CITY OF MERRILL, IOWA
ORDINANCE NO. 2022 - 165

AN ORDINANCE RE-ADOPTING THE MERRILL URBAN REVITALIZATION AREA PLAN

SECTION 1. There is hereby designated an urban revitalization area to be known as the "Merrill Urban Revitalization Area." The official plan documents of the "Merrill Urban Revitalization Area Plan" are on file in the office of the City Clerk and are hereby re-adopted by reference. The tax exemption program provided for by the Merrill Urban Revitalization Area Plan is hereby approved and adopted.

SECTION 2. Project Description: The Merrill Urban Revitalization Area Plan and the tax exemption allowed under it, is applicable to all new single-family, two family and multi-family structures and new commercial structures located in the project area. The benefits of this plan are to the construction of new buildings.

SECTION 3. Boundary of Project Area: The legal description for the Merrill Urban Revitalization Area shall include the totality of the City of Merrill, all within the city limits of Merrill, Iowa.

SECTION 4. Duration of Plan Controls. The regulations and controls established herein shall be maintained and continued in effect for five (5) years from the date of the approval by the City Council of the City of Merrill, Iowa and the continued operation of the Merrill Urban Revitalization Plan.

SECTION 5. Termination of Revitalization Activities: When, in the opinion of the City council of the City of Merrill, the desired level of revitalization has been attained or economic conditions are such that the continuation of the exemption granted by the Revitalization Act would cease to be of benefit to the City, the City Council may repeal the ordinance establishing this revitalization area and approving this plan. In that event, all existing exemptions shall continue until their expiration.

SECTION 6. Tax Exemption Program:

a. A person may submit a proposal for a new construction project to the City Council in order to receive prior approval for eligibility for a tax exemption on the project. The City Council shall, by resolution, give its prior approval for an improvement project if the project is in conformance with this plan for revitalization. This prior approval does not entitle the property owner to exemption from taxation until the improvements have been completed and found to be qualified real estate.

b. An application shall be filed for each new exemption claimed. The first application

for an exemption shall be filed by the property owner with the City Council no later than the year in which all improvements included in the project are first assessed for taxation. The application must be received by January 15th in order for the Council to timely take action upon the applications. Applications received by the Council after January 15th may not be qualified for exemption until the following tax year.

c. The City Council may approve the application, subject to review by the County Assessor, if the project is in conformance with this plan for revitalization, is located within the revitalization area, and if the improvements were completed during the time this area was designated as a revitalization area. Applications for exemption for succeeding years on approved projects are not required.

d. Upon receipt of City Council approval no later than February 1st, the County Assessor shall review each first-year application by making a physical review of the property to determine if the improvements made increase the actual value of the qualified real estate by at least the minimum percentage required. If the tax exemption is granted, the Count Assessor shall continue to grant the tax exemption for the time period specified in the tax exemption schedule elected by the property owner. The tax exemption for the succeeding years shall be granted without the taxpayer being required to file an application for any succeeding years.

SECTION 7. Tax Exemption Schedule. All qualified real estate assessed as new residential and all qualified real estate assessed as new commercial property is eligible to receive an exemption from taxation payable to the City of Merrill, Iowa. The amount of the partial exemption is equal to a percent of the actual value of the project determined as follows:

1st year	-	50%
2nd year	-	50%
3rd year	-	50%
4th year	-	50%
5th year	-	50%

SECTION 8. Other Provisions: The Merrill Urban Revitalization Area Plan along with the specifics of the tax exemption schedule referencing new construction on all real estate located within the city limits of the City of Merrill, Iowa during the duration of the plan is re-adopted in full including any and all provisions not specifically referenced herein.

SECTION 9. Official Map. The area encompassing the provisions of this ordinance include the totality of real estate parcels located within the city limits of the City of Merrill, Iowa as presently in existence as of January 1, 2022 and including any additional real estate annexed by the City of Merrill, Iowa thereafter in accord with provisions of the Iowa Code. Present existing maps delineating the property interests of all residential and commercial properties located within the

city limits of the City of Merrill, Iowa shall constitute the official maps of the Merrill Urban Revitalization Area and shall continue to be located in the Office of the City Clerk, City of Merrill, Iowa. A copy of said official maps of the City of Merrill, Iowa which includes the totality of the city limits of said City of Merrill, Iowa are on file and available for inspection at the Office of the City Clerk.

SECTION 10. Existing Property Owners and Assessed Valuation: The City of Merrill does not have a City Assessor. The Merrill Urban Revitalization Area incorporating all real estate located within the city limits of the City of Merrill, Iowa can be identified to the view of the record title holders and real estate parcels with assessed valuations as maintained in the records of the Plymouth County, Iowa Assessor, Plymouth County Courthouse, Le Mars, Iowa.

SECTION 11. CONFLICT. All ordinances or parts of ordinances in conflict with provisions of this ordinance shall be suspended during the effective period of this ordinance only. In all other respects, the Code of Ordinances of the City of Merrill shall remain in effect.

SECTION 12. SEVERABILITY CLAUSE. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

SECTION 13. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

Passed by the City Council of the City of Merrill, Iowa on the 22nd day of February 2022 and approved this 22nd day of February, 2022.

Bruce E. Norgaard

BRUCE NORGAARD
MAYOR, CITY OF MERRILL, IOWA

Attest:

Vicky J. Hemmelman

VICKY HEMMELMAN,
MERRILL, IOWA CITY CLERK

First Reading: January 17, 2022
Second Reading: February 21, 2022
Third Reading: February 21, 2022
Passed, Approved and Adopted February 21, 2022

I, Vicky Hemmelman, City Clerk, do hereby certify that the above and foregoing was posted as Ordinance No. 2022-165 on February 22, 2022.

Vicky L Hemmelman

VICKY HEMMELMAN, CITY CLERK