

CITY OF DES MOINES, IOWA
By: Connie Boesen. Mayor
ATTEST: Laura Baumgartner, City Clerk
Published in the Des Moines Register on September 2, 2026.
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