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**AMENDED AND RESTATED ROCK RAPIDS  
COMMERCIAL URBAN REVITALIZATION  
PLAN**

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**CITY OF ROCK RAPIDS, IOWA**

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**December 12, 2016**

Original Commercial Urban Revitalization Plan - 2006  
Amendment No. 1 – 2011  
Amended and Restated Commercial Urban Revitalization Plan –  
2016

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## AMENDED AND RESTATED COMMERCIAL URBAN REVITALIZATION PLAN

The Commercial Urban Revitalization Plan for the City of Rock Rapids adopted December 12, 2006 (the "Original Plan") defined the Rock Rapids Commercial Urban Revitalization Area. Amendment No. 1 to the Rock Rapids Commercial Urban Revitalization Plan adopted June 13, 2011 added additional property and provided a new legal description for the Rock Rapids Commercial Urban Revitalization Area. The Original Plan, as previously amended, is now being amended and restated to, among other things, add additional property and provide a new legal description of the designated Rock Rapids Commercial Urban Revitalization Area, amend the term of the Plan, expressly extend the exemption to industrial property, and make other changes consistent with the Urban Revitalization Act. The City finds that these changes are in the best interest of the City insofar as they will provide Rock Rapids with a long-term increase or stabilization in its tax base by encouraging rehabilitation or new construction which might not otherwise have occurred.

### **1. URBAN REVITALIZATION ACT**

- 1.1 AUTHORIZING LEGISLATION. 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 partial exemption from property taxes on improvements for a specified number of years. The primary intent of this bill 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.
- 1.2 DESIGNATION CRITERIA. 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:
  - A. 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.

- B. 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 the 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.
- C. 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.
- D. **An area which is appropriate as an economic development area as defined in Section 403.17.**

**Section 403.17(10) 'Economic development area' means an area of a municipality designated by the local governing body as appropriate for commercial and industrial enterprises, public improvements related to housing and residential development, or constructions of housing and residential development for low and moderate income families, including single or multifamily housing. ... Such designated area shall not include agricultural land, including land which is part of a century farm, unless the owner of the agricultural land or century farm agrees to include the agricultural land or century farm in the area. For purposes of this subsection, "century farm" means a farm in which at least forty acres of such farm have been held in continuous ownership by the same family for one hundred years or more.**

- E. An area designated as appropriate for public improvements related to housing and residential development, or construction of housing and residential development, including single or multifamily housing.

## **2. STATEMENT OF PURPOSE AND INTENT**

- 2.1 RESOLUTION OF NECESSITY. The City Council of the City of Rock Rapids, Iowa has adopted a resolution finding that the rehabilitation,

conservation, redevelopment, or a combination thereof is necessary in the interest of the public health, safety, or welfare of the residents and businesses of the City of Rock Rapids, Iowa. It was also determined that those areas not presently in need of rehabilitation are appropriate for designation as an economic development area for commercial and industrial enterprises.

- 2.2 URBAN REVITALIZATION DISTRICT DESIGNATION. The City of Rock Rapids has also designated by Ordinance, an area which substantially meets some or all the requirements set forth in Section 404.1 of the *Code of Iowa*. Some of these requirements are mentioned in Section 1 of this Plan.
- 2.3 PURPOSE AND PLAN GOAL. The purpose of this "Amended and Restated Rock Rapids Commercial Revitalization Plan" (hereinafter referred to as the "PLAN") is to continue and extend an urban revitalization area, known as the Rock Rapids Commercial Urban Revitalization Area (hereinafter referred to as the "AREA") in accordance with the provisions established in Chapter 404, *Code of Iowa*, and to outline certain provisions for "revitalization activities" which includes but is not limited to tax abatement. The overall goal of the PLAN is to help create an environment which will provide better opportunities for new, expanded, or improved commercial and industrial activity. This will result in an overall benefit to future planning efforts for a progressive and growing community.
- 2.4 PLAN OBJECTIVES. Objectives that will be met in achieving this goal are as follows:
- A. Tax abatement will encourage new commercial, industrial, and retail construction that will add to the value of property in the community, ultimately increasing the overall tax base.
  - B. New commercial and retail construction will contribute to an overall improved appearance of the downtown and commercial districts, which will generate more sales and boost the local economy.
  - C. Creating a healthier local economy and better physical appearance in the downtown and commercial districts will increase the attractiveness of the community for establishment of new local business and industry.
  - D. Assisting commercial, industrial, and retail uses which conform to the city's land uses and planning initiatives will promote orderly

growth in a fashion consistent with the direction the policy makers for the City of Rock Rapids have established.

- E. Utilizing tax abatement incentives to leverage to the greatest extent possible available local, state, and federal funding programs.

### **3. LEGAL DESCRIPTION AND PROPERTY INFORMATION**

3.1 DESCRIPTION OF URBAN REVITALIZATION AREA. Properties eligible for property tax abatement under the auspices of this PLAN include those qualified real estate properties assessed as commercial or industrial in the AREA. The AREA includes all real property contained within the incorporated limits of the City of Rock Rapids, Lyon County, State of Iowa, as described in Exhibit A, except those parcels of agricultural land specifically noted in Exhibit B. The incorporated limits of the City and the excepted parcels are depicted in Exhibits C and D. Further, any land annexed into the City in the future shall automatically be included in the AREA as of the effective date of the annexation.

3.2 EXISTING ASSESSED VALUATIONS AND OWNERS OF RECORD OF REAL ESTATE IN THE URBAN REVITALIZATION AREA. Available at the Rock Rapids City Offices, and incorporated herein by reference, is a list of assessed valuations (land and building values separately listed) along with the names and addresses of the owners of record of all real estate parcels assessed as commercial or industrial property, as of the adoption of the Amended and Restated Plan.

3.3 EXISTING ZONING CLASSIFICATIONS OF THE URBAN REVITALIZATION AREA. Existing zoning classifications within the AREA are defined in the "Rock Rapids Zoning Ordinance". The zoning classifications that exist within the AREA include the following districts found within the incorporated city limits of Rock Rapids:

- A - Agricultural
- R-1 – Single Family Residential
- R-2 - Multiple Family Residential
- R-3 – Mobile/Man. Housing
- C-1 – Downtown Commercial
- C-2 – General Commercial
- C-3 – Highway Commercial
- I-1 – Light Industrial
- I-2 - Heavy Industrial

Furthermore, the PLAN only allows for qualified real estate assessed as commercial or industrial property located within the AREA to be eligible for receipt of the benefits provided in the PLAN. The "Official Zoning Map of the City of Rock Rapids, Iowa," in addition to the Zoning Ordinance, is available for public inspection at the Rock Rapids City Hall.

For official assessment classifications, parcel information for each property located in the designated urban revitalization district is available for public inspection at the Lyon County Assessor's Office.

- 3.4 EXISTING LAND USE. Existing land uses as determined by visual inspection of the designated urban revitalization district include residential, commercial, industrial, civic, public, recreation/open space and agricultural land uses. However, as previously stated, only those assessed as commercial or industrial are eligible to apply and receive the tax abatement benefits offered under this PLAN. A complete listing and identification of existing land uses can be seen in the updated zoning map on file at City Hall.
- 3.5 FUTURE LAND USE. The City of Rock Rapids is not anticipating significant future land use changes to occur within the designated AREA. However, if a property does change from a non-commercial/industrial to commercial or industrial use and activity, which would subsequently change the taxable assessed valuation of the property to commercial or industrial, then future properties may also qualify for tax benefits provided under the Amended and Restated Rock Rapids Commercial Urban Revitalization Plan. Planned Future Land Uses may be seen in the Rock Rapids Comprehensive Land Use Plan, dated March 9, 2004, on file at City Hall.

The zoning classifications of property, existing land uses and future land uses may be amended from time to time as recommended by the Rock Rapids Planning and Zoning Commission and adopted by the Rock Rapids City Council in accordance with the provisions of Chapter 414, *Code of Iowa*.

## **4. PROPOSED EXPANSION OF CITY SERVICES**

- 4.1 PROPOSED SERVICE IMPROVEMENTS. The City of Rock Rapids has no immediate plans at the time of publication of this document for the expansion of city services which will directly or indirectly affect those properties eligible for benefits described in the PLAN. However, the city



maintains there are potential long term improvement projects to benefit the City of Rock Rapids, including, but not limited to:

- (1) Continued sanitary sewer maintenance and improvement
- (2) Continued water service and storm sewer improvements
- (3) On-going street improvements
- (4) Encouragement of continued commercial and industrial developments

## **5. STATEMENT OF APPLICABILITY OF REVITALIZATION**

5.1 APPLICABILITY. The following paragraphs establish the applicability of the revitalization programs and benefits to various property classifications and land uses in the AREA.

- (1) Revitalization activities covered under this plan shall be applicable only to real estate within the AREA that is assessed as commercial or industrial property. Revitalization benefits shall not be applicable to any property that does not meet this requirement.
- (2) Furthermore, revitalization benefits shall only be applicable to property which is zoned one of the following districts in the City of Rock Rapids Zoning Ordinance or amendments made thereto:
  - C-1 – Downtown Commercial
  - C-2 – General Commercial
  - C-3 – Highway Commercial
  - I-1 – Light Industrial
  - I-2 - Heavy Industrial.

Eligible properties must be a use which falls within the permitted or special exception use regulations for these districts. Revitalization benefits shall not be applicable to any property that does not meet these requirements or which has an existing non-conforming use as determined by the Rock Rapids Zoning Ordinance.

- (3) Revitalization benefits in the AREA are also applicable to the areas assessed as agricultural, but intended for commercial development. The city believes there will be minimal loss of agricultural land to accomplish the objectives of this plan.
- (4) Revitalization of qualified real estate in the AREA may consist of rehabilitation or additions to existing structures, or new construction on unimproved real estate, or combination thereof.

5.2 TERM OF REVITALIZATION BENEFITS. Revitalization activities in the AREA shall be applicable under this PLAN until the City repeals the ordinance establishing the AREA, or repeals or amends the exemption benefits contained in this PLAN. 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.

## **6. RELOCATION PROVISIONS**

6.1 RELOCATION PLAN. 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 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 the 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 AREA and who has occupied the dwelling unit continuously since one year prior to the City's adoption of the Original Plan in 2006.

## **7. INCREASE IN ACTUAL VALUE REQUIREMENTS**

7.1 QUALIFIED REAL ESTATE. As used in this plan, "Qualified Real Estate" means real property, other than land, which is located in the designated revitalization AREA and to which improvements have been added during the time the AREA was so designated a revitalization area, which improvements have increased the actual value by at least the amount or percentage indicated in Section 7.5 below.

- 7.2 IMPROVEMENTS. As used in this plan, "improvements" includes rehabilitation and additions to existing structures as well as new construction on vacant land or on land with existing structures.
- 7.3 IMPROVEMENTS ON AGRICULTURAL LAND. The City Council finds that in order to meet the goals and objectives of this PLAN, new construction on land either assessed or classified as agricultural land will be considered "improvements" in regard to meeting the eligibility requirements for receiving the benefits established within this plan, so long that the proposed improvements to that land will change the future assessed and land use classification to commercial or industrial.
- 7.4 ACTUAL VALUE ADDED BY THE IMPROVEMENTS. For the purposes of this plan, "actual value added by the improvements" shall mean the actual value added as of the first year for which the exemption was received.
- 7.5 INCREASE IN VALUE ADDED REQUIREMENT. In order to qualify for the tax exemptions or other benefits conferred in this plan, the improvements made to qualified real estate must increase the actual value of such real estate by at least ten (10%) percent of the property value.

## **8. TAX EXEMPTION SCHEDULE**

- 8.1 TAX EXEMPTION SCHEDULE. The owners of qualified real estate, assessed as commercial or industrial property in the AREA designated under Section **404.1, subsection 4**, are eligible to receive exemption from taxation of actual value added by the improvements according to one of the following exemption schedules listed below:

**Option #1:**

1st Year	one hundred percent (100%) of actual value added
2nd Year	one hundred percent (100%) of actual value added
3rd Year	one hundred percent (100%) of actual value added

**or**

**Option #2:**

1st Year	Eighty percent (80%) of actual value added
2nd Year	Seventy percent (70%) of actual value added
3rd Year	Sixty percent (60%) of actual value added

4th Year	Fifty percent (50%) of actual value added
5th year	Forty percent (40%) of actual value added
6th year	Forty percent (40%) of actual value added
7th year	Thirty percent (30%) of actual value added
8th Year	Thirty percent (30%) of actual value added
9th Year	Twenty percent (20%) of actual value added
10th Year	Twenty percent (20%) of actual value added

## **9. OTHER SOURCES OF FUNDING**

- 9.1 PROPERTY OWNERS ENCOURAGED. The City Council encourages all property owners to investigate funding sources for improvements to real estate, and to apply for those funding sources which are applicable to the types of improvements proposed.
- 9.2 STATE AND FEDERAL ASSISTANCE. At the time of adoption of the Amended and Restated PLAN, there are no plans by the City of Rock Rapids to provide any funding for revitalization activities through any federal or state grant or loan programs, other than two RISE grant applications which were then pending. Although, the City of Rock Rapids will not prohibit the use of such programs should they become available or be used in the AREA. The City also reserves the power to apply for and accept funds for these programs from time to time in order to meet the goals and objectives of the PLAN, the City of Rock Rapids Comprehensive Plan, or any other plan adopted by the City of Rock Rapids.

## **10. APPLICATION PROCEDURE**

- 10.1 APPLICATION FILED. 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.

10.2 CONTENTS OF APPLICATION. The application shall contain, but not be limited to, the following information:

- (1) Name of applicant/property owner;
- (2) Applicants complete mailing address and telephone number;
- (3) Legal description of the property where improvements are made;
- (4) The nature of the proposed improvement(s);
- (5) Estimated or actual cost of the project;
- (6) The estimated or actual date of completion;
- (7) The tax exemption schedule as selected by the owner of the property.
- (8) The tenants that occupied the owner's building on the date the City adopted the Original Plan (December 12, 2006).

10.3 FEE. The City of Rock Rapids reserves the right to charge an application fee to cover administrative costs. This fee will be set by resolution of the City Council of the City of Rock Rapids.

10.4 CITY COUNCIL'S APPROVAL. The City of Rock Rapids shall approve the application, subject to review by the Lyon County Assessor, pursuant to section 404.5 of the *Code of Iowa*, if the project:

- (1) Is in conformance with the Rock Rapids Commercial Urban Revitalization Plan;
- (2) Is located within the AREA designated within the PLAN;
- (3) Improvements were made during the time the AREA was so designated.

10.5 CITY COUNCIL FORWARDING APPROVED APPLICATIONS. The City of Rock Rapids shall forward for review all approved applications to the Lyon County Assessor by March 1 of each year with a statement indicating whether Section 404.3 subsection 1, 2, 3 or 4 applies or if a different schedule has been adopted, which exemption from that schedule applies. Applications for exemption for succeeding years on approved projects shall not be required.

10.6 DETERMINATION BY COUNTY ASSESSOR. The County Assessor shall, for each first year approved application, make a physical review of all

properties. The County Assessor shall determine if the improvements made actually increased the actual valuation of the qualified real estate by the ten (10%) percent minimum requirement.

- 10.7 NEW STRUCTURES. If a new structure is erected on land upon which no structure existed at the start of new construction, the assessor shall proceed to determine the actual value of property and certify the valuation determined pursuant to Section 7.5 above, or Chapter 404.3(7), *Code of Iowa*, to the auditor at the time of transmitting the assessment rolls.
- 10.8 NOTIFICATION BY THE ASSESSOR. The County Assessor will then notify the applicant of the determination. If the property owner does not agree with the County Assessor's determination of actual value added to the property for purposes of tax exemption benefits they may appeal the decision to the local board of review pursuant to Section 441.37 *Code of Iowa*.
- 10.9 SUCCEEDING YEARS OF TAX EXEMPTION. After the initial tax exemption is granted, the County Assessor shall continue to grant the tax exemption, with periodic physical review by the assessor, for the time period specified on the approved application submitted by the property owner. The tax exemption shall be made on succeeding years of the exemption schedule without new applications.

## **11. PRIOR APPROVAL BY CITY COUNCIL**

According to Section 404.4, a person may submit a proposal for an improvement project to the Rock Rapids City Council to receive prior approval for eligibility for a tax exemption on the project. The Rock Rapids City Council shall, by resolution, give its prior approval for an improvement project if the project is in conformance with the PLAN. Such prior approval shall not entitle the owner to exemption from taxation until the improvements have been completed and found to be qualified real estate; however, if the proposal is not approved, the person may submit an amended proposal for the governing body to approve or reject.

## **12. LIMITATIONS**

- 12.1 URBAN RENEWAL. 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 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

Amended and Restated Rock Rapids Commercial 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 revitalization AREA and all other Plan requirements are met.

### **13. AGREEMENT TO INCLUDE AGRICULTURAL LAND**

Because some of the area being added to the Rock Rapids Commercial Urban Revitalization Area by the Amended and Restated Plan includes “agricultural land” as defined by Iowa Code Section 403.17(3), the City and property owners have entered into agreements in which the property owners agree to allow the City to include real property defined as "Agricultural Land" in the AREA. The Agreements are attached as Exhibit E.

**Exhibit A**  
**Legal Description of Corporate City Limits**

CORPORATE LIMITS. The corporate limits of the City of Rock Rapids are described as follows:

The South East ¼ of Section Thirty-two, the South half of Section Thirty-three and the south West quarter of Section Thirty-four, all in Township 100 Range 45 West of 5<sup>th</sup> P.M. and West half of Section three: all of Section four and the East half of Section five the North East quarter of Section eight: the North half of Section nine and the North west quarter of Section ten all in Township 99 Range 45 West of 5 P.M., Lyon County, Iowa.

AND

From Subdivision Plat recorded in Plat Book 2, Page 24:

All of Lots 2, 4, 5, 6, 8 and Lot 9 in Riverside Subdivision of Section 33-100-45, Lyon County, Iowa

EXCEPT

From Plat of Survey recorded in Plat Book 4, Page 82:

Lot 1 in Lot 8 in Riverside Subdivision of Section 33-100-45, Lyon County, Iowa;

AND EXCEPT

The East 400 feet of Lot 5 in said Riverside Subdivision;

AND

From Plat of Survey recorded in Plat Book 17, Page 108:

Parcels H, I, J, K, L, and M in Abandoned Illinois Central Railroad R.O.W. in SW1/4-NW1/4 Section 33-100-45, Lyon County, Iowa;

AND

That part of North Boone Street lying in Lot 8 in Riverside Subdivision of Section 33-100-45, Lyon County, Iowa;

AND

The east part of North Union Street lying in the NW1/4 Section 33-100-45, Lyon County, Iowa;

AND



That part of the Illinois Central/Gulf Railroad Company's abandoned One Hundred Foot (100') wide Sioux Falls District right-of-way and property situated in the NE1/4 Section 32-100-45, Lyon County, Iowa;

AND

The south 33 feet the SW1/4 of Section 28-100-45, Lyon County, lying west of the west right-of-way line of North Boone Street;

AND

The south 33 feet of the SE1/4 of Section 29-100-45, Lyon County, lying east of the west right-of-way of North Union Street;

AND

From Administrator's Deed recorded in Book 198, Page 93:

A Tract of land lying and being situate in Section 29, Township 100, North, Range 45, West of the 5<sup>th</sup> P.M., Lyon County, Iowa, described as follows: Commencing at the South Quarter (S1/4) Corner of Section Twenty-nine (S.29), Township 100 North (T.100N), Range 45 West (R.45W.) of the Fifth Principal Meridian; thence due East along the South line of said Section 29 for a distance of 2081.3 ft. to the point of beginning; thence N.15° 40' W. for a distance of 2704.5 ft.; thence S. 89° 05' E. for a distance of 381.9 ft.; thence S. 15° 40' E. for a distance of 2698.1 ft. to a point on the south line of said Section 29; thence due West along the south line of said Section 29 for a distance of 380.1 ft. to the point of beginning; all of said tract lying in the East ½ of the Southeast Quarter (SE1/4) of Section 29 and containing 22.7 acres, more or less;

AND

From Application for Condemnation recorded in Book 200, Page 268,

DESCRIPTION: TRACT NO. ONE

Commencing at the South Quarter Corner (S1/4 Cor.) of Section Twenty-nine (Sec. 29), Township 100 North (T100N), Range 45 West (R45W) of the fifth Principal Meridian (5<sup>th</sup> P.M.), Lyon County, Iowa; thence N 89° 54' E along the south line of said Sec. 29, one thousand five hundred twenty-nine and three/tenths feet (1,529.3') to the point of beginning. Thence N8° 26' W, two thousand six hundred thirty-four and three/tenths feet (2,634.3'); thence S 89° 12' E, two hundred two and six/tenths feet (202.6'); thence S 15° 47' E along the westerly edge of the present Rock Rapids airport, two thousand seven hundred four and five/tenths feet (2,704.5'); thence S 89° 53' W along the south line of said Sec. 29, five hundred fifty-two feet (552.0') to the point of beginning containing 22.6 acres.

DESCRIPTION: TRACT NO. TWO

Commencing at the South Quarter Corner (S1/4 Cor.) of Section Twenty-nine (Sec. 29), Township 100 North (T100N), Range 45 West (R45W) of the Fifth Principal Meridian (5<sup>th</sup> P.M.), Lyon County, Iowa; thence N 89° 53' E along the south line of said Sec. 29,

one thousand five hundred twenty-nine and three/tenths feet (1,529.3'); thence N 8° 26' W, two thousand six hundred thirty-four and three/tenths feet (2,634.3') to the point of beginning. Thence N 8° 26' W, two hundred seventy feet (270.0'); thence due N, four hundred forty-two and two/tenths feet (442.2'); thence N 74° 13' E, four hundred five and five/tenths feet (405.5'); thence S 15° 47' E, eight hundred sixty feet (860.0') along the easterly line of the county road thence N 89° 12' W, five hundred eighty-four and five/tenths feet (584.5') along the north line of the present Rock Rapids airport to the point of beginning containing 9.1 acres.

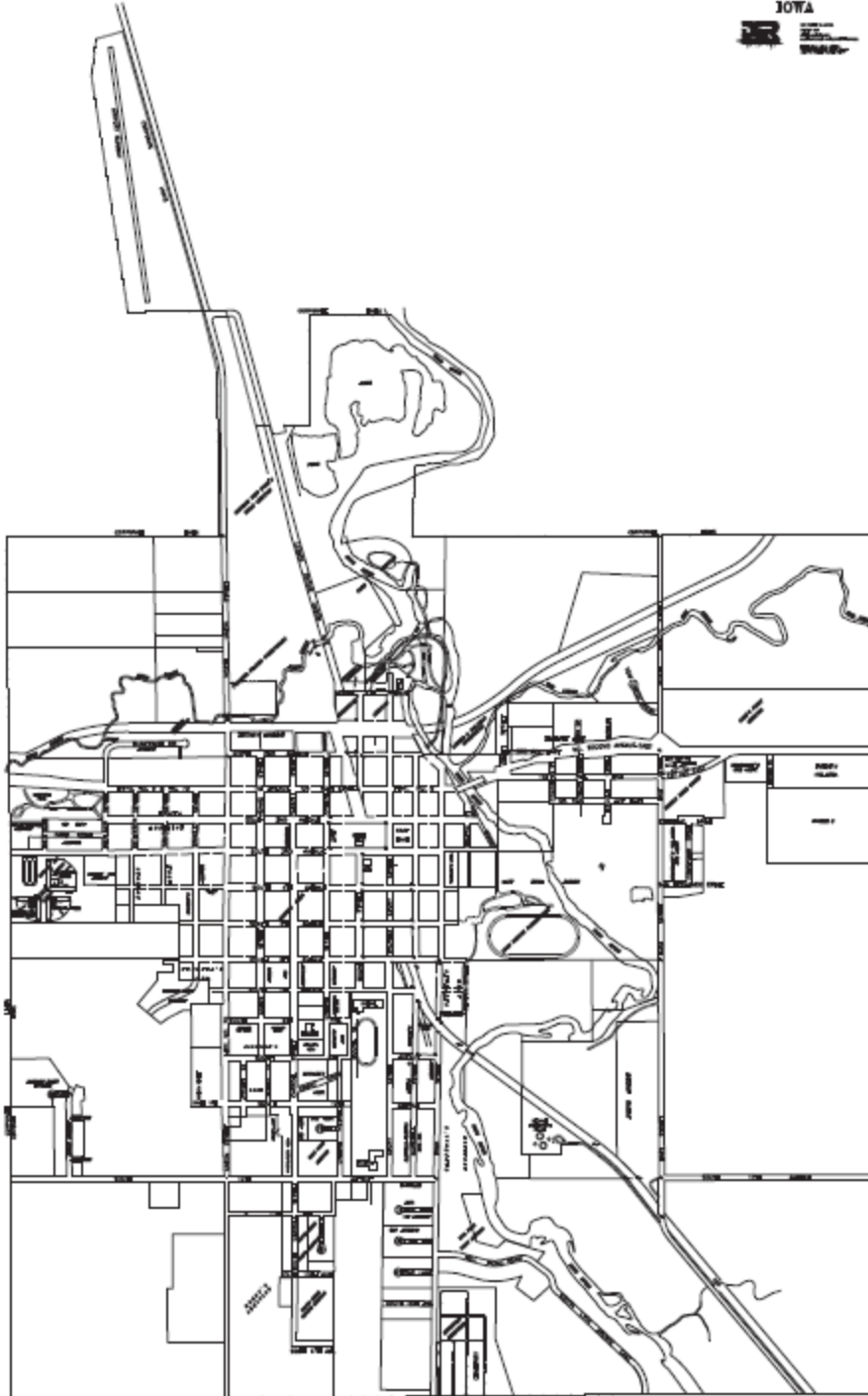
**EXHIBIT B**  
**Ag Land Excepted from AREA**

The following parcels of Agricultural Land of 10 acres or more are EXCEPTED from the Rock Rapids Commercial Urban Revitalization Area:

- (a) Outlot Eleven (11) of Auditor's Plat of the Southeast Quarter of Section Thirty-two (32), Township One-hundred (100), North, of Range Forty-five (45), West of the 5<sup>th</sup> P.M., in Lyon County, Iowa.  
AND
- (b) Parcel Four (4) of the Southeast Quarter of Section Four (4), Township Ninety-nine (99), North, Range Forty-five (45), West of the 5<sup>th</sup> P.M., Lyon County, Iowa, except Porter Addition to the City of Rock Rapids, Lyon County, Iowa; AND All that part of Lot Four (4), Block Four (4), of East Rock Rapids, Lyon County, Iowa. AND
- (c) Lot Two (2) in South Mill Addition to the City of Rock Rapids, Lyon County, Iowa; AND Rock Rapids Agricultural Land in Lot Two (2) in South Mill Addition to the City of Rock Rapids, Lyon County, Iowa.  
AND

# Exhibit C: Map of Corporate Limits

City of Rock Rapids, Iowa - Commercial Urban Revitalization Plan  
Amendment #2  
Attachment B: Map of City Corporate Limits



# Exhibit D: Map of Exceptions to AREA

City of Rock Rapids, Iowa- Commercial Urban Revitalization Plan  
Amendment #2

Attachment C: Map of Exceptions to Legal Descriptions

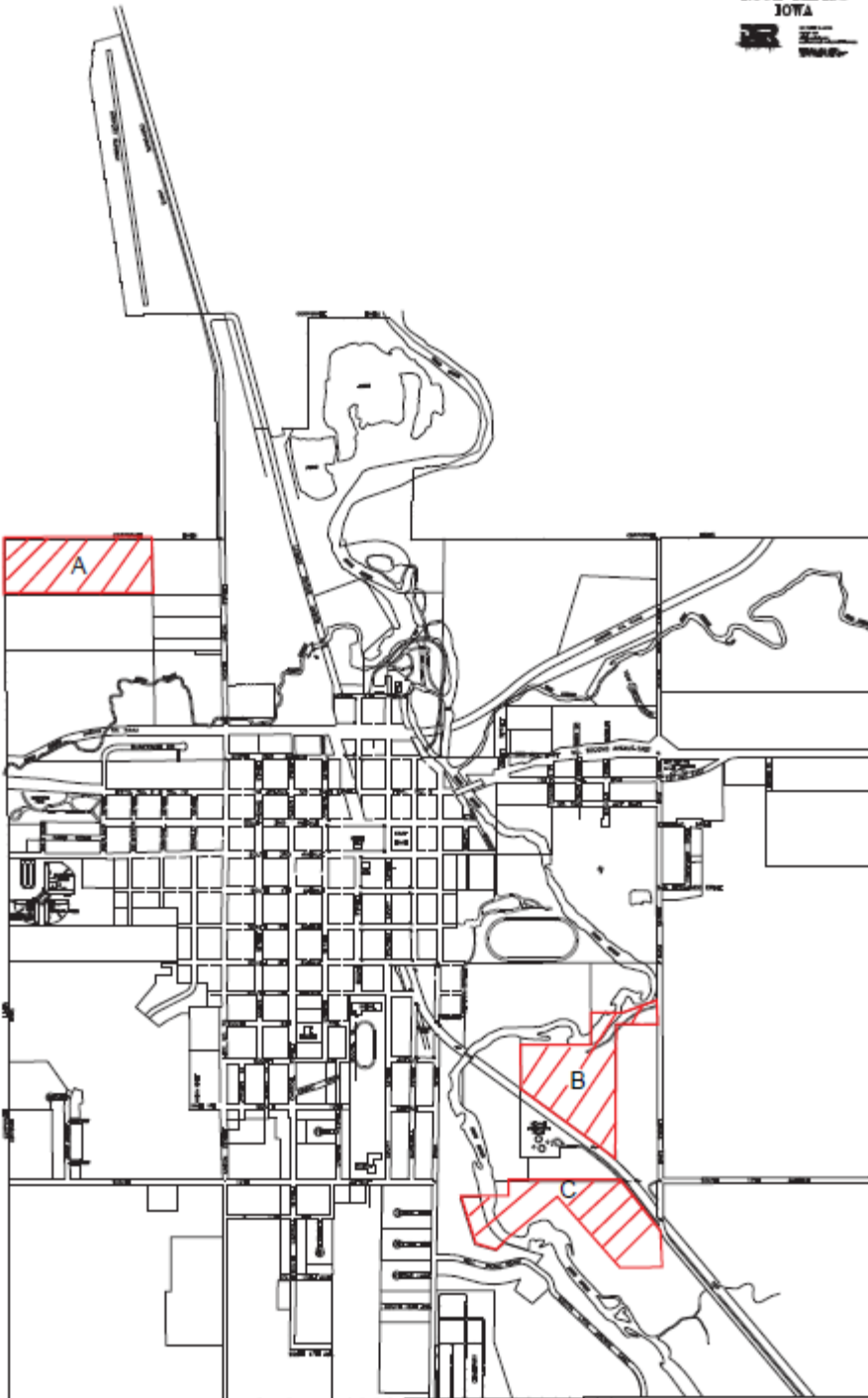


Exhibit E

AGREEMENT TO INCLUDE AGRICULTURAL LAND  
IN AN URBAN REVITALIZATION AREA

This Agreement is made and entered into by and between the City of Rock Rapids, State of Iowa (hereinafter called "City"), and the undersigned property owners in the area the City proposes to add to the Rock Rapids Commercial Urban Revitalization Area (hereinafter called "Property Owners").

WITNESSETH:

WHEREAS, the City proposes to adopt an Amended and Restated Commercial Urban Revitalization Plan under Iowa Code Chapter 404 and proceed with activities authorized under that Chapter in the Rock Rapids Commercial Urban Revitalization Area ("Area"), as amended thereby; and

WHEREAS, the property to be added to the Rock Rapids Commercial Urban Revitalization Area by the Amended and Restated Plan includes the following parcels, portions of which qualify as "Agricultural Land" as defined in Iowa Code 403.17(3):

**OWNER: City of Rock Rapids (Rock Rapids Municipal Airport)**

From Administrator's Deed recorded in Book 198, Page 93:

A Tract of land lying and being situate in Section 29, Township 100, North, Range 45, West of the 5<sup>th</sup> P.M., Lyon County, Iowa, described as follows: Commencing at the South Quarter (S1/4) Corner of Section Twenty-nine (S.29), Township 100 North (T.100N), Range 45 West (R.45W.) of the Fifth Principal Meridian; thence due East along the South line of said Section 29 for a distance of 2081.3 ft. to the point of beginning; thence N.15° 40' W. for a distance of 2704.5 ft.; thence S. 89° 05' E. for a distance of 381.9 ft.; thence S. 15° 40' E. for a distance of 2698.1 ft. to a point on the south line of said Section 29; thence due West along the south line of said Section 29 for a distance of 380.1 ft. to the point of beginning; all of said tract lying in the East ½ of the Southeast Quarter (SE1/4) of Section 29 and containing 22.7 acres, more or less;

AND

From Application for Condemnation recorded in Book 200, Page 268,

**DESCRIPTION: TRACT NO. ONE**

Commencing at the South Quarter Corner (S1/4 Cor.) of Section Twenty-nine (Sec. 29), Township 100 North (T100N), Range 45 West (R45W) of the fifth Principal Meridian (5<sup>th</sup> P.M.), Lyon County, Iowa; thence N 89° 54' E along the south line of said Sec. 29, one thousand five hundred twenty-nine and three-tenths feet (1,529.3') to the point of beginning. Thence N8° 26' W, two thousand six hundred thirty-four and three-tenths feet (2,634.3'); thence S 89° 12' E, two hundred two and six-tenths feet (202.6'); thence S 15° 47' E along the westerly edge of the present Rock Rapids airport, two thousand seven hundred four and five-tenths feet (2,704.5'); thence S 89° 53' W along the south line of said Sec. 29, five hundred fifty-two feet (552.0') to the point of beginning containing 22.6 acres.

DESCRIPTION: TRACT NO. TWO

Commencing at the South Quarter Corner (S1/4 Cor.) of Section Twenty-nine (Sec. 29), Township 100 North (T100N), Range 45 West (R45W) of the Fifth Principal Meridian (5<sup>th</sup> P.M.), Lyon County, Iowa; thence N 89° 53' E along the south line of said Sec. 29, one thousand five hundred twenty-nine and three/tenths feet (1,529.3'); thence N 8° 26' W, two thousand six hundred thirty-four and three/tenths feet (2,634.3') to the point of beginning. Thence N 8° 26' W, two hundred seventy feet (270.0'); thence due N, four hundred forty-two and two/tenths feet (442.2'); thence N 74° 13' E, four hundred five and five/tenths feet (405.5'); thence S 15° 47' E, eight hundred sixty feet (860.0') along the easterly line of the county road thence N 89° 12' W, five hundred eighty-four and five/tenths feet (584.5') along the north line of the present Rock Rapids airport to the point of beginning containing 9.1 acres.

The total combined area of the above-described parcels amounts to 54.4 acres, more or less, of which 30.1 acres is utilized for Municipal Airport operations and the remaining 24.3 acres is leased out for agricultural production.

**OWNER: Dean H Goettsch and Peggy Goettsch**

From Subdivision Plat recorded in Plat Book 2, Page 24:

All of Lot 9 in Riverside Subdivision of Section 33-100-45, Lyon County, Iowa, containing 18.94 acres, more or less;

AND

That part of the Illinois Central/Gulf Railroad Company's abandoned One Hundred Foot (100') wide Sioux Falls District right-of-way and property situated in the NE1/4 Section 32-100-45, Lyon County, Iowa, containing 0.85 acres, more or less.

The total combined area of the above-described parcels amounts to 19.79 acres, more or less.

WHEREAS, the undersigned Property Owners own the above-described Agricultural Land to be included in the Area.

NOW, THEREFORE, be it agreed among the parties hereto as follows:

1. The undersigned Property Owners agree that the City may include in the Rock Rapids Commercial Urban Revitalization Area all real property in the corporate boundaries of the City owned by the undersigned Property Owners, including the Agricultural Land described above.

2. The undersigned Property Owners further authorize the governing body of the City to pass any resolution or ordinance necessary to designate said property as an urban revitalization area under Iowa Code Chapter 404, and to proceed with activities authorized under said Chapter.

DATED this 28<sup>th</sup> day of November, 2016.

Presented to the City Council on the 28th day of November, 2016, approved by  
the City Council on the 28th day of November, 2016.

[Signature]  
Mayor

Owner's Name: City of Rock Rapids  
By: [Signature] Jason Chase, Mayor  
Date: November 9, 2016  
Witness: [Signature]



Owner's Name: Dean H. Goettsch  
By: [Signature]  
Date: 11-14-2016  
Witness: [Signature]



Owner's Name: Peggy Goettsch  
By: [Signature]  
Date: 11-16-16  
Witness: [Signature]







IF APPLICABLE, THE NAME(S) OF THE TENANTS THAT OCCUPIED THE PROPERTY ON JANUARY 1, 2017 AND THE NAMES OF SUBSEQUENT TENANTS UP TO THE DATE OF APPLICATION

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ARE ANY OF THESE TENANTS BEING DISPLACED BY THESE IMPROVEMENTS? \_\_\_\_\_

Tax Exemption Benefits – SELECT ONE

\_\_\_\_\_ **Option #1:**

1st Year - 100% of actual value added  
2nd Year - 100% of actual value added  
3rd Year - 100% of actual value added

\_\_\_\_\_ **Option #2:**

1st Year - 80% of actual value added  
2nd Year - 70% of actual value added  
3rd Year - 60% of actual value added  
4th Year - 50% of actual value added  
5th Year - 40% of actual value added  
6th Year - 40% of actual value added  
7th Year - 30% of actual value added  
8th Year - 30% of actual value added  
9th Year - 20% of actual value added  
10th Year - 20% of actual value added

**SIGNED:** \_\_\_\_\_

# COMMERCIAL/INDUSTRIAL TAX ABATEMENT

## REVIEW FORM FOR TAX ABATEMENT APPLICATION ROCK RAPIDS, IOWA

FOR OFFICIAL CITY/COUNTY USE ONLY

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### ROCK RAPIDS CITY COUNCIL

DATE OF CITY COUNCIL REVIEW: \_\_\_\_\_

APPLICATION APPROVED / DISAPPROVED: \_\_\_\_\_

REASON (if disapproved): \_\_\_\_\_

DATE FORWARDED TO COUNTY ASSESSOR: \_\_\_\_\_

**SIGNED** - ROCK RAPIDS CITY CLERK: \_\_\_\_\_

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### COUNTY ASSESSOR

DATE REVIEWED: \_\_\_\_\_

PRESENT ASSESSED VALUE: \_\_\_\_\_

ASSESSED VALUE WITH IMPROVEMENTS: \_\_\_\_\_

ELIGIBLE OR NON-ELIGIBLE FOR TAX ABATEMENT: \_\_\_\_\_

**SIGNED** - LYON COUNTY ASSESSOR: \_\_\_\_\_

*Once this form is completed and signed by both parties, please return a signed copy to the City of Rock Rapids for the city's records.*