

# Annual Urban Renewal Report

Tax Expenditure Subcommittee

January 8, 2019

## Annual Urban Renewal Report (AURR)

- First required for FY 2012
  - Due December 1<sup>st</sup> each year
- On-line completion and submission
- Approved by governing body
- Required if:
  - City or county has an “active” Urban Renewal in place during the year.
  - City or county has approved an Urban Renewal Plan during the FY being reported. Plan passage may not indicate TIF revenue generation yet.
  - Required for each Rural Improvement Zone (RIZ)

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## Types of Data Submitted

- Urban Renewal Plan, map, and ordinance documents
- Urban Renewal Area designation
- List of Urban Renewal projects
- Amount and type of debt incurred to be repaid with TIF revenue and debt outstanding at the end of the reporting year
- Properties benefiting from a TIF rebate or developer agreement, the amount paid in the reporting year and the amount obligated in total. If applicable per the agreement, information regarding jobs requirements.

## Types of Data Submitted

- Amount of TIF revenue received by taxing district
- Interest earned in the TIF special revenue fund and the amount of any fixed asset sales received into the fund
- Housing expenditures and related LMI requirements
- Class and amount of property valuation in the Urban Renewal Area
- TIF special revenue fund balance
- Public building justification analysis document if TIF revenue was used to fund a public building

## AURR-Penalty

### Counties:

Section 331.403, subsection 4, of the Code of Iowa reads in part: "...report must be filed prior to the publication and adoption of the county budget under section 331.434 for the fiscal year beginning July 1 following the date such report(s) are due. If such report(s) are not filed pursuant to the requirements of this section, the department of management shall not certify the county's taxes back to the county auditor under section 24.17."

### Cities:

Section 384.22, Subsection 21 (3) states "The urban renewal report shall be filed with the department of management. Each report must be filed prior to the publication and adoption of the city budget under section 384.16 for the fiscal year beginning July 1 following the date such reports are due. If such reports are not filed pursuant to the requirements of this section, the department of management shall not certify the city's taxes back to the county auditor under section 24.17."

AURR Reports also reviewed as part of regular audit


## AURR-Public Reports

<https://dom.iowa.gov/citizens>



https://dom.iowa.gov/citizens

## Citizen Resource Page



Welcome to the resource page for citizens. From here you can access news, upcoming events, documents, online resources and information for citizens.

Explore State Budget Recs

Explore City Budgets

Explore School Budgets

Explore Other Local Budgets

Explore Urban Renewal Report

### RECENT NEWS

11/15/2018 [DNR wins a Government Experience Award](#)

11/15/2018 [DOC & Board of Parole Receive Iowa Partner's in Efficiency Award](#)

[More News](#)

### UPCOMING EVENTS

No upcoming events found.

### FORMS

[State Appeal Board Claim Form and Affidavit](#)

[City Property Tax Rates - FY2019](#)

### CURRENT BUDGET BRIEF

Governor's budget recommendations

[FY 2019 Budget in Brief](#)

### LATEST GENERAL FUND RECEIPTS

## Iowa Department of Management

[Data Comparison Tool](#) [Data Access Tool](#) [Public Building Analysis](#) [Levy Authority Manager Login](#)

[FY12 LSA Report](#) [FY13 LSA Report](#) [FY14 LSA Report](#) [FY15 LSA Report](#) [FY16 LSA Report](#) [FY17 LSA Report](#)

AY 2016/FY 2018 AY 2015/FY 2017 AY 2014/FY 2016 AY 2013/FY 2015 AY 2012/FY 2014 AY 2011/FY 2013  
AY 2010/FY 2012

Filter: A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

### County Reports

Select the ▼ to access additional TIF documentation for each local government

Levy Authority	LA Code	LA Report File
ADAIR COUNTY ▼	01	<a href="#">TIF-01-2016_09-25-2018.pdf</a>
ADAMS COUNTY ▼	02	<a href="#">TIF-02-2016_08-28-2018.pdf</a>
AUDUBON COUNTY ▼	05	<a href="#">TIF-05-2016_08-31-2018.pdf</a>
BENTON COUNTY ▼	06	<a href="#">TIF-06-2016_10-24-2018.pdf</a>

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ADAIR COUNTY	01	TIF-01-2016_09-25-2018.pdf								
<table border="1"> <thead> <tr> <th>UR Name</th> <th>Plan File</th> <th>Map File</th> <th>Ordinance File</th> </tr> </thead> <tbody> <tr> <td>ADAIR COUNTY NW WIND FARM URBAN RENEWAL</td> <td>UR_Plan_Amendment_#1.pdf</td> <td>UR_Maps-Amendment_1.pdf</td> <td>Ordinance_34A-Amendment_1.pdf</td> </tr> </tbody> </table>	UR Name	Plan File	Map File	Ordinance File	ADAIR COUNTY NW WIND FARM URBAN RENEWAL	UR_Plan_Amendment_#1.pdf	UR_Maps-Amendment_1.pdf	Ordinance_34A-Amendment_1.pdf		
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## Iowa Department of Management

Data Comparison Tool
Data Access Tool
Public Building Analysis
Levy Authority Manager I

FY12 LSA Report
FY13 LSA Report
FY14 LSA Report
FY15 LSA Report
FY16 LSA Report
FY17 LSA Report



**LSA**  
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SERVICES AGENCY  
Serving the Iowa Legislature

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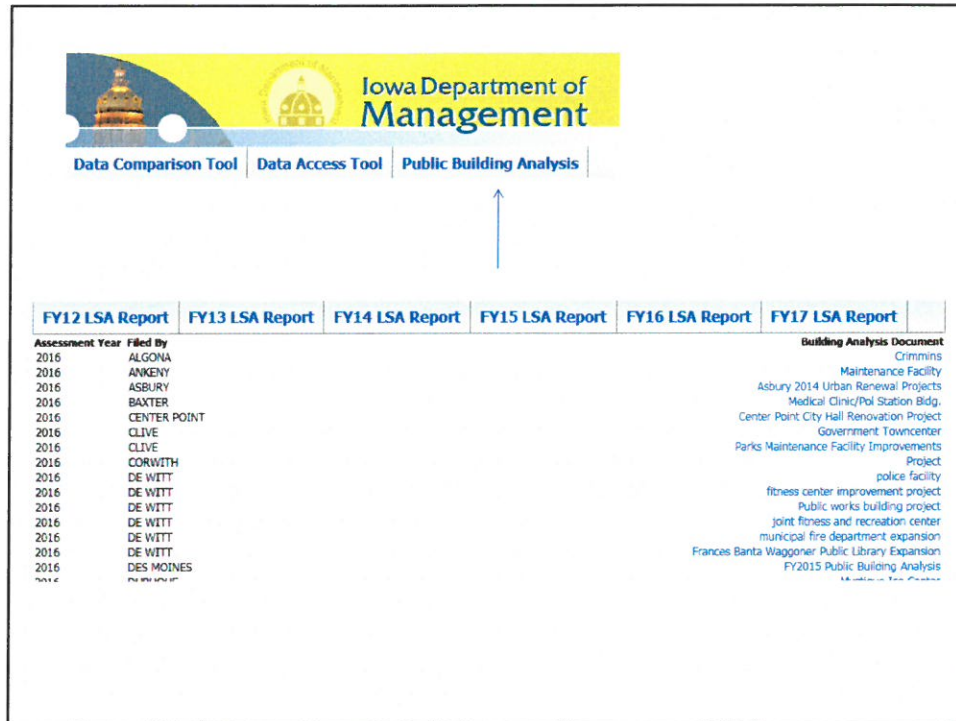
February 15, 2018

The Honorable Kim Reynolds  
Office of the Governor  
State Capitol Building  
Des Moines, Iowa 50319

W. Charles Smithson  
Secretary of the Senate  
State Capitol Building  
Des Moines, Iowa 50319

Carmine Boal  
Chief Clerk of the House  
State Capitol Building  
Des Moines, Iowa 50319

RE: FY 2017 Annual Urban Renewal Report — Tax Increment Financing (TIF)



**Iowa Department of Management**

[Data Comparison Tool](#) | [Data Access Tool](#) | [Public Building Analysis](#)

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FY12 LSA Report	FY13 LSA Report	FY14 LSA Report	FY15 LSA Report	FY16 LSA Report	FY17 LSA Report	
Assessment Year	Filed By					Building Analysis Document
2016	ALGONA					Crimmins
2016	ANKENY					Maintenance Facility
2016	ASBURY					Asbury 2014 Urban Renewal Projects
2016	BAXTER					Medical Clinic/Pol Station Bldg
2016	CENTER POINT					Center Point City Hall Renovation Project
2016	CLIVE					Government Towncenter
2016	CLIVE					Parks Maintenance Facility Improvements
2016	CORWITH					Project
2016	DE WITT					police facility
2016	DE WITT					fitness center improvement project
2016	DE WITT					Public works building project
2016	DE WITT					joint fitness and recreation center
2016	DE WITT					municipal fire department expansion
2016	DE WITT					Frances Banta Waggoner Public Library Expansion
2016	DES MOINES					FY2015 Public Building Analysis
2016	DES MOINES					Medical Test Center



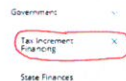
**AURR-Public Data**

<https://data.iowa.gov>



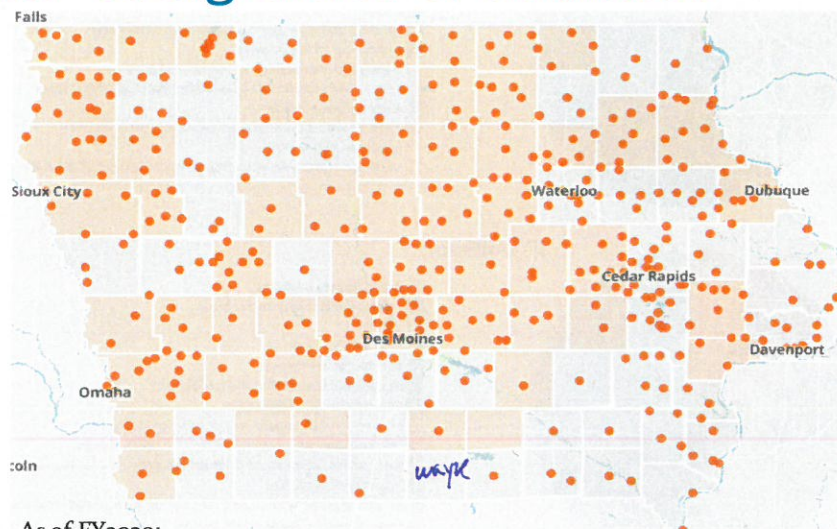
## Searchable Database Moved

- Per 2012 TIF reform, searchable databases of the AURR data have been provided
- Starting March 2018 the AURR data has been migrated to data.iowa.gov
  - Previous to March 2018 these were downloadable dynamic Excel workbooks
  - All AURR datasets can be found by selecting the "Tax Increment Financing" category from the Data Catalog



- A link is also available on the AURR public reports page

## TIF Using Cities & Counties

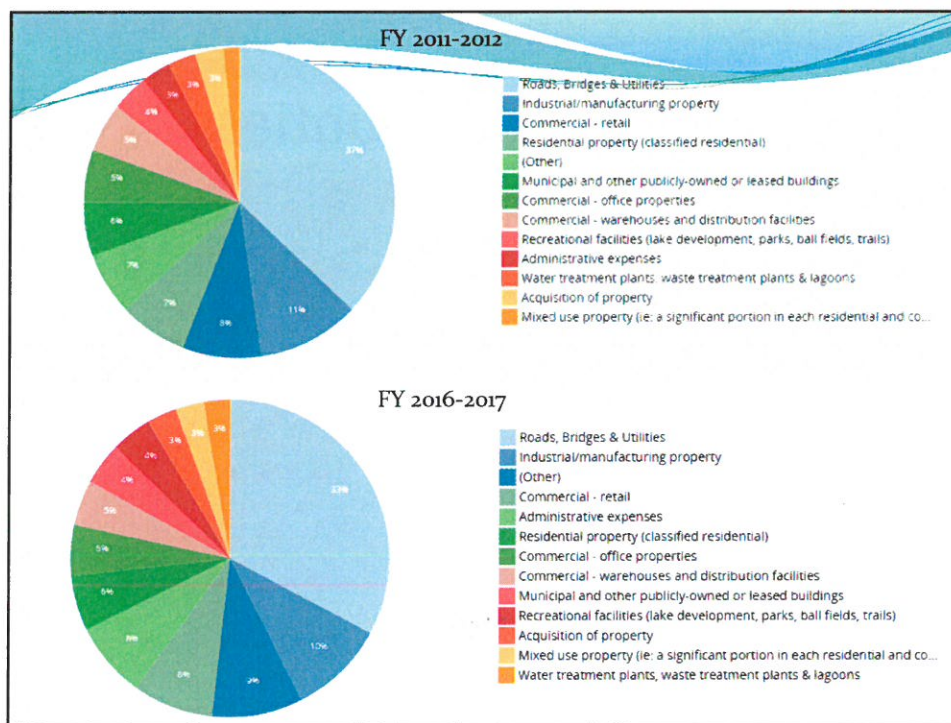


As of FY2020:  
Cities with Urban Renewal: 429

Counties with Urban Renewal: 57

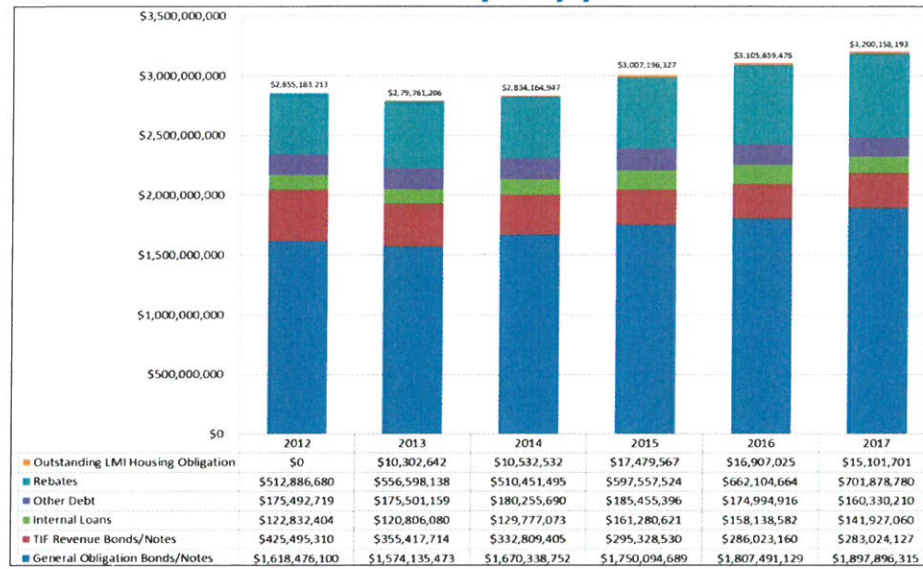
## Projects by Type By Year

PROJECT CLASS	2012	2013	2014	2015	2016	2017
Acquisition of property	96	114	117	119	129	137
Administrative expenses	99	244	229	270	332	351
Agribusiness	41	53	59	63	75	76
Commercial - apartment/condos (residential use, classified commercial)	45	51	51	58	68	73
Commercial - hotels and conference centers	39	49	54	62	64	85
Commercial - office properties	184	202	218	215	211	235
Commercial - retail	274	300	302	307	347	370
Commercial - warehouses and distribution facilities	171	197	180	181	200	210
Commercial-Medical	0	0	0	0	0	0
Industrial/manufacturing property	357	391	389	393	424	441
Lake & Related Improvements (Rural Improvement Zones Only)	1	2	0	0	0	1
Low and Moderate Income Housing	44	74	84	98	106	109
Main Street Iowa Program-Iowa Economic Development Authority	11	17	16	19	26	20
Mixed use property (ie: a significant portion is residential and significant portion is commercial)	0	0	0	0	0	0
Recreational facilities (lake development, parks, ball fields, trails)	131	163	167	168	174	186
Residential property (classified residential)	239	259	244	247	249	256
Roads, Bridges & Utilities	1,246	1,408	1,375	1,363	1,406	1,488
Water treatment plants, waste treatment plants & lagoons	99	109	105	105	113	123
	3,077	3,633	3,590	3,668	3,924	4,161

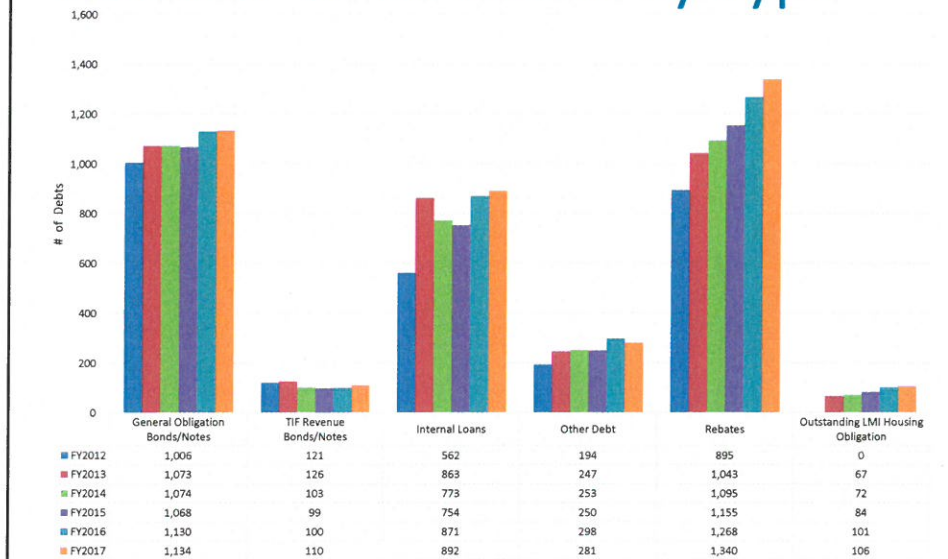


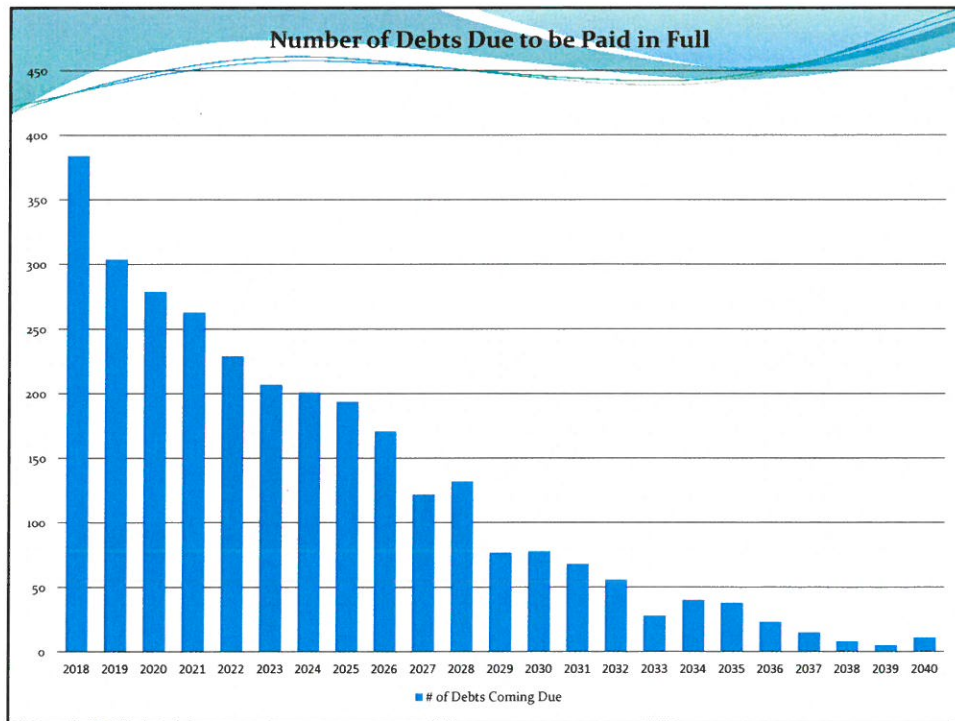
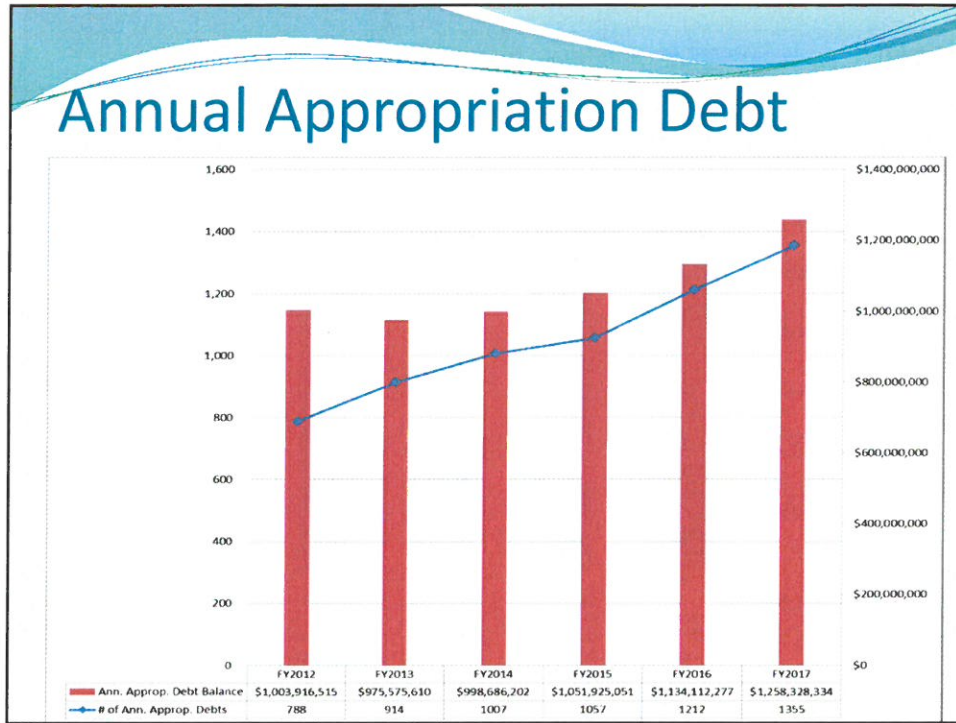


## Debts Balance by Type



## Number of TIF Debts by Type





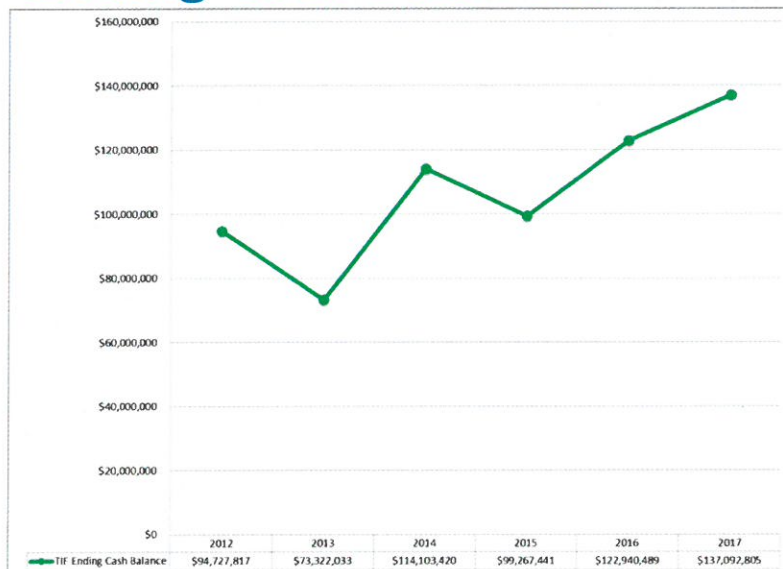
### TIF Taxing District Sunsets - by Fiscal Year

Fiscal Year	# of Sunsets*	Taxable Value to be Released**
2019	73	159,822,153
2020	131	397,378,199
2021	124	335,585,991
2022	122	544,262,322
2023	117	497,052,561
2024	112	370,237,081
2025	101	276,515,382
2026	108	242,895,127
2027	114	239,996,770
2028	85	271,335,842
2029	107	460,677,718
2030	58	230,638,031
<b>TOTAL</b>	<b>1,398</b>	<b>4,718,850,004</b>

\* Sunsets are estimated on data reported in DOM Property Valuation System and Annual Urban Renewal Report

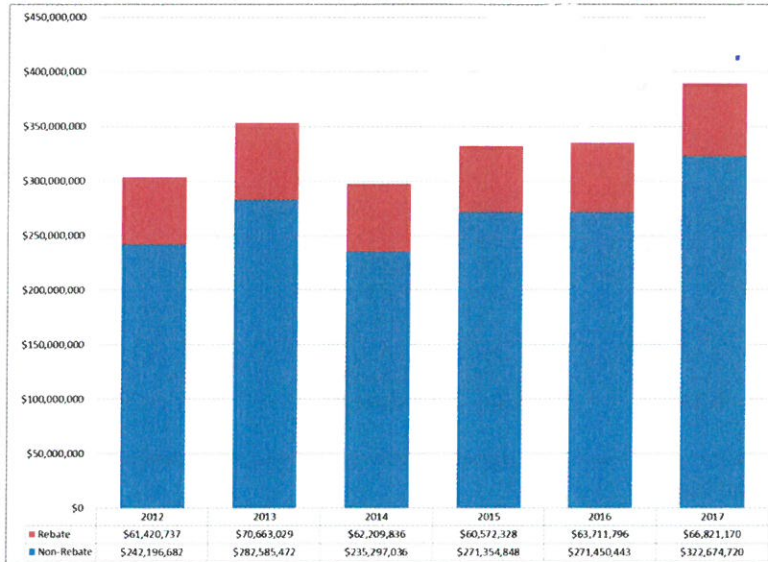
\*\* Taxable value to be released based on FY2019 taxable for years after FY2019; Value shown will be released after sunset year

### TIF Ending Cash Balances





## Non-Rebate & Rebate Payments



## Questions?

DEPARTMENT OF MANAGEMENT – LOCAL GOV BUDGETS

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