

## CRAWFORD COUNTY COMMERCIAL URBAN REVITALIZATION AREA

### PURPOSE

1. Chapter 404, Code of Iowa authorizes counties by ordinance to designate revitalization areas if such areas met the criteria established in the Code and if the County completes the procedural requirements of the Code; and,
2. The Crawford County Board of Supervisors did adopt a resolution finding the need for the establishment of a Commercial Urban Revitalization Area; and
3. Pursuant to the Code, the County has prepared a plan for a Commercial Urban Revitalization Area; and,
4. All owners of record of real estate with the designated Area were notified and the required number of public hearings were held;

### ELIGIBILITY

1. All commercial parcels located within unincorporated boundaries of Crawford County established in the Urban Revitalization Plan. Declared pursuant to Chapter 404, Code of Iowa to be the Urban Revitalization District.
2. All qualified commercial real estate is eligible to receive an exemption from taxation on the an assessed minimum of \$100,000 assessed value added by the improvements. Exemptions will be for a period not exceeding 5 years. The amount of exemption is equal to the actual value added by the improvements determined as follows:

| Years of Schedule           | New Construction            |
|-----------------------------|-----------------------------|
| Years 1 through 3           | 3 Year - 100% OR            |
| Years 1 through 5 inclusive | 80% - 60% - 40% - 20% - 20% |

3. The Urban Revitalization Plan for Crawford County, Iowa dated August 1, 2013, on file with office of the Crawford County Auditor is hereby declared to be the Commercial Urban Revitalization Plan for the area of Crawford County, Iowa designated in Section 1 above.
4. Construction of commercial improvements must be 100% complete by January 1 of the year the exemption is applied.

## CRAWFORD COUTY COMMERCIAL URBAN REVITALIZATION PLAN

**PURPOSE.** A Chapter designating the commercial areas within the Unincorporated Boundaries of Crawford County as a Revitalization Area and adding a Revitalization plan for the area.

**ELIGIBILITY.** The entire commercial area within the unincorporated boundaries of Crawford County, Iowa, as established and existing between August 1, 2013 and July 31, 2018, will be and is hereby declared, pursuant to the Code of Iowa, Chapter 404, to be Revitalization Area.

**PLAN.** The Commercial Revitalization Plan for Crawford County, Iowa dated August 1, 2013, on file with The Office of the County Auditor by hereby declared to be Revitalization Plan for that area of Crawford County, Iowa, designated in Section 1 above.

**EFFECTIVE.** This ordinance shall be in full force and effect from and after its final passage, approval, and publication as provided by law.

If any portion of the Ordinance shall be held unconstitutional or invalid for any reason, this Decision shall not affect the remaining portions of this Ordinance not so declared unconstitutional or invalid.

**First Reading of Amendment:**

Second Reading of Amendment:

Third Reading of Amendment Waived:

Published:

First Reading:

Second Reading:

Third Reading: Waived

Published:

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## INTRODUCTION

Section 404.1 of the Code of Iowa, provided that the Board of Supervisors may designate an area of the County as a Revitalization Area if that area is any of the following:

1. An area in which there is a predominance of buildings or improvements, whether resident or nonresidential, which by reason of dilapidation, deterioration, obsolescence, inadequate provision for ventilation, light, air, sanitation or open spaces, high density of population and overcrowding, the existence of conditions which endanger life or property by fire and other causes or combination of such factor, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency or crime and which is detrimental to public health, safety or welfare.

2. An area which by reason of the presence of a substantial number of deteriorated or deteriorating structures, predominance of defective or inadequate street layout, incompatible land use relationships, fault lot layout in relation to size, adequacy, accessibility or usefulness, unsanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the actual value of the land, defective or unusual conditions of title or the existence of conditions which endanger life or property by fire and other causes, or a combination of such factors, substantially impairs or arrest the sound growth of a municipality, retards the provision of housing accommodations or constitutes an economic or social liability and is a menace to public health, safety or welfare in its present condition and use.

3. An area in which there is a predominance of buildings or improvements that, by reason of age, history, architecture, or significance, should be preserved or restored to productive use.

4. An area that is appropriate as an economic development area defined in Section 403.17, Code of Iowa.

The Crawford County Revitalization Plan for commercial properties within the unincorporated areas of the County was prepared to enable local property owners and the County to take advantage of legislation signed by the Governor of Iowa on May 10, 1979, and amended in 2005. The act proves Crawford County the opportunity to influence its growth by stimulating investment for the private sector. The tax exemptions induce investment by reducing the tax increases that would normally result from making improvement to real estate.

After the exemption schedule is completed, the individual property will be fully taxed, thus completing the philosophy that tax incentives are used to encourage individuals to improve their property with the long-term goal of increasing the tax base.

Criteria were established which must be met by a County exercising the authority conferred in the Act. Crawford County Board of Supervisors adopted a resolution finding a need for the establishment of a Revitalization District. (Resolution #                    )

## PROJECT INFORMATION

### A. Geographic Description of the Revitalization District:

The entire area within the unincorporated areas of Crawford County, Iowa as established on August 1, 2013, shall be the Revitalization District (to be referred to as "district").

In accordance with Section 442.2 (2)(d), the following property is not zoned except for airport tall structure zoning and the Crawford County flood plain zoning. All permissible uses under Chapter 404 of the Code of Iowa are permitted.

### B. Existing Valuations according to County Assessor:

Valuations of each commercial property within unincorporated areas of Crawford County Revitalization District, and the total assessed value of the properties in the District will be kept by the County Assessor at the County Courthouse.

### C. Property Owners:

The County Assessor at the County Courthouse will keep the names and addresses of the property owners for each parcel identified within the Crawford County Revitalization District.

### D. County Services:

Crawford County currently provides law enforcement and other normal county services to all developed parcel and residents within the District. No expansions of the county services are project by this plan.

### E. Application Revitalization:

The Board of Supervisors recognizes the need for increased commercial business, industry and employment. Conditions of existing commercial property need improvements and the addition of new businesses will only continue to benefit the county. Economic development and improvement of conditions for existing and new structures will be the basis for abatement of taxes for commercial improvement in the Revitalization District.

### F. Qualifications of Eligibility:

Improvements are eligible for the tax abatement plan provided that they satisfy all the following requirements:

1. Commercial improvements will consist of:

a. Construction of a new structure

b. Rehabilitation or additions to existing structures classified as a commercial real estate; providing that improvements consisting of rehabilitation or additions to existing building increase the actual value of the qualified real estate by at least fifteen percent (15%).

2. All improvements must be added during the time the area is designated as a Revitalization Area.

3. All improvements must be completed in accordance with all regulations of Crawford County. No improvements within areas zoned "flood plain" will be approved. No improvements, which impinge upon the airport tall structure zoning ordinances, will be approved. Compliance with the Crawford County Subdivision Ordinance and all help in building ordinances of Crawford County is required.

For the purpose of the plan and to be eligible for the benefits that are included as part of it, the "date of beginning" for the activities described above shall not be prior to August 1, 2013.

The “*date of beginning new construction of a building*” means the date on which occurs the first placement of permanent construction materials which are to become part of a building, such as pouring of slabs or footings, or any work beyond the stage of excavation.

The “*date of beginning of rehabilitation of or additions to existing buildings*” means, with respect to each individual project involving rehabilitation or additions, the earliest date on which either of the following occurs: the first placement of permanent construction materials which are to become a physical portion of the rehabilitation or addition; or the first alteration of any wall, ceiling, floor, or other structural part of the existing building.

#### **G. Tax Exemption Schedule:**

Each property owner may implement upon application and approval by the Crawford County Board of Supervisors as follows:

All qualified commercial real estate is eligible to receive an exemption using Option 1 or Option 2 (see chart below) to receive an exemption from the taxation on the actual value added by the improvements. Exemption applicant must determine which option to select when applying.

| <b>Option - 1</b> | <b>Option - 2</b>                 |
|-------------------|-----------------------------------|
| 3 Year - 100%     | % of new taxes abated for 5 years |
|                   | Year 1 - 80%                      |
|                   | Year 2 - 60%                      |
|                   | Year 3 - 40%                      |
|                   | Year 4 - 20%                      |
|                   | Year 5 - 20%                      |

No provisions have been made for relocation of persons. No displacement is anticipated.

#### **H. Outside Funding Assistance:**

The County may seek Federal and/or State grant or loan programs in developing proposed projects. Federal programs are available through the Department of Housing and Urban Development (HUD) and USDA Rural Development. State programs are available through the Iowa Finance Authority and the Iowa Development of Economic Development.

#### **I. Application and Prior Approval:**

**A person must submit a proposal for an improvement project to the Board of Supervisors to receive prior approval for a tax exemption on the project.** The County Supervisors may, by resolution, give its prior approval for an improvement project if the project is in conformance with the plan for revitalization. Such prior approval may not entitle the owner to exemption from taxation until the improvements have been completed and found to be qualified real estate; however, if the proposal is not approved, the person may submit an amended proposal for the Board of Supervisors to approve or reject. All prior approvals for an improvement project may be effective for a period of one year from the date of prior approval by the County; if the construction has not begun by the date, prior approval is null and void.

The application shall contain, but not be limited to, the following information:

1. The nature of the improvement
2. The cost of the improvement
3. The estimated or actual date of completion
4. The tenant that occupied the owners building on the date of the County adopted the resolution or finding.

The Board of Supervisors shall approve the application, subject to review by the local Assessor, if the project is in conformance with the plan for revitalization developed by the County, is located within a designated Revitalization Area, and if the improvements were made during the time the area was so designated. The Board of Supervisors shall forward for review all approved applications to the appropriate local Assessor by February 1<sup>st</sup> of each year. Application for exemptions during succeeding years on approved projects shall be required.

A sample of the application can be seen at the end of the ordinance.

**J. Peal of Ordinance:**

As stated in Section 404.7 of the Code of Iowa, the governing body of Crawford County may repeal the Ordinance establishing the Revitalization Area when, in the opinion of the governing body, the desired level of revitalization has been attained or economic conditions are such that they continuation of the exemption granted by the Chapter would cease to be of benefit to the County. In that event, all existing exemptions shall continue until their expiration (refer to Section G of this plan).

**K. Update and Amendment of the Revitalization Plan:**

This plan may be updated or amended, as necessary, at any time throughout its effective period specified in Section A by action of the Board of Supervisors, to provide continued benefits to Crawford County.

Following the expiration date of the Plan and the designation of the area as a Revitalization District, the Board of Supervisors may re-implement this Plan by majority of vote and through amendment to the ordinance according to the Code of Iowa. For an additional five (5) years or for any other length of time that the County Board of Supervisors chooses, this will continue to provide benefits to Crawford County.

(The application for Tax Abatement following).

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## URBAN REVITALIZATION TAX EXEMPTION INFORMATION SHEET

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Tax Exemption regulations can be found under Chapter 404, Urban Revitalization Tax Exemptions of the State Code of Iowa.

The Urban Revitalization Tax Exemption (Tax Abatement) Program applied to the following class of property:

- All non-residential property in unincorporated areas of Crawford County assessed as commercial

Properties that receive any Tax Increment Financing (TIF) benefits shall not be eligible for tax abatement. To qualify, the improvement must increase the assessed valuation of the property by at least 15% of the valuation before the improvement. For commercial property utilized for retail purposes the limit shall be \$5,000,000.

Two (2) exemption schedules are available for tax exemption:

- A three-year 100% per year exemption.
- A five-year sliding scale exemption as follows: 80% in year one, 60% in year two, 40% in year three, 20% in year four and 20% in year five.

An application shall be filed for each new exemption claimed. Future improvements after an application has been approved shall require a new application be submitted. **The property owner must file for an exemption by February 1 after the calendar year in which the project was completed. An Exemption is non-transferable should the property be sold or otherwise transferred.** Completion shall include occupancy or issuance of a Certificate of Occupancy for a property, whichever is sooner. No change can be made once the application is approved and the exemption is granted. An application for tax exemption shall not be complete and shall not be considered unless the following conditions have been met.

- A building permit must be applied for and received for all applicable work.
- Improvements must meet all applicable County codes and regulations.
- A Certificate of Occupancy shall be applied for and received.
- A complete application for tax exemption has been filed with the Board of Supervisors.

**Applications available at the:**

**Crawford County Auditor's Office  
Courthouse - 1202 Broadway  
Denison, IA 51442**

Or online at: \_\_\_\_\_

Questions may be directed to: Terri Martens, Crawford County Auditor at (712) 263-5358

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**APPLICATION FOR TAX ABATEMENT  
CRAWFORD COUNTY**

(Please type or print)

**EXEMPTION SCHEDULE APPLIED FOR:** (circle one)

**3 YEARS – 100%**

**5 YEAR-SLIDING SCALE - 80%/60%/40%/20%/20%**

**APPLICANT INFORMATION**

**APPLICANT** \_\_\_\_\_ (Owner \_\_\_\_\_ of \_\_\_\_\_ Record)

**NAME OF OTHER OWNERS OF RECORD** (if any) \_\_\_\_\_

**ADDRESS** \_\_\_\_\_ **CITY** \_\_\_\_\_  
\_\_\_\_\_, IA

**PHONE** \_\_\_\_\_ **CELL PHONE** \_\_\_\_\_ **EMAIL** \_\_\_\_\_  
\_\_\_\_\_

**ADDRESS OF PROPERTY REQUESTED FOR ABATEMENT:** \_\_\_\_\_

**LEGAL DESCRIPTION:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PARCEL #** \_\_\_\_\_

**TOWNSHIP** \_\_\_\_\_

**SCHOOL DISTRICT** \_\_\_\_\_

**EXISTING PROPERTY USE** (Circle one): RESIDENTIAL VACANT COMMERCIAL AGRICULTURAL

**TYPE OF IMPROVEMENTS:** COMMERCIAL \_\_\_\_\_ New Construction

\_\_\_\_\_ Improvements on existing structures

**BRIEF DESCRIPTION OF PROJECT:**

\_\_\_\_\_

\_\_\_\_\_

**CURRENT PROPERTY VALUE** (from Assessor's records): **LAND:** \$ \_\_\_\_\_ **BUILDINGS:** \$ \_\_\_\_\_

**ESTIMATED OR ACTUAL COST OF IMPROVEMENTS:** \$ \_\_\_\_\_

**Project Start Date:** \_\_\_\_\_ **Estimated or actual completion date:** \_\_\_\_\_

The property to which improvements are made conform to the Crawford County Revitalization Plan as adopted.      Yes      No

The applicant certifies that all information in this application and all information provided in the support of this application is given for the purpose of obtaining an exemption from taxes on new construction, and is true and complete to the best of the applicant's knowledge.

**Applicant's Signature:** \_\_\_\_\_ **Date Signed:** \_\_\_\_\_

Applications must be submitted to the Crawford County Board of Supervisor's prior to February 1.

**Return to:**      Crawford County Board of Supervisors  
                 Courthouse Suite 5  
                 Denison, IA 51442

**THE CRAWFORD COUNTY COMMERCIAL REVITALIZATION TAX EXEMPTION IS A NON-TRANSFERABLE EXEMPTION**

**COUNTY SUPERVISORS ACTION:**

**APPROVED**      **RESOLUTION No.** \_\_\_\_\_ **DATE** \_\_\_\_\_

**DISAPPROVED**

REASON FOR DISAPPROVAL: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**COUNTY ASSESSOR ACTION:**

DATE OF REVIEW: \_\_\_\_\_

APPROVED

DISAPPROVED

(circle one)

REASON FOR DISAPPROVAL: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

ASSESSED VALUATION OF IMPROVEMENT: \$ \_\_\_\_\_

ASSESSED VALUATION WITH IMPROVEMENTS: \$ \_\_\_\_\_

A NOTICE OF DETERMINATION WAS SENT TO APPLICANT ON (DATE) \_\_\_\_\_

**Note: No change may be made once an application is approved and an exemption is granted.**

**Sample 2**

**Application for  
Commercial Urban Revitalization Tax Exemption  
Crawford County**

**Name of Owner/s:** \_\_\_\_\_

\_\_\_\_\_  
Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Address of property where Tax Exemption is being claimed: \_\_\_\_\_

Description of Improvement: \_\_\_\_\_  
\_\_\_\_\_

Completion Date or Estimated Completion Date: \_\_\_\_\_

Estimated Cost of Improvement: \_\_\_\_\_

Exemption Schedule Accepted: \_\_\_\_ 3 Year - 100%

\_\_\_\_ 5 YEAR-SLIDING SCALE - 80%/60%/40%/20%/20%

\_\_\_\_\_  
This application is being filed under the authority of Chapter 404, Urban Revitalization Tax Exemptions of the State Code of Iowa and Ordinances adopted by the Crawford County Board of Supervisors

All information contained above in this application is true to my knowledge and belief.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
Return to: Crawford County Supervisors  
Courthouse Suite 5  
Denison, IA 51442

**OFFICE USE ONLY:**

|                                        |                                                                   |
|----------------------------------------|-------------------------------------------------------------------|
| Date Application Received: _____       | Exemption schedule applied for: 3 yrs-100% or 5 yrs-Sliding Scale |
| Date Building Permit Received: _____   | Cost of Building Permit: _____                                    |
| Date Final Inspection Completed: _____ | Comments: _____                                                   |
| Certificate of Occupancy Issued _____  | Date: _____                                                       |

**THE CRAWFORD COUNTY COMMERCIAL REVITALIZATION TAX EXEMPTION IS A  
NON-TRANSFERABLE EXEMPTION**

Example of Exemption...

Wulf's build an eatery out in Milford Township.

The *Wulf's Den* is built and assessed at \$100,000.

Commercial Property is given a 10% Rollback...

$\$100,000 \times .90\% = \$90,000$  taxable value

\$90,000 is eligible to receive the Urban Revitalization Exemption.

| 3 Year – 100% Exemption                                | 5 – Year Sliding Scale                                           |
|--------------------------------------------------------|------------------------------------------------------------------|
|                                                        |                                                                  |
| $\$90,000 \times \text{Levy } .02816115 = \$ 2,534.50$ | $\$ 90,000 \times \text{Levy } .02816115 = \$ 2,534.50$          |
| $\$ 2,535 \times 3 \text{ Years}$                      | $\$ 2,535 \times 80\% = \$ 2,028$                                |
| <b>Total Tax Abatement for 3 Years - \$ 7,605</b>      | $\$ 2,535 \times 60\% = \$ 1, 521$                               |
|                                                        | $\$ 2,535 \times 40\% = \$ 1,014$                                |
|                                                        | $\$ 2,535 \times 20\% = \$ 507$                                  |
|                                                        | $\$ 2,535 \times 20\% = \$ 507$                                  |
|                                                        | <b>Total Tax Abatement for 5 –Year Sliding Scale    \$ 5,577</b> |
|                                                        |                                                                  |