

LINN COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. 2021-7-121

Resolution Finally Adopting the Amended and Restated Urban Revitalization Plan for the Linn County Urban Revitalization Area

WHEREAS, by Resolution 2021-2-21 adopted February 17, 2021, the Linn County Board of Supervisors Approved the Linn County Urban Revitalization Plan ("Original Plan") and subsequently adopted Ordinance 5-3-2021, on March 3, 2021, creating the Linn County Urban Revitalization Area ("Area" or "Revitalization Area") subject to said plan ; and

WHEREAS, a proposed Amended and Restated Linn County Urban Revitalization Plan (the "Amended and Restated Plan") has been prepared, the purpose of which is to remove commercial property from applicable property and to remove commercial property from the tax exemption schedules; and

WHEREAS, pursuant to the Amended and Restated Plan, no new property has been added to the Urban Revitalization Area; and

WHEREAS, notice of this meeting was published in accordance with Chapter 404 of the Code of Iowa;

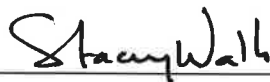
NOW, THEREFORE, be it resolved by the Board of Supervisors of Linn County, Iowa, as follows:

Section 1. That the proposed Amended and Restated Plan is adopted in the form attached as Exhibit 1 to this Resolution; and

Section 2. All resolutions or parts of resolution in conflict herewith are hereby repealed, to the extent of such conflict.

Passed and approved July 28, 2021.

Linn County Board of Supervisors



Chair



Vice Chair



Supervisor

Aye: 3

2021-7-121

Nay:

Abstain:

Absent:

Attest:

Joel Miller by Rebecca Shoap, Deputy
Joel Miller, Linn County Auditor

State of Iowa)
) SS
County of Linn)

I, Joel Miller, County Auditor of Linn County, Iowa, hereby certify that at a regular meeting of the said Board of Supervisors, the foregoing resolution was duly adopted by a vote of:

3 Aye Nay Abstain Absent

Joel Miller by Rebecca Shoap, Deputy
Joel Miller

Subscribed and sworn to before me by the aforesaid Joel Miller,

by Rebecca Shoap, Deputy

On this 28 day of July, 2021.

Amanda Hoy
Notary Public State of Iowa

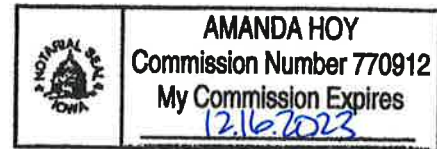


Exhibit 1

LINN COUNTY, IOWA

AMENDED AND RESTATED URBAN REVITALIZATION PLAN

July, 2021

INTRODUCTION

In 1979, the Iowa legislature enacted into law the Urban Revitalization Act ("Act") giving county governing bodies the authority to designate an area or areas of a county as urban revitalization areas. Under the Act, qualified real estate within the designated area may be eligible to receive a total or partial exemption from property taxes on improvements for a specified number of years. The primary intent of the Act 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.

Specifically, the Act provides Linn County the opportunity to influence its growth by stimulating investment from the private sector. After the tax exemption schedule is completed, the individual property will be fully taxed, thus completing the philosophy that tax incentives are used to encourage individuals to improve their property with the long-term goal of increasing the tax base. Certain criteria have been established which must be met by a county exercising the authority conferred in the Act. Section 404.1 of the Code of Iowa provides that the Board of Supervisors may designate an area of the county as a revitalization area if that area is any of the following:

1. 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, 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.
2. An area which by reason of the presence of 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 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.
3. 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.

4. An area which is appropriate as an economic development area as defined in section 403.17.

5. 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.

In adopting the Urban Renewal Plan and Urban Renewal Area in March 2017 for this same property, the Board of Supervisors found that this area meets the definition of an economic development area as defined in section 403.17. In adopting the this Urban Revitalization Plan, the Board of Supervisors further affirms economic development of the Revitalization Area is necessary in the interest of the public health, safety or welfare of the residents of the County and meets the criterion of Iowa Code 403.17.

Section 404.2 of the Code of Iowa requires that a county prepare a plan to govern activities within the proposed revitalization area before establishing the revitalization area by ordinance. Accordingly, the County has prepared a plan contained within this document.

PLAN COMPONENTS

A. Geographic Description of Urban Revitalization Area:

The area to be designated within the Urban Revitalization Tax Exemption Area is described as:

PARCEL A

A PART OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 AND A PART OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 20, TOWNSHIP 83 NORTH, RANGE 6 WEST OF THE 5TH P.M., LINN COUNTY, IOWA, DESCRIBED AS FOLLOWS:

BEGINNING AT THE CENTER OF SAID SECTION 20; THENCE NORTH $0^{\circ}53'10''$ WEST ALONG THE WEST LINE OF SAID SOUTHWEST 1/4 OF THE NORTHEAST 1/4, A DISTANCE OF 1,325.59 FEET TO THE NORTH LINE OF SAID SOUTHWEST 1/4 OF THE NORTHEAST 1/4; THENCE SOUTH $89^{\circ}52'38''$ EAST ALONG SAID NORTH LINE, A DISTANCE OF 933.01 FEET; THENCE SOUTH $0^{\circ}53'10''$ EAST, 1,424.00 FEET; THENCE SOUTH $89^{\circ}57'02''$ WEST, 360.00 FEET; THENCE SOUTH $0^{\circ}49'31''$ EAST, 593.83 FEET; THENCE SOUTH $89^{\circ}57'02''$ WEST, 280.00 FEET; THENCE SOUTH $0^{\circ}49'31''$ EAST, 186.19 FEET; THENCE SOUTH $89^{\circ}57'40''$ WEST, 293.07 FEET TO THE WEST LINE OF SAID NORTHWEST 1/4 OF THE SOUTHEAST 1/4; THENCE NORTH $0^{\circ}49'31''$ WEST ALONG THE WEST LINE OF SAID NORTHWEST 1/4 OF THE SOUTHEAST 1/4, A DISTANCE OF 881.18 FEET TO THE POINT OF BEGINNING, CONTAINING 39.59 ACRES (1,724,535 S.F.) MORE OR LESS, SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD.

AND

PARCEL B

A PART OF THE NORTHEAST 1/4 AND THE SOUTHEAST 1/4 OF SECTION 20, TOWNSHIP 83 NORTH, RANGE 6 WEST OF THE 5TH P.M., LINN COUNTY, IOWA, DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 20; THENCE NORTH $89^{\circ}57'02''$ EAST ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 20, A DISTANCE OF 1304.08 FEET TO THE WEST RIGHT OF WAY LINE OF SQUAW CREEK ROAD; THENCE SOUTH $00^{\circ}57'12''$ EAST ALONG SAID WEST RIGHT OF WAY LINE, A DISTANCE OF 1,320.90 FEET TO THE NORTH LINE OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 20; THENCE SOUTH $89^{\circ}57'40''$ WEST ALONG SAID NORTH LINE, A DISTANCE OF 32.00 FEET; THENCE SOUTH $00^{\circ}57'12''$ EAST ALONG SAID WEST RIGHT OF WAY LINE, A DISTANCE OF 300.00 FEET; THENCE NORTH $89^{\circ}57'40''$ EAST, 32.00 FEET; THENCE SOUTH $00^{\circ}57'12''$ EAST ALONG SAID WEST RIGHT OF WAY LINE, A DISTANCE OF 940.98 FEET TO THE INTERSECTION OF SAID WEST RIGHT OF WAY LINE AND THE NORTH RIGHT OF WAY LINE OF MOUNT VERNON ROAD; THENCE SOUTH $89^{\circ}48'47''$ WEST ALONG SAID NORTH RIGHT OF WAY LINE, A DISTANCE OF 619.03 FEET; THENCE SOUTH $00^{\circ}11'13''$ EAST, 5.00 FEET; THENCE SOUTH $89^{\circ}48'47''$ WEST ALONG SAID NORTH RIGHT OF WAY LINE, A DISTANCE OF 1,119.40 FEET; THENCE NORTH $00^{\circ}11'12''$ WEST, 667.50 FEET; THENCE SOUTH $89^{\circ}48'$

47" WEST, 670.97 FEET TO THE CENTERLINE OF DOWS ROAD AS SHOWN ON FINAL PLAT FOR ALTHEA'S FIRST ADDITION TO LINN COUNTY, IOWA, RECORDED IN BOOK 3322, PAGE 602 OF THE LINN COUNTY, IOWA RECORDERS OFFICE; THENCE NORTH 00° 24' 40" WEST ALONG SAID CENTERLINE, A DISTANCE OF 82.73 FEET; THENCE NORTH 26° 53' 50" WEST ALONG SAID CENTERLINE, A DISTANCE OF 558.34 FEET TO THE SOUTHWEST CORNER OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 20; THENCE NORTH 00° 49' 31" WEST ALONG THE WEST LINE OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 20, A DISTANCE OF 442.89 FEET; THENCE NORTH 89° 57' 40" EAST, 293.07 FEET; THENCE NORTH 00° 49' 31" WEST, 186.19 FEET; THENCE NORTH 89° 57' 02" EAST, 280.00 FEET; THENCE NORTH 00° 49' 31" WEST, 593.83 FEET; THENCE NORTH 89° 57' 02" EAST, 360.00 FEET; THENCE NORTH 00° 53' 10" WEST, 1,424.00 FEET TO THE NORTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 20; THENCE SOUTH 89° 52' 38" EAST ALONG SAID NORTH LINE, A DISTANCE OF 404.23 FEET TO THE NORTHEAST CORNER OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 20; THENCE SOUTH 00° 52' 57" EAST ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 20, A DISTANCE OF 1,321.56 FEET TO THE POINT OF BEGINNING, CONTAINING 140.88 ACRES (6,136,625 S.F.) MORE OR LESS, SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD.

AND

COMMENCING AS A POINT OF REFERENCE AT THE SW CORNER OF THE SE ¼ OF SAID SECTION 20, THENCE DUE EAST (THE SOUTH LINE OF THE SE ¼ OF SAID SECTION 20 IS ASSUMED DUE EAST AND WEST) 247.50 FEET ALONG THE SOUTH LINE OF THE SE ¼ OF SAID SECTION 20 TO THE POINT OF BEGINNING OF THE PARCEL HEREIN DESCRIBED; THENCE DUE EAST 660 FEET ALONG THE SOUTH LINE OF THE SE ¼ OF SAID SECTION 20 TO A POINT; THENCE NORTH 0° 51' WEST 742.50 FEET TO A POINT; THENCE DUE WEST 660.0 FEET TO A POINT ON THE CENTERLINE OF THE PUBLIC ROAD; THENCE SOUTH 0° 51' EAST 742.50 FEET ALONG THE CENTERLINE OF THE PUBLIC ROAD TO THE POINT OF BEGINNING, SUBJECT TO THE PUBLIC HIGHWAYS.

All roads and highways that abut any of this property will also be included in the Urban Revitalization Area.

The area is also depicted on Exhibit B, and is by this reference incorporated herein, which is approximately 189 acres in size. The revitalization, and exemption as contemplated by this Plan, is applicable to all of the property assessed as multi-residential, residential, or commercial within the Plan Area.

B. OWNERSHIP AND ASSESSED VALUATION:

The Urban Revitalization Area, as specified in the legal description above, consists of the following parcels:

GPN/Address	Deed Holder	Land Value*	Improvement Value*	Total Assessed Value*
152040100200000/ 935 2 nd St. SW Cedar Rapids, IA 52404	Linn County Iowa	\$150,700	\$0	\$150,700

152015100300000/ 935 2 nd St. SW Cedar Rapids, IA 52404	Linn County Iowa	\$41,900	\$105,000	\$146,900
152045100200000/ 999 44 th St. Suite 1000 Marion, IA 52302	Smith Janet E Rev Trust	\$373,200	\$567,400	\$940,600

**Values are 2020 Assessed Values*

C. MUNICIPAL AND COUNTY SERVICES:

Subject to a development agreement with the City of Cedar Rapids, municipal water and wastewater will be extended into the site to serve proposed development. The West Bertram Fire Department currently provides fire protection services; the Linn County Sheriff's Office currently provides police protection. As it becomes financially feasible, the provision of additional services to the Revitalization Area will be expanded and improved to meet the demands of new development.

Other private infrastructure, including gas, electric, and telecommunications, currently serve the Plan area.

D. ZONING AND LAND USES:

The Revitalization Area is zoned Urban Services Residential with a Planned Unit Development Overlay District, and General Commercial. (See Exhibit A, Current Zoning.) Existing land uses are agricultural including row crop production, pasture and an existing farmstead; riparian stream corridor; and commercial. Proposed land uses are residential; multi-residential; commercial; agricultural including vegetable production and livestock grazing; and riparian stream corridor.

As specified in Chapter 107, Article VI (Unified Development Code) of the Linn County Code of Ordinances, uses allowed in a Planned Unit Development Overlay District, as well as applicable standards, shall be established in an associated approved governing plan. The Governing Plan for the Dows Farm Agri-Community, adopted by the Board of Supervisors, is included in Exhibit C, and is by this reference incorporated herein. The Governing Plan permits construction of commercial, agricultural, residential and multi-residential uses.

The Master Plan for the Dows Farm Agri-Community, included as part of the adopted Governing Plan, illustrates the vision for the Plan Area. Fifty percent of the site shall be kept in conservation, 25% will be kept as a working farm, and 25% shall consist of a mix of residential, multi-residential and commercial development. The thoughtful design for the Dows Farm Agri-Community uses the minimum amount of agricultural land necessary to accomplish the revitalization of other classes of property, and serves as a model for integrating agricultural practices and conservation open space into new development. The County has determined that any new construction on agriculturally-assessed property otherwise qualifying for exemption under this Plan is utilizing the minimum amount of agricultural land necessary to accomplish the goals of this Plan and will be eligible for exemption.

E. APPLICABLE PROPERTY:

This Plan and the tax exemptions allowed herein, are applicable to new construction and related site improvements and applies to the following property classifications in the Plan area: residential, multi-residential, and agricultural and, for such new construction and related site improvements in Parcel A and Parcel B, conforming to the Governing Plan. For agricultural classifications, the Plan and tax exemptions allowed herein are also applicable to rehabilitation and additions, and related site improvements to existing buildings.

Any additional development or expansion within the property described in the Geographic Description of Urban Revitalization Area of this Plan may be eligible for the tax exemption allowed herein, based upon the review and approval of the Linn County Board of Supervisors. A written request by the developer must be reviewed to ensure consistency with the Governing Plan as appropriate.

F. RELOCATION:

The County does not anticipate the displacement or relocation of any persons, families, or businesses as a result of the improvements to be made in the Revitalization Area. If such displacement occurs, the County will comply with all legal requirements.

G. TAX EXEMPTION SCHEDULES:

All Qualified Real Estate assessed as residential property or multi-residential property is eligible to receive an exemption from taxation on a portion of the Actual Value Added by Eligible Improvements as specified in Exemption Schedule A. All Qualified Real Estate assessed as agricultural property is eligible to receive an exemption from taxation on a portion of the Actual Value Added by Eligible Improvements as specified in Exemption Schedule B.

Following subdivision of all or any part of the land in Parcel B, each lot created thereby shall be Qualified Real Estate and each lot shall be eligible for the applicable tax exemption as provided herein with respect to that lot (land and improvements) when the requirements for exemption are satisfied.

The exemption is for a period of ten (10) years. The amount of the partial exemption is equal to a percent of the Actual Value Added by Eligible Improvements, determined as follows:

Exemption Schedule A

<u>Year</u>	<u>Percentage of Exemption</u>
1	100%
2	100%
3	100%
4	100%
5	100%
6	100%
7	100%
8	100%
9	100%
10	100%

Exemption Schedule B

<u>Year</u>	<u>Percentage of Exemption</u>
1	80%
2	70%
3	60%
4	50%
5	40%
6	40%
7	30%
8	30%
9	20%
10	20%

H. DEFINITIONS/ADDITIONAL REQUIREMENTS:

As used in this Plan, "Qualified Real Estate" means real property which is located in the designated Revitalization Area and to which Eligible 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 below. "Qualified real estate" also means land upon which no structure existed at the start of the new construction, which is located in a designated revitalization area and upon which new construction has been added during the time the area was so designated.

"Eligible Improvements," as used in this Plan, include new construction of residential, multi-residential, agricultural, and commercial structures on vacant land or on land with existing structures. Eligible Improvements also include rehabilitation and additions to existing commercial or agricultural structures. All improvements, in order to be considered eligible, must be completed in conformance with all applicable ordinances and regulations of Linn County, must be constructed in conformance with the approved Governing Plan as applicable to the improvements, and must be completed during the time the Area is designated as a revitalization area. No abatement will be allowed unless a building permit has been issued by the County with respect to the project for which the abatement is requested.

"Actual Value Added by Eligible Improvements," as used in this Plan, means the actual value added as of the first year for which the exemption was received. In order to be eligible for tax abatement, the increase in actual value of the property from the Eligible Improvements must be at least 10%. If more than one building is located on the property, the ten percent (10%) increase applies only to the structure or structures upon which the improvements were made. If no structures were located on the property prior to the improvements, any improvements may satisfy the ten percent (10%) requirement.

I. OTHER FUNDING PROGRAMS:

The County is not currently aware of any federal, state, or private grant or loan program "likely to be a source of funding" for residential, multi-residential, and commercial improvements in the Revitalization Area, other than those of conventional lending institutions at normal market rates. Likewise, the County is not currently aware of any grant or loan program which the County "has or will have as a source of funding" for the Area for residential improvements. However, it is not the intention of the County to prohibit the use of

other appropriate federal or state revitalization or incentive programs within the Area. The County may seek federal and/or state grant or loan programs and any and all other funding sources in developing proposed projects. Federal programs may be available through the Department of Housing and Urban Development (HUD) and the Farmers Home Administration (FmHA). State programs may be available through the Iowa Housing Finance Authority and the Iowa Department of Economic Development. The County may seek private sector funding sources and/or utilize funding through Iowa Code Chapters 403 or 403A.

J. REVENUE BONDS:

Linn County, Iowa, may issue revenue bonds as provided under the Urban Revitalization Act for improvement projects within the Revitalization Area. Revenue bonds may be issued for all, or any part, of any interest in land, buildings, or improvements which are suitable for the use of a commercial enterprise or non-profit organization which the Board of Supervisors finds is consistent with the approved Urban Revitalization Plan. The Board of Supervisors currently has no plans to issue revenue bonds, but would consider reasonable proposals from developers.

K. APPLICATION AND APPROVAL:

An application, on a form provided by the County, shall be filed for each new exemption claimed. The application shall be filed by the property owner with the County Assessor 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 application is then reviewed by the Planning and Development Department and a determination made that the improvements are located in the Plan Area and are in conformance with this Plan, and that the improvements made increase the actual assessed valuation of the property by at least the minimum percentage required by this Plan, and that the improvements were made during the time the area was designated as a Revitalization Area. The County may allow a property owner to submit an application after the above deadlines subject to the discretion of the Board of Supervisors 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.

The application shall contain, but not be limited to, the following information:

- (1) Name of applicant/property owner;
- (2) Applicant's complete mailing address and telephone number;
- (3) The nature of the proposed improvement(s);
- (4) Estimated or actual cost of the improvement;
- (5) The estimated or actual date of completion;
- (6) The tax exemption schedule as selected by the owner of the property.

All approved applications shall be forwarded to the Linn County Assessor by March 1 for review and a final determination of eligibility by the Assessor, pursuant to Section 404.5 of

the Code of Iowa. The County Assessor shall make a physical review of all properties with approved applications. The County Assessor shall determine the increase in actual value for tax purposes due to the new construction and notify the applicant of the determination, which may be appealed to the local board of review pursuant to Section 441.37 of the Code of Iowa. After the initial tax exemption is granted, the County Assessor shall continue to grant the tax exemption for the time period specified on the approved application. The tax exemptions for the succeeding years shall be granted without the owner(s) having to file an application for succeeding years.

L. APPLICATION AND PRIOR APPROVAL:

Owners may submit a proposal for a new multi-residential, residential, or commercial construction project to the Board of Supervisors to receive prior approval for eligibility for a tax exemption on the project. The Board of Supervisors shall give its prior approval if the project is in conformance with this Plan. However, if the proposal is not approved, the owner(s) may submit an amended proposal for the Board of Supervisors to approve or reject. Such prior approval shall not entitle the owner(s) to exemption from taxation until the new construction has been completed and found to be qualified for the exemption. For prior approval applications, the Board of Supervisors shall approve an application submitted for approval if the project is:

1. In conformance with this Plan;
2. In conformance with the adopted Governing Plan;
3. Located within the Area designated by the Plan;
4. If improvements were made during the time the Area was so designated;
5. If the application meets all other legal requirements; and
6. The project has obtained a building permit from the County.

All approved applications shall be forwarded by to the Linn County Assessor by March 1 for review and a final determination of eligibility by the Assessor, pursuant to Section 404.5 of the Code of Iowa. The County Assessor shall make a physical review of all properties with approved applications. The County Assessor shall determine the increase in actual value for tax purposes due to the new construction and notify the applicant of the determination, which may be appealed to the local board of review pursuant to Section 441.37 of the Code of Iowa. After the initial tax exemption is granted, the County Assessor shall continue to grant the tax exemption for the time period specified on the approved application. The tax exemptions for the succeeding years shall be granted without the owner(s) having to file an application for succeeding years.

M. EFFECTIVE PERIOD:

This Plan shall become effective upon the approval of a resolution by the Board of Supervisors adopting the same ("Effective Date"). The new exemptions contained in this

Plan shall only be available for Eligible Improvements initiated (construction permits issued) and completed after the Effective Date, subject to the terms of the Plan.

N. PROCEDURES FOR CHANGES IN THE APPROVED PLAN:

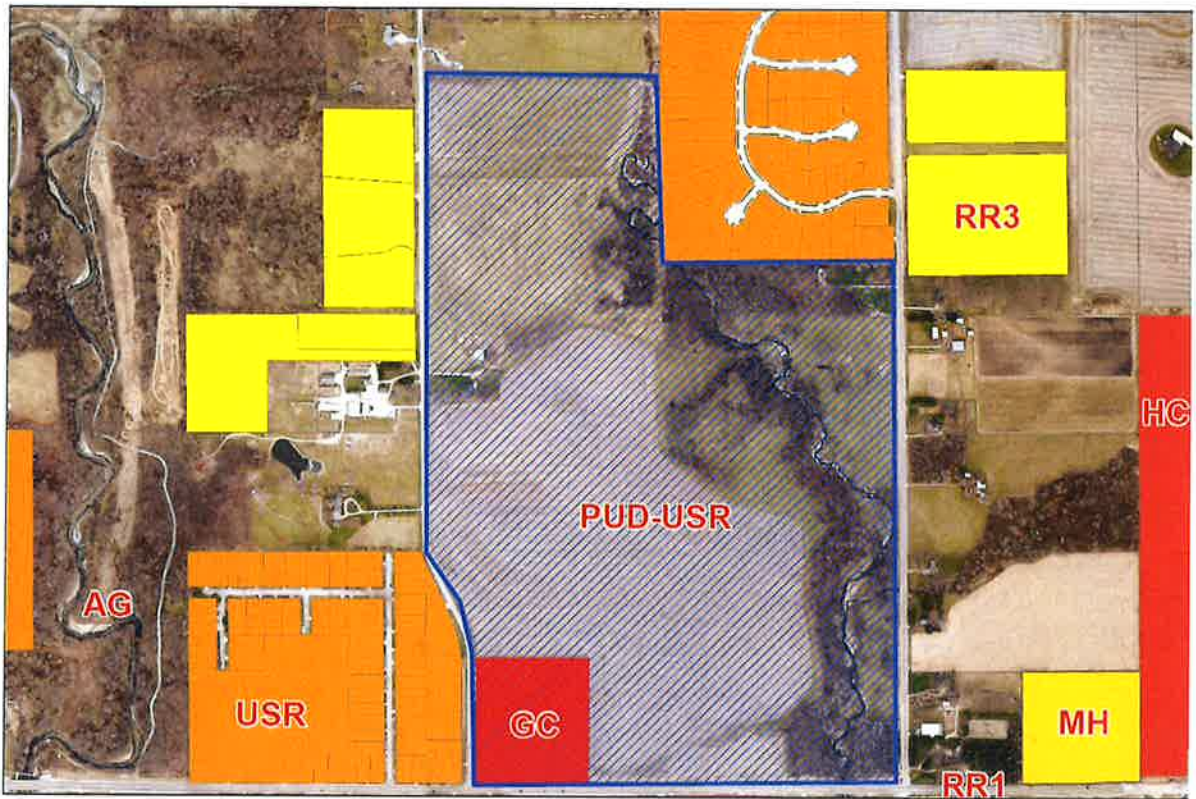
Adjustments or modifications of this approved Plan, resulting from experience during project execution, are authorized in the administration of this project, provided that the intent of this approved Plan is not changed and that any changes are in conformance with the approved Governing Plan. Specifically, these changes may include:

- Revisions to the Urban Revitalization Area boundary;
- Eligible projects;
- Tax exemption schedules;

O. REPEAL OF ORDINANCE:

As stated in Section 404.7 of the Code of Iowa, the Linn County Board of Supervisors may repeal the ordinance establishing the revitalization area, when, in the opinion of the Board, the desired level of revitalization has been attained or economic conditions are such that the continuation of the exemption granted by this chapter would cease to be of benefit to the County. In that event, all existing exemptions shall continue until their expiration.

CURRENT ZONING



LI
NN

LINN COUNTY PLANNING & DEVELOPMENT
JEAN O'LEARY LINN COUNTY PUBLIC SERVICE CENTER
925 2nd ST SW
Cedar Rapids, IA 52404
Ph: 319-892-5141 | Fax: 319-892-5155

Current Zoning
Proposed Urban Revitalization Area

0 0.05 0.1 0.2 Miles



EXHIBIT B
MAP
LINN COUNTY URBAN REVITALIZATION AREA

