

Revenue Account	Fund Description	Reason	Revenue	Expense	Fund Description	Expense Account	Line Item Changes
001-290-4500	General - Garbage	Commercial rate increases & city-wide cleanup	17,000	17,000	General - Garbage	001-290-6490	
001-420-4710	General - Theatre	LED Lights (paid by CCT & Alliant rebate)	1,000	1,000	General - Theatre	001-420-6310	
001-510-4710	General - Comm Beaut	Bronze statue - Ins reimburse vandalism	1,600	2,100	General - Comm Beaut	001-510-6499	
<b>TOTALS</b>			<b>19,600</b>	<b>20,100</b>			
022-150-4830	LOST Operating	TR back to LOST for TO Gear paid by FEMA grant	40,000	40,000	Fire Trust	188-150-8910	Transfers
022-910-4832	LOST Operating	TR LOST to LOST project fund (90%)	39,000	39,000	LOST Revenue	121-910-8910	
200-950-4830	Debt Service	TR LOST to Debt Service (10%)	5,000	5,000	LOST Revenue	121-910-8914	
602-810-4830	Water Replacement	TR funds from Water Operating to Replacemnt	70,000	70,000	Water Operating	600-810-8910	
<b>TOTALS</b>			<b>154,000</b>	<b>154,000</b>			
<b>Increased Expense</b>							
		Insurance reduced due to plan year change		(12,000)	General - Insurance	001-660-6408	Adjustments to Budget
		Police Impala purchased this year instead of next FY		24,000	General - Police	001-110-6710	-Expenses
		Street - Stop Lights LED replacements		2,500	LOST - Street	022-240-6499	
		Theatre - Repair wall & ceiling & paint & insul & marquee braces		76,000	LOST - Theatre	022-420-6310	
		Election - Expenses higher than estimated		1,200	General - Election	001-630-6413	
		Solar - Legal Fees & Site Preparation		40,000	LOST - Gen Govt	022-699-6499	
		Fire - Turnout Gear (City/Rural 5% match plus FEMA \$85,000 grant)		8,000	Fire Trust	188-150-6727	
		Adjust 150th Celebration Budget this fiscal year		30,800	150th Celebration	320-599-6xxx	
		Granger Road Final Exp less than budgeted		(72,000)	Street Assessment Proj	319-299-649x	
		Watermain Loop or Street Lights (use bond proceeds)		60,000	Street Assessment Proj	319-299-6499	
		Hwy 9 Watermain Project (use bond proceeds)		33,000	Street Assessment Proj	319-299-6490	
		Hwy 9 Watermain Project (use bond proceeds)		173,000	Street Assessment Proj	319-299-6499	
		Move watermain project to #319 (use bond proceeds)		(33,000)	Capital Improvement	620-899-6490	
		Move watermain project to #319 (use bond proceeds)		(183,000)	Capital Improvement	620-899-6499	
		Water - new scales & chemical equip for well houses		9,000	Water Eq Replacement	602-810-6504	
		Sewer - correct slip lining Crescent-measuring error		(7,500)	Sewer Replacement	613-815-6767	Adjustments to Budget
		Sewer - DO Monitoring System less than budgeted		(8,000)	Sewer Replacement	613-815-6504	- Revenues
<b>TOTALS</b>			<b>239,600</b>	<b>142,000</b>			
<b>Increased Revenue</b>							
121-950-4090	LOST Revenue Fund	LOST revenue under budgeted	44,000				
001-669-4710	General - Insurance	WC Audit adjustment for plan year change	26,600				
022-420-4710	LOST - Theatre	Reimburse from Restoration fund for marquee	32,000				
183-443-4705	FC Trust	FC Donations & Fundraisers	5,000				
319-299-4600	Street Assessment Proj	Street Assessments Received-not budgeted	128,000				
188-150-4705	Fire Trust	Firefighters donation for Turnout Gear	4,000				
<b>TOTALS</b>			<b>239,600</b>	<b>97,100</b>			

Total Revenue over (under) Exp	97,100
Original w/ Amend #1 Budget Net Loss	(680,479)
Amended Net Income(Loss)	(583,379)

City of Cresco

Proposed Budget Amendment #2 Descriptions  
(Reclassifications - No effect on Net Income)

For Fiscal Year 2015/2016

Revenue Account	Fund Description	Reason	Revenue	Expense	Fund Description	Expense Account	Line Item Changes
098-150-4476	Fire Operating	Fire - FICA/IPERS all to Fund #098		4,100	Fire Operating	098-150-61XX	
112-150-4475	Employee Benefits - Fire	Fire - FICA/IPERS all to Fund #098		(4,100)	Employee Benefits - Fire	112-150-61XX	
		Fire Reimbursement EE Benefits 25%- to Fund #098	1,025				
		Fire Reimbursement EE Benefits 25%- to Fund #098	(1,025)				
		FICA/IPERS/Hlth/Life all to Fund #001,081,093		377,700	General/Mediacom/K9 Fund: 0XX-XXX-61XX		
		Fire - FICA/IPERS all to Fund #098		(377,700)	Employee Benefits-all depts	112-XXX-61XX	
001-230-4000	General - Street Light	Correct Prop Tax Rev-ST Lights- Budget Acct #	55,000				
001-210-4000	General - Streets	Correct Prop Tax Rev-ST Lights- Budget Acct #	(55,000)				
		Adjust for more DVD's and Less Books		1,000	General - Library	001-410-6522	
		Adjust for more DVD's and Less Books		(1,000)	General - Library	001-410-6520	
		Billing Expenses coded to GB instead of Admin		1,500	General - Garbage	001-290-6506	
		Billing Expenses coded to GB instead of Admin		(1,500)	General - Admin	001-699-6506	
110-210-4430		RUT - Increased Revenue & Storm Sewer Repairs	8,000		RUT - streets	110-210-6761	
		RUT - Decreased Insurance Expense		(6,000)	RUT - streets	110-210-6408	
		Reallocate extra gas tax-Theatre parking lot overlay		(41,000)	RUT - streets	110-210-6761	
		Reallocate extra gas tax-Theatre parking lot overlay		51,000	RUT - parking	110-220-6499	
		IPERS - Custodian Correction		1,100	General - City Hall	001-650-6130	
		Reduce Employee Benefit Planning		(1,100)	Employee Benefits-City Hall	112-620-6179	
610-815-4700	Sewer Revenue	Correct Sewer Misc Revenue Budget Acct #	200				
610-815-4340	Sewer Revenue	Correct Sewer Misc Revenue Budget Acct #	(200)				
		<b>TOTALS</b>	<b>8,000</b>	<b>8,000</b>			
098-150-4833	Fire Operating	TR employee benefits(City's property Tax 75%)	3,075		Employee Benefits - Fire	112-150-6910	Transfers
0xx-xxx-4833	General/Mediacom/K9 Fund	TR employee benefits(City's property Tax 100%)	377,700		Employee Benefits-all depts	112-XXX-6910	
001-650-4833	General - City Hall	TR employee benefits(City Hall correction)	1,100		Employee Benefits-City Hall	112-650-6910	
		<b>TOTALS</b>	<b>381,875</b>	<b>381,875</b>			Adjustments to Budget
	Increased Expense	<b>TOTALS</b>	<b>0</b>	<b>0</b>			Adjustments to Budget
	Increased Revenue	<b>TOTALS</b>	<b>0</b>	<b>Total Revenue over (under) Exp</b>		<b>0</b>	

Cresco City Council

To Whom it may concern,

On the day of 2-19-16 I was informed that I may have busted pipe or open line draining, indicating they read a very high usage of water. Roughly a hour later my dad headed over to my house to check the basement & outside lines to see where the possible leak was. Upon investigation he found an outside hose connection with a constant leak.

I write this letter in concern to why one would charge the home owner \$181.43 to the sewer code. It raises the question only because the water that leaked from the hose was never returned into the sewer it was actually absorbed and ran off into the flower bed.

If this concern could be addressed and any adjustments would be greatly appreciate due to the fact that it was an outside faucet leaking.

Thank you,  
Patrick & Samantha Langreck  
563-581-2971 - Patrick  
563-203-4518 - Samantha

-----  
 ACCOUNT NUMBER 4015002 STATUS Active  
 NAME PATRICK LANGRECK (563)581-2971  
 PROPERTY 701 4TH AVE E  
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SV SERIAL # MULTIPLIER DIGITS INS DATE SERV DATE LOCATION NOTE  
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SE 34580925 1.00000 7 8/29/2013  
 WA 34580925 1.00000 7 8/29/2013 10001 D1  
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BILL DATE	SERV READ DATE	PRES	PREV	BILL CONS	CHARGE
3/01/2016	SE 2/19/2016	331725	307852	23873	181.43
2/01/2016	SE 1/20/2016	307852	304062	3790	28.80
1/01/2016	SE 12/18/2015	304062	301227	2835	21.55
12/01/2015	SE 11/20/2015	301227	298065	3162	24.03
11/01/2015	SE 10/20/2015	298065	295421	2644	20.09
10/01/2015	SE 9/21/2015	295421	293133	2288	17.39
9/01/2015	SE 8/20/2015	293133	290129	3004	22.83
8/01/2015	SE 7/20/2015	290129	287911	2218	16.86
7/01/2015	SE 6/19/2015	287911	284555	3356	25.51
6/01/2015	SE 5/20/2015	284555	281990	2565	19.24
5/01/2015	SE 4/20/2015	281990	278695	3295	24.71
4/01/2015	SE 3/20/2015	278695	275103	3592	26.94
3/01/2015	SE 2/20/2015	275103	270959	4144	31.08

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February 17, 2016

To Mayor Bohle and the Cresco City Council members,

To support the "Brew and Stew" ride-walk-run event in Cresco, the Chamber of Commerce Flag Committee would like permission to hang Irish flags from the existing flag holders on both sides of North Elm Street in the business district only. We also have flags for businesses along Highway 9, but these will be displayed using a flag holder attached to each business's own building, NOT using existing flag holders on utility poles.

The Chamber Flag Committee will put all of the flags up on Wednesday, March 16 and will remove them on Sunday March 20. Brew and Stew is on Saturday, March 19, 2016.

We have also put together a tentative schedule for special event flags to be flown on North Elm Street as well as Highway 9. The dates are not specific because they will change with each year. If you would like I can contact you for permission to hang the flags with specific dates as the time arises.

January – the end to fly for Snowfest-snowman flags

March- usually the Wed. around the 17<sup>th</sup> for Brew and Stew-Irish flags

July – midmonth for Super Saturday Sales – Sale flags

August – Homecoming – Cadet Flags

We would also like to fly the Cadet flags to support any teams going to State or a special event.

November -3<sup>rd</sup> weekend- Business Open House-Snowman flag

For most occasions the flags will hang for 3-4 days.

We are also looking at purchasing a Cresco flag to be flown for the 150<sup>th</sup> celebration and other town events.

Respectfully,

Barb Holstrom and the Cresco Chamber of Commerce Flag Committee

Council Member \_\_\_\_\_ introduced the following Resolution entitled "RESOLUTION FIXING DATE FOR A MEETING ON THE PROPOSITION TO AUTHORIZE A SOLAR ENERGY LEASE AND EASEMENT AGREEMENT, AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF", and moved that the same be adopted. Council Member \_\_\_\_\_ seconded the motion to adopt. The roll was called and the vote was,

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Mayor declared the resolution duly adopted as follows:

RESOLUTION FIXING DATE FOR A MEETING ON THE  
PROPOSITION TO AUTHORIZE A SOLAR ENERGY LEASE AND  
EASEMENT AGREEMENT, AND PROVIDING FOR PUBLICATION  
OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that the City of Cresco, Iowa, should enter into a Solar Energy Lease and Easement Agreement for real property located in Cresco, Iowa, on which it owns and operates government buildings, pumping stations, parks, and related facilities listed as:

1. City Hall (roof mount) Lot 9 and E 44' of Lot 10, Block 11, Cresco Plat.
2. Fire Station (roof mount) Lot 15 (except S 10' thereof) and all of Lots 16 and 17, Block 12, Cresco plat.
3. Kessel Lodge (roof mount) Lots 1 and 2, Beadle's Subdivision NW NW and part of Block 8, IR Survey NW.
4. Street Shop (roof mount) Lots 1, 2, 3, 4 and 2 of 8 (except S 50' thereof), Block 38, Baldwin's and Wheeler's Subdivision.
5. Evans Well (ground mount) N 633.5' of Lot 28 IR Survey NW.
6. Water Tower (ground mount) S 200' of larger parcel described as: W 26 2/3' of Lot 1, Lots 2, 3, 4, and subdivided Lots 5 and 6, Block 26, Cresco plat.
7. Kessel Well (ground mount) N 400' of W 200' of larger parcel described as Lots 3-14, Beadle's subdivision NW NW and part of Block 8 IR Survey NW.

All above properties are located in the City of Cresco, Howard County, Iowa; and

WHEREAS, the term of the proposed lease agreement shall continue for a period of twenty-six (26) years unless terminated earlier in accordance with the terms of the agreement; and

WHEREAS, the City wishes to lease certain property on which to install and operate photovoltaic energy facilities and related equipment to provide energy for the City Facilities; and

WHEREAS, there has been presented to this meeting the form of a Solar Energy Lease and Easement Agreement between the City of Cresco (“Lessor”) and SolarPro, LLC (“Lessee”) which the City proposes to enter into and such agreement is attached as Exhibit A to this resolution; and

WHEREAS, before a lease agreement may be authorized, it is necessary to comply with the provisions of the Iowa Code section 364.7, and to publish a notice of the proposal and of the time and place of the meeting at which the Council proposes to take action for the authorization of the lease agreement and to receive oral and/or written objections from any resident or property owner of the City to such action.

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

Section 1. That this Council shall meet in the Council Chambers, City Hall, 130 North Park Place, Cresco, Iowa, at 7:00 o'clock P.M., on the 21<sup>st</sup> day of March, 2006, for the purpose of taking action on the matter of approving a resolution authorizing the Mayor and City Clerk to enter into a Solar Energy Lease and Easement Agreement.

Section 2. That the Clerk is hereby directed to cause at least one publication to be made of a notice of such meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City, the publication to be not less than four clear days nor more than twenty days before the date of the public meeting on the resolution authorizing the Mayor and City Clerk to enter into a Solar Energy Lease and Easement Agreement.

Section 3. The notice of the proposed action to approve the resolution authorizing the Mayor and City Clerk to enter into a Solar Energy Lease and Easement Agreement shall be in substantially the following form:

NOTICE OF MEETING OF THE CITY COUNCIL OF THE CITY OF  
CRESCO, IOWA, ON THE MATTER OF THE PROPOSED AUTHORIZATION  
OF A SOLAR ENERGY LEASE AND EASEMENT AGREEMENT, AND THE  
PUBLIC HEARING ON THE AUTHORIZATION THEREOF

PUBLIC NOTICE is hereby given that the Council of the City of Cresco, Iowa, will hold a public hearing on the 21<sup>st</sup> day of March, 2016, at 7:00 o'clock P.M., in the City Hall, 130 North Park Place, Cresco, Iowa, at which meeting the Council proposes to take additional action for a Resolution Authorizing the Mayor and City Clerk to enter into a Solar Energy Lease and Easement Agreement.

The Solar Energy Lease and Easement Agreement is for real property located in Cresco, Iowa, on which the City of Cresco owns and operates government buildings, pumping stations, parks, and related facilities. The Lessor will install and operate photovoltaic energy facilities and related equipment to provide energy for the City Facilities. The term of the proposed lease agreement shall continue for a period of twenty-six (26) years unless terminated earlier in accordance with the terms of the agreement. Property included in the agreement is in City of Cresco, Howard County, Iowa with legal descriptions of:

1. City Hall (roof mount) Lot 9 and E 44' of Lot 10, Block 11, Cresco Plat.
2. Fire Station (roof mount) Lot 15 (except S 10' thereof) and all of Lots 16 and 17, Block 12, Cresco plat.
3. Kessel Lodge (roof mount) Lots 1 and 2, Beadle's Subdivision NW NW and part of Block 8, IR Survey NW.
4. Street Shop (roof mount) Lots 1, 2, 3, 4 and 2 of 8 (except S 50' thereof), Block 38, Baldwin's and Wheeler's Subdivision.
5. Evans Well (ground mount) N 633.5' of Lot 28 IR Survey NW.
6. Water Tower (ground mount) S 200' of larger parcel described as: W 26 2/3' of Lot 1, Lots 2, 3, 4, and subdivided Lots 5 and 6, Block 26, Cresco plat.
7. Kessel Well (ground mount) N 400' of W 200' of larger parcel described as Lots 3-14, Beadle's subdivision NW NW and part of Block 8 IR Survey NW.

Any persons interested may appear at said meeting of the Council and present evidence for or against the approval of the Solar Energy Lease and Easement Agreement. The proposed agreement is on file in the office of the City Clerk and available for public inspection during ordinary business hours.

This notice is given by order of the City Council of Cresco, Iowa, as provided by Sections 364.7 and 362.3 of the Code of Iowa, 2015, as amended.

Dated this 7th day of March, 2016.

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City Clerk of Cresco, Iowa  
(End of Notice)

PASSED AND APPROVED this 7<sup>th</sup> day of March 2016.

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Mayor

ATTEST:

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City Clerk

RESOLUTION NO. \_\_\_\_\_

RESOLUTION DETERMINING THE NECESSITY AND FIXING DATE FOR  
A PUBLIC HEARING ON THE MATTER OF THE ADOPTION OF A  
PROPOSED AMENDED AND RESTATED (2016) CRESCO URBAN  
REVITALIZATION PLAN

WHEREAS, by Resolution No. 110805, the Council of the City Cresco approved the Cresco Revitalization Plan ("Original Plan") for the City of Cresco, and subsequently adopted Ordinance No. 412 establishing "all property within the corporate boundaries of the City" as the Cresco Urban Revitalization Area. Amendment No. 1 to the Original Plan was adopted in 2011 and extended the expiration date of the Original Plan from January 1, 2012 to January 1, 2017; and

WHEREAS, by the foregoing action, the Council has determined that the Area within the City of Cresco can be revitalized as authorized by Chapter 404, Code of Iowa (the "Act"); and

WHEREAS, a proposed Amended and Restated (2016) Cresco Urban Revitalization Plan (the "Amended and Restated Plan") has been prepared, the purpose of which is to, among other things, add a three year 100% exemption schedule for multi-residential property, amend the exemption schedules for residential and commercial property, establish limitations if property is in an Urban Renewal Area, and extend the duration of the Plan; and

WHEREAS, pursuant to the Amended and Restated Plan, the property within the Area includes the entire incorporated City of Cresco, Iowa, as it exists as of March 1, 2016, and shall include all future property annexed by the City; and

WHEREAS, before such Amended and Restated Plan can be adopted, it is necessary pursuant to Iowa Code Section 404.2(6) that a public hearing be held thereon and that due notice be given in accordance with the requirements of the Act.

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

Section 1. It is determined that the rehabilitation, conservation, redevelopment, economic development or a combination thereof of the Cresco Urban Revitalization Area ("Area") is necessary in the interest of the public health, safety, or welfare of the residents of the city, the Area substantially meets the criteria of Section 404.1, and the proposed Amended and Restated (2016) Cresco Urban Revitalization Plan, attached to this Resolution as Exhibit 1, is declared to substantially meet the criteria of Iowa Code Section 404.2.

Section 2. It is determined that it is in the best interests of the citizens of the City of Cresco, Iowa to hold a public hearing on the matter of the adoption of the Amended and Restated (2016) Cresco Urban Revitalization Plan, on the 21st day of March, 2016 at 7:00 P.M., in the

Council Chambers, City Hall, 130 North Park Place, Cresco, Iowa.

Section 3. That the City Clerk be and is hereby directed to publish a notice of a public hearing on the Amended and Restated (2016) Cresco Urban Revitalization Plan at least once not less than seven days prior to the date of said public hearing, as provided in Section 404.2(6) of the Code of Iowa. March 21, 2016 is the next regularly scheduled City Council meeting after the publication of the notice.

Section 4. Be it further resolved that copies of the Amended and Restated (2016) Cresco Urban Revitalization Plan be made available to the public through the office of the City Clerk.

Section 5. The notice of the proposed hearing shall be in substantially the following form:

NOTICE OF PUBLIC HEARING OF THE CITY COUNCIL OF THE  
CITY OF CRESCO, IOWA, ON THE MATTER OF THE ADOPTION  
OF A PROPOSED AMENDED AND RESTATED (2016) CRESCO  
URBAN REVITALIZATION PLAN

Public notice is hereby given that the City Council of the City of Cresco, Iowa, will hold a public hearing on the 21st day of March, 2016, at 7:00 P.M., in the Council Chambers, City Hall, 130 North Park Place, Cresco, Iowa, at which meeting the Council proposes to take action on the adoption of an Amended and Restated (2016) Cresco Urban Revitalization Plan described therein, under the authority of Chapter 404 of the Code of Iowa, as amended.

Under the Amended and Restated Plan, the Cresco Urban Revitalization Area includes the entire incorporated City of Cresco, Iowa as of March 1, 2016 and shall include all property annexed into the City in the future. If adopted, the Amended and Restated Plan, among other things, adds a three year 100% exemption schedule for multi-residential property, amends the exemption schedules for residential and commercial property, establishes limitations if property is in an Urban Renewal Area, and extends the duration of the Plan.

Any persons interested may appear at said meeting of the Council and present evidence for or against the adoption of the Amended and Restated Plan. The proposed Amended and Restated Plan 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 Cresco, Iowa, pursuant to Section 404.2(6) of the Code of Iowa, 2015, as amended.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2016

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City Clerk, City of Cresco, State of Iowa

(End of Notice)

PASSED AND APPROVED this 7th day of March, 2016.

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Mayor

ATTEST:

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City Clerk

# **EXHIBIT 1**

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## **AMENDED AND RESTATED (2016) CRESCO URBAN REVITALIZATION PLAN**

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**CITY OF CRESCO, IOWA**

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**March 2016**

Original Plan - 2008  
Amendment No. 1 – 2011  
Amended & Restated Plan– 2016

# Amended and Restated (2016) Cresco Urban Revitalization Plan

The Cresco Urban Revitalization Plan (“Plan”) for the City of Cresco (“City”) was adopted in 2008. Amendment No. 1 to the Plan was adopted in 2011 and extended the expiration date of the Plan from January 1, 2012 to January 1, 2017. The Plan is now being Amended and Restated to, among other things, update the description of the Urban Revitalization Area, extend the duration of the Plan to December 31, 2021, add an exemption schedule for multi-residential property, amend the exemption schedules for residential and commercial property, and establish limitations if property is in an Urban Renewal Area. The City finds that these changes are in the best interest of the City insofar as they will provide Cresco with a long-term increase or stabilization in its tax base by encouraging rehabilitation or new construction which might not otherwise have occurred.

## A. URBAN REVITALIZATION ACT

The Urban Revitalization Act, now Chapter 404, Code of Iowa, was enacted into law by the Iowa legislature in 1979. The Act is intended to encourage redevelopment and revitalization within a designated area by authorizing incentives to the private sector. Qualified real estate within the designated area may be eligible to receive a total or partial exemption from property taxes on improvements for a specified number of years. The primary intent of this act is to provide communities with a long-term increase or stabilization in their tax base by encouraging rehabilitation or new construction which might not otherwise have occurred.

Section 404.1 provides that the City Council may designate an area of the City as a revitalization area, if that area meets any one of the following situations:

1. “An area in which there is a predominance of buildings or improvements, whether residential 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 a combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency or crime, and which is detrimental to the 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, faulty 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 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 arrests the sound growth of a municipality, retards the provision of housing accommodations or constitutes an economic or social liability and is a menace to the public health, safety, or welfare in its present condition and use.”

3. “An area in which there is a predominance of buildings or improvements which by reason of age, history, architecture or significance should be preserved or restored to productive use.”
4. “An area which is appropriate as an economic development area as defined in Section 403.17.” (Section 403.17, Subsection 10: ‘Economic development area’ means an area of a municipality designated by the local governing body as appropriate for commercial and industrial enterprises or housing and residential development for low and moderate income families, including single or multi-family housing.)
5. “An area or an area designated as appropriate for public improvements related to housing and residential development, or construction of housing and residential development, including single or multi-family housing.”

## **B. DESIGNATION CRITERIA**

With the adoption of this Plan, the City Council is designating the Cresco Urban Revitalization Area as being qualified under Subsections 4 and 5 of Section 1 of the Act. The Area is appropriate for public improvements related to housing and residential development or construction of housing and residential development, including single or multi-family housing. The Area is appropriate as an economic development area for commercial development. The Area is also appropriate for multi-residential development.

## **C. DESCRIPTION OF THE AREA**

The Cresco Urban Revitalization Area (hereinafter referred to as “Area”) includes all property located within the Cresco corporate limits as of March 21, 2016. Any property annexed into the City in the future shall automatically be included in the Area as of the effective date of the annexation.

## **D. OBJECTIVES**

This Plan is prepared in conformance with Section 404.2 of the Code of Iowa for the purpose of providing incentives and outlining procedures to enhance the potential for commercial,

multi-residential, and residential development in Cresco. Planning goals include revitalizing the Area through the promotion of new construction on vacant land and rehabilitation of existing property, stabilizing and increasing the tax base, and providing overall aesthetic improvement.

#### **E. EXISTING ZONING**

Zoning classifications in the revitalization district include:

- A Agricultural
- R-1 Single Family Residential
- R-2 Light Density Residential
- R-3 Medium Density Residential
- R-4 Mobile Home Park
- C-1 Commercial District
- C-2 Central Business District
- M-1 Light Industrial
- H Medical

#### **F. EXISTING LAND USE**

Existing land use categories are the same as the zoning classifications described above.

#### **G. PROPOSED LAND USE**

The revitalization Area is proposed for new and expanded commercial, multi-residential, and residential development in those areas that comply with the City's Zoning Ordinance.

#### **H. CITY SERVICES**

Plans to improve City services in the revitalization Area are outlined in the City's Strategic Planning and Goal Setting Report (on file at City Hall).

#### **I. ELIGIBLE IMPROVEMENTS**

Eligible property improvements, as used in this Plan, include rehabilitation and additions to any existing residential, multi-residential, and commercial structures located within the Area. In addition, new construction of residential, multi-residential, and commercial structures on vacant land or on land with existing structures is also eligible for tax abatement.

Actual value added by improvements, as used in this Plan, means the actual value added as of the first year for which the exemption was received. In order to be eligible for tax abatement, the increase in actual value of the property from the eligible property improvements must be at least 10%.

All improvements, in order to be considered eligible, must be completed in conformance with all applicable regulations for the City of Cresco and must be completed during the time the Area is designated as a revitalization area.

#### **J. TIME FRAME**

Property in the Area shall be eligible for tax abatement under the Plan until December 31, 2021. If, in the opinion of the City Council, the desired level of revitalization has been attained or economic conditions are such that the continuation of the exemption granted would cease to be of benefit to the City, the City Council may repeal the ordinance establishing the revitalization Area, pursuant to Section 404.7 of the Code of Iowa. In the event the ordinance is repealed, all existing exemptions shall continue until their expiration. The City reserves the right to extend, amend, terminate or repeal the Plan and/or the ordinance to the extent allowed by law.

#### **K. EXEMPTIONS**

##### **Residential**

All qualified real estate assessed as residential property is eligible to receive a one hundred percent (100%) exemption from taxation on the first seventy-five thousand dollars (\$75,000) of actual value added by the eligible improvements. The exemption is for a period of three (3) years.

##### **Multi-residential**

All qualified real estate assessed as commercial property or multi-residential property if the commercial or multi-residential 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 eligible improvements. The exemption is for a period of three (3) years.

With the adoption of this Amended and Restated Plan, the City Council is terminating the Evans Home Assisted Living Revitalization Plan, and by separate action will be repealing Ordinance No. 375 which established the Evans Home Assisted Living Revitalization Area in the City of Cresco, Iowa. Any multi-residential project that has not been approved for exemption by the City Council under the Evans Home Assisted Living Revitalization Plan as of the date this Amendment is adopted will be limited to applying for an exemption under the Cresco Urban Revitalization Plan, as amended and restated.

Commercial

All qualified real estate assessed as commercial property is eligible to receive 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.

**L. APPLICATION PROCEDURES**

Owners may submit a proposal for an improvement project to the City Council to receive prior approval for eligibility for a tax exemption on the project. The City Council shall give its prior approval if the project is in conformance with this Plan for revitalization. However, if the proposal is not approved, the owner(s) may submit an amended proposal for the City Council to approve or reject. Such prior approval shall not entitle the owner(s) to exemption from taxation until the improvements have been completed and found to be qualified for the exemption under this Plan.

An application, on the form provided by the City, shall be filed for each new exemption claimed. The Application shall be filed by the property owner with the City Council by February 1 of the assessment year for which the exemption is first claimed, but not later than the year in which all improvements included in the project are first assessed for taxation, or the following two assessment years, in which case the exemption is allowed for the total number of years in the exemption schedule. The City may allow a property owner to submit an application after the above deadlines subject to the discretion of the Council and the limitations outlined in Iowa Code Section 404.4.

If a project is started in one year and is not completed until the following year, the application should be submitted in the year the project is completed. Submitting an application based upon partial completion of the project may result in the award of a partial exemption, as explained in Iowa Code Chapter 404 and corresponding regulations.

**M. APPLICATION REVIEW**

The City Council shall, subject to review by the County Assessor, approve all applications submitted for approval if:

1. The project, as determined by the City Council, is in conformance with this Plan; and,
2. The project is located within the Area; and
3. The improvements were made during the time the Area was so designated.

The City Council will determine which exemption is applicable to the project (if any), subject to review by the County Assessor, based upon the terms of the Plan in effect when the application is reviewed and approved by the Council.

All approved applications shall be forwarded to the County Assessor for review, pursuant to Section 404.5 of the Code of Iowa. The County Assessor shall make a physical review of all properties with approved applications. The County Assessor shall determine the increase in actual value for tax purposes due to the improvements and notify the applicant of the determination, which may be appealed to the local board of review pursuant to Section 441.37 of the Code of Iowa. After the initial tax exemption is granted, the County Assessor shall continue to grant the tax exemption for the time period specified on the approved application. The tax exemptions for the succeeding years shall be granted without the owner(s) having to file an application for succeeding years.

#### **N. OTHER SOURCES OF REVITALIZATION FUNDS**

At the time the Plan was originally adopted in 2008, the City had two grants through the Department of Housing and Urban Development. One of the grants resulted in the rehabilitation of 9 single family homes which were occupied by low and moderate income families. The other grant helped to finance improvements to the City's sanitary sewer system.

At the time the Amended and Restated Plan was adopted in 2016, the City was not aware of a federal, state, or private grant or loan program likely to be a source of funding for residential improvements in the Revitalization Area other than a Northeast Iowa Regional Housing Trust Fund that assists individuals, community organizations, non-profit and for profit developers in rehabilitation, repair, and creation of projects that improve the condition of, or contribute to the development of both rental and owner-occupied affordable housing in Howard County through IFA grants/loans and local matches. It is not the intention of the City to prohibit the use of other appropriate federal or state revitalization or incentive programs within the Area. The City Council encourages all property owners to investigate other public and private funding sources for improvements to real property, and to apply to those sources which are applicable to the types of improvements being proposed.

#### **O. RELOCATION PROVISIONS**

The City does not anticipate the displacement or relocation of any persons, families, or businesses as a result of the improvements to be made in the Cresco Urban Revitalization Area. However, if activities resulting from a property owner's action to qualify for a tax exemption will result in a relocation or displacement, the following shall apply:

Upon application for and verification of eligibility for tax abatement to a property owner by the City, qualified tenants in a designated revitalization area whose displacement was due to action on the part of a property owner to qualify for said tax abatement under this

Plan shall be compensated by the property owner for one month's rent and for actual reasonable moving and related expenses. Qualified tenant, as used in this Plan, shall mean the legal occupant of a residential dwelling unit which is located within the designated revitalization area and who has occupied the dwelling unit continuously since one year prior to the City's adoption of this Plan in 2008.

**P. OWNERS OF RECORD AND EXISTING ASSESSED VALUATIONS**

Exhibit C to the Plan adopted in 2008 consisted of a list of the names, addresses, and assessed valuations for land and buildings of the owners of record of all real estate within the proposed Area. Exhibit C was on file at City Hall when the Plan was adopted in 2008.

**Q. LIMITATIONS**

The City also has or may adopt a tax increment financing program which is designed to provide incentives for development. Accordingly, a property that, in the determination of the City Council, is within an existing urban renewal area and is receiving either direct or indirect benefits that were financed through a City-sponsored tax increment financing program, shall not be eligible for tax abatement under the Cresco Urban Revitalization Plan absent specific approval from the City Council. If an application under this Plan is denied by the City Council because the property for which an exemption is requested is within an existing urban renewal area, the owner may reapply for benefits under this Plan for the same property if the property has subsequently been removed from the urban renewal area, provided the property remains in the designated Urban Revitalization Area and all other Plan requirements are met.

Improvements receiving funding from any other local, state or federal governmental program are only eligible for tax exemption under this Plan if specifically authorized by the City Council.

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APPLICATION FOR TAX ABATEMENT UNDER THE  
URBAN REVITALIZATION PLAN FOR

CRESCO, IOWA

Date \_\_\_\_\_

\_\_\_\_\_ Prior Approval for  
Intended Improvements

\_\_\_\_\_ Approval of Improvements  
Completed

Address of Property: \_\_\_\_\_

Legal Description: \_\_\_\_\_

Title Holder or Contract Buyer: \_\_\_\_\_

Address of Owner (if different than above): \_\_\_\_\_

Phone Number (to be reached during the day): \_\_\_\_\_

Property Use: \_\_\_\_\_ Residential \_\_\_\_\_ Multi-Residential \_\_\_\_\_ Commercial

Nature of Improvements: \_\_\_\_\_ New Construction \_\_\_\_\_ Rehab/Addition \_\_\_\_\_ General Improvements

Specify: \_\_\_\_\_

Estimated or Actual Cost of Improvements: \_\_\_\_\_

Estimated or Actual Date of Completion: \_\_\_\_\_

If applicable, the name(s) of the tenants (if different than the owner) that occupied the property on  
November 3, 2008: \_\_\_\_\_

Signed: \_\_\_\_\_

Tax Exemption Schedule:

Residential: 100% exemption on the first \$75,000 of actual value added for 3 years.

Multi-Residential/Commercial: 100% exemption of actual value added for 3 years.

**FOR CITY USE:**

<p>CITY COUNCIL</p>	<p>Application Approved/Disapproved Reason (if disapproved)_____</p> <p>_____</p> <p>Date_____</p> <p>Attested by the City Clerk_____</p>
<p>ASSESSOR</p>	<p>Present Assessed Value_____</p> <p>Assessed Value with Improvements_____</p> <p>Eligible or Non-eligible for Tax Abatement_____</p> <p>Assessor_____ Date_____</p>



ORDINANCE NO. 458

AN ORDINANCE REPEALING ORDINANCE NO. 375 DESIGNATING THE  
EVANS HOME ASSISTED LIVING URBAN REVITALIZATION AREA IN  
THE CITY OF CRESCO, IOWA

WHEREAS, Chapter 404 of the Code of Iowa, authorizes cities by ordinance to designate revitalization areas if such areas meet the criteria of Chapter 404 and if the City completes the procedural requirements of Chapter 404; and

WHEREAS, pursuant to Chapter 404 of the Code of Iowa, the Council did adopt an urban revitalization plan for the City of Cresco, Iowa by Resolution No. 040408 on April 19, 2004; and

WHEREAS, pursuant to Chapter 404 of the Code of Iowa, the Council did designate the Evans Home Assisted Living Urban Revitalization Area by Ordinance No. 375 on May 17, 2004; and

WHEREAS, the City desires to repeal Ordinance No. 375 under Iowa Code Section 404.7 to confirm that the Evans Home Assisted Living Urban Revitalization Area no longer exists.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CRESCO, STATE OF IOWA, THAT:

Section 1. Ordinance No. 375 is hereby repealed and the Evans Home Assisted Living Urban Revitalization Plan and Area no longer exist. A copy of the Ordinance No. 375 is attached and marked Exhibit 1 and is available for review at City Hall.

Section 2. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Mayor Mark Bohle

ATTEST:

\_\_\_\_\_  
City Clerk Michelle Girolamo

Read First Time: \_\_\_\_\_, 2016

Read Second Time: \_\_\_\_\_, 2016

Read Third Time: \_\_\_\_\_, 2016

PASSED AND APPROVED: \_\_\_\_\_, 2016.

I, Michelle Girolamo, City Clerk of the City of Cresco, State of Iowa, hereby certify that the above and foregoing is a true copy of Ordinance No. 458 passed and approved by the City Council of the City at a meeting held \_\_\_\_\_, 2016, signed by the Mayor on \_\_\_\_\_, 2016, and published in the Times Plain Dealer on \_\_\_\_\_, 2016.

\_\_\_\_\_  
City Clerk, City of Cresco, State of Iowa

(SEAL)

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