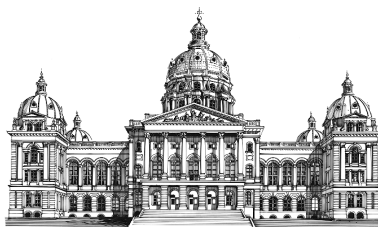


Iowa Legislative Fiscal Bureau

Dennis Prouty
(515) 281-5279
FAX 281-8451



State Capitol
Des Moines, IA 50319
April 14, 2003

City Tax Increment Financing

ISSUE

Senate File 424 (Tax Increment Financing Debt Reporting Act) as passed by the 2003 General Assembly required each city or county government with an active Tax Increment Financing (TIF) area to report TIF debt to the Department of Management by April 1, 2003. Cities reported \$1.613 billion and counties reported \$128.7 million in outstanding TIF obligations as of April 1, 2003. The debt is spread over 17 years or more. This **Issue Review** presents information on city TIFs, while a separate **Issue Review** discusses county TIFs.

CODE AUTHORITY

Chapter 403, Code of Iowa

CURRENT SITUATION

Chapter 403, Code of Iowa, "Urban Renewal," was enacted in 1957 and has been amended and expanded over the years. As currently enacted, Iowa's Urban Renewal law allows cities and counties to establish Urban Renewal Tax Increment Financing (TIF) areas in portions of the municipality designated as slum/blighted or as economic development. Development may be commercial, industrial, residential, or a combination. Once the requirements of the law have been met, the municipality may utilize the consolidated (city, county, school district, community college, etc.) property tax revenue from the taxable property of the TIF area to repay debt incurred to finance development projects within the area.¹ Economic development TIFs (with no portion designated slum or blighted) are limited to 20 years in duration. Slum and blighted TIF areas are not limited in duration.

FY 2003 TIF Revenue

A total of 336 of Iowa's 950 cities received revenue from TIF increments in FY 2003. Those cities received \$145.0 million in diverted property tax revenue during the fiscal year. The largest amount (\$15.5 million) was collected by Des Moines while West Des Moines received \$11.9 million and Sioux City \$10.6 million. Other cities receiving more than \$3.0 million include Cedar Rapids, Coralville, and Johnston. Fourteen cities account for half of FY 2003 TIF revenue and 113 cities account for 90.0%.

¹ Debt levies and some or all of the school Physical Plant and Equipment Levy (PPEL) are exempted from TIF.

Senate File 424

The city TIF debt reports required by SF 424 identified \$1.613 billion in outstanding TIF debt as of April 1, 2003. The present value of the debt schedule is \$1.202 billion. The following chart shows total city TIF debt by type of debt and by years. The second chart shows the outstanding debt of the 15 cities with the largest amount of outstanding debt.

City TIF Debt Reported April 2003

Year to be Paid	Bond Payments	Non-Bond Loans	Self-Financed	Tax Rebates, Etc.	Other TIF Obligations	Total Debt & Obligations	Percent of Total
FY 2003	\$ 67,230,910	\$ 3,896,994	\$ 17,648,287	\$ 12,520,092	\$ 2,238,707	\$ 103,534,990	6.4%
FY 2004	94,359,157	6,260,234	27,979,861	24,301,479	2,764,392	155,665,123	9.7%
FY 2005	98,302,467	5,121,597	23,097,412	32,133,219	1,669,200	160,323,895	9.9%
FY 2006	97,561,943	5,566,595	10,154,835	28,036,566	1,144,507	142,464,446	8.8%
FY 2007	96,175,536	4,805,974	7,663,142	27,249,769	1,116,961	137,011,382	8.5%
FY 2008	91,328,916	3,564,178	6,869,895	25,999,868	1,033,953	128,796,810	8.0%
FY 2009	87,539,555	2,878,188	5,006,236	22,805,314	911,058	119,140,351	7.4%
FY 2010	78,520,802	2,489,207	4,763,292	20,734,196	868,608	107,376,105	6.7%
FY 2011	69,566,651	2,005,975	4,385,372	19,554,666	821,972	96,334,636	6.0%
FY 2012	60,083,042	1,275,463	4,281,628	19,432,109	821,721	85,893,963	5.3%
FY 2013	52,516,209	1,164,973	4,073,335	17,258,406	758,239	75,771,162	4.7%
FY 2014	47,571,934	1,279,457	3,021,255	10,375,591	750,826	62,999,063	3.9%
FY 2015	36,793,642	975,085	3,056,909	7,235,353	705,479	48,766,468	3.0%
FY 2016	33,657,558	716,863	3,110,903	6,010,170	698,265	44,193,759	2.7%
FY 2017	27,825,819	690,027	1,731,539	4,952,258	679,087	35,878,730	2.2%
FY 2018	25,783,131	663,690	1,628,102	3,968,173	679,059	32,722,155	2.0%
FY 2019 *	49,176,451	1,256,205	6,914,460	18,426,432	384,266	76,157,814	4.7%
Total	\$ 1,113,993,723	\$ 44,610,705	\$ 135,386,463	\$ 300,993,661	\$ 18,046,300	\$ 1,613,030,852	100.0%

* FY 2019 or after

Twenty Largest TIF Debt Cities

	Bond Payments	Non-Bond Loans	Self-Financed	Tax Rebates, Etc.	Other TIF Obligations	Total Debt & Obligations
Des Moines	\$ 144,763,933	\$ 5,697,744	\$ 5,655,846	\$ 57,208,802	\$ -	\$ 213,326,325
West Des Moines	125,059,609	-	25,000,000	-	-	150,059,609
Coralville	114,515,116	-	-	10,981,410	-	125,496,526
Sioux City	97,947,829	-	3,035,912	-	-	100,983,741
Dubuque	36,742,866	1,822,955	16,120,982	7,648,675	-	62,335,478
Cedar Rapids	38,076,828	-	238,000	18,197,344	-	56,512,172
Ankeny	36,025,850	316,553	-	5,251,412	-	41,593,815
Davenport	26,840,379	1,589,342	245,000	8,002,192	-	36,676,913
Council Bluffs	10,976,592	-	-	19,713,340	-	30,689,932
Clive	11,545,224	-	252,823	18,677,531	-	30,475,578
Altoona	15,923,280	-	1,200,000	10,872,810	-	27,996,090
Johnston	14,943,059	-	-	10,541,047	-	25,484,106
Bettendorf	13,844,454	-	1,718,380	3,981,600	-	19,544,434
Windsor Heights	13,709,407	450,000	3,967,328	-	732,118	18,858,853
Iowa City	13,286,171	46,903	70,000	4,351,750	-	17,754,824
Spirit Lake	17,179,515	-	-	-	-	17,179,515
Marshalltown	13,830,399	-	300,000	2,521,706	-	16,652,105
Pella	12,419,393	100,000	1,460,700	2,139,100	-	16,119,193
Cedar Falls	5,865,172	1,300,000	6,370,554	2,481,688	-	16,017,414
Le Claire	4,355,074	55,500	-	10,074,868	-	14,485,442
Total	\$ 767,850,150	\$ 11,378,997	\$ 65,635,525	\$ 192,645,275	\$ 732,118	\$ 1,038,242,065

The attached spreadsheet provides basic tax revenue and TIF statistics for each city, including cities with no TIF areas. Cities located in more than one county are reported in the county where the majority of the city's taxable value is located.² The information provided includes:

- FY 2003 Taxable Value – Value of the property within the city for tax purposes. This is equal to the assessed value multiplied by the appropriate rollback percentage. The value of any Military Tax Credit is subtracted while the value of gas and electric property is included.
- FY 2003 City Taxes – Total property tax revenue generated by the city portion of the consolidated property tax.³ The amount listed includes the full city levy on all taxable property, including property located in TIF areas. The amount therefore represents the total revenue capacity of the city at FY 2003 tax rates.
- FY 2003 TIF Revenue – Total amount of TIF revenue collected within the city-approved TIF areas during FY 2003. The revenue associated with levies exempt from TIF (debt levies and school Physical Plant and Equipment levies) is not included in this number.
- Reported Outstanding TIF Debt – The amount of TIF project debt reported by the county in response to SF 424.
- Present Value of Outstanding TIF debt – Outstanding TIF debt discounted at a constant rate of 4.5% per year. Fiscal year 2003 amounts are not included in the present value and FY 2004 amounts are included at face value. All future years are discounted.
- Three calculated columns are included to provide an indication of the amount of TIF debt in relation to various measures of city size. They include:
 - FY 2003 TIF Revenue as a Percent of Revenue from City Tax Levy. This measure provides a ratio of revenue generated through the TIF process to revenue raised by the city's own tax rate. Twenty-two cities received more FY 2003 revenue through their TIF projects than was generated by the entire city levy. The highest ratio of city TIF revenue to city tax revenue was 498.2% (Wahpeton).
 - Debt Present Value Per Thousand Dollars of Taxable Value. This measure provides a debt size reference in dollars-per-thousand, a common measure in city finance. Thirty-four cities reported outstanding TIF debt in excess of \$50.00 per thousand and six cities exceeded \$100.00 per thousand. The highest per thousand debt ratio reported was \$177.79 (Huxley).
 - Present Value of Debt Per City Resident. This measure provides the debt per city resident (2000 census). The present value of debt reported by 54 cities exceeded \$1,000 per resident. The highest per resident debt was reported by Arnolds Park (\$5,969) and Coralville (\$5,952).

BUDGET IMPACT

New construction and property value appreciation occurring outside of a TIF area contributes to the tax base of all levy authorities that encompass that property. New construction and appreciation occurring within a TIF area does not. In some instances, the combination of new construction and

² For example, Eddyville is located in Monroe, Wapello, and Mahaska counties. However, the largest portion of the taxable value of the town is located in Wapello County.

³ The city tax rate does not include levies for city assessors or sewer/water districts, if applicable.

the residential rollback act to remove some or all of the original (base) value of the TIF area from traditional taxation.⁴ This requires local levy authorities to set higher tax rates to generate the same amount of tax revenue.

In addition, new value within a TIF area does not fully contribute to school finance levies and therefore increases the school district's reimbursement through the State General Fund School Aid Formula. In FY 2003, \$4.9 billion in city property value was held in the increment portion of TIF areas. This increased State General Fund School Aid payments by \$26.6 million for the year.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

City Tax Increment Financing
<http://staffweb.legis.state.ia.us/lfb/IREVIEW/ireview>
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⁴ Statewide, there are 182 TIF taxing districts with an increment value but no base value. The total increment value of these districts is \$545.6 million and the frozen value totals \$79.3 million.

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Adair	\$ 20,049,159	\$ 253,307	\$ 87,389	\$ 526,664	\$ 414,695	34.5%	\$ 20.68	\$ 494
Bridgewater	1,610,727	18,999						
Fontanelle	9,190,187	152,360	14,914	82,886	61,579	9.8%	6.70	89
Greenfield	44,273,296	526,868	53,376			10.1%		
Orient	4,081,931	48,221						
Stuart	37,594,880	570,713	142,143	335,620	222,856	24.9%	5.93	130
Adair County	\$ 116,800,180	\$ 1,570,468	\$ 297,822	\$ 945,170	\$ 699,130	19.0%	\$ 5.99	\$ 117
Carbon	\$ 381,291	\$ 2,573						
Corning	23,671,766	404,350	18,382	121,418	98,650	4.5%	4.17	55
Nodaway	1,197,298	18,276						
Prescott	1,827,676	34,998						
Adams County	\$ 27,078,031	\$ 460,197	\$ 18,382	\$ 121,418	\$ 98,650	4.0%	\$ 3.64	\$ 45
Harpers Ferry	\$ 12,479,864	\$ 77,986						
Lansing	27,961,128	535,683	1,847	600	-	0.3%		
New Albin	7,906,876	117,660						
Postville	42,893,231	590,468	24,131	1,829,000	1,387,032	4.1%	32.34	610
Waterville	1,143,222	12,555						
Waukon	90,651,844	1,059,779	554,850	2,033,487	1,741,816	52.4%	19.21	422
Allamakee County	\$ 183,036,165	\$ 2,394,131	\$ 580,828	\$ 3,863,087	\$ 3,128,848	24.3%	\$ 17.09	\$ 372

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Centerville	\$ 117,688,982	\$ 1,703,022	\$ 309,519	\$ 1,886,855	\$ 1,446,844	18.2%	\$ 12.29	\$ 244
Cincinnati	3,472,619	36,695						
Exline	1,350,455	9,536						
Moravia	6,808,049	68,206						
Moulton	5,609,413	58,229						
Mystic	3,930,913	54,161						
Numa	956,772	9,630						
Plano	808,942	2,962						
Rathbun	680,786	-						
Udell	409,608	2,407						
Unionville	1,035,215	7,722						
Appanoose County	\$ 142,751,754	\$ 1,952,570	\$ 309,519	\$ 1,886,855	\$ 1,446,844	15.9%	\$ 10.14	\$ 162
Audubon	\$ 39,697,911	\$ 595,868	\$ 1,145	\$ 247,662	\$ 214,138	0.2%	\$ 5.39	\$ 90
Brayton	1,351,348	23,097						
Exira	11,843,005	166,855						
Gray	883,931	8,438						
Kimballton	3,151,509	24,189						
Audubon County	\$ 56,927,704	\$ 818,447	\$ 1,145	\$ 247,662	\$ 214,138	0.1%	\$ 3.76	\$ 57

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Atkins	\$ 21,573,097	\$ 196,493	\$ 256,638	\$ 1,116,455	\$ 848,378	130.6%	\$ 39.33	\$ 868
Belle Plaine	52,275,234	791,013	103,058	992,317	785,444	13.0%	15.03	273
Blairstown	15,616,119	125,207	100,753	729,315	503,016	80.5%	32.21	738
Garrison	3,614,423	37,963						
Keystone	15,464,947	124,746	46,057	870,000	636,980	36.9%	41.19	927
Luzerne	1,454,497	11,708						
Mount Auburn	1,909,846	15,186						
Newhall	19,423,124	198,810	85,319	995,863	765,441	42.9%	39.41	864
Norway	12,556,477	101,134	57,217	43,203	21,600	56.6%	1.72	36
Shellsburg	20,199,763	253,112	47,978	518,724	381,007	19.0%	18.86	406
Urbana	23,098,653	280,404	75,194	689,978	541,856	26.8%	23.46	532
Van Horne	15,894,766	219,570	31,545	1,120,071	753,470	14.4%	47.40	1,052
Vinton	103,047,108	1,318,215	362,644	1,362,861	1,072,528	27.5%	10.41	210
Walford	37,357,464	270,113	113,303	3,504,259	2,456,025	41.9%	65.74	2,007
Benton County	\$ 343,485,518	\$ 3,943,674	\$ 1,279,706	\$ 11,943,046	\$ 8,765,745	32.4%	\$ 25.52	\$ 535
Cedar Falls	\$ 877,295,045	\$ 11,695,902	\$ 1,749,040	\$ 16,017,414	\$ 13,109,207	15.0%	\$ 14.94	\$ 363
Dunkerton	16,505,837	182,191	57,411	72,000	-	31.5%		
Elk Run Heights	23,628,271	152,713						
Evansdale	75,487,843	550,765	174,117	3,808,996	2,674,872	31.6%	35.43	591
Gilbertville	15,457,730	125,089						
Hudson	66,299,445	486,189	485,349	1,561,539	1,215,896	99.8%	18.34	574
La Porte City	44,096,194	514,166	-	366,462	298,993		6.78	131
Raymond	12,183,299	76,220						
Waterloo	1,697,888,630	30,466,319	1,793,601	12,328,940	9,235,375	5.9%	5.44	134
Black Hawk County	\$ 2,828,842,294	\$ 44,249,554	\$ 4,259,518	\$ 34,155,351	\$ 26,534,343	9.6%	\$ 9.38	\$ 227

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Beaver	\$ 2,058,182	\$ 8,435						
Berkley	478,118	1,200						
Boone	281,808,987	4,156,779	752,439	9,795,569	7,882,645	18.1%	27.97	616
Boxholm	4,917,286	30,696						
Fraser	1,239,984	5,030						
Luther	2,970,052	22,377						
Madrid	34,705,610	441,821	46,163	52,167	-	10.4%	-	-
Ogden	40,578,662	434,842						
Pilot Mound	1,909,622	18,303						
Boone County	\$ 370,666,503	\$ 5,119,483	\$ 798,602	\$ 9,847,736	\$ 7,882,645	15.6%	\$ 21.27	\$ 441
Denver	\$ 39,291,001	\$ 359,760	\$ 62,874	\$ 617,634	\$ 483,243	17.5%	\$ 12.30	\$ 297
Frederika	4,192,625	25,000	-					
Janesville	17,517,526	219,686	41,031			18.7%		
Plainfield	8,224,065	132,308	-					
Readlyn	18,722,703	225,926	53,357	433,518	344,530	23.6%	18.40	438
Sumner	47,413,091	573,580	165,291	370,885	248,108	28.8%	5.23	118
Tripoli	23,062,165	320,940	42,060	252,910	158,832	13.1%	6.89	121
Waverly	255,478,649	3,278,719	472,137	8,894,247	6,413,328	14.4%	25.10	715
Bremer County	\$ 413,901,825	\$ 5,135,919	\$ 836,750	\$ 10,569,194	\$ 7,648,041	16.3%	\$ 18.48	\$ 470
Aurora	\$ 3,648,867	\$ 28,336						
Brandon	3,498,806	34,436						
Fairbank	16,696,500	166,704	172,544	142,700	87,997	103.5%	5.27	85
Hazleton	7,507,731	60,560	12,194					
Independence	125,966,256	2,150,527	290,541	6,948,824	5,458,386	13.5%	43.33	908
Jesup	47,763,523	585,117	302,888	1,260,000	999,013	51.8%	20.92	452
Lamont	5,876,898	68,577						
Quasqueton	6,935,468	63,813	5,772	37,500	29,247	9.0%	4.22	51
Rowley	4,894,065	45,116						
Stanley	664,971	7,269						
Winthrop	16,683,914	137,678	54,487			39.6%		
Buchanan County	\$ 240,136,999	\$ 3,348,133	\$ 838,426	\$ 8,389,024	\$ 6,574,643	25.0%	\$ 27.38	\$ 506

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Albert City	\$ 15,500,056	\$ 201,579						
Alta	32,993,926	243,141	77,748	449,065	364,218	32.0%	11.04	195
Lakeside	9,293,121	51,577						
Linn Grove	1,585,480	20,007						
Marathon	7,001,856	78,652						
Newell	18,271,191	228,160						
Rembrandt	1,770,760	18,933						
Sioux Rapids	11,143,300	159,966						
Storm Lake	202,473,306	2,291,156	31,539	579,234	504,548	1.4%	2.49	50
Truesdale	854,868	10,098						
Buena Vista County	\$ 300,887,864	\$ 3,303,269	\$ 109,287	\$ 1,028,299	\$ 868,766	3.3%	\$ 2.89	\$ 56
Allison	\$ 18,707,618	\$ 265,606	\$ 44,722	\$ 707,599	\$ 546,073	16.8%	\$ 29.19	\$ 543
Aplington	19,404,679	301,817	205,696	604,064	449,803	68.2%	23.18	427
Aredale	1,808,411	15,784						
Bristow	2,418,315	24,662						
Clarksville	21,075,748	275,164						
Dumont	7,905,620	106,543						
Greene	21,175,754	295,137	26,480	365,654	297,714	9.0%	14.06	271
New Hartford	8,801,645	129,079						
Parkersburg	36,153,836	508,324	175,408	2,545,535	2,077,675	34.5%	57.47	1,100
Shell Rock	26,307,613	343,424	39,888	240,720	180,000	11.6%	6.84	139
Butler County	\$ 163,759,239	\$ 2,265,540	\$ 492,194	\$ 4,463,572	\$ 3,551,265	21.7%	\$ 21.69	\$ 377

Property Value and Tax Increment Financing Debt By City

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Farnhamville	\$ 11,488,212	\$ 91,920	\$ -	\$ -				
Jolley	586,870	5,788	-	-				
Knierim	3,228,714	26,683	-	-				
Lake City	29,886,310	612,119	-	-				
Lohrville	6,083,183	91,138	-	-				
Manson	35,886,691	576,576	-	-				
Pomeroy	12,233,064	243,112	-	-				
Rinard	1,203,560	10,181	-	-				
Rockwell	30,442,173	528,907	-	-				
Somers	3,629,806	28,929	-	-				
Yetter	2,866,550	23,125	-	-				
Calhoun County	\$ 137,535,133	\$ 2,238,478	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Arcadia	\$ 7,697,899	\$ 72,183	\$ 6,733	\$ 208,984	\$ 166,501	9.3%	\$ 21.63	\$ 376
Breda	10,222,809	91,738	58,976	72,065	72,065	64.3%	7.05	151
Carroll	317,701,254	3,946,949	776,839	4,555,049	3,626,769	19.7%	11.42	359
Coon Rapids	26,585,476	398,551	98,524	692,223	525,124	24.7%	19.75	402
Dedham	5,771,888	36,984	-	-				
Glidden	18,349,594	216,073	12,401	287,220	179,330	5.7%	9.77	143
Halbur	4,018,023	32,546	1,823	69,900	51,083	5.6%	12.71	253
Lanesboro	2,019,731	18,101	-	-				
Lidderdale	4,180,906	30,851	-	-				
Manning	27,335,714	403,833	49,903	939,084	661,741	12.4%	24.21	444
Ralston	11,788,007	118,987	-	-				
Templeton	8,631,782	92,702	16,591	191,660	142,724	17.9%	16.53	427
Willey	1,113,238	9,714	-	-				
Carroll County	\$ 445,416,321	\$ 5,469,212	\$ 1,021,790	\$ 7,016,185	\$ 5,425,337	18.7%	\$ 12.18	\$ 330

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Anita	\$ 12,571,748	\$ 183,565	\$ -	\$ -				
Atlantic	141,735,723	2,471,099	178,293	1,230,780	976,609	7.2%	6.89	135
Cumberland	2,870,061	34,565	-	-				
Griswold	14,581,338	194,800	-	-				
Lewis	3,753,839	60,483	-	-				
Marne	1,848,174	16,626	-	-				
Massena	4,442,070	58,678	-	-				
Wiota	1,672,702	14,484	-	-				
Cass County	\$ 183,475,655	\$ 3,034,300	\$ 178,293	\$ 1,230,780	\$ 976,609	5.9%	\$ 5.32	\$ 91
Bennett	\$ 6,709,170	\$ 53,000	\$ -	\$ -				
Clarence	21,373,991	227,602	7,518	5,000		3.3%		
Durant	43,756,762	530,024	-	651,900	575,903	0.0%	13.16	343
Lowden	13,221,634	123,992	6,113	-	-	4.9%		
Mechanicsville	19,814,742	153,760	-	-	-			
Stanwood	12,861,521	143,465	11,954	242,622	178,573	8.3%	13.88	263
Tipton	73,389,115	743,899	200,468	1,478,674	1,239,825	26.9%	16.89	393
West Branch	59,616,083	618,437	190,113	618,340	428,075	30.7%	7.18	196
Cedar County	\$ 250,743,018	\$ 2,594,179	\$ 416,166	\$ 2,996,536	\$ 2,422,376	16.0%	\$ 9.66	\$ 219
Clear Lake	\$ 295,588,921	\$ 2,416,436	\$ 359,180	\$ 1,800,275	\$ 1,364,563	14.9%	\$ 4.62	\$ 167
Dougherty	962,308	11,661	-	-				
Mason City	804,269,866	8,193,657	1,296,807	7,370,794	5,416,547	15.8%	6.73	186
Meservey	3,717,648	31,601	-	-				
Plymouth	4,360,208	13,731	-	-				
Rock Falls	2,804,227	18,727	-	-				
Rockwell	16,361,569	125,835	-	-				
Swaledale	2,056,944	39,215	-	-				
Thornton	7,344,382	73,826	-	-				
Ventura	21,195,542	137,205	-	-				
Cerro Gordo County	\$ 1,158,661,615	\$ 11,061,894	\$ 1,655,987	\$ 9,171,069	\$ 6,781,110	15.0%	\$ 5.85	\$ 167

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Aurelia	\$ 19,827,021	\$ 245,595	\$ -	\$ -				
Cherokee	103,757,671	1,706,225	221,254	734,682	25,000	13.0%	0.24	5
Cleghorn	5,142,934	41,444	28,509	139,062	111,527	68.8%	21.69	446
Larrabee	6,111,999	51,956	54,505	-	-	104.9%		
Marcus	23,762,334	363,792	3,040	405,211	314,957	0.8%	13.25	277
Meriden	2,133,824	20,736	-	-				
Quimby	3,862,224	64,322	10,388	39,480	-	16.1%		
Washta	3,092,905	25,257	-	-				
Cherokee County	\$ 167,690,912	\$ 2,519,327	\$ 317,696	\$ 1,318,435	\$ 451,484	12.6%	\$ 2.69	\$ 51
Alta Vista	\$ 3,588,527	\$ 41,271	\$ -	\$ -				
Bassett	644,563	3,100	-	-				
Fredericksburg	17,888,616	125,512	32,633	87,309	69,358	26.0%	3.88	70
Ionia	4,009,183	31,099	-	-				
Lawler	6,627,046	53,306	-	-				
Nashua	23,302,250	382,891	6,508	321,952	262,010	1.7%	11.24	162
New Hampton	91,105,939	1,020,868	355,364	2,353,054	1,856,432	34.8%	20.38	503
North Washington	1,492,228	11,863	-	-				
Chickasaw County	\$ 148,658,352	\$ 1,669,910	\$ 394,505	\$ 2,762,315	\$ 2,187,800	23.6%	\$ 14.72	\$ 291
Murray	\$ 8,657,922	\$ 170,743	\$ -	\$ -				
Osceola	146,346,254	1,548,560	590,232	8,696,924	6,255,764	38.1%	42.75	1,343
Woodburn	1,724,203	14,623	-	-				
Clarke County	\$ 156,728,379	\$ 1,733,926	\$ 590,232	\$ 8,696,924	\$ 6,255,764	34.0%	\$ 39.91	\$ 1,104

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Dickens	\$ 4,037,051	\$ 31,132	\$ -	\$ -				
Everly	14,700,507	168,708	-	-				
Fostoria	3,779,209	36,214	-	-				
Gillett Grove	491,708	4,807	-	-				
Greenville	658,840	4,982	-	-				
Peterson	4,780,407	76,370	10,270	72,181	-	13.4%	-	-
Rossie	898,525	4,800	-	-				
Royal	7,572,465	66,490	-	-				
Spencer	346,540,161	3,637,499	332,932	2,909,887	2,208,137	9.2%	6.37	195
Webb	2,283,497	16,929	-	-				
Clay County	\$ 385,742,370	\$ 4,047,931	\$ 343,202	\$ 2,982,068	\$ 2,208,137	8.5%	\$ 5.72	\$ 162
Clayton	\$ 3,306,561	\$ 26,282	\$ -	\$ -				
Elkader	29,751,951	584,384	20,265	1,593,757	1,110,063	3.5%	37.31	758
Elkport	757,396	5,970	-	-				
Farmersburg	3,859,386	36,660	-	-				
Garber	1,473,488	11,613	-	-				
Garnavillo	14,740,048	179,108	91,986	94,499	46,507	51.4%	3.16	62
Guttenberg	54,366,601	693,552	10,373	-	-	1.5%		
Littleport	356,869	2,639	-	-				
Luana	4,901,922	36,197	-	-				
Marquette	17,757,523	106,358	340,168	1,542,534	1,166,676	319.8%	65.70	2,771
Mcgregor	22,595,224	309,776	105,684	1,465,911	1,125,577	34.1%	49.81	1,292
Millville	413,799	1,723	-	-				
Monona	26,845,538	383,477	-	-				
North Buena Vista	2,244,749	16,926	-	-	-			
Osterdock	736,871	1,541	-	-				
St Olaf	1,678,340	21,235	-	-				
Strawberry Point	20,691,130	244,215	18,338	28,590	11,715	7.5%	0.57	8
Volga	3,092,601	38,784	-	-				
Clayton County	\$ 209,569,997	\$ 2,700,440	\$ 586,814	\$ 4,725,291	\$ 3,460,537	21.7%	\$ 16.51	\$ 352

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Andover	\$ 1,530,793	\$ 8,000	\$ -	\$ -				
Calamus	6,819,635	54,213	-	-				
Camanche	112,645,250	1,121,886	-	-				
Charlotte	4,913,005	33,707	-	-				
Clinton	731,397,200	9,712,337	702,753	8,610,660	7,034,971	7.2%	9.62	253
Delmar	7,475,949	70,674	-	-				
Dewitt	131,908,170	1,543,944	1,150,539	9,716,880	6,801,950	74.5%	51.57	1,347
Goose Lake	3,282,271	31,543	4,469	141,174	100,544	14.2%	30.63	433
Grand Mound	10,094,208	96,330	-	-				
Lost Nation	6,924,352	54,285	-	-				
Low Moor	4,862,315	31,837	-	-				
Toronto	1,063,969	8,425	-	-				
Welton	2,222,328	23,255	-	-				
Wheatland	11,601,127	147,660	-	-				
Clinton County	\$ 1,036,740,572	\$ 12,938,096	\$ 1,857,761	\$ 18,468,714	\$ 13,937,466	14.4%	\$ 13.44	\$ 339
Arion	\$ 1,015,477	\$ 7,493	\$ -	\$ -				
Aspinwall	2,464,673	20,565	-	-				
Buck Grove	418,197	3,450	-	-				
Charter Oak	6,684,796	185,575	-	-				
Deloit	2,248,882	20,786	-	-				
Denison	126,104,471	2,076,035	518,919	11,111,928	8,299,970	25.0%	65.82	1,131
Dow City	4,856,595	62,503	-	-				
Kiron	3,260,783	44,284	-	-				
Manilla	9,324,859	100,352	-	-				
Ricketts	855,843	6,585	-	-				
Schleswig	12,232,568	112,240	-	-				
Vail	4,549,306	56,978	-	-				
Westside	6,546,681	76,038	21,713	67,756	55,382	28.6%	8.46	169
Crawford County	\$ 180,563,131	\$ 2,772,884	\$ 540,632	\$ 11,179,684	\$ 8,355,352	19.5%	\$ 46.27	\$ 710

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Adel	\$ 81,774,704	\$ 1,201,224	\$ 187,265	\$ 7,477,957	\$ 5,415,417	15.6%	\$ 66.22	\$ 1,577
Bouton	1,923,030	20,566	-	-	-			
Dallas Center	51,398,638	570,873	80,284	232,030	153,088	14.1%	2.98	96
Dawson	3,216,976	28,123	-	-	-			
De Soto	17,263,667	237,457	158,648	566,452	391,894	66.8%	22.70	388
Dexter	14,153,907	204,734	245,193	971,717	665,246	119.8%	47.00	966
Granger	22,489,948	252,481	78,329	58,594	31,875	31.0%	1.42	55
Linden	2,848,941	25,651	-	-	-			
Minburn	7,678,200	121,116	-	-	-			
Perry	125,605,350	2,122,965	359,017	1,812,418	1,332,311	16.9%	10.61	175
Redfield	15,776,884	214,380	22,892	427,504	315,179	10.7%	19.98	378
Van Meter	17,558,887	200,090	32,917	268,845	230,059	16.5%	13.10	266
Waukee	202,939,638	2,701,363	608,678	7,626,629	5,643,513	22.5%	27.81	1,101
Woodward	19,127,271	188,855	-	-	-			
Dallas County	\$ 583,756,041	\$ 8,089,878	\$ 1,773,223	\$ 19,442,146	\$ 14,178,583	21.9%	\$ 24.29	\$ 594
Bloomfield	\$ 48,328,930	\$ 636,497	\$ 118,428	\$ 124,900	\$ 78,101	18.6%	\$ 1.62	\$ 30
Drakesville	1,952,110	18,474	-	-	-			
Floris	1,231,571	9,280	-	-	-			
Pulaski	2,682,723	24,000	-	-	-			
Davis County	\$ 54,195,334	\$ 688,251	\$ 118,428	\$ 124,900	\$ 78,101	17.2%	\$ 1.44	\$ 24
Davis City	\$ 2,219,840	\$ 19,371	\$ -	\$ -	-			
Decatur	2,191,983	13,102	-	-	-			
Garden Grove	1,638,590	24,274	-	-	-			
Grand River	1,386,421	18,710	-	-	-			
Lamoni	28,551,398	484,781	22,574	218,600	167,575	4.7%	5.87	69
Le Roy	228,224	1,323	-	-	-			
Leon	26,202,062	425,143	-	-	-			
Pleasanton	455,578	2,799	-	-	-			
Van Wert	1,771,509	14,234	-	-	-			
Weldon	1,028,229	10,629	-	-	-			
Decatur County	\$ 65,673,834	\$ 1,014,366	\$ 22,574	\$ 218,600	\$ 167,575	2.2%	\$ 2.55	\$ 29

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Colesburg	\$ 6,698,790	\$ 99,299	\$ -	\$ -				
Delaware	3,103,555	12,824	-	-				
Delhi	12,008,233	110,693	48,700	178,875	144,056	44.0%	12.00	315
Dundee	2,077,920	10,666	-	-				
Earlville	12,909,108	193,045	-	-	-			
Edgewood	18,440,196	231,984	145,294	1,246,528	959,943	62.6%	52.06	1,040
Greeley	3,236,762	26,238	-	-				
Hopkinton	9,903,545	111,197	-	-	-			
Manchester	126,746,475	1,778,201	307,935	2,404,505	1,951,591	17.3%	15.40	371
Masonville	3,077,944	24,610	-	-	-			
Ryan	7,534,964	73,224	-	-				
Delaware County	\$ 205,737,492	\$ 2,671,981	\$ 501,929	\$ 3,829,908	\$ 3,055,590	18.8%	\$ 14.85	\$ 312
Burlington	\$ 638,285,119	\$ 8,109,056	\$ 950,318	\$ 11,168,954	\$ 7,949,493	11.7%	\$ 12.45	\$ 296
Danville	15,456,330	181,295	30,228	12,288	-	16.7%		
Mediapolis	34,259,196	336,305	58,018	208,143	167,778	17.3%	4.90	102
Middletown	4,889,627	39,122	-	-				
West Burlington	135,685,414	1,377,456	1,365,475	8,135,058	6,576,883	99.1%	48.47	2,081
Des Moines County	\$ 828,575,686	\$ 10,043,234	\$ 2,404,039	\$ 19,524,443	\$ 14,694,154	23.9%	\$ 17.73	\$ 444
Arnolds Park	\$ 97,254,483	\$ 665,911	\$ 567,459	\$ 10,401,962	\$ 6,936,224	85.2%	\$ 71.32	\$ 5,969
Lake Park	26,119,859	279,425	31,920	197,440	152,797	11.4%	5.85	149
Milford	77,178,261	836,971	507,287	1,393,000	1,125,904	60.6%	14.59	455
Okoboji	149,723,232	678,755	225,195	1,574,886	1,117,211	33.2%	7.46	1,362
Orleans	45,604,416	149,999	-	-				
Spirit Lake	172,358,264	1,639,877	1,264,801	17,179,515	12,542,832	77.1%	72.77	2,944
Superior	7,671,780	60,683	52,770	73,170	53,833	87.0%	7.02	379
Terril	5,646,292	71,118	71,542	75,624	59,437	100.6%	10.53	147
Wahpeton	104,702,552	253,919	1,264,976	585,258	11,110	498.2%	0.11	24
West Okoboji	49,147,638	98,296	106,501	177,043	-	108.3%	-	-
Dickinson County	\$ 735,406,777	\$ 4,734,954	\$ 4,092,451	\$ 31,657,898	\$ 21,999,347	86.4%	\$ 29.91	\$ 1,870

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Asbury	\$ 66,964,944	\$ 589,779	\$ 797,987	\$ 4,461,027	\$ 3,377,704	135.3%	\$ 50.44	\$ 1,379
Balltown	1,572,892	1,000	-	-	-			
Bankston	800,308	-	-	-	-			
Bernard	1,665,331	8,500	-	-	-			
Cascade	44,257,628	352,550	110,931	378,091	295,665	31.5%	6.68	151
Centralia	2,685,365	7,445	-	-	-			
Dubuque	1,624,010,070	16,567,152	2,340,086	62,335,478	43,056,028	14.1%	26.51	746
Durango	533,571	-	-	-	-			
Dyersville	133,260,962	1,335,109	325,229	1,635,917	1,274,665	24.4%	9.57	316
Epworth	25,217,468	202,325	-	-	-			
Farley	30,614,959	243,552	89,975	712,944	583,170	36.9%	19.05	437
Graf	1,037,869	3,186	-	-	-			
Holy Cross	6,745,287	45,289	-	-	-			
Luxemburg	5,732,869	37,957	-	-	-			
New Vienna	8,950,400	76,732	-	-	-			
Peosta	39,816,639	227,972	-	808,312	661,021		16.60	1,015
Rickardsville	4,696,875	4,343	-	-	-			
Sageville	5,780,806	-	-	-	-			
Sherrill	3,431,542	1,272	-	-	-			
Worthington	6,968,410	54,653	-	-	-			
Zwingle	1,362,124	8,437	-	-	-			
Dubuque County	\$ 2,016,106,319	\$ 19,767,253	\$ 3,664,208	\$ 70,331,769	\$ 49,248,253	18.5%	\$ 24.43	\$ 684
Armstrong	\$ 16,627,833	\$ 193,580	\$ 25,323	\$ 437,244	\$ 333,052	13.1%	\$ 20.03	\$ 340
Dolliver	1,568,648	12,036	-	-	-			
Estherville	104,788,876	1,723,167	179,569	1,855,800	1,499,489	10.4%	14.31	225
Gruver	3,394,351	27,155	-	-	-			
Ringsted	6,566,604	92,400	68,893	129,853	113,953	74.6%	17.35	261
Wallingford	2,884,123	33,768	-	-	-			
Emmet County	\$ 135,830,435	\$ 2,082,106	\$ 273,785	\$ 2,422,897	\$ 1,946,494	13.1%	\$ 14.33	\$ 230

Property Value and Tax Increment Financing Debt By City

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Arlington	\$ 6,460,589	\$ 88,555	\$ -	\$ -				
Clermont	11,044,284	112,526	112,365	317,500	287,260	99.9%	26.01	401
Elgin	10,123,733	120,481	-	-				
Fayette	15,001,767	180,624	35,429	395,525	336,161	19.6%	22.41	259
Hawkeye	7,339,186	58,306	-	-				
Maynard	8,909,040	70,408	-	-	-			
Oelwein	105,682,332	1,636,905	47,284	968,957	625,703	2.9%	5.92	94
Randalia	694,968	5,451	-	-				
St Lucas	3,321,730	21,842	-	-				
Wadena	2,835,597	21,969	-	-				
Waucoma	4,644,113	37,272	-	-				
West Union	60,208,423	673,318	176,601	1,314,535	801,098	26.2%	13.31	314
Westgate	2,510,541	24,172	-	-				
Fayette County	\$ 238,776,303	\$ 3,051,829	\$ 371,679	\$ 2,996,517	\$ 2,050,223	12.2%	\$ 8.59	\$ 142
Charles City	\$ 201,898,516	\$ 2,530,181	\$ 930,046	\$ 10,593,478	\$ 7,729,105	36.8%	\$ 38.28	\$ 989
Colwell	1,285,454	11,085	-	-				
Floyd	5,580,577	66,289	18,871	105,156	86,904	28.5%	15.57	241
Marble Rock	3,977,155	49,631	-	-	-			
Nora Springs	25,883,799	284,342	134,553	1,172,252	906,248	47.3%	35.01	592
Rockford	11,528,763	154,845	-	-				
Rudd	7,000,472	70,165	6,174	203,185	178,400	8.8%	25.48	414
Floyd County	\$ 257,154,736	\$ 3,166,538	\$ 1,089,644	\$ 12,074,071	\$ 8,900,658	34.4%	\$ 34.61	\$ 778
Alexander	\$ 4,309,647	\$ 22,412	\$ -	\$ -				
Coulter	4,373,885	32,253	-	-				
Geneva	1,940,313	15,073	-	-				
Hampton	86,968,738	1,537,485	666,950	3,983,311	3,195,203	43.4%	36.74	758
Hansell	1,184,681	9,360	-	-				
Latimer	7,901,836	121,334	-	-				
Popejoy	895,931	5,466	-	-				
Sheffield	21,847,856	218,015	-	116,133	102,993	0.0%	4.71	111
Franklin County	\$ 129,422,887	\$ 1,961,398	\$ 666,950	\$ 4,099,444	\$ 3,298,196	34.0%	\$ 25.48	\$ 511

Property Value and Tax Increment Financing Debt By City

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Farragut	\$ 7,368,266	\$ 75,536	\$ -	\$ -				
Hamburg	29,191,850	381,945	18,774	-	-	4.9%		
Imogene	940,684	9,650	-	-				
Randolph	2,459,502	21,234	-	-				
Riverton	2,768,255	34,369	-	-				
Sidney	16,879,811	225,173	-	-				
Tabor	15,816,519	93,813	-	-				
Thurman	2,470,705	19,598	-	-				
Fremont County	\$ 77,895,592	\$ 861,318	\$ 18,774	\$ -	\$ -	2.2%	\$ -	\$ -
Churdan	\$ 5,580,197	\$ 74,631	\$ -	\$ -				
Dana	1,874,117	14,197	-	-				
Grand Junction	8,889,282	122,220	-	-				
Jefferson	93,402,600	1,429,747	237,812	997,667	832,145	16.6%	8.91	180
Paton	3,410,951	42,930	-	-				
Rippey	4,751,773	43,941	-	-				
Scranton	9,352,837	133,127	-	-				
Greene County	\$ 127,261,757	\$ 1,860,793	\$ 237,812	\$ 997,667	\$ 832,145	12.8%	\$ 6.54	\$ 114
Beaman	\$ 5,864,994	\$ 65,051	\$ -	\$ -				
Conrad	28,283,885	338,362	193,418	858,245	680,486	57.2%	24.06	645
Dike	24,062,633	251,050	119,705	4,693,500	3,500,329	47.7%	145.47	3,708
Grundy Center	52,678,146	712,568	117,410	2,177,930	1,398,564	16.5%	26.55	539
Holland	3,341,957	25,634	-	-				
Morrison	1,194,199	13,295	-	-				
Reinbeck	41,850,724	623,371	273,150	1,271,151	995,369	43.8%	23.78	568
Stout	2,275,103	25,148	-	-				
Wellsburg	11,220,408	150,896	-	410,020	288,685		25.73	403
Grundy County	\$ 170,772,049	\$ 2,205,375	\$ 703,683	\$ 9,410,846	\$ 6,863,432	31.9%	\$ 40.19	\$ 876

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Bagley	\$ 4,384,173	\$ 50,308	\$ -	\$ -				
Bayard	8,060,344	135,714	-	-				
Casey	6,368,149	96,625	-	-				
Guthrie Center	28,580,547	558,229	28,119	411,717	255,466	5.0%	8.94	153
Jamaica	2,555,766	17,438	-	-				
Menlo	4,805,028	81,806	2,558	2,015	-	3.1%		
Panora	23,587,955	430,330	65,879	263,588	201,618	15.3%	8.55	172
Yale	4,635,329	38,388	-	-				
Guthrie County	\$ 82,977,291	\$ 1,408,838	\$ 96,556	\$ 677,320	\$ 457,084	6.9%	\$ 5.51	\$ 90
Blairsburg	\$ 5,014,649	\$ 47,055	\$ -	\$ -				
Ellsworth	11,384,710	117,787	-	-				
Jewell	26,290,060	278,123	-	-				
Kamrar	3,509,486	36,308	-	-				
Randall	5,266,688	41,982	-	-				
Stanhope	8,184,864	78,083	-	-				
Stratford	14,931,288	165,302	129,301	38,393	-	78.2%		
Webster City	209,349,974	2,676,922	503,206	5,855,629	4,514,438	18.8%	21.56	552
Williams	8,992,781	102,385	-	-				
Hamilton County	\$ 292,924,500	\$ 3,543,947	\$ 632,507	\$ 5,894,022	\$ 4,514,438	17.8%	\$ 15.41	\$ 369
Britt	\$ 32,458,654	\$ 382,146	\$ 5,171	\$ 111,561	\$ 88,558	1.4%	\$ 2.73	\$ 43
Corwith	4,722,669	51,084	-	-				
Crystal Lake	2,517,456	45,666	-	-				
Garner	64,483,927	893,907	121,847	1,947,911	1,525,435	13.6%	23.66	522
Goodell	1,692,839	15,589	-	-				
Kanawha	13,027,380	197,811	-	-	-			
Klemme	8,782,191	102,710	-	-				
Woden	3,105,496	30,705	-	-				
Hancock County	\$ 130,790,612	\$ 1,719,618	\$ 127,018	\$ 2,059,472	\$ 1,613,994	7.4%	\$ 12.34	\$ 219

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Ackley	\$ 28,667,893	\$ 507,365	\$ 119,470	\$ 57,800	\$ -	23.5%	\$ -	\$ -
Alden	16,565,246	256,230	37,621	-	-	14.7%		
Buckeye	4,924,712	37,166	-	-				
Eldora	50,663,290	814,243	20,234	33,288	22,145	2.5%	0.44	7
Hubbard	14,138,823	110,879	-	-				
Iowa Falls	121,351,705	1,909,252	789,860	5,149,427	4,259,968	41.4%	35.10	820
New Providence	2,772,616	27,518	-	-				
Owasa	1,122,993	8,350	-	-				
Radcliffe	8,775,627	114,757	-	-				
Steamboat Rock	3,991,633	44,843	-	-				
Union	8,158,828	94,153	-	-				
Whitten	1,455,771	14,514	-	-				
Hardin County	\$ 262,589,137	\$ 3,939,270	\$ 967,185	\$ 5,240,515	\$ 4,282,114	24.6%	\$ 16.31	\$ 312
Dunlap	\$ 23,749,015	\$ 272,622	\$ 44,396	\$ 172,422	\$ 130,716	16.3%	\$ 5.50	\$ 115
Little Sioux	2,126,317	33,575	-	-				
Logan	30,198,841	475,517	8,973	2,071	2,071	1.9%	0.07	1
Magnolia	2,552,172	26,431	-	-				
Missouri Valley	63,544,309	1,098,207	356,661	1,828,546	1,386,538	32.5%	21.82	463
Modale	6,657,000	88,945	-	-				
Mondamin	7,111,465	92,629	-	-				
Persia	4,855,729	61,825	-	-	-			
Pisgah	4,157,834	65,284	-	-				
Woodbine	32,473,162	427,920	48,222	893,730	683,237	11.3%	21.04	437
Harrison County	\$ 177,425,844	\$ 2,642,955	\$ 458,252	\$ 2,896,769	\$ 2,202,563	17.3%	\$ 12.41	\$ 243

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Hillsboro	\$ 1,909,635	\$ 21,067	\$ -	\$ -				
Mount Union	2,211,942	17,873	-	-				
Mt. Pleasant	205,739,254	2,358,462	335,213	5,916,121	4,058,367	14.2%	19.73	464
New London	28,661,349	330,997	26,424	209,820	161,604	8.0%	5.64	83
Olds	4,148,998	33,081	-	-				
Rome	912,494	9,326	-	-				
Salem	4,228,471	44,213	-	-				
Wayland	15,876,436	119,205	58,030	260,870	187,251	48.7%	11.79	198
Westwood	4,085,886	24,516	-	-				
Winfield	17,453,339	166,861	162,609	529,545	353,964	97.5%	20.28	313
Henry County	\$ 285,227,804	\$ 3,125,601	\$ 582,276	\$ 6,916,356	\$ 4,761,186	18.6%	\$ 16.69	\$ 339
Chester	\$ 3,119,461	\$ 33,568	\$ -	\$ -				
Cresco	80,814,679	1,390,356	363,985	1,295,432	951,849	26.2%	11.78	244
Elma	8,612,497	109,343	-	-				
Lime Springs	8,734,758	85,709	8,004	199,998	152,915	9.3%	17.51	308
Protivin	5,885,730	58,210	19,542	8,226	5,183	33.6%	0.88	16
Howard County	\$ 107,167,125	\$ 1,677,186	\$ 391,531	\$ 1,503,656	\$ 1,109,948	23.3%	\$ 10.36	\$ 203
Bode	\$ 6,402,253	\$ 62,720	\$ -	\$ -				
Bradgate	1,851,580	14,214	-	-				
Dakota City	12,957,449	163,465	-	-				
Gilmore City	6,404,274	74,298	-	-				
Hardy	3,111,957	23,334	-	-				
Humboldt	111,833,441	1,268,768	207,410	961,273	775,511	16.3%	6.93	174
Livermore	6,177,178	65,990	-	-				
Ottosen	2,573,180	23,966	-	-				
Pioneer	3,009,773	24,321	-	-				
Renwick	6,984,394	66,627	-	-				
Rutland	2,790,894	35,261	-	-				
Thor	3,283,854	24,085	-	-				
Humboldt County	\$ 167,380,227	\$ 1,847,049	\$ 207,410	\$ 961,273	\$ 775,511	11.2%	\$ 4.63	\$ 103
Arthur	\$ 3,246,255	\$ 60,447	\$ 2,185	\$ 78,743	\$ 40,687	3.6%	\$ 12.53	\$ 166

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Battle Creek	8,721,737	138,202	-	-				
Galva	5,578,453	73,069	-	-				
Holstein	29,024,846	328,572	8,369	382,405	279,497	2.5%	9.63	190
Ida Grove	51,266,329	602,497	183,356	420,347	310,316	30.4%	6.05	132
Ida County	\$ 97,837,620	\$ 1,202,787	\$ 193,910	\$ 881,495	\$ 630,500	16.1%	\$ 6.44	\$ 122
Ladora	\$ 3,703,793	\$ 48,321	\$ -	\$ -				
Marengo	53,814,080	744,704	132,969	1,371,430	1,085,173	17.9%	20.17	428
Millersburg	1,691,189	9,704	-	-				
North English	17,096,348	127,879	-	-				
Parnell	2,819,540	22,824	-	-				
Victor	20,796,604	197,301	26,943	485,941	339,757	13.7%	16.34	357
Williamsburg	99,032,377	919,338	1,077,316	9,230,212	6,129,065	117.2%	61.89	2,338
Iowa County	\$ 198,953,931	\$ 2,070,071	\$ 1,237,228	\$ 11,087,583	\$ 7,553,995	59.8%	\$ 37.97	\$ 970

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Andrew	\$ 5,656,092	\$ 47,242	\$ -	\$ -				
Baldwin	1,440,698	10,853	-	-				
Bellevue	51,469,254	533,844	71,009	441,234	355,756	13.3%	6.91	151
La Motte	5,530,586	50,235	-	-				
Maquoketa	138,072,094	1,553,867	331,958	13,522,397	8,767,431	21.4%	63.50	1,434
Miles	7,743,761	53,664	-	-	-			
Monmouth	1,220,244	11,840	-	-				
Preston	19,487,061	135,423	-	-				
Sabula	11,031,006	87,800	-	-				
Spragueville	1,423,256	9,018	-	-				
Springbrook	2,560,318	19,569	-	-				
St Donatus	3,162,227	15,000	-	-				
Jackson County	\$ 248,796,597	\$ 2,528,355	\$ 402,967	\$ 13,963,631	\$ 9,123,186	15.9%	\$ 36.67	\$ 761
Baxter	\$ 18,967,271	\$ 245,276	\$ 346,794	\$ 2,183,915	\$ 1,759,279	141.4%	\$ 92.75	\$ 1,672
Colfax	33,813,442	544,836	30,689	100,000	51,513	5.6%	1.52	23
Kellogg	11,436,068	92,632	142,066	569,685	445,537	153.4%	38.96	735
Lambs Grove	5,070,142	43,437	-	-				
Lynnville	7,506,535	59,623	-	-				
Mingo	5,420,933	85,050	96,643	-	-	113.6%		
Monroe	35,777,928	389,964	219,404	1,397,709	1,049,372	56.3%	29.33	580
Newton	436,299,807	6,630,968	842,944	5,988,061	4,554,936	12.7%	10.44	292
Oakland Acres	5,418,367	32,510	-	-				
Prairie City	34,207,649	355,851	229,925	1,831,410	1,404,756	64.6%	41.07	1,029
Reasnor	2,848,008	23,852	-	-				
Sully	21,387,321	228,410	14,459	952,045	797,186	6.3%	37.27	882
Valeria	656,139	5,315	-	-				
Jasper County	\$ 618,809,610	\$ 8,737,724	\$ 1,922,924	\$ 13,022,825	\$ 10,062,580	22.0%	\$ 16.26	\$ 405

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Batavia	\$ 5,554,783	\$ 44,172	\$ -	\$ -				
Fairfield	228,147,007	3,411,130	350,975	3,289,648	2,326,621	10.3%	10.20	245
Libertyville	4,848,738	39,183	-	-				
Lockridge	3,210,785	25,764	-	-				
Packwood	3,369,563	20,444	-	-				
Pleasant Plain	1,470,909	10,516	-	-				
Vedic City	13,251,526	47,273	-	-				
Jefferson County	\$ 259,853,311	\$ 3,598,482	\$ 350,975	\$ 3,289,648	\$ 2,326,621	9.8%	\$ 8.95	\$ 212
Coralville	\$ 742,421,458	\$ 8,764,102	\$ 6,197,011	\$ 125,496,526	\$ 90,016,340	70.7%	\$ 121.25	\$ 5,952
Hills	21,905,825	105,000	-	-				
Iowa City	1,952,581,669	32,797,810	6,093	17,754,824	12,661,766	0.0%	6.48	203
Lone Tree	25,181,374	223,317	118,389	2,822,783	1,984,748	53.0%	78.82	1,724
North Liberty	161,229,548	1,446,014	1,030,575	11,694,231	8,869,486	71.3%	55.01	1,653
Oxford	14,554,865	148,162	106,174	647,711	439,089	71.7%	30.17	623
Shueyville	9,484,308	65,419	-	-				
Solon	37,603,364	355,141	-	-				
Swisher	20,581,758	145,984	35,150	-	-	24.1%		
Tiffin	35,121,483	322,453	437,089	5,433,964	3,795,487	135.6%	108.07	3,893
University Heights	35,338,767	349,626	-	-				
Johnson County	\$ 3,056,004,419	\$ 44,723,028	\$ 7,930,481	\$ 163,850,039	\$ 117,766,916	17.7%	\$ 38.54	\$ 1,317
Anamosa	\$ 78,058,175	\$ 1,117,989	\$ 387,869	\$ 4,901,040	\$ 3,644,620	34.7%	\$ 46.69	\$ 663
Center Junction	2,059,194	14,863	-	-				
Martelle	5,752,872	43,754	-	-				
Monticello	87,766,608	1,106,504	433,722	3,770,164	2,775,440	39.2%	31.62	769
Morley	1,052,030	4,188	-	-				
Olin	10,216,162	128,487	32,972	86,055	66,159	25.7%	6.48	92
Onslow	2,924,648	28,895	-	-				
Oxford Junction	6,671,651	93,896	-	-				
Wyoming	9,061,834	103,335	-	-				
Jones County	\$ 203,563,174	\$ 2,641,911	\$ 854,563	\$ 8,757,259	\$ 6,486,219	32.3%	\$ 31.86	\$ 553

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Delta	\$ 2,087,091	\$ 27,587	\$ -	\$ -				
Gibson	1,403,293	3,600	-	-				
Harper	2,758,368	6,896	-	-				
Hayesville	836,253	5,671	-	-				
Hedrick	8,422,643	103,063	-	-				
Keota	15,832,748	227,981	-	-				
Keswick	3,543,757	17,542	-	-				
Kinross	661,019	5,009	-	-				
Martinsburg	1,310,494	9,883	-	-				
Ollie	2,341,636	20,035	-	-				
Richland	9,629,300	118,295	-	-				
Sigourney	38,908,841	638,476	-	-				
South English	2,898,294	23,966	-	-				
Thornburg	661,186	5,228	-	-				
Webster	1,030,245	8,004	-	-				
What Cheer	5,423,322	90,591	-	-				
Keokuk County	\$ 97,748,490	\$ 1,311,827	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Algona	\$ 141,614,659	\$ 2,024,353	\$ -	\$ 444,000	\$ 348,249	0.0%	\$ 2.46	\$ 61
Bancroft	10,056,887	167,989	-	-				
Burt	4,826,963	69,179	-	-				
Fenton	3,377,230	48,853	-	-				
Lakota	2,229,736	43,314	-	-				
Ledyard	2,235,949	20,755	-	-				
Lone Rock	2,326,337	18,843	-	-				
Luverne	4,732,950	64,906	-	-				
Swea City	8,626,699	134,621	-	-				
Titonka	7,225,714	102,588	-	-				
Wesley	7,657,729	121,302	-	-				
Whittemore	7,731,547	62,095	-	-				
Kossuth County	\$ 202,642,400	\$ 2,878,798	\$ -	\$ 444,000	\$ 348,249	0.0%	\$ 1.72	\$ 33

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Donnellson	\$ 16,446,372	\$ 181,490	\$ -	\$ -				
Fort Madison	225,688,150	3,274,976	194,033	796,675	630,686	5.9%	2.79	59
Franklin	1,858,748	15,056	-	-				
Houghton	6,347,844	45,029	-	-				
Keokuk	324,139,833	4,205,205	366,392	2,895,428	2,105,577	8.7%	6.50	184
Montrose	13,831,185	103,084	-	-				
St Paul	3,020,178	10,175	-	-				
West Point	18,451,419	127,451	-	-				
Lee County	\$ 609,783,729	\$ 7,962,466	\$ 560,425	\$ 3,692,103	\$ 2,736,262	7.0%	\$ 4.49	\$ 108
Alburnett	\$ 11,892,999	\$ 114,218	\$ -	\$ -				
Bertram	7,355,012	32,085	-	-				
Cedar Rapids	4,905,505,590	61,265,310	6,298,176	56,512,172	42,876,858	10.3%	8.74	355
Center Point	43,203,822	410,681	23,264	-	-	5.7%		
Central City	24,791,197	254,277	190,954	1,245,876	945,477	75.1%	38.14	817
Coggon	12,715,419	130,025	-	-				
Ely	30,613,433	300,005	392,711	1,839,946	1,427,246	130.9%	46.62	1,242
Fairfax	30,171,978	242,476	242,287	2,358,051	1,744,044	99.9%	57.80	1,962
Hiawatha	218,521,030	2,424,058	1,508,825	7,389,574	5,629,974	62.2%	25.76	869
Lisbon	44,767,812	559,861	183,658	575,611	391,289	32.8%	8.74	206
Marion	733,814,199	9,708,980	1,016,790	2,872,809	2,256,126	10.5%	3.07	86
Mount Vernon	82,270,970	1,056,350	546,272	4,419,449	3,109,265	51.7%	37.79	917
Palo	14,102,489	146,422	65,070	270,861	195,291	44.4%	13.85	318
Prairieburg	2,164,269	16,773	-	-				
Robins	58,775,815	494,964	518,573	4,282,050	3,386,651	104.8%	57.62	1,875
Springville	21,260,298	185,043	-	-				
Walker	13,724,156	107,985	-	-				
Linn County	\$ 6,255,650,488	\$ 77,449,513	\$ 10,986,580	\$ 81,766,399	\$ 61,962,219	14.2%	\$ 9.91	\$ 364

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Columbus City	\$ 3,959,123	\$ 32,068	\$ -	\$ -				
Columbus Junction	28,032,271	264,280	4,907	-	-	1.9%		
Cotter	557,875	-	-	-				
Fredonia	1,768,786	13,313	-	-				
Grandview	6,874,265	53,976	-	-				
Letts	5,072,948	40,036	-	-				
Morning Sun	11,674,296	136,869	31,352	225,000	176,551	22.9%	15.12	202
Oakville	8,731,994	59,740	-	-				
Wapello	37,172,129	406,179	42,137	338,750	251,059	10.4%	6.75	118
Louisa County	\$ 103,843,687	\$ 1,006,461	\$ 78,396	\$ 563,750	\$ 427,610	7.8%	\$ 4.12	\$ 61
Chariton	\$ 78,211,064	\$ 1,285,606	\$ 49,683	\$ 621,363	\$ 473,319	3.9%	\$ 6.05	\$ 104
Derby	852,912	6,870	-	-				
Lucas	2,238,529	23,510	-	-				
Russell	5,111,154	53,103	-	-				
Williamson	1,314,045	10,079	-	-				
Lucas County	\$ 87,727,704	\$ 1,379,168	\$ 49,683	\$ 621,363	\$ 473,319	3.6%	\$ 5.40	\$ 83
Alvord	\$ 3,107,406	\$ 24,453	\$ -	\$ -				
Doon	9,923,545	71,201	-	-				
George	18,804,019	261,453	-	-				
Inwood	16,232,832	200,055	16,730	95,749	79,794	8.4%	4.92	91
Larchwood	16,265,771	120,589	68,156	385,113	-	56.5%	-	-
Lester	7,010,713	34,430	-	-				
Little Rock	6,536,960	78,506	-	-				
Rock Rapids	53,602,177	1,009,561	7	1,225,100	852,433		15.90	331
Lyon County	\$ 131,483,423	\$ 1,800,248	\$ 84,893	\$ 1,705,962	\$ 932,227	4.7%	\$ 7.09	\$ 138

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Earlham	\$ 26,558,025	\$ 284,670	\$ 16,576	\$ 71,624	\$ 54,860	5.8%	\$ 2.07	\$ 42
East Peru	1,178,922	9,841	-	-				
Macksburg	2,214,278	15,254	-	-				
Patterson	1,538,846	12,991	-	-				
Saint Charles	9,992,455	108,303	-	-				
Truro	6,270,255	70,864	-	-				
Winterset	115,685,663	1,982,232	772,657	8,292,077	5,919,090	39.0%	51.17	1,241
Madison County	\$ 163,438,444	\$ 2,484,155	\$ 789,233	\$ 8,363,701	\$ 5,973,950	31.8%	\$ 36.55	\$ 793
Barnes City	\$ 2,424,822	\$ 23,004	\$ -	\$ -				
Beacon	5,211,218	40,986	-	-				
Fremont	11,636,152	103,544	-	-				
Keomah Village	2,931,511	14,500	-	-				
Leighton	2,618,979	15,410	-	-				
New Sharon	20,994,178	143,259	-	-				
Oskaloosa	259,068,979	3,812,764	574,715	5,111,782	3,953,626	15.1%	15.26	361
Rose Hill	1,389,137	12,167	-	-				
University Park	7,266,274	46,242	-	-				
Mahaska County	\$ 313,541,250	\$ 4,211,876	\$ 574,715	\$ 5,111,782	\$ 3,953,626	13.6%	\$ 12.61	\$ 270

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Bussey	\$ 4,162,804	\$ 54,227	\$ -	\$ -				
Hamilton	1,272,656	8,984	-	-				
Harvey	2,394,422	16,221	-	-				
Knoxville	175,173,389	2,251,432	258,920	2,055,679	1,642,065	11.5%	9.37	212
Marysville	479,275	-	-	-				
Melcher-Dallas	15,823,616	237,751	-	-				
Pella	311,217,203	3,156,380	1,059,083	16,119,193	12,222,187	33.6%	39.27	1,243
Pleasantville	27,373,334	342,298	3,527	638,631	487,162	1.0%	17.80	317
Swan	1,343,677	7,938	-	-				
Marion County	\$ 539,240,376	\$ 6,075,231	\$ 1,321,530	\$ 18,813,503	\$ 14,351,414	21.8%	\$ 26.61	\$ 669
Albion	\$ 7,281,590	\$ 71,074	\$ -	\$ -				
Clemons	1,846,874	15,579	-	-				
Ferguson	1,259,031	21,427	-	-				
Gilman	8,341,296	78,734	29,559	17,667	-	37.5%		
Haverhill	2,734,053	15,016	-	-				
Laurel	3,849,212	30,902	-	-				
Legrand	12,557,255	101,770	-	-				
Liscomb	3,722,347	40,205	-	-				
Marshalltown	643,073,182	8,306,870	1,534,000	16,652,105	12,418,431	18.5%	19.31	477
Melbourne	10,818,608	122,921	-	-				
Rhodes	4,031,235	39,652	-	-				
Saint Anthony	1,359,866	9,194	-	-				
State Center	23,024,458	155,831	-	-				
Marshall County	\$ 723,899,007	\$ 9,009,175	\$ 1,563,559	\$ 16,669,772	\$ 12,418,431	17.4%	\$ 17.15	\$ 393

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Emerson	\$ 7,523,146	\$ 60,000	\$ -	\$ -				
Glenwood	103,511,829	1,415,678	70,147	1,258,639	1,010,429	5.0%	9.76	189
Hastings	3,022,533	33,015	-	-				
Henderson	2,433,556	22,668	-	-				
Malvern	21,167,581	308,171	27,261	-	-	8.8%		
Pacific Junction	7,365,634	117,665	-	-				
Silver City	4,783,441	55,788	-	-				
Mills County	\$ 149,807,720	\$ 2,012,985	\$ 97,408	\$ 1,258,639	\$ 1,010,429	4.8%	\$ 6.74	\$ 123
Carpenter	\$ 1,580,655	\$ 12,235	\$ -	\$ -				
Mcintire	1,583,004	9,829	2,928	-	-	29.8%		
Mitchell	1,666,972	16,023	-	-				
Orchard	796,816	5,553	-	-				
Osage	72,941,764	1,043,357	267,578	1,238,179	879,666	25.6%	12.06	255
Riceville	11,309,654	132,266	-	-				
St. Ansgar	26,523,469	304,521	282,394	861,616	577,710	92.7%	21.78	560
Stacyville	8,549,771	74,262	14,680	-	-	19.8%		
Mitchell County	\$ 124,952,105	\$ 1,598,046	\$ 567,580	\$ 2,099,795	\$ 1,457,375	35.5%	\$ 11.66	\$ 230
Blencoe	\$ 4,517,117	\$ 47,502	\$ -	\$ -				
Castana	1,691,682	17,377	-	-				
Mapleton	26,486,280	260,298	15,690	389,880	187,880	6.0%	7.09	142
Moorhead	2,371,541	25,098	-	-				
Onawa	59,250,417	693,674	315,399	1,949,592	1,343,062	45.5%	22.67	435
Rodney	1,120,642	9,594	-	-				
Soldier	2,229,342	22,182	-	-				
Turin	690,526	6,066	-	-				
Ute	5,454,149	53,761	-	-				
Whiting	12,997,122	170,244	-	-				
Monona County	\$ 116,808,818	\$ 1,305,796	\$ 331,089	\$ 2,339,472	\$ 1,530,942	25.4%	\$ 13.11	\$ 236

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Albia	\$ 64,596,102	\$ 972,722	\$ -	\$ -				
Lovilia	6,939,298	62,951	-	-				
Melrose	1,599,641	22,287	-	-				
Monroe County	\$ 73,135,041	\$ 1,057,960	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Coburg	\$ 522,680	\$ 5,526	\$ -	\$ -				
Elliott	3,882,683	50,131	-	-				
Grant	1,040,317	12,807	-	-				
Red Oak	120,686,643	2,114,611	397,534	1,413,462	989,162	18.8%	8.20	160
Stanton	11,699,648	117,154	-	-				
Villisca	18,171,321	234,649	-	-				
Montgomery County	\$ 156,003,292	\$ 2,534,878	\$ 397,534	\$ 1,413,462	\$ 989,162	15.7%	\$ 6.34	\$ 113
Atalissa	\$ 4,205,758	\$ 22,632	\$ -	\$ -				
Conesville	3,371,975	25,132	-	-				
Fruitland	16,277,474	84,200	-	-				
Muscatine	652,923,310	9,356,801	741,201	6,318,000	4,765,651	7.9%	7.30	210
Nichols	6,334,645	51,225	-	-				
Stockton	3,380,267	27,380	-	-				
West Liberty	56,623,182	722,328	144,673	1,906,475	1,462,052	20.0%	25.82	439
Wilton	80,623,984	941,284	-	1,341,836	996,666	0.0%	12.36	352
Muscatine County	\$ 823,740,595	\$ 11,230,982	\$ 885,874	\$ 9,566,311	\$ 7,224,369	7.9%	\$ 8.77	\$ 234
Archer	\$ 1,730,937	\$ 14,021	\$ -	\$ -				
Calumet	2,367,729	24,056	-	-				
Hartley	24,994,305	347,212	185,220	368,902	-	53.3%	-	-
Paullina	17,537,610	219,761	16,457	187,055	153,086	7.5%	8.73	136
Primghar	12,250,896	242,517	48,562	9,061	9,061	20.0%	0.74	10
Sanborn	27,325,555	417,672	235,164	1,713,427	1,336,300	56.3%	48.90	988
Sheldon	119,035,879	1,728,688	646,362	4,531,542	3,505,913	37.4%	29.45	713
Sutherland	8,378,836	116,378	20,521	189,576	145,765	17.6%	17.40	206
Obrien County	\$ 213,621,747	\$ 3,110,305	\$ 1,152,286	\$ 6,999,563	\$ 5,150,125	37.0%	\$ 24.11	\$ 467

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Ashton	\$ 8,783,403	\$ 128,063	\$ -	\$ -				
Harris	2,108,673	27,819	-	-				
Melvin	3,142,149	29,161	-	-				
Ocheyedan	7,880,347	101,929	-	-				
Sibley	49,361,459	745,359	135,003	811,169	722,617	18.1%	14.64	258
Osceola County	\$ 71,276,031	\$ 1,032,331	\$ 135,003	\$ 811,169	\$ 722,617	13.1%	\$ 10.14	\$ 171
Blanchard	\$ 411,852	\$ 7,398	\$ -	\$ -				
Braddyville	2,060,983	15,991	-	-				
Clarinda	98,265,045	1,523,428	-	-				
Coin	1,743,978	19,532	-	-				
College Springs	1,783,684	24,208	-	-				
Essex	11,666,007	157,880	-	-				
Hepburn	237,329	1,915	-	-				
Northboro	472,184	6,912	-	-				
Shambaugh	1,702,732	15,520	-	-				
Shenandoah	104,368,606	1,766,387	-	2,492,819	1,847,603	0.0%	17.70	333
Yorktown	762,772	9,145	-	-				
Page County	\$ 223,475,172	\$ 3,548,316	\$ -	\$ 2,492,819	\$ 1,847,603	0.0%	\$ 8.27	\$ 140
Ayrshire	\$ 1,647,104	\$ 16,578	\$ -	\$ -				
Curlew	808,503	2,737	-	-				
Cylinder	1,765,861	14,128	-	-				
Emmetsburg	63,560,728	1,107,649	86,231	813,265	657,291	7.8%	10.34	166
Graettinger	13,800,510	157,542	47,578	178,135	131,117	30.2%	9.50	146
Mallard	6,242,705	71,517	-	-				
Rodman	682,789	9,312	-	-				
Ruthven	9,786,253	180,371	-	-				
West Bend	16,917,636	219,849	75,789	939,607	714,843	34.5%	42.25	857
Palo Alto County	\$ 115,212,089	\$ 1,779,683	\$ 209,598	\$ 1,931,007	\$ 1,503,252	11.8%	\$ 13.05	\$ 211

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Akron	\$ 28,100,545	\$ 294,087	\$ 66,070	\$ 453,977	\$ 365,553	22.5%	\$ 13.01	\$ 246
Brunsville	3,213,491	18,630	-	-	-			
Craig	3,179,227	18,592	-	-	-			
Hinton	26,444,126	214,027	182,106	1,032,848	807,807	85.1%	30.55	1,000
Kingsley	27,558,694	270,496	20,998	77,775	61,717	7.8%	2.24	50
Le Mars	272,144,614	3,431,434	967,745	13,771,900	11,304,252	28.2%	41.54	1,224
Merrill	14,009,714	113,323	-	-	-			
Oyens	3,898,035	29,180	-	-	-			
Remsen	36,374,619	443,989	43,371	557,404	-	9.8%		
Struble	780,652	6,182	-	-	-			
Westfield	1,320,334	10,694	-	-	-			
Plymouth County	\$ 417,024,051	\$ 4,850,634	\$ 1,280,290	\$ 15,893,904	\$ 12,539,329	26.4%	\$ 30.07	\$ 786
Fonda	\$ 7,102,450	\$ 157,586	\$ -	\$ -	-			
Havelock	3,782,228	34,946	-	-	-			
Laurens	22,516,712	369,658	-	-	-			
Palmer	2,522,411	28,422	-	-	-			
Plover	1,397,301	18,373	-	-	-			
Pocahontas	30,521,599	562,057	-	-	-			
Rolfe	8,841,554	147,690	-	-	-			
Varina	509,944	6,318	-	-	-			
Pocahontas County	\$ 77,194,199	\$ 1,325,050	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Alleman	\$ 15,250,313	\$ 101,013	\$ 6,016	\$ 1,500,000	\$ 1,035,480	6.0%	\$ 67.90	\$ 2,359
Altoona	384,823,436	3,413,059	2,816,521	27,996,090	21,562,533	82.5%	56.03	2,084
Ankeny	1,047,969,950	10,361,587	2,912,728	41,593,815	32,472,943	28.1%	30.99	1,198
Bondurant	47,151,847	646,241	275,322	1,359,378	1,028,376	42.6%	21.81	557
Clive	826,925,975	7,412,372	1,520,533	30,475,578	23,894,669	20.5%	28.90	1,859
Des Moines	5,898,330,299	90,502,780	15,477,234	213,326,325	152,835,729	17.1%	25.91	769
Elkhart	7,252,122	73,994	-	-	-			
Grimes	166,891,691	2,091,871	324,272	6,081,919	4,897,548	15.5%	29.35	961
Johnston	575,015,609	6,243,340	4,261,019	25,484,106	19,902,223	68.2%	34.61	2,301
Mitchellville	34,476,245	461,719	-	-	-			
Pleasant Hill	212,193,547	2,448,069	1,000,173	11,392,038	8,296,472	40.9%	39.10	1,636
Polk City	59,495,270	478,685	414,755	661,608	479,632	86.6%	8.06	205
Runnells	8,194,675	65,839	17,482	450,169	-	26.6%	-	-
Urbandale	1,434,858,385	12,846,971	1,261,123	10,313,225	7,964,950	9.8%	5.55	274
West Des Moines	2,565,437,738	29,732,032	11,909,183	150,059,609	115,313,727	40.1%	44.95	2,485
Windsor Heights	191,579,147	2,220,088	1,055,880	18,858,853	13,595,956	47.6%	70.97	2,830
Polk County	\$ 13,475,846,249	\$ 169,099,660	\$ 43,252,241	\$ 539,552,713	\$ 403,280,238	25.6%	\$ 29.93	\$ 1,136
Avoca	\$ 35,283,186	\$ 437,209	\$ 24,275	\$ -	\$ -	5.6%		
Carson	12,882,593	189,494	169,120	444,195	343,248	89.2%	26.64	514
Carter Lake	75,868,099	1,081,205	32,147	827,735	576,857	3.0%	7.60	178
Council Bluffs	1,620,000,343	26,500,635	955,671	30,689,932	24,305,623	3.6%	15.00	417
Crescent	13,548,155	29,286	-	-	-			
Hancock	3,545,274	35,272	5,363	-	-	15.2%		
Macedonia	3,713,313	49,132	-	-	-			
McClelland	2,911,655	23,535	-	-	-			
Minden	11,796,733	95,269	84,450	180,538	137,800	88.6%	11.68	244
Neola	16,381,995	146,921	13,039	427,800	350,000	8.9%	21.36	414
Oakland	30,378,054	203,167	133,455	669,800	497,106	65.7%	16.36	334
Treynor	24,527,968	241,618	-	-	-			
Underwood	15,462,721	192,246	196,613	866,096	644,128	102.3%	41.66	936
Walnut	18,086,598	224,628	184,194	559,782	427,114	82.0%	23.61	549
Pottawattamie County	\$ 1,884,386,687	\$ 29,449,617	\$ 1,798,327	\$ 34,665,878	\$ 27,281,876	6.1%	\$ 14.48	\$ 388

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Brooklyn	\$ 25,745,333	\$ 328,418	\$ 128,999	\$ 879,612	\$ 739,742	39.3%	\$ 28.73	\$ 541
Deep River	2,085,585	28,820	-	-	-			
Grinnell	219,419,070	2,906,606	285,734	1,654,016	1,471,946	9.8%	6.71	162
Guernsey	1,365,843	9,973	-	-	-			
Hartwick	1,495,069	15,324	-	-	-			
Malcom	7,079,613	76,064	-	-	-			
Montezuma	38,871,535	422,175	47,651	398,829	305,026	11.3%	7.85	212
Searsboro	1,591,995	21,729	-	-	-			
Poweshiek County	\$ 297,654,043	\$ 3,809,109	\$ 462,384	\$ 2,932,457	\$ 2,516,714	12.1%	\$ 8.46	\$ 196
Beaconsfield	\$ 281,417	\$ -	\$ -	\$ -	-			
Benton	369,020	4,041	-	-	-			
Delphos	373,566	1,957	-	-	-			
Diagonal	2,409,856	33,512	6,836	-	-	20.4%		
Ellston	391,639	2,918	-	-	-			
Kellerton	2,015,533	26,254	-	-	-			
Maloy	355,254	1,993	-	-	-			
Mount Ayr	29,977,911	400,231	42,817	222,156	181,301	10.7%	6.05	100
Redding	702,047	4,634	-	-	-			
Tingley	1,475,226	18,216	-	-	-			
Ringgold County	\$ 38,351,469	\$ 493,756	\$ 49,653	\$ 222,156	\$ 181,301	10.1%	\$ 4.73	\$ 62
Auburn	\$ 3,638,561	\$ 28,731	\$ -	\$ -	-			
Early	6,840,504	124,344	-	-	-			
Lake View	33,265,079	314,915	46,264	368,385	284,838	14.7%	8.56	223
Lytton	4,385,711	39,500	-	-	-			
Nemaha	1,559,040	12,461	-	-	-			
Odebolt	18,266,933	245,674	9,914	19,000	17,781	4.0%	0.97	15
Sac City	37,843,984	807,133	-	-	-			
Schaller	10,380,522	163,399	-	-	-			
Wall Lake	15,399,022	114,311	25,856	609,884	436,641	22.6%	28.36	519
Sac County	\$ 131,579,356	\$ 1,850,468	\$ 82,034	\$ 997,269	\$ 739,260	4.4%	\$ 5.62	\$ 96

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Bettendorf	\$ 1,200,986,086	\$ 14,179,011	\$ 2,015,375	\$ 19,544,434	\$ 15,171,588	14.2%	\$ 12.63	\$ 485
Blue Grass	33,033,707	398,937	21,213	2,550,000	1,869,008	5.3%	56.58	1,599
Buffalo	65,298,494	451,170	-	-	-			
Davenport	3,075,345,687	43,211,944	2,714,146	36,676,913	26,896,077	6.3%	8.75	273
Dixon	3,732,113	30,114	-	-	-			
Donahue	7,133,137	36,029	-	-	-			
Eldridge	166,774,268	1,043,773	515,747	2,641,506	2,053,595	49.4%	12.31	494
Le Claire	75,120,190	1,092,441	785,396	14,485,442	10,386,943	71.9%	138.27	3,648
Long Grove	16,774,398	130,956	-	-	-			
Maysville	3,148,942	14,700	-	-	-			
Mccausland	6,765,011	53,005	-	-	-			
New Liberty	2,313,774	3,528	-	112,000	69,014	0.0%	29.83	570
Panorama Park	2,547,794	16,000	-	-	-			
Princeton	20,330,825	182,831	-	-	-			
Riverdale	94,153,595	216,000	-	-	-			
Walcott	65,666,424	615,186	475,116	2,798,655	2,294,462	77.2%	34.94	1,502
Scott County	\$ 4,839,124,445	\$ 61,675,625	\$ 6,526,993	\$ 78,808,950	\$ 58,740,687	10.6%	\$ 12.14	\$ 408
Defiance	\$ 4,001,597	\$ 32,164	\$ -	\$ -	-			
Earling	7,771,706	64,812	8,737	27,962	27,962	13.5%	3.60	59
Elk Horn	10,849,813	123,212	65,404	630,764	435,529	53.1%	40.14	671
Harlan	126,552,948	1,813,657	119,483	6,777,260	5,037,453	6.6%	39.81	954
Irwin	5,889,313	53,404	-	-	-			
Kirkman	681,228	7,836	-	-	-			
Panama	4,560,714	36,617	73,107	314,020	256,419	199.7%	56.22	1,210
Portsmouth	4,451,326	34,787	-	-	-			
Shelby	11,341,756	97,568	96,044	-	-	98.4%		
Tennant	1,124,626	5,867	-	-	-			
Westphalia	1,500,019	14,418	-	-	-			
Shelby County	\$ 178,725,046	\$ 2,284,342	\$ 362,775	\$ 7,750,006	\$ 5,757,363	15.9%	\$ 32.21	\$ 672

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Alton	\$ 27,733,023	\$ 358,789	\$ 117,021	\$ 1,579,100	\$ 1,277,086	32.6%	\$ 46.05	\$ 1,166
Boyden	12,738,586	103,101	44,439	1,058,929	677,687	43.1%	53.20	1,008
Chatsworth	603,651	3,807	-	-	-			
Granville	5,629,506	68,560	-	-	-			
Hawarden	39,685,269	591,708	166,812	1,404,106	1,132,332	28.2%	28.53	457
Hospers	11,377,181	126,389	14,415	81,500	60,470	11.4%	5.32	90
Hull	37,501,477	522,310	195,262	3,399,248	2,676,025	37.4%	71.36	1,365
Ireton	11,505,099	127,449	-	-	-			
Matlock	1,814,257	10,980	-	-	-			
Maurice	4,028,373	37,674	-	-	-			
Orange City	126,690,487	1,523,091	223,474	2,709,460	2,097,326	14.7%	16.55	376
Rock Valley	63,497,284	814,942	575,889	3,457,071	2,664,753	70.7%	41.97	986
Sioux Center	166,243,933	1,835,641	731,033	13,134,587	10,029,603	39.8%	60.33	1,671
Sioux County	\$ 509,048,126	\$ 6,124,441	\$ 2,068,345	\$ 26,824,001	\$ 20,615,282	33.8%	\$ 40.50	\$ 916
Ames	\$ 1,652,030,448	\$ 15,914,392	\$ 179,057	\$ 617,306	\$ 499,547	1.1%	\$ 0.30	\$ 10
Cambridge	15,243,554	136,386	-	-	-			
Collins	8,666,688	75,599	-	-	-			
Colo	15,814,825	160,933	9,976	116,876	99,174	6.2%	6.27	114
Gilbert	20,393,191	163,682	-	-	-			
Huxley	53,691,577	586,728	1,065,854	11,833,872	9,545,624	181.7%	177.79	4,122
Kelley	5,276,198	33,315	-	-	-			
Maxwell	14,521,337	125,312	20,224	104,576	84,776	16.1%	5.84	105
McCallsburg	5,486,350	71,987	87,247	664,837	411,848	121.2%	75.07	1,295
Nevada	146,177,076	2,063,911	757,855	2,847,616	2,163,217	36.7%	14.80	325
Roland	27,925,000	259,962	19,989	89,372	73,502	7.7%	2.63	56
Sheldahl	5,482,339	14,870	-	-	-			
Slater	30,867,684	285,298	54,766	549,936	481,224	19.2%	15.59	368
Story City	107,077,637	904,219	1,210,366	4,156,294	1,913,961	133.9%	17.87	593
Zearing	10,650,369	100,355	-	-	-			
Story County	\$ 2,119,304,273	\$ 20,896,949	\$ 3,405,334	\$ 20,980,685	\$ 15,272,872	16.3%	\$ 7.21	\$ 215

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Chelsea	\$ 4,189,022	\$ 69,089	\$ -	\$ -				
Clutier	3,589,426	27,435	-	-				
Dysart	26,659,148	292,299	50,413	306,239	229,300	17.2%	8.60	176
Elberon	3,226,178	27,627	-	-				
Garwin	7,925,033	96,398	-	-				
Gladbrook	16,732,529	178,232	-	-	-			
Lincoln	3,718,265	28,436	-	-				
Montour	3,587,758	35,307	-	-				
Tama	48,153,840	706,318	5,210	41,222	37,735	0.7%	0.78	14
Toledo	55,811,750	965,320	99,513	608,858	471,125	10.3%	8.44	186
Traer	34,569,685	420,526	8,471	-	-	2.0%		
Vining	675,861	6,712	-	-				
Tama County	\$ 208,838,495	\$ 2,853,699	\$ 163,607	\$ 956,319	\$ 738,160	5.7%	\$ 3.53	\$ 67
Athelstan	\$ 133,225	\$ -	\$ -	\$ -				
Bedford	21,223,587	337,390	37,747	223,026	169,446	11.2%	7.98	105
Blockton	1,647,879	23,896	-	-				
Clearfield	7,818,524	56,979	-	-				
Conway	302,519	2,410	-	-				
Gravity	930,954	10,916	-	-				
Lenox	21,409,057	356,103	-	-				
New Market	4,190,749	41,591	-	-				
Sharpsburg	487,902	7,330	-	-				
Taylor County	\$ 58,144,396	\$ 836,615	\$ 37,747	\$ 223,026	\$ 169,446	4.5%	\$ 2.91	\$ 38

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Afton	\$ 9,444,714	\$ 121,115	\$ -	\$ -				
Arispe	1,089,873	8,657	-	-				
Creston	154,951,250	2,638,853	150,404	2,154,952	1,513,680	5.7%	9.77	199
Cromwell	1,402,692	11,362	-	-				
Kent	329,114	3,614	-	-				
Lorimor	2,703,392	37,229	-	-				
Shannon City	467,371	2,656	-	-				
Thayer	364,657	2,928	-	-				
Union County	\$ 170,753,063	\$ 2,826,414	\$ 150,404	\$ 2,154,952	\$ 1,513,680	5.3%	\$ 8.86	\$ 162
Birmingham	\$ 4,811,939	\$ 37,187	\$ -	\$ -				
Bonaparte	5,126,131	49,464	-	-				
Cantril	2,499,952	37,899	-	-				
Farmington	7,139,219	90,718	-	-				
Keosauqua	20,157,802	162,514	25,922	333,907	244,435	16.0%	12.13	229
Milton	4,817,494	51,328	-	-				
Mount Sterling	256,148	3,706	-	-				
Stockport	3,317,046	33,887	-	-				
Van Buren County	\$ 48,125,731	\$ 466,703	\$ 25,922	\$ 333,907	\$ 244,435	5.6%	\$ 5.08	\$ 64
Agency	\$ 9,109,968	\$ 65,019	\$ -	\$ -				
Blakesburg	3,142,366	56,434	-	-				
Chillicothe	1,053,459	8,416	-	-				
Eddyville	13,936,545	230,619	-	-				
Eldon	7,351,287	100,634	-	-				
Kirkville	1,341,825	12,913	-	-				
Ottumwa	422,707,145	8,624,804	1,007,777	5,102,549	4,161,506	11.7%	9.84	166
Wapello County	\$ 458,642,595	\$ 9,098,839	\$ 1,007,777	\$ 5,102,549	\$ 4,161,506	11.1%	\$ 9.07	\$ 147

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Ackworth	\$ 2,110,554	\$ 4,665	\$ -	\$ -				
Bevington	1,751,457	14,004	-	-				
Carlisle	79,593,181	1,015,355	18,997	65,660	53,134	1.9%	0.67	15
Cumming	5,297,406	38,606	8,432	-	-	21.8%		
Hartford	11,031,453	129,872	-	-				
Indianola	306,039,932	3,368,401	99,746	620,453	473,179	3.0%	1.55	36
Lacona	5,573,031	123,109	35,766	132,806	99,097	29.1%	17.78	275
Martensdale	8,558,238	79,204	-	-				
Milo	14,665,981	90,038	-	-				
New Virginia	7,574,860	47,317	-	-				
Norwalk	161,453,843	1,994,559	318,228	4,754,069	3,586,594	16.0%	22.21	521
Sandyville	903,749	6,796	-	-				
Spring Hill	649,483	5,214	-	-				
St Marys	2,459,889	19,925	-	-				
Warren County	\$ 607,663,057	\$ 6,937,065	\$ 481,169	\$ 5,572,988	\$ 4,212,004	6.9%	\$ 6.93	\$ 157
Ainsworth	\$ 6,426,486	\$ 36,608	\$ -	\$ -	\$ -			
Brighton	8,048,171	78,542	-	-				
Coppock	342,026	2,683	-	-				
Crawfordsville	4,445,736	29,304	-	-				
Kalona	59,971,514	625,852	120,368	999,888	805,005	19.2%	13.42	351
Riverside	19,419,990	166,797	178,621	4,239,898	2,972,111	107.1%	153.04	3,203
Washington	167,196,475	2,316,400	53,017	808,649	610,027	2.3%	3.65	87
Wellman	25,014,476	269,577	77,891	1,196,446	844,366	28.9%	33.76	606
West Chester	1,997,210	16,920	-	-				
Washington County	\$ 292,862,084	\$ 3,542,683	\$ 429,897	\$ 7,244,881	\$ 5,231,509	12.1%	\$ 17.86	\$ 391

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Allerton	\$ 10,595,896	\$ 135,007	\$ 62,724	\$ 100,000	\$ 50,000	46.5%	\$ 4.72	\$ 89
Clio	996,850	6,885	-	-	-			
Corydon	24,653,756	344,083	19,636	224,254	176,430	5.7%	7.16	111
Humeston	6,036,789	96,350	-	-	-			
Lineville	2,884,209	22,345	-	-	-			
Millerton	550,985	4,244	-	-	-			
Promise City	871,181	8,501	-	-	-			
Seymour	7,151,220	115,187	-	-	-			
Wayne County	\$ 53,740,886	\$ 732,602	\$ 82,360	\$ 324,254	\$ 226,430	11.2%	\$ 4.21	\$ 56
Badger	\$ 10,285,074	\$ 117,761	\$ -	\$ -	-			
Barnum	2,479,008	31,623	-	-	-			
Callender	5,870,840	75,911	-	-	-			
Clare	6,263,000	78,210	-	-	-			
Dayton	11,693,919	200,186	-	23,998	22,823	0.0%	1.95	26
Duncombe	11,411,023	159,172	-	-	-			
Fort Dodge	610,568,971	10,049,117	927,080	3,355,426	2,173,605	9.2%	3.56	86
Gowrie	19,042,931	234,119	-	-	-			
Harcourt	4,479,234	44,654	-	-	-			
Lehigh	5,558,333	79,724	-	-	-			
Moorland	3,873,754	27,817	-	-	-			
Otho	5,603,831	71,427	-	-	-			
Vincent	8,452,549	60,871	-	-	-			
Webster County	\$ 705,582,467	\$ 11,230,592	\$ 927,080	\$ 3,379,424	\$ 2,196,428	8.3%	\$ 3.11	\$ 72

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Buffalo Center	\$ 14,048,557	\$ 234,236	\$ 15,416	\$ -	\$ -	6.6%		
Forest City	92,425,034	1,125,538	98,416	1,510,192	-	8.7%	-	-
Lake Mills	55,867,510	732,784	415,629	2,992,473	2,271,670	56.7%	40.66	1,062
Leland	3,917,588	40,255	1,363	27,232	-	3.4%	-	-
Rake	3,774,540	69,941	-	-	-			
Scarville	826,642	6,524	-	-	-			
Thompson	7,665,981	93,337	5,006	13,154	-	5.4%	-	-
Winnebago County	\$ 178,525,852	\$ 2,302,615	\$ 535,830	\$ 4,543,051	\$ 2,271,670	23.3%	\$ 12.72	\$ 263
Calmar	\$ 20,709,790	\$ 260,417	\$ 164,979	\$ 1,205,130	\$ 960,813	63.4%	\$ 46.39	\$ 908
Castalia	2,125,221	15,610	-	-	-			
Decorah	224,591,559	2,417,505	214,609	1,370,941	1,069,087	8.9%	4.76	131
Fort Atkinson	6,730,082	54,299	-	-	-			
Jackson Junction	4,293,290	12,966	-	-	-			
Ossian	15,241,903	162,147	-	-	-			
Ridgeway	5,314,220	32,900	-	-	-			
Spillville	7,012,251	56,777	-	-	-			
Winneshiek County	\$ 286,018,316	\$ 3,012,621	\$ 379,588	\$ 2,576,071	\$ 2,029,900	12.6%	\$ 7.10	\$ 178

Property Value and Tax Increment Financing Debt By City

City/County	FY 2003 Taxable Value	Revenue From City Tax Levy	FY 2003 TIF Revenue	Reported Outstanding TIF Debt	Present Value of Outstanding TIF Debt	FY 2003 TIF Revenue as a % of Revenue From City Tax Levy	Debt Present Value Per Thousand \$ of Taxable Value	Present Value of Debt Per City Resident
Anthon	\$ 10,081,383	\$ 52,550	\$ -	\$ -				
Bronson	3,989,249	31,854	-	-				
Correctionville	12,405,703	86,571	8,836	249,819	161,340	10.2%	13.01	190
Cushing	2,694,242	20,945	-	-				
Danbury	6,900,470	39,969	-	-				
Hornick	4,440,964	35,000	-	-				
Lawton	15,823,459	127,611	48,133	31,483	6,304	37.7%	0.40	9
Moville	30,257,499	303,736	7,939	-	-	2.6%		
Oto	1,336,262	10,156	-	-				
Pierson	6,130,063	93,791	-	-				
Salix	5,894,005	45,828	-	-				
Sergeant Bluff	76,157,353	714,481	2,226	749,437	583,154	0.3%	7.66	176
Sioux City	2,194,953,091	33,607,068	10,646,474	100,983,741	80,010,372	31.7%	36.45	941
Sloan	21,046,592	170,424	-	-				
Smithland	2,332,674	17,500	-	-				
Woodbury County	\$ 2,394,443,009	\$ 35,357,484	\$ 10,713,608	\$ 102,014,480	\$ 80,761,170	30.3%	\$ 33.73	\$ 847
Fertile	\$ 4,550,685	\$ 35,445	\$ -	\$ -				
Grafton	3,710,187	29,055	-	-				
Hanlontown	3,007,473	28,962	-	-				
Joice	4,013,889	29,731	-	-				
Kensett	3,712,109	38,380	-	-				
Manly	17,812,269	279,769	-	-				
Northwood	41,164,543	570,580	455,499	4,516,408	3,312,879	79.8%	80.48	1,616
Worth County	\$ 77,971,155	\$ 1,011,922	\$ 455,499	\$ 4,516,408	\$ 3,312,879	45.0%	\$ 42.49	\$ 693

Property Value and Tax Increment Financing Debt By City

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Belmond	\$ 57,544,482	\$ 852,001	\$ 15,740	\$ 413,500	\$ 318,610	1.8%	\$ 5.54	\$ 124
Clarion	63,663,892	1,031,688	360,913	1,849,111	1,285,707	35.0%	20.20	433
Dows	7,855,692	143,987	-	-	-			
Eagle Grove	67,771,500	1,103,210	54,212	91,956	71,230	4.9%	1.05	19
Galt	822,421	7,588	-	-	-			
Goldfield	12,937,486	282,913	50,710	300,000	249,438	17.9%	19.28	367
Rowan	2,704,098	26,553	-	-	-			
Woolstock	4,403,083	45,166	-	-	-			
Wright County	\$ 217,702,654	\$ 3,493,106	\$ 481,575	\$ 2,654,567	\$ 1,924,985	13.8%	\$ 8.84	\$ 174
Total All Cities	\$ 62,490,949,287	\$ 805,290,869	\$ 144,966,044	\$ 1,613,030,852	\$ 1,201,786,941	18.0%	\$ 19.23	\$ 531