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To: Ryan Frederic, City Manager
Frank Corder, Asst. City Manager

From: Donovan Scruggs, AICP

Date: May 29, 2019

RE: Harris Residential Renewal and Renovation Tax Exemption Application

On July 17, 2018, the City Council adopted a resolution that established the Residential Renewal and Renovation District Tax Exemption Policy. Through this policy, individuals making significant investments for improvements of existing homes or construction a new home construction in excess of \$150,000 may be eligible for tax abatement for the municipal portion of their annual taxes. According to the application, the proposed project includes the following:

Address: 1117 22nd Street
Construction costs: \$350,000
Date of RRR Application: May 20, 2019
Issuance Date of Building Permit: October 30, 2018

While the policy states that an application for the tax abatement must be submitted prior to the issuance of a building permit, many residents were unaware of the program. For this reason, the application for the abatement was not submitted prior to the issuance of a building permit. The date of the application is after the adoption of the program. The application is consistent with the requirements of the program, except for obtaining a building permit prior to making application.