# CITY OF WEST DES MOINES
# CITY COUNCIL MEETING COMMUNICATION

**DATE:** **May 6, 2019**

**ITEM:** Motion - Approval of Reimbursement of Prorated Property Tax Claim

**FINANCIAL IMPACT:** $1,432.33

**SYNOPSIS:** In 2010, the City of West Des Moines, on behalf of the City of Des Moines, acquired a portion of property from H. R. and Joan Hoffa for the Southwest Connector Improvements Project, Project No. 0510-004-2000; however, Des Moines would not accept the deed without a 28E Agreement between the Cities, which was not resolved until March 2012. After several years of intermittent follow-up, the Cities have finally resolved the real estate transaction. As a result, Mr. Hoffa is seeking reimbursement from the City for taxes that he otherwise would not have paid if the deed had been recorded in January 2010 as originally planned. Staff is recommending reimbursing Mr. Hoffa a total of $1,303.33 as shown on the attached **Exhibit "A"** calculation provided by the Polk County Treasurer's Office.

Staff is also recommending payment of $129.00 directly to the Treasurer's Office for future/unpaid taxes on the areas acquired by the City which would otherwise be payable September 2019/March 2020, which will remove the subject areas from taxation going forward.

Costs associated with these payments will be paid from Account No. 500.000.000.5550.730.

**OUTSTANDING ISSUES** (if any): None

**RECOMMENDATION:**

Approve Payment of Reimbursement of Prorated Property Tax Claim

**Lead Staff Member:** Richard J. Scieszinski, City Attorney RJS

**STAFF REVIEWS**

| | |
|---|---|
| Department Director | Richard J. Scieszinski, City Attorney |
| Appropriations/Finance | CA for TS |
| Legal | |
| Agenda Acceptance | |

**PUBLICATION(S)** (if applicable)

| | |
|---|---|
| Published In | |
| Dates(s) Published | |

**SUBCOMMITTEE REVIEW** (if applicable)

| | | | |
|---|---|---|---|
| Committee | | | |
| Date Reviewed | | | |
| Recommendation | Yes | No | Split |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 120.00557.101.001 | | | | | | | | | | |
| Amt. of Land Acquired by City | 5,149 sq. ft | | | | | | | | | |
| Amt. of Land Left - Hoffa | 8,151 sq. ft. | | | | | | | | | |
| | = 13,330 sq. ft. | | | | | | | | | |
| | 5,149 / 13,300 = .39 | | | | | | | | | |
| | | | | | | | | | | |
| Date Payable | Time Period Covered | Assessed Year, (Assessor) | Tax Rates, (Auditor) | Total Land Value | x .39 = | Tax Rate | | Rollback % | Tax Amt. for Acq. | Taxes Pd. |
| September 30, 2010 | July 1-Dec 31, 2009 | 2009 | 2009 / 2010 | $14,900 | $5,811 | 0.04528162 | $263.13 | 0.469094 | ~~$123.43~~ | $316.00 |
| March 31, 2011 | Jan 1-June 30, 2010 | | | | | | | 6 months | $61.72 | |
| September 30, 2011 | July 1-Dec 31, 2010 | 2010 | 2010 / 2011 | $14,900 | $5,811 | 0.04598095 | $267.20 | 0.485299 | $129.67 | $332.00 |
| March 31, 2012 | Jan 1-June 30, 2011 | | | | | | | | | |
| September 30, 2012 | July 1-Dec 31, 2011 | 2011 | 2011 / 2012 | $14,900 | $5,811 | 0.04652082 | $270.33 | 0.507518 | $137.20 | $352.00 |
| March 31, 2013 | Jan 1-June 30, 2012 | | | | | | | | | |
| September 30, 2013 | July 1-Dec 31, 2012 | 2012 | 2012 / 2013 | $14,900 | $5,811 | 0.04689408 | $272.50 | 0.528166 | $143.93 | $370.00 |
| March 31, 2014 | Jan 1-June 30, 2013 | | | | | | | | | |
| September 30, 2014 | July 1-Dec 31, 2013 | 2013 | 2013 / 2014 | $14,900 | $5,811 | 0.04707006 | $273.52 | 0.544002 | $148.80 | $382.00 |
| March 31, 2015 | Jan 1-June 30, 2014 | | | | | | | | | |
| September 30, 2015 | July 1-Dec 31, 2014 | 2014 | 2014 / 2015 | $14,900 | $5,811 | 0.04767311 | $277.03 | 0.557335 | $154.40 | $396.00 |
| March 31, 2016 | Jan 1-June 30, 2015 | | | | | | | | | |
| September 30, 2016 | July 1-Dec 31, 2015 | 2015 | 2015 / 2016 | $16,100 | $6,279 | 0.0473728 | $297.45 | 0.556259 | $165.46 | $424.00 |
| March 31, 2017 | Jan 1-June 30, 2016 | | | | | | | | | |
| September 30, 2017 | July 1-Dec 31, 2016 | 2016 | 2016 / 2017 | $16,100 | $6,279 | 0.04750058 | $298.26 | 0.569391 | $169.82 | $436.00 |
| March 31, 2018 | Jan 1-June 30, 2017 | | | | | | | | | |
| September 30, 2018 | July 1-Dec 31, 2017 | 2017 | 2017 / 2018 | $16,300 | $6,357 | 0.04782861 | $304.05 | 0.556209 | $169.11 | $434.00 |
| March 31, 2019 | Jan 1-June 30, 2018 | | | | | | | | | |
| | | | | | | | | | $1,280.11 | $3,442.00 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 120-00557-102-001 | | | | | | | | | | |
| Amt. of Land Acquired by City | 453 sq. ft | | | | | | | | | |
| Amt. of Land Left - Hoffa | 9,445 sq. ft. | | | | | | | | | |
| | = 9,898 sq. ft. | | | | | | | | | |
| | 453 / 9,898 = .05 | | | | | | | | | |
| | | | | | | | | | | |
| Date Payable | Time Period Covered | Assessed Year, (Assessor) | Tax Rates, (Auditor) | Total Land Value | x .05 = | Tax Rate | | Rollback % | Tax Amt. for Acq. | Taxes Pd. |
| September 30, 2010 | July 1-Dec 31, 2009 | 2009 | 2009 / 2010 | $2,100 | $105 | 0.04528162 | $4.75 | 0.469094 | ~~$2.23~~ | $44.00 |
| March 31, 2011 | Jan 1-June 30, 2010 | | | | | | | 6 months | $1.12 | |
| September 30, 2011 | July 1-Dec 31, 2010 | 2010 | 2010 / 2011 | $2,100 | $105 | 0.04598095 | $4.83 | 0.485299 | $2.34 | $46.00 |
| March 31, 2012 | Jan 1-June 30, 2011 | | | | | | | | | |
| September 30, 2012 | July 1-Dec 31, 2011 | 2011 | 2011 / 2012 | $2,100 | $105 | 0.04652082 | $4.88 | 0.507518 | $2.48 | $50.00 |
| March 31, 2013 | Jan 1-June 30, 2012 | | | | | | | | | |
| September 30, 2013 | July 1-Dec 31, 2012 | 2012 | 2012 / 2013 | $2,100 | $105 | 0.04689408 | $4.92 | 0.528166 | $2.60 | $52.00 |
| March 31, 2014 | Jan 1-June 30, 2013 | | | | | | | | | |
| September 30, 2014 | July 1-Dec 31, 2013 | 2013 | 2013 / 2014 | $2,100 | $105 | 0.04707006 | $4.94 | 0.544002 | $2.69 | $54.00 |
| March 31, 2015 | Jan 1-June 30, 2014 | | | | | | | | | |
| September 30, 2015 | July 1-Dec 31, 2014 | 2014 | 2014 / 2015 | $2,100 | $105 | 0.04767311 | $5.01 | 0.557335 | $2.79 | $56.00 |
| March 31, 2016 | Jan 1-June 30, 2015 | | | | | | | | | |
| September 30, 2016 | July 1-Dec 31, 2015 | 2015 | 2015 / 2016 | $2,300 | $115 | 0.0473728 | $5.45 | 0.556259 | $3.03 | $60.00 |
| March 31, 2017 | Jan 1-June 30, 2016 | | | | | | | | | |
| September 30, 2017 | July 1-Dec 31, 2016 | 2016 | 2016 / 2017 | $2,300 | $115 | 0.04750058 | $5.46 | 0.569391 | $3.11 | $62.00 |
| March 31, 2018 | Jan 1-June 30, 2017 | | | | | | | | | |
| September 30, 2018 | July 1-Dec 31, 2017 | 2017 | 2017 / 2018 | $2,300 | $115 | 0.04782861 | $5.50 | 0.556209 | $3.06 | $62.00 |
| March 31, 2019 | Jan 1-June 30, 2018 | | | | | | | | | |
| | | | | | | | | | $23.22 | $486.00 |

# PARTIAL ACQUISITION WORKSHEET

## 1. PARCEL INFORMATION

District/Parcel #: **120-00557-101-001** Acquired By: **CITY OF WEST DES MOINES**

Owner Name(s): **H.R. HOFFA** Possession Date: **4/3/2019**

Legal Description: **BEG AT INTERSECTION OF THE S ROW LN OF MCKINLEY AVE WITH THE W LN OF LOT 1; S89D44'43"E, 95.02F; S68D11'43"E, 33.88F; S62D06'16"W, 142.55F; N00D20'57"W, 79.70F TO THE POB LOTS 1 & 2 CORRIGAN PLACE**

Class: **RES**

Acquisition Value: **$ 6,357.00** For assessed year: **2018**

Acquisition Value: **$ 6,357.00** For assessed year: **2017**

## 2. PRORATED TAX CALCULATION

**Tax Year: 2018/2019 Payable Year: 2019/2020**

| | Acquisition value | | Rollback | | Round to nearest $10 | | Tax rate | | # months in year | | Mths owned | | Prorated Tax Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Yr 2018 | | | | | | | | | | | | | |
| | $6,357.00 | X | 0.556209% | = | $3,540.00 | X | 0.04782861 | / | 12 | X | 9 | = | $127.00 |

## CURRENT TAX CALCULATION

**Tax Year: 2017/2018 Payable Year: 2018/2019**

| | Acquisition value | | Rollback | | Round to nearest $10 | | Tax rate | | Current Tax Prorate Amt |
|---|---|---|---|---|---|---|---|---|---|
| Yr 2017 | | | | | | | | | |
| | $6,357.00 | X | 0.552609% | = | $3,510.00 | X | 0.04782861 | = | $ 168.00 |

## 4. TOTAL DUE : Amounts shown in this section are valid through: 5/15/2019

| | |
|---|---|
| Prorated Tax: | $ 127.00 |
| Current Tax Due (adjusted for payments received): | $ 0.00 |
| Delinquent Tax Due (amount valid through 5/15/2019: | $ 0.00 |
| Special assessment Total: | $ 0.00 |
| Tax Sale Redemption Total: | $ 0.00 |
| **Total amount to be collected as condition of endorsement of check:** | → **$ 127.00** |

| | |
|---|---|
| **1st Installment: Balance of Current Year Certified Tax Due By: →** | **9/30/2018** |
| **Balance of Current Year Certified Tax:** | **$ 0.00** |
| **2nd Installment: Balance of Current Year Certified Tax Due By: →** | **3/31/2019** |
| **Balance of Current Year Certified Tax:** | **$ 0.00** |

## 5. FOR OFFICE USE ONLY

| | | | |
|---|---|---|---|
| Origination Date: | 4/8/2019 | Date Prorate Paid: | |
| Prepared By: | REBECCA LAWRENCE | Roll Call #/Dated: | |
| Revision Date: | | Date Paid in Index: | |
| Reason for Revision: | | Date Note Added: | |
| Date Added to Index: | | Date File Closed: | |
| Date Closed in Index: | | | |

NOTES:

JLG-09/05/01

# PARTIAL ACQUISITION WORKSHEET

## 1. PARCEL INFORMATION

District/Parcel #: **120-00557-102-001** Acquired By: **CITY OF WEST DES MOINES**

Owner Name(s): **H.R. HOFFA** Possession Date: **4/3/2019**

Legal Description: **BEG AT INTERSECTION OF THE S ROW LN OF MCKINLEY AVE WITH THE W LN OF LOT 1; S89D44'43"E, 95.02F; S68D11'43"E, 33.88F; S62D06'16"W, 142.55F; N00D20'57"W, 79.70F TO THE POB LOTS 1 & 2 CORRIGAN PLACE**

Class: **RES**

Acquisition Value: **$ 115.00** For assessed year: **2018**

Acquisition Value: **$ 115.00** For assessed year: **2017**

## 2. PRORATED TAX CALCULATION

**Tax Year: 2018/2019 Payable Year: 2019/2020**

| | Acquisition value | | Rollback | | Round to nearest $10 | | Tax rate | | # months in year | | Mths owned | | Prorated Tax Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Yr 2018 | | | | | | | | | | | | | |
| | $115.00 | X | 0.556209% | = | $60.00 | X | 0.04782861 | / | 12 | X | 9 | = | $2.00 |

## CURRENT TAX CALCULATION

**Tax Year: 2017/2018 Payable Year: 2018/2019**

| | Acquisition value | | Rollback | | Round to nearest $10 | | Tax rate | | Current Tax Prorate Amt |
|---|---|---|---|---|---|---|---|---|---|
| Yr 2017 | | | | | | | | | |
| | $115.00 | X | 0.556209% | = | $60.00 | X | 0.04782861 | = | $ 3.00 |

## 4. TOTAL DUE : Amounts shown in this section are valid through: 5/15/2019

| | |
|---|---|
| Prorated Tax: | $ 2.00 |
| Current Tax Due (adjusted for payments received): | $ 0.00 |
| Delinquent Tax Due (amount valid through 5/15/2019: | $ 0.00 |
| Special assessment Total: | $ 0.00 |
| Tax Sale Redemption Total: | $ 0.00 |
| **Total amount to be collected as condition of endorsement of check:** | → **$ 2.00** |

| | |
|---|---|
| **1st Installment: Balance of Current Year Certified Tax Due By: →** | **9/30/2018** |
| **Balance of Current Year Certified Tax:** | **$ 0.00** |
| **2nd Installment: Balance of Current Year Certified Tax Due By: →** | **3/31/2019** |
| **Balance of Current Year Certified Tax:** | **$ 0.00** |

## 5. FOR OFFICE USE ONLY

| | | | |
|---|---|---|---|
| Origination Date: | 4/8/2019 | Date Prorate Paid: | |
| Prepared By: | REBECCA LAWRENCE | Roll Call #/Dated: | |
| Revision Date: | | Date Paid in Index: | |
| Reason for Revision: | | Date Note Added: | |
| Date Added to Index: | | Date File Closed: | |
| Date Closed in Index: | | | |

NOTES:

JLG-09/05/01