

# Annual Urban Renewal Report, Fiscal Year 2022 - 2023

## Levy Authority Summary

Local Government Name: WEST UNION  
 Local Government Number: 33G322

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
WEST UNION IND URBAN RENEWAL	33002	9
WEST UNION COMM URBAN RENEWAL	33003	10
WEST UNION UNION RIDGE URBAN RENEWAL	33008	1
WEST UNION NORTH PARK HEIGHTS URBAN RENEWAL	33010	1
WEST UNION GUNDERSEN CLINIC URBAN RENEWAL	33013	1

**TIF Debt Outstanding: 185,000**

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<b>TIF Sp. Rev. Fund Cash Balance as of 07-01-2022:</b>	<b>40,931</b>	<b>0</b>	<b>Amount of 07-01-2022 Cash Balance Restricted for LMI</b>
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TIF Revenue:	55,167		
TIF Sp. Revenue Fund Interest:	647		
Property Tax Replacement Claims	5,494		
Asset Sales & Loan Repayments:	0		
<b>Total Revenue:</b>	<b>61,308</b>		

Rebate Expenditures:	44,837		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
<b>Total Expenditures:</b>	<b>44,837</b>		

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<b>TIF Sp. Rev. Fund Cash Balance as of 06-30-2023:</b>	<b>57,402</b>	<b>0</b>	<b>Amount of 06-30-2023 Cash Balance Restricted for LMI</b>
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**Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance: 82,761**

**Urban Renewal Area Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION IND URBAN RENEWAL  
 UR Area Number: 33002

UR Area Creation Date: 09/1991

UR Area Purpose: To contribute to a diversified, well-balanced local economy by creating job opportunities and strengthening the property tax base. To assist in providing land for new and expanded industrial development.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UR IND TIF INCREM	330114	330115	0
WEST UNION CITY AG/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UR IND TIF INCREM	330116	330117	0
UNION TWP/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UR IND TIF INCREM	330118	330119	0
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION BAUMLER IMPLEMENT UR TIF INCREM	330181	330182	0
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION GARVIN & MOSER UR TIF INCREM	330185	330186	0
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION STONEY BROOK APTS. UR TIF INCREM	330191	330192	0
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WU STONEY BROOK ESTATES/UR IND TIF INCREM.	330203	330204	758,330
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UNITED DAIRY/UR IND TIF INCREM.	330207	330208	109,021
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE) WEST UNION OVERHEAD DOOR UR TIF INCREM	330233	330234	99,050

**Urban Renewal Area Value by Class - 1/1/2021 for FY 2023**

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	562,970	2,206,120	6,525,750	2,772,740	0	0	12,067,580	0	12,067,580
Taxable	501,275	1,194,184	5,873,175	2,495,466	0	0	10,064,100	0	10,064,100
Homestead Credits									2

**TIF Sp. Rev. Fund Cash Balance as of 07-01-2022:** **40,931** **0** **Amount of 07-01-2022 Cash Balance Restricted for LMI**

TIF Revenue:	26,150
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	5,494
Asset Sales & Loan Repayments:	0
<b>Total Revenue:</b>	<b>31,644</b>

Rebate Expenditures:	26,151
Non-Rebate Expenditures:	0
Returned to County Treasurer:	0
<b>Total Expenditures:</b>	<b>26,151</b>

**TIF Sp. Rev. Fund Cash Balance as of 06-30-2023:** **46,424** **0** **Amount of 06-30-2023 Cash Balance Restricted for LMI**

## Projects For WEST UNION IND URBAN RENEWAL

### Stoney Brook Apartments

Description:	Assisted living apartment
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	Yes

### Stoney Brook Estates

Description:	Nine additional assisted living apartments
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	No

### United Dairy systems, Inc.

Description:	Build 64' by 56' warehouse
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

### Overhead Door

Description:	Built a 40' x 75' wharehouse/service
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

## Debts/Obligations For WEST UNION IND URBAN RENEWAL

### Stoney Brook Estates Rebate

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	12/01/2009
FY of Last Payment:	2023

### United Dairy Rebate

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	08/01/2011
FY of Last Payment:	2023

### Baumler Implements #2

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	03/18/2013
FY of Last Payment:	2022

### Overhead Door

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	04/12/2018
FY of Last Payment:	2023

## Rebates For WEST UNION IND URBAN RENEWAL

### 705 S. Pine Street West Union, Iowa 52175

TIF Expenditure Amount:	22,077
Rebate Paid To:	Garvin & Moser LLC
Tied To Debt:	Stoney Brook Estates Rebate
Tied To Project:	Stoney Brook Estates
Projected Final FY of Rebate:	2023

### 210 North Industrial Parkway West Union, Iowa 52175

TIF Expenditure Amount:	2,336
Rebate Paid To:	United Dairy Systems, Inc.
Tied To Debt:	United Dairy Rebate
Tied To Project:	United Dairy systems, Inc.
Projected Final FY of Rebate:	2023

### 101 Commercial Court

TIF Expenditure Amount:	1,738
Rebate Paid To:	Mason Moore
Tied To Debt:	Overhead Door
Tied To Project:	Overhead Door
Projected Final FY of Rebate:	2023

Expect first rebate payment to be 12/1/2013

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Sum of Private Investment Made Within This Urban Renewal Area  
during FY 2023

0

**TIF Taxing District Data Collection**

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION IND URBAN RENEWAL (33002)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UR IND TIF INCREM
TIF Taxing District Inc. Number:	330115
TIF Taxing District Base Year:	1990
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	09/1991
Blighted	09/1991
Economic Development	12/1991

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	437,380	4,696,310	2,772,740	0	0	7,906,430	0	7,906,430
Taxable	0	236,754	4,226,679	2,495,466	0	0	6,958,899	0	6,958,899
Homestead Credits									2

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	1,437,450	6,468,980	0	6,468,980	188,407

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION IND URBAN RENEWAL (33002)
TIF Taxing District Name:	WEST UNION CITY AG/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UR IND TIF INCREM
TIF Taxing District Inc. Number:	330117
TIF Taxing District Base Year:	1990
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	293,860	0	0	0	0	0	293,860	0	293,860
Taxable	261,657	0	0	0	0	0	261,657	0	261,657
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	200,310	93,550	0	93,550	1,855

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION IND URBAN RENEWAL (33002)
TIF Taxing District Name:	UNION TWP/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION
UR IND TIF INCREM	
TIF Taxing District Inc. Number:	330119
TIF Taxing District Base Year:	1990
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	269,110	0	0	0	0	0	269,110	0	269,110
Taxable	239,618	0	0	0	0	0	239,618	0	239,618
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	83,670	185,440	0	185,440	3,839

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION IND URBAN RENEWAL (33002)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION BAUMLER IMPLEMENT UR TIF INCREM
TIF Taxing District Inc. Number:	330182
TIF Taxing District Base Year:	2006
FY TIF Revenue First Received:	2014
Subject to a Statutory end date?	Yes
Fiscal year this TIF Taxing District statutorily ends:	2024

UR Designation	
Slum	No
Blighted	No
Economic Development	03/2013

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,446,650	0	0	0	1,446,650	0	1,446,650
Taxable	0	0	1,301,985	0	0	0	1,301,985	0	1,301,985
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	152,410	1,294,240	0	1,294,240	37,694

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION IND URBAN RENEWAL (33002)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION GARVIN & MOSER UR TIF INCREM  
 TIF Taxing District Inc. Number: 330186  
 TIF Taxing District Base Year: 2006  
 FY TIF Revenue First Received: 2008  
 Subject to a Statutory end date? Yes  
 Fiscal year this TIF Taxing District statutorily ends: 2013

UR Designation	
Slum	No
Blighted	No
Economic Development	08/2007

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	438,280	0	0	0	0

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION IND URBAN RENEWAL (33002)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION STONEY BROOK APTS. UR TIF INCREM  
 TIF Taxing District Inc. Number: 330192  
 TIF Taxing District Base Year: 2007  
 FY TIF Revenue First Received: 2012  
 Subject to a Statutory end date? Yes  
 Fiscal year this TIF Taxing District statutorily ends: 2020

UR Designation	
Slum	No
Blighted	No
Economic Development	07/2020

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	176,460	0	0	0	0	176,460	0	176,460
Taxable	0	95,518	0	0	0	0	95,518	0	95,518
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	34,120	95,518	0	95,518	2,782

FY 2023 TIF Revenue Received: 22,077

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION IND URBAN RENEWAL (33002)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WU STONEY BROOK ESTATES/UR IND TIF INCREM.  
 TIF Taxing District Inc. Number: 330204  
 TIF Taxing District Base Year: 2011  
 FY TIF Revenue First Received: 2010  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	1,592,280	0	0	0	0	1,592,280	0	1,592,280
Taxable	0	861,912	0	0	0	0	861,912	0	861,912
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	833,950	758,330	758,330	0	0

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION IND URBAN RENEWAL (33002)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UNITED DAIRY/UR IND TIF INCREM.  
 TIF Taxing District Inc. Number: 330208  
 TIF Taxing District Base Year: 2011  
 FY TIF Revenue First Received: 2013  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	272,490	0	0	0	272,490	0	272,490
Taxable	0	0	245,241	0	0	0	245,241	0	245,241
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	129,200	143,290	109,021	34,269	998

FY 2023 TIF Revenue Received: 2,335

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION IND URBAN RENEWAL (33002)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE) WEST UNION OVERHEAD DOOR UR TIF INCREM  
 TIF Taxing District Inc. Number: 330234  
 TIF Taxing District Base Year: 1990  
 FY TIF Revenue First Received: 2020  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

**TIF Taxing District Value by Class - 1/1/2021 for FY 2023**

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	110,300	0	0	0	110,300	0	110,300
Taxable	0	0	99,270	0	0	0	99,270	0	99,270
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	2,280	99,270	99,050	220	6

FY 2023 TIF Revenue Received: 1,738

**Urban Renewal Area Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION COMM URBAN RENEWAL  
 UR Area Number: 33003

UR Area Creation Date: 08/1992

UR Area Purpose: To contribute to a diversified, well-balanced local economy by creating job opportunities and strengthening the property tax base. To assist in providing land for new and expanded industrial development.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UR COMM TIF INCREM	330132	330133	0
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION JENSEN 2ND ADD UR TIF INCREM	330179	330180	0
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UR COMM 2007 AMD TIF INCREM	330187	330188	0
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION DAIRY QUEEN UR TIF INCREM	330189	330190	0
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/NORTH FAYETTE FITNESS/UR COMM TIF INCREM.	330199	330200	11,530
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WU DOWNTOWN STREET/UR COMM TIF INCREM.	330201	330202	0
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION DENTAL ASSOC./UR COMM TIF INCREM.	330215	330216	5,744
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/APPLIANCE PLUS/UR COMM TIF INCREM.	330217	330218	0
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/CASEY'S MARKETING CO./ UR COMM TIF INCREM.	330219	330220	462,236
WEST UNION CITY/NORTH FAYETTE VALLEY SCH/NUTRIEN AG/UR COMM TIF INCREM.	330239	330240	455,078

**Urban Renewal Area Value by Class - 1/1/2021 for FY 2023**

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	6,519,610	9,458,983	0	0	-3,704	16,987,614	0	16,987,614
Taxable	0	3,529,094	8,513,089	0	0	-3,704	12,684,094	0	12,684,094
Homestead Credits									17

**TIF Sp. Rev. Fund Cash Balance as of 07-01-2022:** 0      0      **Amount of 07-01-2022 Cash Balance Restricted for LMI**

TIF Revenue: 24,853  
 TIF Sp. Revenue Fund Interest: 647  
 Property Tax Replacement Claims: 0  
 Asset Sales & Loan Repayments: 0  
**Total Revenue: 25,500**

Rebate Expenditures: 18,686  
 Non-Rebate Expenditures: 0  
 Returned to County Treasurer: 0  
**Total Expenditures: 18,686**

**TIF Sp. Rev. Fund Cash Balance as of 06-30-2023:** 6,814      0      **Amount of 06-30-2023 Cash Balance Restricted for LMI**

## Projects For WEST UNION COMM URBAN RENEWAL

### North Fayette Fitness

Description:	Fitness Center
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

### WU Downtown Street

Description:	Sewer and Water Projects
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

### West Union Dental Clinic

Description:	Dental Clinic
Classification:	Commercial-Medical
Physically Complete:	Yes
Payments Complete:	No

### Appliance Plus

Description:	U.S. Cellular Center
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	Yes

### Casey's General Store

Description:	Gas Station - Convenience Store
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

### West Union Downtown Street/UR Comm TIF

Description:	West Union Downtown
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

### Nutrien Ag

Description:	Built a 120' x 80' Warehouse for Storage
Classification:	Agribusiness
Physically Complete:	Yes
Payments Complete:	No

## Debts/Obligations For WEST UNION COMM URBAN RENEWAL

### North Fayette Fitness Rebate

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	06/20/2011
FY of Last Payment:	2023

### West Union Dental Clinic

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	09/03/2013
FY of Last Payment:	2022

### Casey's General Store

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	05/05/2014
FY of Last Payment:	2026

### Nutrien Ag

Debt/Obligation Type:	Rebates
Principal:	185,000
Interest:	0
Total:	185,000
Annual Appropriation?:	Yes
Date Incurred:	05/18/2020
FY of Last Payment:	2033

## Non-Rebates For WEST UNION COMM URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	Casey's General Store
Tied To Project:	Casey's General Store

## Rebates For WEST UNION COMM URBAN RENEWAL

### 313 Highway 150 North West Union, Iowa 52175

TIF Expenditure Amount:	202
Rebate Paid To:	Joshua & Nedra Blietz
Tied To Debt:	North Fayette Fitness Rebate
Tied To Project:	North Fayette Fitness
Projected Final FY of Rebate:	2023

### 100 E. Bradford Street West Union, Ia

TIF Expenditure Amount:	65
Rebate Paid To:	West Union Dental
Tied To Debt:	West Union Dental Clinic
Tied To Project:	West Union Dental Clinic
Projected Final FY of Rebate:	2025

### 102 E. Bradford Street West Union, IA

TIF Expenditure Amount:	6,102
Rebate Paid To:	Casey's General Store
Tied To Debt:	Casey's General Store
Tied To Project:	Casey's General Store
Projected Final FY of Rebate:	2027

### 107 Armour St West Union, IA

TIF Expenditure Amount:	12,317
Rebate Paid To:	Nutrien Ag
Tied To Debt:	Nutrien Ag
Tied To Project:	Nutrien Ag
Projected Final FY of Rebate:	2033

Jensen's Second Addition paid off 6/1/2011. Dairy Queen saw no increment until 12/1/2011.

256 Characters Left

Sum of Private Investment Made Within This Urban Renewal Area  
during FY 2023

0

**TIF Taxing District Data Collection**

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION COMM URBAN RENEWAL (33003)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UR COMM TIF INCREM
TIF Taxing District Inc. Number:	330133
TIF Taxing District Base Year:	1991
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	503,110	0	0	0	503,110	0	503,110
Taxable	0	0	452,799	0	0	0	452,799	0	452,799
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	69,910	433,200	0	433,200	12,617

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION COMM URBAN RENEWAL (33003)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION JENSEN 2ND ADD UR TIF INCREM
TIF Taxing District Inc. Number:	330180
TIF Taxing District Base Year:	2006
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	4,363,600	0	0	0	0	4,363,600	0	4,363,600
Taxable	0	2,362,040	0	0	0	0	2,362,040	0	2,362,040
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	5,540	2,362,040	0	2,362,040	68,794

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION COMM URBAN RENEWAL (33003)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION UR COMM 2007 AMD TIF INCREM
TIF Taxing District Inc. Number:	330188
TIF Taxing District Base Year:	2007
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	609,240	0	0	0	609,240	0	609,240
Taxable	0	0	548,316	0	0	0	548,316	0	548,316
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	720,260	0	0	0	0

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION COMM URBAN RENEWAL (33003)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION DAIRY QUEEN UR TIF INCREM
TIF Taxing District Inc. Number:	330190
TIF Taxing District Base Year:	2007
FY TIF Revenue First Received:	2012
Subject to a Statutory end date?	Yes
Fiscal year this TIF Taxing District statutorily ends:	2020

UR Designation	
Slum	07/1992
Blighted	07/1992
Economic Development	07/1992

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	195,840	0	0	0	195,840	0	195,840
Taxable	0	0	176,256	0	0	0	176,256	0	176,256
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	117,660	78,180	0	78,180	2,277

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION COMM URBAN RENEWAL (33003)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/NORTH FAYETTE FITNESS/UR COMM TIF INCREM.  
 TIF Taxing District Inc. Number: 330200

TIF Taxing District Base Year:	2011	<b>UR Designation</b>	
FY TIF Revenue First Received:	2013	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	110,050	0	0	0	110,050	0	110,050
Taxable	0	0	99,045	0	0	0	99,045	0	99,045
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	98,520	11,530	11,530	0	0

FY 2023 TIF Revenue Received: 202

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION COMM URBAN RENEWAL (33003)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WU DOWNTOWN STREET/UR COMM TIF INCREM.  
 TIF Taxing District Inc. Number: 330202

TIF Taxing District Base Year:	2011	<b>UR Designation</b>	
FY TIF Revenue First Received:	2014	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,156,010	5,684,873	0	0	-3,704	8,849,904	0	8,849,904
Taxable	0	1,167,054	5,116,390	0	0	-3,704	6,925,355	0	6,925,355
Homestead Credits									17

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	7,680,620	1,172,988	0	1,172,988	34,163

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION COMM URBAN RENEWAL (33003)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE/WEST UNION DENTAL ASSOC./UR COMM TIF INCREM.  
 TIF Taxing District Inc. Number: 330216  
 TIF Taxing District Base Year: 2013  
 FY TIF Revenue First Received: 2015  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	329,120	0	0	0	329,120	0	329,120
Taxable	0	0	296,208	0	0	0	296,208	0	296,208
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	15,800	296,208	5,744	290,464	8,460

FY 2023 TIF Revenue Received: 130

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION COMM URBAN RENEWAL (33003)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/APPLIANCE PLUS/UR COMM TIF INCREM.  
 TIF Taxing District Inc. Number: 330218  
 TIF Taxing District Base Year: 2013  
 FY TIF Revenue First Received: 2015  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	215,800	0	0	0	215,800	0	215,800
Taxable	0	0	194,220	0	0	0	194,220	0	194,220
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	29,110	186,690	0	186,690	5,437

FY 2023 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION COMM URBAN RENEWAL (33003)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/CASEY'S MARKETING CO./ UR COMM TIF INCREM.  
 TIF Taxing District Inc. Number: 330220

TIF Taxing District Base Year: 2015  
 FY TIF Revenue First Received: 0  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	643,470	0	0	0	643,470	0	643,470
Taxable	0	0	579,123	0	0	0	579,123	0	579,123
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	39,380	579,123	462,236	116,887	3,404

FY 2023 TIF Revenue Received: 12,204

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION COMM URBAN RENEWAL (33003)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH/NUTRIEN AG/UR COMM TIF INCREM.  
 TIF Taxing District Inc. Number: 330240

TIF Taxing District Base Year: 2020  
 FY TIF Revenue First Received: 2023  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,167,480	0	0	0	1,167,480	0	1,167,480
Taxable	0	0	1,050,732	0	0	0	1,050,732	0	1,050,732
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	560,710	606,770	455,078	151,692	4,418

FY 2023 TIF Revenue Received: 12,317

**Urban Renewal Area Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION UNION RIDGE URBAN RENEWAL  
 UR Area Number: 33008

UR Area Creation Date: 07/2001

UR Area Purpose: Residential Subdivision

**Tax Districts within this Urban Renewal Area**

	<b>Base No.</b>	<b>Increment No.</b>	<b>Increment Value Used</b>
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/UNION RIDGE UR TIF INCREM	330163	330164	0

**Urban Renewal Area Value by Class - 1/1/2021 for FY 2023**

	<b>Agricultural</b>	<b>Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Other</b>	<b>Military</b>	<b>Total</b>	<b>Gas/Electric Utility</b>	<b>Total</b>
Assessed	0	5,969,980	0	0	0	-1,852	5,968,128	0	5,968,128
Taxable	0	3,231,563	0	0	0	-1,852	3,229,711	0	3,229,711
Homestead Credits									13

**TIF Sp. Rev. Fund Cash Balance as of 07-01-2022:** **0**      **0**      **Amount of 07-01-2022 Cash Balance Restricted for LMI**

TIF Revenue:	0
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
<b>Total Revenue:</b>	<b>0</b>

Rebate Expenditures:	0
Non-Rebate Expenditures:	0
Returned to County Treasurer:	0
<b>Total Expenditures:</b>	<b>0</b>

**TIF Sp. Rev. Fund Cash Balance as of 06-30-2023:** **0**      **0**      **Amount of 06-30-2023 Cash Balance Restricted for LMI**

## Rebates For WEST UNION UNION RIDGE URBAN RENEWAL

### Union Ridge Development

TIF Expenditure Amount:	0
Rebate Paid To:	Northern Ag Sefvices C/O Randy Osmundson
Projected Final FY of Rebate:	2013

Final payment 6/1/2013. Statutory timeout.

256 Characters Left

Sum of Private Investment Made Within This Urban Renewal Area  
during FY 2023

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION UNION RIDGE URBAN RENEWAL (33008)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/UNION RIDGE UR TIF INCREM  
 TIF Taxing District Inc. Number: 330164  
 TIF Taxing District Base Year: 2000  
 FY TIF Revenue First Received: 2003  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

**TIF Taxing District Value by Class - 1/1/2021 for FY 2023**

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	5,969,980	0	0	0	-1,852	5,968,128	0	5,968,128
Taxable	0	3,231,563	0	0	0	-1,852	3,229,711	0	3,229,711
Homestead Credits									13

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	12,000	3,229,711	0	3,229,711	94,064

FY 2023 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2022 - 2023

**Urban Renewal Area Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION NORTH PARK HEIGHTS URBAN RENEWAL  
 UR Area Number: 33010  
 UR Area Creation Date: 07/2001  
 UR Area Purpose: Promote new residential development.

**Tax Districts within this Urban Renewal Area**

	Base No.	Increment No.	Increment Value Used
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION N PARK HEIGHTS UR TIF INCREM	330153	330154	0

**Urban Renewal Area Value by Class - 1/1/2021 for FY 2023**

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,919,790	0	0	0	0	2,919,790	0	2,919,790
Taxable	0	1,580,489	0	0	0	0	1,580,489	0	1,580,489
Homestead Credits									9

**TIF Sp. Rev. Fund Cash Balance as of 07-01-2022:** 0 0 **Amount of 07-01-2022 Cash Balance Restricted for LMI**

TIF Revenue: 0  
 TIF Sp. Revenue Fund Interest: 0  
 Property Tax Replacement Claims: 0  
 Asset Sales & Loan Repayments: 0  
**Total Revenue: 0**

Rebate Expenditures: 0  
 Non-Rebate Expenditures: 0  
 Returned to County Treasurer: 0  
**Total Expenditures: 0**

**TIF Sp. Rev. Fund Cash Balance as of 06-30-2023:** 0 0 **Amount of 06-30-2023 Cash Balance Restricted for LMI**

Final Payment 6/1/2013

256 Characters Left

Sum of Private Investment Made Within This Urban Renewal Area  
during FY 2023

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION NORTH PARK HEIGHTS URBAN RENEWAL (33010)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION N PARK HEIGHTS UR TIF INCREM  
 TIF Taxing District Inc. Number: 330154  
 TIF Taxing District Base Year: 2000  
 FY TIF Revenue First Received: 2003  
 Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,919,790	0	0	0	0	2,919,790	0	2,919,790
Taxable	0	1,580,489	0	0	0	0	1,580,489	0	1,580,489
Homestead Credits									9

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	21,470	1,580,489	0	1,580,489	46,031

FY 2023 TIF Revenue Received: 0

**Urban Renewal Area Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION GUNDERSEN CLINIC URBAN RENEWAL  
 UR Area Number: 33013

UR Area Creation Date: 09/2007

UR Area Purpose: The development and redevelopment of the Gunderson Lutheran Medical Clinic utilizing TIF revenues.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION GUNDERSEN CLINIC UR TIF INCREM	330183	330184	158,920

**Urban Renewal Area Value by Class - 1/1/2021 for FY 2023**

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	810,250	0	0	0	810,250	0	810,250
Taxable	0	0	729,225	0	0	0	729,225	0	729,225
Homestead Credits									0

**TIF Sp. Rev. Fund Cash Balance as of 07-01-2022:** 0      0      **Amount of 07-01-2022 Cash Balance Restricted for LMI**

TIF Revenue: 4,164  
 TIF Sp. Revenue Fund Interest: 0  
 Property Tax Replacement Claims: 0  
 Asset Sales & Loan Repayments: 0  
**Total Revenue: 4,164**

Rebate Expenditures: 0  
 Non-Rebate Expenditures: 0  
 Returned to County Treasurer: 0  
**Total Expenditures: 0**

**TIF Sp. Rev. Fund Cash Balance as of 06-30-2023:** 4,164      0      **Amount of 06-30-2023 Cash Balance Restricted for LMI**

## Projects For WEST UNION GUNDERSEN CLINIC URBAN RENEWAL

### Gunderson Clinic

Description:	Build medical clinic
Classification:	Commercial-Medical
Physically Complete:	Yes
Payments Complete:	No

# Debts/Obligations For WEST UNION GUNDERSEN CLINIC URBAN RENEWAL

## Gunderson Lutheran Rebate

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	10/11/2007
FY of Last Payment:	2024

## ◆ Annual Urban Renewal Report, Fiscal Year 2022 - 2023

Gundersen finally sent in the letter required, so caught up rebates:  
\$3905 for 2020, \$3905 for April and June 2021, and \$5959 for 2021

256 Characters Left

Sum of Private Investment Made Within This Urban Renewal Area  
during FY 2023

0

**TIF Taxing District Data Collection**

Local Government Name: WEST UNION (33G322)  
 Urban Renewal Area: WEST UNION GUNDERSEN CLINIC URBAN RENEWAL (33013)  
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE VALLEY SCH (NORTH FAYETTE)/WEST UNION GUNDERSEN CLINIC UR TIF INCREM  
 TIF Taxing District Inc. Number: 330184  
 TIF Taxing District Base Year: 2006  
 FY TIF Revenue First Received: 2011  
 Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	810,250	0	0	0	810,250	0	810,250
Taxable	0	0	729,225	0	0	0	729,225	0	729,225
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	651,330	158,920	158,920	0	0

FY 2023 TIF Revenue Received: 4,164