**City of Des Moines Tax Abatement**

To be eligible for abatement, projects must:

Comply with all City requirements and;

Increase the property's assessed value by at least 5% and;

Permits must be issued for work that requires permits.

Graphical user interface, application, Word

Description automatically generated

High Density Residential (13+ unit structures):

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| --- | --- | --- |
| **Project Type** | **Location** | **Schedule** |
| Renovations of existing structures that do not increase the number of dwelling units | Citywide | 10-RF |
| New accessory structures | Citywide | 10-RF |
| New high-density residential buildings and renovations that increase the number of dwelling units in existing buildings | Within the Targeted Multi-Family Residential Area | 10-RD\* |
| New high-density residential buildings and renovations that increase the number of dwelling units in existing buildings | Outside the Targeted Multi-Family Residential Area | Not eligible for tax abatement |

**High Density Residential Notes:**

* For projects located in the Riverpoint West Area, see the [Riverpoint West Area Tax Abatement Page](https://www.dsm.city/departments/development_services/permit_and_development_center/riverpoint_west.php).
* Projects located in the Court Avenue Historic Area must comply with Appendix A of the Fourth Restated Urban Revitalization Plan.
* Projects located in the Historic Fort Des Moines Area must comply with Appendix B of the Fourth Restated Urban Revitalization Plan.
* **Required Energy Efficiency & Sustainability Features:**  
    
  New high-density residential buildings, additions that exceed 50% of the existing building's floor area, and renovations to existing buildings that exceed 50% of the assessed building value must include at least 4 of the following to be eligible for tax abatement.  (For projects located in the Riverpoint West Area, see the [Riverpoint West Area Tax Abatement Page](https://www.dsm.city/departments/development_services/permit_and_development_center/riverpoint_west.php))
* Permeable pavement for a minimum of 30% of the paved area.
* Stormwater best management practices shall be implemented by methods of capture, infiltration, evapotranspiration, or re-use to retain 50% of the runoff volume from impervious surfaces on site during a 1-year rainfall event.
  + 90% of exterior building elevations constructed from renewable materials.
  + Primary entry within ¼ mile of a DART transit stop.
  + Redevelopment of a previously-developed site.
  + Renovation of an existing building.
  + Wind or solar (photovoltaic, PV) electric generation systems, in accordance with Municipal  Code Sections 135-2.22.4.E-H, reasonably estimated to annually provide at least 20% of  the electric power consumed by the development.
  + Ground source (geothermal) heat pumps used as primary source of heating and cooling.
  + Provision of a minimum level 2 electric vehicle charging station in accordance with   
    Municipal Code Section 135-2.22.4.B.
  + Other energy efficiency and sustainability measures proposed by the property owner and granted written approval by the Development Services Director for tax exemption purposes pursuant to this Plan.

Missing Middle Residential (2-12 units per structure)

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| --- | --- | --- |
| **Project Type** | **Location** | **Schedule** |
| Renovation of Existing Structures | Citywide | 10-RF |
| New Accessory Housing Structures | Citywide | 10-RF |
| New 2-12 Unit Buildings | [See Below](https://www.dsm.city/departments/development_services/permit_and_development_center/missing_middle_residential.php#NewMultiFamily) | [See Below](https://www.dsm.city/departments/development_services/permit_and_development_center/missing_middle_residential.php#NewMultiFamily) |

**Missing Middle Residential Notes:**

* Projects located in the [Court Avenue Historic Area](https://www.dsm.city/departments/development_services/permit_and_development_center/missing_middle_residential.php#CourtAvenueHistoric)must comply with Appendix A of the Fourth Restated Urban Revitalization Plan.
* Projects located in the [Historic Fort Des Moines Area](https://www.dsm.city/departments/development_services/permit_and_development_center/missing_middle_residential.php#FortDesMoinesHistoric) must comply with Appendix B of the Fourth Restated Urban Revitalization Plan.
* **New 2-12 Unit Residential Buildings**

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| --- | --- | --- |
| **Location** | **Additional Insulation & EV Charging Capable (see footnotes for details)** | **Schedule** |
| Outside Riverpoint West Area and Outside Bridge District Plats 2 & 3 | Provided | 09-RD |
| Outside Riverpoint West Area and Outside Bridge District Plats 2 & 3 | Not Provided | 08-RD |
| Within Bridge District Plats 2 & 3 | Provided | 06-RD: 6-Year Declining or 09-RD: 9-Year Declining (Determined by Developer) |
| Within Bridge District Plats 2 & 3 | Not Provided | 06-RD: 6-Year Declining or 08-RD: 8-Year Declining (Determined by Developer) |
| Within Riverpoint West Area | [See Riverpoint West Area Tax Abatement Page](https://www.dsm.city/departments/development_services/permit_and_development_center/riverpoint_west.php) |  |

To meet additional insulation requirements, walls, excluding foundation walls, that separate conditioned space from unconditioned space shall have a minimum R-value of 20.  
  
To meet EV charging capable requirements, garages, if provided, shall contain a level 2 electric vehicle charging station in accordance with Municipal Code Section 135-2.22.4.B, or an electrical box and raceway for future installation of such level 2 electric vehicle charging station.

Low Density Residential Structures (1 unit per structure)

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| --- | --- | --- |
| **Project Type** | **Location** | **Schedule** |
| Renovation of Existing Structures | Citywide | 10-RF |
| New Accessory Structures | Citywide | 10-RF |
| New One-Household Dwellings | See Below | See Below |

**Low Density Residential Notes:**

* **New One-Household Dwellings**Building permit application accepted by 12/31/2022 and;  
  Building permit issued by 7/1/2023 and;  
  Construction started by7/1/2023 and;  
  Project completed by 12/31/2023 and;  
  Certificate of occupancy issued by 12/31/2023.

|  |  |
| --- | --- |
| **Location** | **Schedule** |
| Outside Targeted Low-Density Residential Area | 06-RD |
| Within Riverpoint West Area | 06-RD |
| Within Targeted Low-Density Residential Area & Outside Riverpoint West Area | 10-RD |

* **New One Household Dwellings**  
  Building permit application accepted after 12/31/2022 or;  
  Building permit issued after 7/1/2023 or;  
  Construction started after 7/1/2023 or;  
  Project completed after 12/31/2023 or;  
  Certificate of occupancy issued after 12/31/2023.

|  |  |  |
| --- | --- | --- |
| **Location** | **Additional Insulation & EV Charging Capable** (see footnotes for details) | **Schedule** |
| Outside Targeted Low-Density Residential Area | Provided | 06-RD |
| Outside Targeted Low-Density Residential Area | Not Provided | 05-RD |
| Within Targeted Low-Density Residential Area & Outside Riverpoint West Area | Provided | 10-RD |
| Within Targeted Low-Density Residential Area & Outside Riverpoint West Area | Not Provided | 09-RD |
| Within Riverpoint West Area | Not Applicable | 06-RD |

To meet additional insulation requirements, walls ,excluding foundation walls, that separate conditioned space from unconditioned space shall have a minimum R-value of 20.

To meet EV charging capable requirements, garages, if provided, shall contain a level 2 electric vehicle charging station in accordance with Municipal Code Section 135-2.22.4.B, or an electrical box and raceway for future installation of such level 2 electric vehicle charging station.