

Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Levy Authority Summary

Local Government Name: TAMA
 Local Government Number: 86G833

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
TAMA #1 URBAN RENEWAL	86008	2
IOWA PREMIUM BEEF UR AREA	86991	1

TIF Debt Outstanding: 0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024: 231,092 0 Amount of 07-01-2024 Cash Balance Restricted for LMI

TIF Revenue:	0
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	151,021
Asset Sales & Loan Repayments:	0
Total Revenue:	151,021

Rebate Expenditures:	0
Non-Rebate Expenditures:	245,000
Returned to County Treasurer:	0
Total Expenditures:	245,000

TIF Sp. Rev. Fund Cash Balance as of 06-30-2025: 137,113 0 Amount of 06-30-2025 Cash Balance Restricted for LMI

Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance: -382,113

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Urban Renewal Area Data Collection

Local Government Name: TAMA (86G833)
 Urban Renewal Area: TAMA #1 URBAN RENEWAL
 UR Area Number: 86008

UR Area Creation Date: 01/2001

To carry out urban renewal projects within the area to eliminate blighted areas and redevelopment of housing improvements. Also to develop the downtown business area from blight and provide economic development improvements.

UR Area Purpose:

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
TAMA CITY/SOUTH TAMA SCH/UR 1 TIF INCREM	860141	860142	689,159
TAMA CITY AG/SOUTH TAMA SCH/UR 1 TIF INCREM	860149	860150	31,100

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	81,100	4,298,292	4,933,488	294,520	0	-16,000	9,581,650	0	9,581,650
Taxable	58,260	1,991,943	2,874,440	199,583	0	-16,000	5,098,476	0	5,098,476
Homestead Credits									20

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024: **18,703** **0** **Amount of 07-01-2024 Cash Balance Restricted for LMI**

TIF Revenue:	0
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	25,969
Asset Sales & Loan Repayments:	0
Total Revenue:	25,969

Rebate Expenditures:	0
Non-Rebate Expenditures:	5,000
Returned to County Treasurer:	0
Total Expenditures:	5,000

TIF Sp. Rev. Fund Cash Balance as of 06-30-2025: **39,672** **0** **Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For TAMA #1 URBAN RENEWAL

Downtown Grants Program Expenses

Description:	Grants toward a portion of downtown facade/interior/landscaping improvements made by qualifying business.
Classification:	Commercial - retail
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For TAMA #1 URBAN RENEWAL

FY17 Downtown Expenses

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	11/28/2017
FY of Last Payment:	2019

FY18 Downtown Expenses

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	11/19/2018
FY of Last Payment:	2020

FY 19 Downtown Expenses

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	10/28/2019
FY of Last Payment:	2021

FY 20 Downtown Expenses

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	10/28/2020
FY of Last Payment:	2022

FY 21 Downtown Expenses

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	10/28/2021
FY of Last Payment:	2023

FY22 Downtown Expense

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	10/28/2022
FY of Last Payment:	2024

FY 23 DOWNTOWN EXPENSE

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	10/28/2022
FY of Last Payment:	2024

fy24 DOWNTOWN expense

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	10/28/2023
FY of Last Payment:	2024

FY 25 DOWNTOWN EXPENSE

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	10/28/2024
FY of Last Payment:	2025

Non-Rebates For TAMA #1 URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	fy24 Downtown expense
Tied To Project:	Downtown Grants Program Expenses

TIF Expenditure Amount:	5,000
Tied To Debt:	FY 25 DOWNTOWN EXPENSE
Tied To Project:	Downtown Grants Program Expenses

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TIF Taxing District Data Collection

Local Government Name: TAMA (86G833)
 Urban Renewal Area: TAMA #1 URBAN RENEWAL (86008)
 TIF Taxing District Name: TAMA CITY/SOUTH TAMA SCH/UR 1 TIF INCREM
 TIF Taxing District Inc. Number: 860142
 TIF Taxing District Base Year: 2000
 FY TIF Revenue First Received: 2003
 Subject to a Statutory end date? No

UR Designation	
Slum	01/2001
Blighted	01/2001
Economic Development	01/2001

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	4,298,292	4,933,488	294,520	0	-16,000	9,500,550	0	9,500,550
Taxable	0	1,991,943	2,874,440	199,583	0	-16,000	5,040,216	0	5,040,216
Homestead Credits									20

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	5,407,108	4,109,442	689,159	3,420,283	125,761

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: TAMA (86G833)
 Urban Renewal Area: TAMA #1 URBAN RENEWAL (86008)
 TIF Taxing District Name: TAMA CITY AG/SOUTH TAMA SCH/UR 1 TIF INCREM
 TIF Taxing District Inc. Number: 860150
 TIF Taxing District Base Year: 2000
 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 - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	81,100	0	0	0	0	0	81,100	0	81,100
Taxable	58,260	0	0	0	0	0	58,260	0	58,260
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	50,000	31,100	31,100	0	0

FY 2025 TIF Revenue Received: 0

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Urban Renewal Area Data Collection

Local Government Name: TAMA (86G833)
 Urban Renewal Area: IOWA PREMIUM BEEF UR AREA
 UR Area Number: 86991

UR Area Creation Date: 05/2013

UR Area Purpose: Iowa Premium Beef Urban
 Renewal Area to provide tax
 increment rebate payments for the
 development of the beef plant.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
IOWA PREMIUM BEEF UR AREA INCREM	860159	860160	3,401,012

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	6,025,100	0	0	6,025,100	0	6,025,100
Taxable	0	0	0	5,357,104	0	0	5,357,104	0	5,357,104
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	212,389	0	Amount of 07-01-2024 Cash Balance Restricted for LMI
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	125,052		
Asset Sales & Loan Repayments:	0		
Total Revenue:	125,052		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	240,000		
Returned to County Treasurer:	0		
Total Expenditures:	240,000		

TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	97,441	0	Amount of 06-30-2025 Cash Balance Restricted for LMI
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Projects For IOWA PREMIUM BEEF UR AREA

Iowa Premium

Description:	Iowa Premium Rebate
Classification:	Industrial/manufacturing property
Physically Complete:	No
Payments Complete:	No

IOWA PREMIUM

Description:	ADMINISTRATION
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For IOWA PREMIUM BEEF UR AREA

Iowa Premium Beef

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	11/21/2016
FY of Last Payment:	2024

Non-Rebates For IOWA PREMIUM BEEF UR AREA

TIF Expenditure Amount:	0
Tied To Debt:	Iowa Premium Beef
Tied To Project:	IOWA PREMIUM

TIF Expenditure Amount:	240,000
Tied To Debt:	Iowa Premium Beef
Tied To Project:	Iowa Premium

Rebates For IOWA PREMIUM BEEF UR AREA

Iowa Premium

TIF Expenditure Amount:	0
Rebate Paid To:	Iowa Premium
Tied To Debt:	Iowa Premium Beef
Tied To Project:	Iowa Premium
Projected Final FY of Rebate:	2024

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TIF Taxing District Data Collection

Local Government Name: TAMA (86G833)
 Urban Renewal Area: IOWA PREMIUM BEEF UR AREA (86991)
 TIF Taxing District Name: IOWA PREMIUM BEEF UR AREA INCREM
 TIF Taxing District Inc. Number: 860160
 TIF Taxing District Base Year: 2012
 FY TIF Revenue First Received: 2017
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	6,025,100	0	0	6,025,100	0	6,025,100
Taxable	0	0	0	5,357,104	0	0	5,357,104	0	5,357,104
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	1,392,720	4,632,380	3,401,012	1,231,368	45,276

FY 2025 TIF Revenue Received: 0