

The Tax Abatement Process

Process for creation of a district:

Creation of a district is initiated by applicant through a meeting and/or letter of intent. Within 60 days a public hearing is held and the proposed creation of a district is considered by City Council.

Application Process:

Upon creation of district, applicant requests a packet from either Planning & Development Department or the City Clerk.

Applicant returns completed application, fee and support materials to City Clerk who checks the application and materials for completeness. If the application is complete, it is time stamped, and processing begins. The City has 60 days to process and act upon an application.

Incomplete applications are returned to the applicant for correction and resubmission.

The City Clerk determines the date the application will appear on the City Council agenda, and notifies each taxing jurisdiction of the application and requests a response prior to the commission meeting when action will be taken on the application.

Planning & Development staff schedule a tax abatement review meeting and distributes all necessary documents to participants prior to the meeting.

The City Assessor prepares and distributes the benefit analysis of the application as does the independent review consultant (as needed) to review team members prior to scheduled meeting.

Review meeting held. The application is discussed and using the policy abatement guidelines, abatement approval and duration are considered (when applicable).

Administrative Services staff prepares a recommendation for City Council.

Relevant board recommendations are sought prior to City Council approval, i.e. YDDA.

Application is presented at City Council meeting for approval or denial.

Applications approved by the City Council are then submitted by the City Clerk to the State Tax Commission for approval. The Commission has 60 days to act on application.

State Tax Commission approves or denies the application and notifies the applicant of the decision.