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BRANDY MACUMBER, COUNTY RECORDER  
MADISON COUNTY IOWA

CHEK

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**Type of Document:** RESOLUTION ADOPTING AMENDMENT NO. 2 TO THE EARLHAM URBAN REVITALIZATION PLAN (INCLUDING AMENDMENT NO. 2 LABELED AS EXHIBIT 1 AND ATTACHED TO THE RESOLUTION)

**Return Document to:** Mary Sue Hibbs  
City of Earlham  
140 South Chestnut Ave.  
Earlham, IA 50072

**Preparer Information:** Jenna H.B. Sabroske  
Ahlers & Cooney, P.C.  
100 Court Ave., Ste. #600  
Des Moines, IA 50309  
(515) 243-7611

**Taxpayer Information:** N/A

**GRANTORS:** N/A

**GRANTEES:** N/A

**LEGAL DESCRIPTION:** All real property contained within the incorporated limits of the City of Earlham, Madison County, State of Iowa.

November 13, 2023

The City Council of the City of Earlham, State of Iowa, met in regular session, in the Council Chambers, City Hall, 140 South Chestnut Avenue, Earlham, Iowa, at 7:00 P.M., on the above date. There were present Mayor Lillie, in the chair, and the following named Council Members:

Fredericksen, Miller, Mudge, Nelsen

Absent: Baskin

Vacant: —

\*\*\*\*\*

This being the time and place fixed for a public hearing on the matter of the adoption of Amendment No. 2 to the Earlham Urban Revitalization Plan, the Mayor asked the City Clerk whether any written objections had been filed with respect to the proposed Amendment. The City Clerk reported that 0 written objections had been filed. The Mayor then called for any oral objections to the adoption of the Amendment and 0 were made. The public hearing was closed.

Council Member Frederickson then introduced the following Resolution entitled "RESOLUTION ADOPTING AMENDMENT NO. 2 TO THE EARLHAM URBAN REVITALIZATION PLAN," and moved:

- that the Resolution be adopted.
- to defer action on the Resolution and the proposal to the meeting to be held at \_\_\_\_\_ .M. on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at this place.

Council Member Miller seconded the motion. The roll was called, and the vote was:

AYES: unanimous

NAYS: -

Whereupon, the Mayor declared the measure duly adopted.

RESOLUTION NO. 23-30

RESOLUTION ADOPTING AMENDMENT NO. 2 TO THE  
EARLHAM URBAN REVITALIZATION PLAN

*Amended Book 2018 pg. 2813  
mah.*

WHEREAS, pursuant to the provisions of Iowa Code Chapter 404, by action of the City Council on August 13, 2018, the City of Earlham, Iowa (the "City") adopted the Earlham Urban Revitalization Plan (the "Revitalization Plan" or "Plan") for the Earlham Urban Revitalization Area (the "Revitalization Area" or "Area"); and

WHEREAS, the City has previously approved and adopted an Amendment No. 1 to the Plan to add a designation classification for the Revitalization Area, update the Plan's objectives to include commercial and industrial development, and modify the exemption schedules available under the Plan; and

WHEREAS, by the foregoing actions, the Council has determined that the Revitalization Area within the City can be revitalized as authorized by Iowa Code Chapter 404; and

WHEREAS, a proposed Amendment No. 2 to the Plan ("Amendment") has been prepared, the purpose of which is to extend the duration of eligibility under the Plan and amend the Plan to reflect anticipated changes to Iowa Code Chapter 404, scheduled to take effect on July 1, 2024; and

WHEREAS, after published notice was given, as required by law, the City Council held a public hearing on November 13, 2023, on the Amendment and considered all objections, comments, and evidence presented.

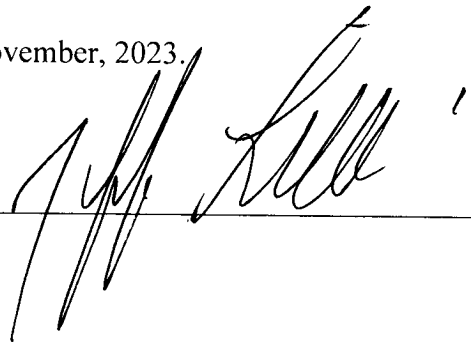
NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF EARLHAM, STATE OF IOWA:

Section 1. That all objections received, if any, at the public hearing referred to in the preamble above are found to be without sufficient merit to warrant amending the proposed Amendment.

Section 2. That the proposed Amendment is adopted in the form attached as Exhibit 1 to this Resolution; the City Clerk is hereby directed to file a certified copy of the Amendment and this Resolution with the County Assessor.

Section 3. That all resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed, to the extent of such conflict.

PASSED AND APPROVED this 13<sup>th</sup> day of November, 2023.

A handwritten signature in black ink, appearing to be 'M. Kelly', written over a horizontal line.

Mayor

ATTEST:

  
City Clerk

**AMENDMENT NO. 2  
TO THE  
URBAN REVITALIZATION PLAN  
FOR THE  
EARLHAM URBAN REVITALIZATION AREA**

CITY OF EARLHAM, IOWA

**INTRODUCTION**

The City of Earlham, Iowa (“City”) adopted the Urban Revitalization Plan (“Revitalization Plan” or “Plan”) for the Earlham Urban Revitalization Area (the “Revitalization Area” or “Area”) by action of the City Council on August 13, 2018. The Plan replaced two prior urban revitalization plans, which had been adopted in 1989 and 2001 and had expired by their own terms on January 1, 1992 and March 12, 2006, respectively. The Plan was adopted to promote the continuation of revitalization of properties in the Area, by providing tax abatement on eligible improvements. The Plan was previously amended by an Amendment No. 1 to the Plan, adopted in March 2022.

The City is amending the Plan with the adoption of this Amendment No. 2 to the Plan (“Amendment” or “Amendment No. 2”) to extend the duration of eligibility under the Plan. Additionally, the City is amending the Plan to reflect anticipated changes to Iowa Code Chapter 404, scheduled to take effect on July 1, 2024.

Except as modified by this Amendment No. 2, the provisions of the Plan, as previously amended, are hereby ratified, confirmed, and approved and shall remain in full force and effect as provided therein. All subsections of the Plan not mentioned in this Amendment shall continue to apply to the Plan and the Area. In case of any conflict or uncertainty, the terms of this Amendment No. 2 shall control and any parts of the Plan, as previously amended, in conflict with this Amendment No. 2 are hereby repealed.

**AMENDMENTS TO PLAN**

This Amendment makes the following changes to the Plan:

**1. DURATION.** With the adoption of this Amendment, the City is extending the duration of eligibility under this Plan. For the sake of clarity, the “Duration” section of the Plan is hereby repealed in its entirety and replaced with the following:

**DURATION**

Improvements completed on or before December 31, 2028 may be eligible improvements under this Plan; provided, however, that the City Council may extend or renew eligibility under the Plan.

The Area shall remain a designed revitalization area until the City Council repeals the ordinance designating the Area or the Plan. If, at any time, in the opinion of the City Council, the desired level of revitalization has been attained or economic conditions are

such that the continuation of exemptions under this Plan would cease to be of benefit to the City, then the City Council may repeal the ordinance designating the Area and may terminate or amend this Plan, pursuant to Iowa Code Chapter 404. In the event the ordinance is repealed, all existing exemptions shall continue until their expiration.

**2. EXEMPTIONS.** With the adoption of this Amendment, the City is making updates to the exemption schedule for property assessed as residential to reflect changes in State law expected to take effect on July 1, 2024. For the sake of clarity, the “Exemptions” section of the Plan, as previously amended, is hereby repealed in its entirety and replaced with the following:

### EXEMPTIONS

#### Residential

All qualified real estate assessed as residential is eligible to receive a one hundred percent (100%) exemption from taxation on the actual value added by the eligible improvements; provided, however, that the exemption from taxation shall not apply to property tax levies imposed by a school district for applications submitted on or after July 1, 2024, as and to the extent required by Iowa Code Section 404.3D.

The exemption is for a period of five (5) years.

#### Commercial or Industrial

All qualified real estate assessed as commercial or industrial is eligible to receive an exemption from taxation on the actual value added by the eligible improvements, under one of the following schedules—to be selected by the applicant upon applying for the exemption:

A) One hundred percent (100%) exemption on the actual value added by the eligible improvements. The exemption is for a period of three (3) years.

B) A declining exemption on the actual value added by the eligible improvements, in an amount equal to a percentage of the actual value added by the eligible improvements, as set forth below. The exemption is for a period of ten (10) years.

- i. For the first year, eighty percent (80%)
- ii. For the second year, seventy percent (70%)
- iii. For the third year, sixty percent (60%)
- iv. For the fourth year, fifty percent (50%)
- v. For the fifth year, forty percent (40%)
- vi. For the sixth year, forty percent (40%)
- vii. For the seventh year, thirty percent (30%)
- viii. For the eighth year, thirty percent (30%)
- ix. For the ninth year, twenty percent (20%)
- x. For the tenth year, twenty percent (20%)

#### Multi-residential (Prior to January 1, 2022)

All qualified real estate assessed prior to January 1, 2022 as commercial property or as multi-residential property, if the property consists of three or more separate living quarters with at least seventy-five percent of the space used for residential purposes, is eligible to receive a one hundred percent (100%) exemption from taxation on the actual value added by the improvements constructed prior to January 1, 2022. The exemption is for a period of five (5) years.

**3. APPLICATION PROCEDURES.** With the adoption of this Amendment, the City is making updates to the eligibility requirements for property assessed as commercial to reflect changes in State law expected to take effect on July 1, 2024. For the sake of clarity, the “Application Procedures” section of the Plan is hereby repealed in its entirety and replaced with the following:

#### APPLICATION PROCEDURES

An application shall be filed for each new exemption claimed. The property owner should apply to the City for an exemption by February 1st of the assessment year for which the exemption is first claimed, which may not be later than the year in which all improvements included in the project are first assessed for taxation, or the following two assessment years. The application shall contain, but not be limited to, the following information: the nature of the improvement, its cost, the estimated or actual date of completion of the project, and the tenants that occupied the owner’s structure on the date the City passed the Resolution adopting this Plan (if applicable). All applications must be on the form of application provided by the City.

Property owners submitting applications on or after July 1, 2024 for improvements to property assessed as **commercial** must also enter into a written assessment agreement with the City, specifying a minimum actual value for the completed improvements, consistent with and to the extent required by the provisions of Iowa Code Chapter 404 in effect at the time the application is submitted to the City.

#### EFFECTIVE DATE OF AMENDMENT

This Amendment No. 2 shall become effective upon adoption by the City Council (“Effective Date”). Applications submitted under this Plan following the Effective Date shall be eligible to apply only for those exemptions contained in the Plan, as amended by Amendment No. 2, subject to the terms of the Plan, as amended. All exemptions awarded prior to the Effective Date shall continue until their expiration.

The Plan, as amended, shall remain in effect until the City Council terminates and repeals the Plan and designating ordinance under the terms of the Plan and the provisions of Iowa Code Chapter 404.

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CERTIFICATE

STATE OF IOWA )  
 ) SS  
COUNTY OF MADISON )

I, the undersigned City Clerk of the City of Earlham, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the City showing proceedings of the Council, and the same is a true and complete copy of the action taken by the Council with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Council and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Council pursuant to the local rules of the Council and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective city offices as indicated therein, that no Council vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the City or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Council hereto affixed this 14<sup>th</sup> day of Nov., 2023.

Mary Sue Hebl  
City Clerk, City of Earlham, State of Iowa

(SEAL)

02263098-1\10430-061



STATE OF IOWA

SS

MADISON COUNTY

AFFIDAVIT OF PUBLICATIONS

I, Todd Weber, being duly sworn, says he is publisher of EARLHAM ECHO, a once weekly paper of General circulation, published in Earlham, Iowa, and that the notice, a copy which is annexed and made part hereof was correctly published in said paper.

for the period one consecutive weeks, the last publication thereof being

on the 31st day of October 2023

*Todd Weber*

Subscribed and sworn to before me this

1 day of November 2023

*Rachel D. Bradley*

NOTARY PUBLIC  
In and for Madison County

Fee  
\$26.67



**NOTICE OF PUBLIC HEARING OF THE CITY COUNCIL OF THE CITY OF EARLHAM, IOWA, ON THE MATTER OF THE ADOPTION OF A PROPOSED AMENDMENT NO. 2 TO THE EARLHAM URBAN REVITALIZATION PLAN**

Public notice is hereby given that the City Council of the City of Earlham, Iowa, will hold a public hearing on November 13, 2023, at 7:00 P.M., in the Council Chambers, City Hall, 140 South Chestnut Avenue, Earlham, Iowa, at which meeting the Council proposes to take action on the adoption of an Amendment No. 2 ("Amendment") to the Earlham Urban Revitalization Plan ("Plan") for the Earlham Urban Revitalization Area ("Area") described therein, under the authority of Iowa Code Chapter 404, as amended.

The purpose of the Amendment is to extend the duration of eligibility under the Plan. Additionally, the City is amending the Plan to reflect anticipated changes to Iowa Code Chapter 404, scheduled to take effect on July 1, 2024.

Any persons interested may appear at said meeting of the Council and present evidence for or against the adoption of the Amendment. The proposed Amendment, including a map of the proposed Area, is on file in the office of the City Clerk and available for public inspection or copying during ordinary business hours.

This notice is given by order of the City Council of the City of Earlham, Iowa, pursuant to Section 404.2(6), Code of Iowa, 2023, as amended.

Dated this 10th day of October, 2023.