

# Annual Urban Renewal Report Walkthrough



Iowa League of Cities

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Iowa Department of  
Management



September 15, 2015

# Presenters

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- Iowa Department of Management
  - **Ted Nellesen** - Cities, Rural Improv. Zones
  - **Carrie Johnson** - Counties

# Today's Agenda

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1. Useful Sources for Completing the Report
2. Accessing the Report
3. Instructional System Walkthrough
4. Approving and Finalizing
  - a. Governing Body Report & Action
  - b. Deadline
  - c. Non-Compliance Penalty
5. Common Mistakes

# Housekeeping Items

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- We will address as many questions as possible at the end of the presentation
  - A chance exists that we not get to many (or any) questions
  - We'll collect the questions and post and email a Q & A document after the presentation.
- That being said...
  - Email all questions to:
    - **CARRIE.JOHNSON@IOWA.GOV**

# Do I Need to Complete the Report?

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- Yes if...
  - Urban Renewal Area in effect during the fiscal year
  - AND/OR
  - Received diverted revenues (TIF) during the fiscal year (Rural Improvement Zones)
  - Requirements set forth under HF2460

# Useful Sources for Completing the Report

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- Urban Renewal Documents
  - Plans
  - Maps
  - Ordinance
- Developer/Rebate Agreements
- Beginning & Ending Cash
- Expenditures by UR Area
- Revenue by tax district
- Bond / Loan Documents & Schedules
- Internal Loan Documents & Schedules
- Project information for each area
  - All projects for which certified debt is still being paid
  - All projects that were active in the UR Area during the Fiscal Year.
- LMI Expenditures
  - Expenses that trigger LMI requirement
  - Expenses that fulfill the LMI requirement that was previously certified
- Feasibility Analysis for Public Building Improvement / Construction Projects

# Accessing the Report

- Link provided on DOM website:  
[www.dom.state.ia.us](http://www.dom.state.ia.us)



The screenshot shows the Iowa Department of Management website. The header includes the Iowa.gov logo, navigation links for Agencies and Online Services, and the Iowa Department of Management logo and name. Below the header is a navigation bar with links for About Us, Contact Us, and Results Iowa. The main content area features a left-hand navigation menu with categories such as DOM Home, State Budget, Local Budget & Finance, Planning & Performance, Early Childhood Iowa, State Appeal Board, and Grant Enterprise Management System. The main content area displays a 'Welcome' message and a list of links, including 'About', 'Public Access to Local Gov Budgets', 'Local Gov Budget Submittals', 'County Auditor Sign In', 'City Data & Forms', 'Consolidated Tax Rates', 'County Data & Forms', 'School Data & Forms', 'Miscellaneous Data & Forms', 'Tax History By Authority & Class', 'TIF Forms', 'Utility Tax Data', 'Valuation Data', and 'Local Budget Protests'. A bulleted list of activities is also visible at the bottom of the page.

# Accessing the Report



The screenshot displays the Iowa Department of Management website. The header includes the 'iowa.gov' logo, navigation links for 'Agencies' and 'Online Services', and the department's name 'Iowa Department of Management' with its logo. A secondary navigation bar contains 'About Us', 'Contact Us', and 'Results Iowa'. The main content area is organized into a left-hand menu and a right-hand list of links. A black arrow points to the 'Annual Urban Renewal Report Form' link under the 'Planning & Performance' category.

**DOM Home**

**State Budget** ▶

**Local Budget & Finance** ▶

**Planning & Performance** ▶

**Office of Lean Enterprise**

**Early Childhood Iowa**

**State Appeal Board** ▶

**Iowa Grants**

**Open Data**

**Open Checkbook**

**Tax Increment Financing**

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**Annual Urban Renewal Report:**

- [2013 IMPA TIF & AURR Presentation](#)
- [Annual Urban Renewal Report Form](#) ←
- [FY 2013 Annual Urban Renewal Report Instructions](#)
- [TIF Certifications Webinars](#)
- [FY2013 AURR Changes and New Requirements Webinar - September 4th](#)
- [FY2013 AURR - Preparing the Annual Urban Renewal Report Webinar - September 11th](#)
- [Annual Urban Renewal Report FAQ](#)

**TIF Indebtedness Certification Forms:**

- [CITY TIF Indebtedness Certification](#)
- [COUNTY TIF Indebtedness Certification](#)

**TIF Reconciliation Forms (For County Auditor Use Only):**

- [TIF Reconciliation - Area WITHOUT Segregated Rebates](#)
- [TIF Reconciliation - Area WITH Segregated Rebates](#)
- [TIF Indebtedness Certification and Reconciliation FAQ](#)

[State of Iowa](#) [Governor's Office](#) [Site Map](#) [Policies](#) [Webmaster](#) [PDF Reader](#) [Search](#)



# Accessing the Report - Login

- Username and Password
  - Mailed out in late August → Same credentials as last year
  - Email [ted.nellesen@iowa.gov](mailto:ted.nellesen@iowa.gov) if you have not received yours

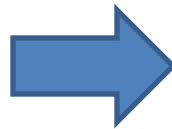
Sign in with your Legis Account

Username:

ex: joshua.moticello

Password:

Sign In



Sign in with your Legis Account

Username:

ex: joshua.monicello

Password:

Sign In

- One username/password combo allowed per levy authority
- Passwords randomly created and assigned

# Navigating the System

**Levy Authority Summary**

Local Government Name: MCGREGOR  
 Local Government Number: 226192  
 Contact Name:  
 Contact Phone:  
 Contact Email:

Active Urban Renewal Areas  
 MCGREGOR COMBINED URBAN RENEWAL

**TIF Debt & Obligations Outstanding as of 07-01-2014**

TIF Revenue:	0	U.R. #	22037	# of T4 Taxing Districts	6
TIF Sp. Rev. Fund Cash Balance	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 06-30-2015	0				
Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance	0				

**Urban Renewal Area Data Collection**

Local Government Name: MCGREGOR (226192)  
 Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL  
 U.R. Area Number: 22037

Increment Value Used: 7,345,887

**TIF Taxing District Data Collection**

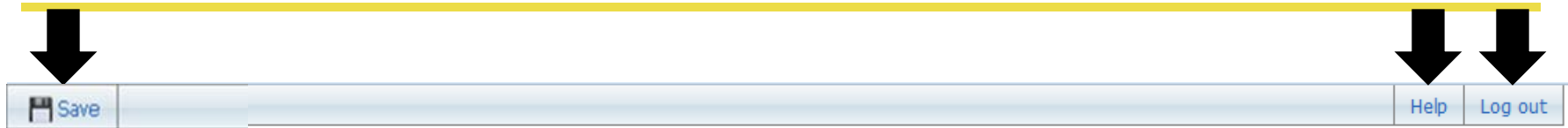
Local Government Name: MCGREGOR (226192)  
 Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL (22037)  
 TIF Taxing District Name: MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCEN  
 TIF Taxing District Inc. Number: 22098

Increment Value Used: 4,361,684

**1/2013 for FY 2015**

Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
8,041,601	4,374,648	0	0	0	12,416,249	0	8,028,637
Max Increment Value	4,361,684	0	0	0	4,361,684	0	4,361,684
Increment Used	0	4,361,684	0	0	4,361,684	0	4,361,684
Increment Not Used	0	0	0	0	0	0	0
Increment Revenue Not Used	0	0	0	0	0	0	0

# Navigating the System



## Urban Renewal Area Data Collection

Local Government Name: **MCGREGOR (22G192)**  
 Urban Renewal Area: **MCGREGOR COMBINED URBAN RENEWAL**  
 UR Area Number: **22037**

### Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM	22109	22098	4,361,684
MCGREGOR CITY/MFL-MARMAC SCH/DOWNTOWN TIF INCREM	22124	22125	1,641,206
MCGREGOR CITY/MFL-MARMAC SCH/TURNER PARK TIF INCREM	22150	22151	34,488
MCGREGOR CITY/MFL-MARMAC SCH/OLD MAN RIVER TIF INCREM	22174	22175	410,689
MCGREGOR CITY/MFL-MARMAC SCH/HEALTH CARE OF IA AL REBATE TIF INCREM	22178	22179	667,770
MCGREGOR CITY/MFL-MARMAC SCH/GEHRMANN REBATE TIF INCREM	22180	22181	230,050

### Urban Renewal Area Value by Class - 1/1/2013 for FY 2015

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,919,967	6,562,050	0	0	-14,816	15,467,201	0	15,467,201
Taxable	0	4,852,479	6,233,949	0	0	-14,816	11,071,612	0	11,071,612
Homestead Credits									39



# Levy Authority Summary Page

Admin	Save	Generate PDF	Help	Log out
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## Levy Authority Summary

Local Government Name: MCGREGOR  
 Local Government Number: 226192  
 Contact Name:   
 Contact Phone:  xxx-xxx-xxxx  
 Contact Email:  xxx@xxxxxxx

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts	Increment Value Used
MCGREGOR COMBINED URBAN RENEWAL	22037	6	7,345,887

TIF Debt & Obligations Outstanding 0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2014 0

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 06-30-2015 0

Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance 0

# Levy Authority Summary Page

[Admin](#)

 [Save](#)

[Generate PDF](#)

[Help](#)

[Log out](#)

## Levy Authority Summary

Local Government Name: MCGREGOR  
Local Government Number: 22G192  
Contact Name: Ted Nellesen  
Contact Phone: 515-281-3705 xxx-xxx-xxxx  
Contact Email: ted.nellesen@iowa.gov xxx@xxxx.xxx

### Active Urban Renewal Areas

[MCGREGOR COMBINED URBAN RENEWAL](#)

**U.R. #**  
22037

**# of Tif Taxing Districts**  
6

**Increment Value Used**  
7,345,887

# Levy Authority Summary Page

Admin	Save	Generate PDF	Help	Log out
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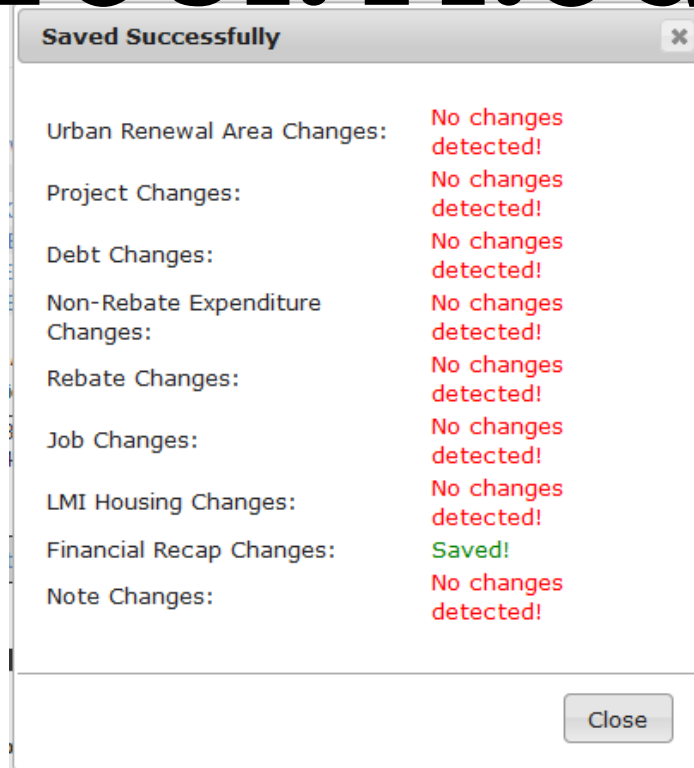
## Levy Authority Summary

Local Government Name: MCGREGOR  
 Local Government Number: 22G192  
 Contact Name: Ted Nellesen  
 Contact Phone: 515-281-3705  
 Contact Email: ted.nellesen@iowa.gov

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts	Increment Value Used
MCGREGOR COMBINED URBAN RENEWAL	22037	6	7,345,887

<b>TIF Debt &amp; Obligations Outstanding</b>	<b>0</b>
.....	
<b>TIF Sp. Rev. Fund Cash Balance as of 07-01-2014</b>	<b>0</b>
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>
.....	
<b>TIF Sp. Rev. Fund Cash Balance as of 06-30-2015</b>	<b>0</b>
.....	
<b>Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance</b>	<b>0</b>

# \*\*SAVE YOUR PROGRESS\*\*



# Urban Renewal Area Data Collection

Admin Save Generate PDF Help Log out

## Levy Authority Summary

Local Government Name: MCGREGOR  
 Local Government Number: 22G192  
 Contact Name: Ted Nellesen  
 Contact Phone: 515-281-3705  
 Contact Email: ted.nellesen@iowa.gov

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts	Increment Value Used
MCGREGOR COMBINED URBAN RENEWAL	22037	6	7,345,887

**TIF Debt & Obligations Outstanding** 0

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**TIF Sp. Rev. Fund Cash Balance as of 07-01-2014** 0

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

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**TIF Sp. Rev. Fund Cash Balance as of 06-30-2015** 0

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**Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance** 0



# Urban Renewal Area Data Collection

Admin 
Help Log out

## Urban Renewal Area Data Collection

Local Government Name: [MCGREGOR \(22G192\)](#)  
 Urban Renewal Area: [MCGREGOR COMBINED URBAN RENEWAL](#)  
 UR Area Number: [22037](#)

	Uploaded File	Uploaded Date	
Urban Renewal Plan:	No Document		<a href="#">[upload]</a>
Urban Renewal Map:	No Document		<a href="#">[upload]</a>
Urban Renewal Ordinance:	No Document		<a href="#">[upload]</a>

Reinvestment District:  yes  no

UR Area Creation Date:  Enter date as: mm/yyyy

UR Area Purpose: Enter text explaining the purpose for this UR area

256 Characters Left

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM</a>	22109	22098	4,361,684
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/DOWNTOWN TIF INCREM</a>	22124	22125	1,641,206
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/TURNER PARK TIF INCREM</a>	22150	22151	34,488
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/OLD MAN RIVER TIF INCREM</a>	22174	22175	410,689
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/HEALTH CARE OF IA AL REBATE TIF INCREM</a>	22178	22179	667,770
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/GEHRMANN REBATE TIF INCREM</a>	22180	22181	230,050

Urban Renewal Area Value by Class - 1/1/2013 for FY 2015	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,919,967	6,562,050	0	0	-14,816	15,467,201	0	15,467,201
Taxable	0	4,852,479	6,233,949	0	0	-14,816	11,071,612	0	11,071,612
Homestead Credits									39

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
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## Urban Renewal Area Projects

Project Name	Project Description	Classification	Project Physically Complete?	Project Payments Complete?
<input type="button" value="Add"/>				

# Urban Renewal Area Data Collection

Admin Save Help Log out

## Urban Renewal Area Data Collection

Local Government Name: MCGREGOR (22G192)  
 Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL  
 UR Area Number: 22037

	Uploaded File	Uploaded Date
Urban Renewal Plan:	No Document	[upload]
Urban Renewal Map:	No Document	[upload]
Urban Renewal Ordinance:	No Document	[upload]

Reinvestment District:  yes  no

UR Area Creation Date:  Enter date as: mm/yyyy

	Uploaded File	Uploaded Date
Urban Renewal Plan:	No Document	[upload]
Urban Renewal Map:	No Document	[upload]
Urban Renewal Ordinance:	No Document	[upload]

### Urban Renewal Area Value by Class - 1/1/2013 for FY 2015

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,919,967	6,562,050	0	0	-14,816	15,467,201	0	15,467,201
Taxable	0	4,852,479	6,233,949	0	0	-14,816	11,071,612	0	11,071,612
Homestead Credits									39

[Projects](#)
[Debts/Obligations](#)
[Non-Rebate Payments](#)
[Rebate Payments](#)
[Jobs](#)
[LMI Housing](#)
[Public Building Analysis](#)
[Financial Recap](#)
[Notes \(Optional\)](#)

### Urban Renewal Area Projects

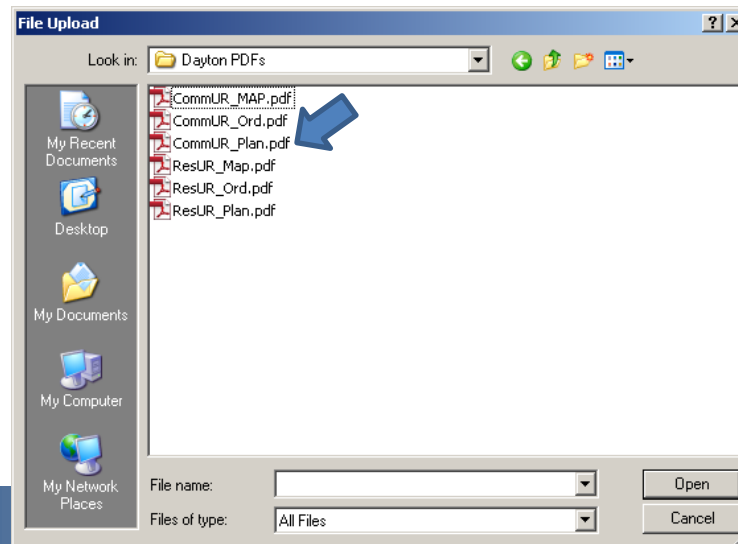
Project Name	Project Description	Classification	Project Physically Complete?	Project Payments Complete?
<input type="button" value="Add"/>				

# UR Area Data Collection - Uploads

Click to upload the Urban Renewal *PLAN*

Browse...

Upload



# UR Area Data Collection - Uploads

Admin
Save
Help
Log out

## Urban Renewal Area Data Collection

Local Government Name: MCGREGOR (22G192)  
 Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL  
 UR Area Number: 22037

	Uploaded File	Uploaded Date	
Urban Renewal Plan:	<span style="color: blue;">McGregor_Consolidated_Urban_Renewal_Area.pdf</span>	09/10/2015	<span style="color: blue;">[upload]</span>
Urban Renewal Map:	<span style="color: blue;">Expanded_UR_Area_2014.pdf</span>	09/10/2015	<span style="color: blue;">[upload]</span>
Urban Renewal Ordinance:	<span style="color: blue;">Urban_Renewal_Ordinance.pdf</span>	09/10/2015	<span style="color: blue;">[upload]</span>

Reinvestment District:  yes  no

UR Area Creation Date:  Enter date as: mm/yyyy

UR Area Purpose:  Enter: text explaining the purpose for this UR area  
256 Characters Left

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM	22109	22098	4,361,684
MCGREGOR CITY/MFL-MARMAC SCH/DOWNTOWN TIF INCREM	22124	22125	1,641,206
MCGREGOR CITY/MFL-MARMAC SCH/TURNER PARK TIF INCREM	22150	22151	34,488
MCGREGOR CITY/MFL-MARMAC SCH/OLD MAN RIVER TIF INCREM	22174	22175	410,689
MCGREGOR CITY/MFL-MARMAC SCH/HEALTH CARE OF IA AL REBATE TIF INCREM	22178	22179	667,770
MCGREGOR CITY/MFL-MARMAC SCH/GEHRMANN REBATE TIF INCREM	22180	22181	230,050

# UR Area Data Collection - Uploads

Admin Save
Help Log out

## Urban Renewal Area Data Collection

Local Government Name: [MCGREGOR \(22G192\)](#)  
 Urban Renewal Area: [MCGREGOR COMBINED URBAN RENEWAL](#)  
 UR Area Number: [22037](#)

	Uploaded File	Uploaded Date	
Urban Renewal Plan:	<a href="#">McGregor_Consolidated_Urban_Renewal_Area.pdf</a>	09/10/2015	<a href="#">[upload]</a>
Urban Renewal Map:	<a href="#">Expanded_UR_Area_2014.pdf</a>	09/10/2015	<a href="#">[upload]</a>
Urban Renewal Ordinance:	<a href="#">Urban_Renewal_Ordinance.pdf</a>	09/10/2015	<a href="#">[upload]</a>

Reinvestment District  yes  no

UR Area Creation Date:  Enter date as: mm/yyyy

UR Area Purpose:  Enter: text explaining the purpose for this UR area  
256 Characters Left

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM</a>	22109	22098	4,361,684
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/DOWNTOWN TIF INCREM</a>	22124	22125	1,641,206
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/TURNER PARK TIF INCREM</a>	22150	22151	34,488
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/OLD MAN RIVER TIF INCREM</a>	22174	22175	410,689
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/HEALTH CARE OF IA AL REBATE TIF INCREM</a>	22178	22179	667,770
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/GEHRMANN REBATE TIF INCREM</a>	22180	22181	230,050

# UR Area Data Collection - Uploads

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Reinvestment District	<input type="radio"/> yes <input checked="" type="radio"/> no
UR Area Creation Date:	<input type="text"/> Enter date as: mm/yyyy
UR Area Purpose:	<div style="border: 1px solid #ccc; height: 100px; width: 100%;"></div> <p style="text-align: right;">Enter: text explaining the purpose for this UR area</p> <p style="text-align: center;">256 Characters Left</p>

# UR Area Creation Date & Purpose

---

Reinvestment District  yes  no

UR Area Creation Date:  Enter date as: mm/yyyy

UR Area Purpose:  Enter: text explaining the purpose for this UR area

162 Characters Left

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# Taxing District Data Collection Page

Admin 
Help Log out

## Urban Renewal Area Data Collection

Local Government Name: MCGREGOR (22G192)  
 Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL  
 UR Area Number: 22037

	Uploaded File	Uploaded Date	
Urban Renewal Plan:	<a href="#">McGregor_Consolidated_Urban_Renewal_Area.pdf</a>	09/10/2015	<a href="#">[upload]</a>
Urban Renewal Map:	<a href="#">Expanded_UR_Area_2014.pdf</a>	09/10/2015	<a href="#">[upload]</a>
Urban Renewal Ordinance:	<a href="#">Urban_Renewal_Ordinance.pdf</a>	09/10/2015	<a href="#">[upload]</a>

Reinvestment District:  yes  no

UR Area Creation Date:  Enter date as: mm/yyyy

Elimination of persistent blight within the Urban Renewal Area boundaries.

UR Area Purpose:  Enter: text explaining the purpose for this UR area

182 Characters Left

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM</a>	22109	22098	4,361,684
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/DOWNTOWN TIF INCREM</a>	22124	22125	1,641,206
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/TURNER PARK TIF INCREM</a>	22150	22151	34,488
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<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/HEALTH CARE OF IA AL REBATE TIF INCREM</a>	22178	22179	667,770
<a href="#">MCGREGOR CITY/MFL-MARMAC SCH/GEHRMANN REBATE TIF INCREM</a>	22180	22181	230,050

Urban Renewal Area Value by Class - 1/1/2013 for FY 2015	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,919,967	6,562,050	0	0	-14,816	15,467,201	0	15,467,201
Taxable	0	4,852,479	6,233,949	0	0	-14,816	11,071,612	0	11,071,612
Homestead Credits									39

# TIF Taxing District Data Collection

Admin Save Help Log out

## TIF Taxing District Data Collection

Local Government Name: [MCGREGOR \(22G192\)](#)  
 Urban Renewal Area: [MCGREGOR COMBINED URBAN RENEWAL \(22037\)](#)  
 TIF Taxing District Name: [MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM](#)  
 TIF Taxing District Inc. Number: 22098

TIF Taxing District Base Year:  Enter date as: yyyy  
 FY TIF Revenue First Received:  Enter date as: yyyy

Is this TIF Taxing District Subject to a Statutory end date?  Yes  No

Fiscal year this TIF Taxing District statutorily ends:  Enter date as: yyyy

	UR Designation	Designation Date
Slum	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="text"/> Enter date as: mm/yyyy
Blighted	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="text"/> Enter date as: mm/yyyy
Economic Development	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="text"/> Enter date as: mm/yyyy

### TIF Taxing District Value by Class - 1/1/2013 for FY 2015

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,041,601	0	0	0	-12,964	8,028,637	0	8,028,637
Taxable	0	4,374,648	0	0	0	-12,964	4,361,684	0	4,361,684
Homestead Credits									33

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2015	<input type="text" value="74,259"/>	4,361,684	4,361,684	0	0

FY 2015 TIF Revenue Received

# TIF Taxing District Data Collection

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Local Government Name:	MCGREGOR (22G192)
Urban Renewal Area:	MCGREGOR COMBINED URBAN RENEWAL (22037)
TIF Taxing District Name:	MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM
TIF Taxing District Inc. Number:	22098
TIF Taxing District Base Year:	<input type="text" value="1988"/> Enter date as: yyyy
FY TIF Revenue First Received:	<input type="text"/> Enter date as: yyyy
Is this TIF Taxing District Subject to a Statutory end date?	<input type="radio"/> Yes <input checked="" type="radio"/> No

# TIF Taxing District Data Collection

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Local Government Name: MCGREGOR (22G192)  
Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL (22037)  
TIF Taxing District Name: MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM  
TIF Taxing District Inc. Number: 22098


TIF Taxing District Base Year:

 Enter date as: yyyy

FY TIF Revenue First Received:

 Enter date as: yyyy

Is this TIF Taxing District Subject to a  
Statutory end date?

Yes  No 

Enter date as: yyyy

# TIF Taxing District Data Collection

Admin Save Help Log out

## TIF Taxing District Data Collection

Local Government Name: [MCGREGOR \(22G192\)](#)  
 Urban Renewal Area: [MCGREGOR COMBINED URBAN RENEWAL \(22037\)](#)  
 TIF Taxing District Name: [MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM](#)  
 TIF Taxing District Inc. Number: 22098

TIF Taxing District Base Year:  Enter date as: yyyy  
 FY TIF Revenue First Received:  Enter date as: yyyy

Is this TIF Taxing District Subject to a Statutory end date?  Yes  No

Fiscal year this TIF Taxing District statutorily ends:  Enter date as: yyyy

	UR Designation	Designation Date
Slum	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="text"/> Enter date as: mm/yyyy
Blighted	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="text"/> Enter date as: mm/yyyy
Economic Development	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="text"/> Enter date as: mm/yyyy

### TIF Taxing District Value by Class - 1/1/2013 for FY 2015




	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,041,601	0	0	0	-12,964	8,028,637	0	8,028,637
Taxable	0	4,374,648	0	0	0	-12,964	4,361,684	0	4,361,684
Homestead Credits									33

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2015	<input type="text" value="74,259"/>	4,361,684	4,361,684	0	0

FY 2015 TIF Revenue Received:

# TIF Taxing District Data Collection

---

	UR Designation	Designation Date	
Slum	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/>	 as: mm/yyyy
Blighted	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/>	 as: mm/yyyy
Economic Development	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/>	 as: mm/yyyy

# TIF Taxing District Data Collection

Admin Save Help Log out

## TIF Taxing District Data Collection

Local Government Name: [MCGREGOR \(22G192\)](#)  
 Urban Renewal Area: [MCGREGOR COMBINED URBAN RENEWAL \(22037\)](#)  
 TIF Taxing District Name: [MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM](#)  
 TIF Taxing District Inc. Number: 22098

TIF Taxing District Base Year:  Enter data as year

**TIF Taxing District Value by Class - 1/1/2013 for FY 2015**

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,041,601	0	0	0	-12,964	8,028,637	0	8,028,637
Taxable	0	4,374,648	0	0	0	-12,964	4,361,684	0	4,361,684
Homestead Credits									33
	<b>Frozen Base Value</b>	<b>Max Increment Value</b>		<b>Increment Used</b>		<b>Increment Not Used</b>		<b>Increment Revenue Not Used</b>	
Fiscal Year 2015	<input type="text" value="74,259"/>		4,361,684		4,361,684		0		0
FY 2015 TIF Revenue Received		<input type="text" value="600000"/>							

**TIF Taxing District Value by Class - 1/1/2013 for FY 2015**

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,041,601	0	0	0	-12,964	8,028,637	0	8,028,637
Taxable	0	4,374,648	0	0	0	-12,964	4,361,684	0	4,361,684
Homestead Credits									33
	<b>Frozen Base Value</b>	<b>Max Increment Value</b>		<b>Increment Used</b>		<b>Increment Not Used</b>		<b>Increment Revenue Not Used</b>	
Fiscal Year 2015	<input type="text" value="74,259"/>		4,361,684		4,361,684		0		0
FY 2015 TIF Revenue Received		<input type="text" value="0"/>							

# TIF Tax District Data Coll.– Keys to Remember

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- Requires dates
  - 1<sup>st</sup> Revenue capture year
  - Designation date
- Actual Revenue needs to be entered
  - Whole numbers only – NO DECIMALS!
- Must be completed for all Tax Districts with in the UR Area



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**\*\*Reminder\*\***  
Email Questions To:


**CARRIE.JOHNSON@IOWA.GOV**

# TIF Taxing District Data Collection

Admin  Save

Help Log out

## TIF Taxing District Data Collection

Local Government Name: [MCGREGOR \(22G192\)](#)  
 Urban Renewal Area: [MCGREGOR COMBINED URBAN RENEWAL \(22037\)](#)   
 TIF Taxing District Name: MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM  
 TIF Taxing District Inc. Number: 22098

TIF Taxing District Base Year:  Enter date as: yyyy

FY TIF Revenue First Received:  Enter date as: yyyy

Is this TIF Taxing District Subject to a Statutory end date?  Yes  No

Fiscal year this TIF Taxing District statutorily ends:  Enter date as: yyyy

	UR Designation	Designation Date
Slum	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/> Enter date as: mm/yyyy
Blighted	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/> Enter date as: mm/yyyy
Economic Development	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/> Enter date as: mm/yyyy

### TIF Taxing District Value by Class - 1/1/2013 for FY 2015

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,041,601	0	0	0	-12,964	8,028,637	0	8,028,637
Taxable	0	4,374,648	0	0	0	-12,964	4,361,684	0	4,361,684
Homestead Credits									33

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2015	<input type="text" value="74,259"/>	4,361,684	4,361,684	0	0

FY 2015 TIF Revenue Received

# Projects Tab

## Urban Renewal Area Data Collection

Local Government Name: MCGREGOR (22G192)  
 Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL  
 UR Area Number: 22037

	Uploaded File	Uploaded Date	
Urban Renewal Plan:	McGregor_Consolidated_Urban_Renewal_Area.pdf	09/10/2015	[upload]
Urban Renewal Map:	Expanded_UR_Area_2014.pdf	09/10/2015	[upload]
Urban Renewal Ordinance:	Urban_Renewal_Ordinance.pdf	09/10/2015	[upload]

Reinvestment District:  yes  no

UR Area Creation Date:  Enter date as: mm/yyyy

Elimination of persistent blight within the Urban Renewal Area boundaries.

UR Area Purpose:  Enter: text explaining the purpose for this UR area  
 182 Characters Left

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM	22109	22098	4,361,684
MCGREGOR CITY/MFL-MARMAC SCH/DOWNTOWN TIF INCREM	22124	22125	1,641,206
MCGREGOR CITY/MFL-MARMAC SCH/TURNER PARK TIF INCREM	22150	22151	34,488
MCGREGOR CITY/MFL-MARMAC SCH/OLD MAN RIVER TIF INCREM	22174	22175	410,689
MCGREGOR CITY/MFL-MARMAC SCH/HEALTH CARE OF IA AL REBATE TIF INCREM	22178	22179	667,770
MCGREGOR CITY/MFL-MARMAC SCH/GEHRMANN REBATE TIF INCREM	22180	22181	230,050

Urban Renewal Area Value by Class - 1/1/2013 for FY 2015	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,919,967	6,562,050	0	0	-14,816	15,467,201	0	15,467,201
Taxable	0	4,852,479	6,233,949	0	0	-14,816	11,071,612	0	11,071,612
Homestead Credits									39

Projects Depts/Obligations Non-Rebate Payments Rebate Payments Jobs LMI Housing Public Building Analysis Financial Recap Notes (Optional)

### Urban Renewal Area Projects

Project Name	Project Description	Classification	Project Physically Complete?	Project Payments Complete?
<input type="button" value="Add"/>				

# Projects Tab


---



Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
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## Urban Renewal Area Projects






Project Name	Project Description	Classification	Project Physically Complete?	Project Payments Complete?	 Add
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# Projects Tab

---

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
----------	-------------------	---------------------	-----------------	------	-------------	--------------------------	-----------------	------------------

<b>Urban Renewal Area Projects</b>					
 Project Name	 Project Description	 Classification	 Project Physically Complete? <input type="radio"/> Yes <input type="radio"/> No	 Project Payments Complete? <input type="radio"/> Yes <input type="radio"/> No	<input type="button" value="Remove"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>			<input type="button" value="Add"/>

# Projects Tab

Projects
Debts/Obligations
Non-Rebate Payments
Rebate Payments
Jobs
LMI

## Urban Renewal Area Projects

Project Name	Project Description				
2006 Example Sewer Repl.	Replacement of Sewer Line along 3rd Stre	Roads, Bridges & Utilities	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	Remove
2002 Example Street Repave	Repaving of 3rd, 4th, 5th Streets	Roads, Bridges & Utilities	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	Remove
2009 ABC Corp Developer Ac	Payment towards the costs of ABC Corp E	Commercial - warehouses and distributio	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	Remove
Administrative Expenses	Payment of incurred legal and admin expe	Administrative expenses	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	Remove
LMI Requirement	Accumulating LMI revenue to pay for requir	Low and Moderate Income Housing	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	Remove
<input type="button" value="Add"/>					

Water treatment plants, waste treatment plants & lagoons

Acquisition of property

Administrative expenses

Agribusiness

Commercial - apartment/condos (residential use, classified commercial)

Commercial - hotels and conference centers

Commercial - office properties

Commercial - retail

Commercial - warehouses and distribution facilities

Commercial-Medical

Industrial/manufacturing property

Lake & Related Improvements (Rural Improvement Zones Only)

Low and Moderate Income Housing

Main Street Iowa Program-Iowa Economic Development Authority

Mixed use property (ie: a significant portion is residential and significant portion is commercial)

Municipal and other publicly-owned or leased buildings

Recreational facilities (lake development, parks, ball fields, trails)

Residential property (classified residential)

Roads, Bridges & Utilities

# Project Tab – Keys to Remember

---

- All projects that are in progress or were completed during FY15 must be listed.
  - In progress means...
    - Debt which funded the project was incurred during the fiscal year or is outstanding from issuance in a previous fiscal year.
    - Formal action was taken to start the project
    - Physical work was undertaken on a project.
  - Projects have two completion targets that must be met in order to no longer be reported:
    - Project work is PHYSICALLY complete
    - Payments for the debt that funded the project are complete
      - Legally defeased bonds are considered as have completed payments
- Will be retained from year to year, will allow editing
- Will be removed from system after payments are marked complete and the project is marked physically complete



---

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# Debts/Obligations Tab



Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
----------	-------------------	---------------------	-----------------	------	-------------	--------------------------	-----------------	------------------

## Urban Renewal Area Debt and Obligations

Debt/Obligation Name	Debt/Obligation Type	Principal as of 7/1/2014	Interest as of 7/1/2014	Total	Annual Appropriation?	Date Incurred	FY of Final Payment
U.R. Debt Totals		0	0	0		mm/dd/yyyy	yyyy

Include:

- Remaining principal and interest to term, **as of July 1, 2014**
- All installments of annual appropriation debt, with the assumption that all annual appropriations will be approved.
- The actual or projected total amount of rebate payments remaining.
- FY of Final Payment is the fiscal year in which the debt will be paid in full.



# Debts/Obligations Tab

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
----------	-------------------	---------------------	-----------------	------	-------------	--------------------------	-----------------	------------------

## Urban Renewal Area Debt and Obligations

Debt/Obligation Name	Debt/Obligation Type	Principal as of 7/1/2014	Interest as of 7/1/2014	Total	Annual Appropriation?	Date Incurred	FY of Final Payment	
2002 TIF Revenue Bonds	TIF Revenue Bond ▼	750,000	150,000	<b>900,000</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No	02/01/2002	2015	Remove
2006 GO Bonds	Gen. Obligation B ▼	1,500,000	750,000	<b>2,250,000</b>	<input checked="" type="radio"/> Yes <input type="radio"/> No	06/01/2006	2020	Remove
ABC Corp Developer Agreement	Rebates ▼	250,000	0	<b>250,000</b>	<input checked="" type="radio"/> Yes <input type="radio"/> No	03/15/2009	2017	Remove
Administrative Fees	Internal Loans ▼	5,000	0	<b>5,000</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No	01/01/2013	2015	Remove
LMI Requirement	Outstanding LMI ▼	231,564	0	<b>231,564</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No	12/01/2002	2016	Remove
U.R. Debt Totals			900,000	<b>3,636,564</b>		mm/dd/yyyy	yyyy	Add

Include:

- Remaining principal and interest
- All installments of annual appropriations
- The actual or projected total amount of rebate payments remaining.
- FY of Final Payment is the fiscal year in which the debt will be paid in full.

- Gen. Obligation Bonds/Notes
- Internal Loans
- Other Debt
- Rebates
- TIF Revenue Bonds/Notes
- Outstanding LMI Housing Obligations**

# Debts/Oblig. Tab – Keys to Remember

---

- All of the debt that is reported must be paid or will be paid in a subsequent year by TIF Special Fund revenues – Includes outstanding certified debt and...
  - Debt which has not yet been certified that is eligible for repayment from TIF revenues
- Rebates must be entered as a debt
- Administrative Expenses must be entered as a debt
  - Administrative Expenses should be an Internal Loan
- All debt input must be tied to a project or multiple projects

# Debts/Oblig. Tab – Keys to Remember

---

- Principal and interest amounts outstanding for the remaining term of the debt, prior to any payments during FY, should be entered
  - Total amount outstanding to pay debt in full
  - **Even for annual appropriation debt!**
  - Include fiscal fees with principal of debt if fees have been certified and are paid from TIF revenues
- Will be retained from year to year
  - Can be edited in the future

---

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# Non-Rebate Expenditures



Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
----------	-------------------	---------------------	-----------------	------	-------------	--------------------------	-----------------	------------------

## Non-Rebate Payments, Fiscal Year 2015

Do not include property tax rebates paid from the TIF Special Revenue Fund.  
Rebates are entered on the rebate tab.  
Include only payments from the TIF Special Revenue Fund.

	TIF Expenditure Amount	Tied to Debt	Tied to Project
Total	0		



Add



# Non-Rebate Expenditures

[Projects](#)
[Debts/Obligations](#)
[Non-Rebate Payments](#)
[Rebate Payments](#)
[Jobs](#)
[LMI Housing](#)
[Public Building Analysis](#)
[Financial Recap](#)
[Notes \(Optional\)](#)

## Non-Rebate Payments, Fiscal Year 2015

Do not include property tax rebates paid from the TIF Special Revenue Fund.  
 Rebates are entered on the rebate tab.  
 Include only payments from the TIF Special Revenue Fund.

TIF Expenditure Amount	Tied to Debt	Tied to Project	
325,000	2002 TIF Revenue Bonds	2002 Example Street Repave	Remove
152,755	2006 GO Bond	2006 Example Sewer Repl	Remove
5,000	Administrative Expenses	Administrative Expenses	Remove
10,000	LMI Requirement	LMI Requirement	Remove
<b>Total</b>	<b>492,755</b>		<b>Add</b>

# Non-Rebate Expenditure Tracking

---

- Non-rebate expenditures need to be reported by project in AURR
  - Payments going to debt that has funded several projects in the UR Area will need to be pro-rated to the project
  - Calculating the amount of payment:
    - Original Amount of Project / Amount of UR Abated Debt Issued =  
% of payment allotted to the project
    - \$25,000 (Project cost) / \$5,000,000 (UR abated bonds) = 0.5%
    - 0.5% x \$255,000 FY15 Payment = \$1,275 (Project portion of payment)

# Rebate Expenditures



Projects	Debts/Obligations	Non-Rebate Payments	<b>Rebate Payments</b>	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
----------	-------------------	---------------------	------------------------	------	-------------	--------------------------	-----------------	------------------

## Urban Renewal Area Property Tax Rebates, Fiscal Year 2015

Include only rebates paid from the TIF Special Revenue Fund.

Property Address or Designation	TIF Expenditure Amount	Rebate Paid to (person or entity)	Tied to Debt	Tied to Project	Projected Final FY of Rebate
<b>Total</b>	<b>0</b>				



# Rebate Expenditures

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
----------	-------------------	---------------------	-----------------	------	-------------	--------------------------	-----------------	------------------

## Urban Renewal Area Property Tax Rebates, Fiscal Year 2015

Include only rebates paid from the TIF Special Revenue Fund.

Property Address or Designation	TIF Expenditure Amount	Rebate Paid to (person or entity)	Tied to Debt	Tied to Project	Projected Final FY of Rebate	
123 Main Street	75,000	ABC Corporation	ABC Corp Developer	2009 ABC Corp Deve	2015	Remove
<b>Total</b>	<b>75,000</b>					Add

# Rebate Tab – Keys to Remember

---

- Covers all forms of developer agreements, not just tax rebate agreements
- Amount of payment will need to be re-entered yearly
  - Only shows the expenses related to developer agreements for the fiscal year being reported
  - The Rebate/Developer Agreement information aside from payment amount will be retained and will remain editable from year to year

---

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# Jobs Tab

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Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Do you have any development or redevelopment agreements that are currently being financed through TIF revenue from this UR area where the agreement has job creation requirements?								
<input type="radio"/> yes <input checked="" type="radio"/> no								

# Jobs Tab

**Add Job** ✕

**Add Job**

Project Name:

Company Name:

Date Agreement Began: (mm/dd/yyyy)

Date Agreement Ends: (mm/dd/yyyy)

Number of Jobs Created or Retained:

Total Annual Wages of Required Jobs:

Total Estimated Private Capital Investment:

Total Estimated Cost of Public Infrastructure:

**Select Job Programs**

<input type="checkbox"/> RISE Program (Department of Transportation)	<input type="checkbox"/> Brownfield/Grayfield Tax Credit Program
<input type="checkbox"/> Federal New Market Tax Credits	<input type="checkbox"/> New Jobs Tax Credit
<input type="checkbox"/> Federal Low-Income Housing Tax Credits	<input type="checkbox"/> Sales, Service, and Use Tax Refunds and Special Exemptions
<input type="checkbox"/> Federal Historic Preservation Tax Credits	<input type="checkbox"/> 10% Investment Tax Credit
<input type="checkbox"/> State Historic Preservation Tax Credits	<input type="checkbox"/> RAIL Grant
<input type="checkbox"/> Property Tax Full or Partial Exemptions (abatements)	<input type="checkbox"/> Enterprise Zone Program
<input type="checkbox"/> Targeted Jobs Withholding Tax Credit	<input type="checkbox"/> High Quality Jobs Program
<input type="checkbox"/> 260E Job Training Tax Credit (Iowa New Jobs Training Program)	<input type="checkbox"/> Iowa Finance Authority Tax Exempt Bonding





# Jobs Tab

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)																														
<p>Do you have any development or redevelopment agreements that are currently being financed through TIF revenue from this UR area where the agreement has job creation requirements? <input checked="" type="radio"/> yes <input type="radio"/> no</p> <p>Add a row for every development or redevelopment agreement that exists</p> <table border="1"> <thead> <tr> <th>Project</th> <th>Company Name</th> <th>Date agreement began</th> <th>Date agreement ends</th> <th>Number of Jobs Created or Retained</th> <th>Total annual wages of required jobs</th> <th>Total Estimated Private Capital Investment</th> <th>Total Estimated Cost of Public Infrastructure</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>2009 ABC Corp Developer Agreement</td> <td>ABC Corporation</td> <td>03/15/2009</td> <td>03/15/2015</td> <td>30</td> <td>0</td> <td>1,500,000</td> <td>750,000</td> <td>Remove</td> <td>Edit</td> </tr> <tr> <td colspan="9"></td> <td>Add</td> </tr> </tbody> </table>									Project	Company Name	Date agreement began	Date agreement ends	Number of Jobs Created or Retained	Total annual wages of required jobs	Total Estimated Private Capital Investment	Total Estimated Cost of Public Infrastructure			2009 ABC Corp Developer Agreement	ABC Corporation	03/15/2009	03/15/2015	30	0	1,500,000	750,000	Remove	Edit										Add
Project	Company Name	Date agreement began	Date agreement ends	Number of Jobs Created or Retained	Total annual wages of required jobs	Total Estimated Private Capital Investment	Total Estimated Cost of Public Infrastructure																															
2009 ABC Corp Developer Agreement	ABC Corporation	03/15/2009	03/15/2015	30	0	1,500,000	750,000	Remove	Edit																													
									Add																													

# Jobs Tab – Keys to Remember

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- Required for agreements that have a job requirement component
- Requires inputting of number of jobs and salary amount
- Requires input of estimated public and private investment in the project
- Will be retained from year to year but can be edited

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# LMI Housing Tab



Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
----------	-------------------	---------------------	-----------------	------	-------------	--------------------------	-----------------	------------------

## Low and Moderate Income Housing

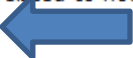
Urban Renewal Areas established 1) as an economic development area and 2) for the purpose of providing or aiding in the provision of public improvements related to housing and residential development must include assistance for low and moderate income (LMI) housing (see Iowa Code Section 403.22).

Is this Urban Renewal Area subject to Section 403.22 LMI requirements and/or does this Urban Renewal Area have an unexpended LMI balance at the end of FY 2015?

yes  no

Were Urban Renewal projects undertaken during the fiscal year which provided or aided in the provision of public improvements related to housing and residential development?

yes  no



# LMI Housing Tab

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
----------	-------------------	---------------------	-----------------	------	-------------	--------------------------	-----------------	------------------

## Low and Moderate Income Housing

Urban Renewal Areas established 1) as an economic development area and 2) for the purpose of providing or aiding in the provision of public improvements related to housing and residential development must include assistance for low and moderate income (LMI) housing (see Iowa Code Section 403.22).

Is this Urban Renewal Area subject to Section 403.22 LMI requirements and/or does this Urban Renewal Area have an unexpended LMI balance at the end of FY 2015?

yes  no

Were Urban Renewal projects undertaken during the fiscal year which provided or aided in the provision of public improvements related to housing and residential development?

yes  no

### Expenditures Creating LMI Requirement in FY2015

Amount of FY 2015 expenditures that provide or aid in the provision of public improvements related to housing and residential development:



Was any of the LMI balance spent on LMI projects during the fiscal year?

yes  no



# LMI Housing Tab

## Expenditures Creating LMI Requirement in FY2015

Amount of FY 2015 expenditures that provide or aid in the provision of public improvements related to housing and residential development:

Was any of the LMI balance spent on LMI projects during the fiscal year?

yes  no

## Amount Expended on LMI projects in FY2015

Lots for low and moderate income housing:

Construction of low and moderate income housing:

Grants, credits or other direct assistance to low and moderate income families:

Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:

Other low and moderate income housing assistance:



# LMI Tab – Keys to Remember

---

- Only necessary if levy authority has triggered the LMI requirement within the UR Area
  - Some UR Areas are set up to have all expenses fulfill the LMI requirement
  - Some developer agreements exist in UR Area which serve to fulfill the requirement
- Requires input of two types of expenses
  - LMI triggering expenses in the fiscal year
  - LMI requirement-reducing expenses in the fiscal year

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# Public Building Analysis



Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
----------	-------------------	---------------------	-----------------	------	-------------	--------------------------	-----------------	------------------

Iowa Code Section 403.5(2)(b), as amended in HF 2460 (TIF Reporting Act of 2012) requires that for all proposed Urban Renewal plans and Urban Renewal Projects that utilize tax increment financing for the construction or repair of public facilities, an analysis be made of any alternative development and financing options for those facilities. The Code further requires that the analysis be filed through the TIF reporting process.

This requirement applies to plans and projects proposed on or after July 1, 2012.

**Please save all work before submitting an analysis file.**

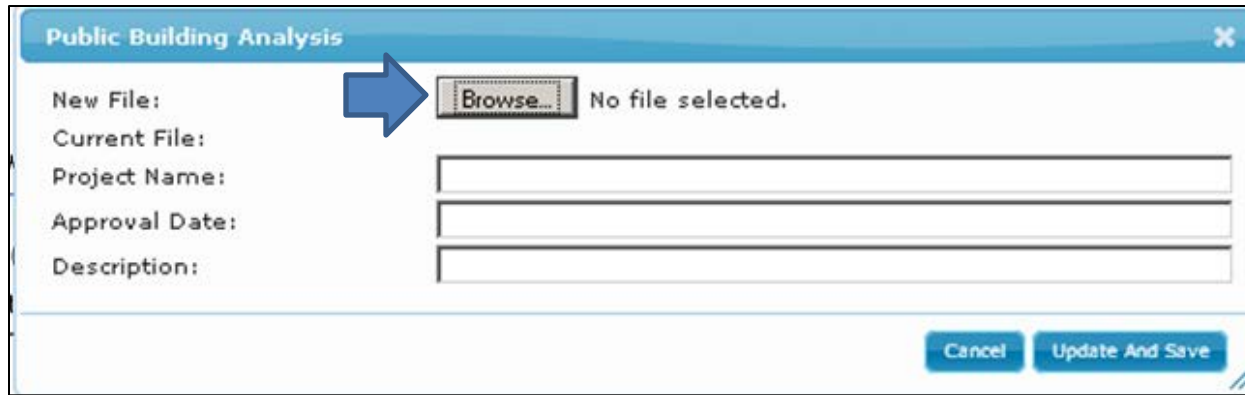
File	Project Name	Approval Date	Description
------	--------------	---------------	-------------



Add

# Public Building Analysis

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Public Building Analysis

New File:  No file selected.

Current File:

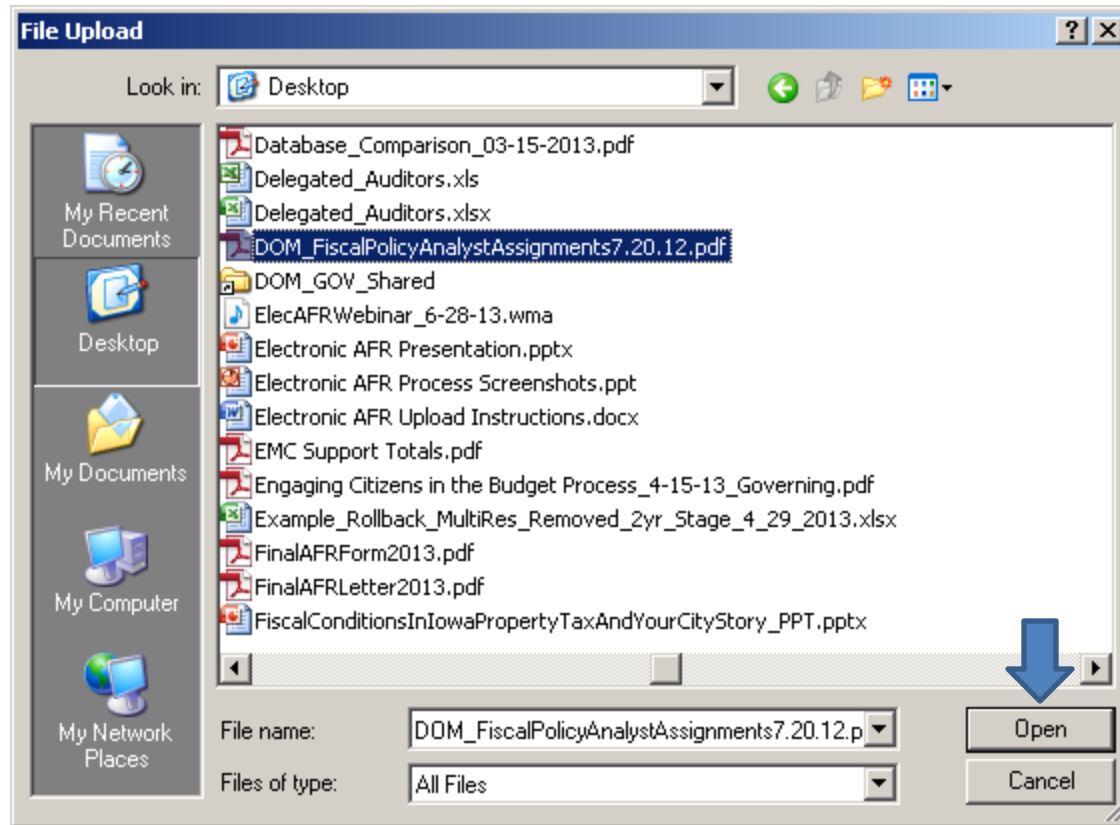
Project Name:

Approval Date:

Description:

Cancel Update And Save

# Public Building Analysis



# Public Building Analysis

---

**Public Building Analysis** [X]

New File:  24 - Local Budgets.pdf

Current File:

Project Name:

Approval Date:

Description:



# Public Building Analysis

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
----------	-------------------	---------------------	-----------------	------	-------------	--------------------------	-----------------	------------------

Iowa Code Section 403.5(2)(b), as amended in HF 2460 (TIF Reporting Act of 2012) requires that for all proposed Urban Renewal plans and Urban Renewal Projects that utilize tax increment financing for the construction or repair of public facilities, an analysis be made of any alternative development and financing options for those facilities. The Code further requires that the analysis be filed through the TIF reporting process.

This requirement applies to plans and projects proposed on or after July 1, 2012.

**Please save all work before submitting an analysis file.**

File	Project Name	Approval Date	Description	
<a href="#">56314.pdf</a>	City Hall Improvements	01/01/2013	Renovation of existing City Hall building	<input type="button" value="Edit"/> <input type="button" value="Add"/>

# Public Feasibility Analysis

---

- Must be done prior to engaging in any public building projects using TIF revenues per HF 2460
  - Examples –
    - City Halls / County Admin Buildings
    - Public Pools
    - Community Centers
    - Library
    - Fire / Police Station
- The completion of this analysis must be done prior to sending notification to the affected levy authorities

# Financial Recap Tab

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
<b>TIF Sp. Rev. Fund Cash Balance as of 07-01-2014</b>			<b>150,000</b>				<b>125,000</b>	<b>Amount of 07-01-2014 Cash Balance Restricted for LMI</b>
TIF Revenue:			600,000					
TIF Sp. Revenue Fund Interest			0					
Property Tax Replacement Claims			2,500					
Asset Sales & Loan Repayments			0					
<b>Total Revenue</b>			<b>602,500</b>					
Rebate Expenditures			75,000					
Non-Rebate Expenditures			492,755					
Returned to County Treasurer			0					
<b>Total Expenditures</b>			<b>567,755</b>					
<b>TIF Sp. Rev. Fund Cash Balance as of 06-30-2015</b>			<b>184,745</b>				<b>157,245</b>	<b>Amount of 06-30-2015 Cash Balance Restricted for LMI</b>

# Financial Recap Tab

---

- Must input beginning balance
- Must input portion of beginning and ending balance that is reserved for LMI requirements
- May need to enter:
  - Interest earned on fund balance
  - Funds received from asset sales or loan repayments
  - Amount of Comm./Ind. Replacement (Backfill) paid to TIF
  - Amount of TIF Revenue returned to the County Treasurer



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**\*\*SAVE YOUR PROGRESS\*\***

# Notes Tab

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Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
<p>For more information on the use of <u>TIF</u> in our city, visit <u>www.tediswonderful.ted</u></p> <p style="text-align: right;">176 Characters Left</p> <p>Sum of Private Investment Made Within This Urban Renewal Area during FY 2015 <input type="text" value="25,000"/></p>								

---

**\*\*SAVE YOUR PROGRESS\*\***

---

**\*\*Reminder\*\***  
Email Questions To:

**CARRIE.JOHNSON@IOWA.GOV**

# Finalizing the Report

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Admin	Save	Generate PDF		Help	Log out
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## Levy Authority Summary

Local Government Name:	MCGREGOR
Local Government Number:	22G192
Contact Name:	<input type="text" value="Ted Nellesen"/>
Contact Phone:	<input type="text" value="515-281-3705"/> xxx-xxx-xxxx
Contact Email:	<input type="text" value="ted.nellesen@iowa.gov"/> xxx@xxxx.xxx

# Finalizing the Report

---



Admin Save Generate PDF Help Log out


## Levy Authority Summary

Local Government Name:	MCGREGOR
Local Government Number:	22G192
Contact Name:	Ted Nellesen
Contact Phone:	515-281-3705
Contact Email:	ted.nellesen@

Progress

Creating PDF...

# Finalizing the Report

<b>TIF Debt &amp; Obligations Outstanding</b>	<b>3,636,564</b>	
<hr/>		
<b>TIF Sp. Rev. Fund Cash Balance as of 07-01-2014</b>	<b>150,000</b>	<b>Amount of 07-01-2014 Cash Balance Restricted for LMI</b>
TIF Revenue:	600,000	
TIF Sp. Revenue Fund Interest	0	
Property Tax Replacement Claims	2,500	
Asset Sales & Loan Repayments	0	
<b>Total Revenue</b>	<b>602,500</b>	
Rebate Expenditures	75,000	
Non-Rebate Expenditures	492,755	
Returned to County Treasurer	0	
<b>Total Expenditures</b>	<b>567,755</b>	
<hr/>		
<b>TIF Sp. Rev. Fund Cash Balance as of 06-30-2015</b>	<b>184,745</b>	<b>Amount of 06-30-2015 Cash Balance Restricted for LMI</b>
<hr/>		
<b>Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance</b>	<b>2,884,064</b>	
Governing Body Approval Date	<input type="text"/>	Enter date as: mm/dd/yyyy
	<input type="button" value="Delete Approval Date"/>	<input type="button" value="Submit to Dept. of Management"/>
<b>Levy Authority PDF:</b>		<a href="#">TIF-22G192-2013_09-11-2015.pdf</a> * Pending Approval
		<input type="button" value="Delete PDF Report"/>

# Finalizing the Report

## Annual Urban Renewal Report, Fiscal Year 2014 - 2015

### Levy Authority Summary

Local Government Name: MCGREGOR  
 Local Government Number: 22G192

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
MCGREGOR COMBINED URBAN RENEWAL	22037	6

**TIF Debt Outstanding: 3,636,564**

TIF Sp. Rev. Fund Cash Balance as of 07-01-2014:	150,000	125,000	Amount of 07-01-2014 Cash Balance Restricted for LMI
---	---------	---------	---

TIF Revenue:	600,000
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	2,500
Asset Sales & Loan Repayments:	0
<b>Total Revenue:</b>	<b>602,500</b>

Rebate Expenditures:	75,000
Non-Rebate Expenditures:	492,755
Returned to County Treasurer:	0
<b>Total Expenditures:</b>	<b>567,755</b>

TIF Sp. Rev. Fund Cash Balance as of 06-30-2015:	184,745	157,245	Amount of 06-30-2015 Cash Balance Restricted for LMI
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# Finalizing the Report

♣ Annual Urban Renewal Report, Fiscal Year 2014 - 2015

## Projects For MCGREGOR COMBINED URBAN RENEWAL

### 2006 Example Sewer Repl

Description:	Replacement of sewer line along 3rd street
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

### 2002 Example Street Repaving

Description:	Repaving of 3rd, 4th, 5th streets
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

### 2009 ABC Corp Dev. Rebate

Description:	Rebate toward the cost of ABC Corp building expansion
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

### Administrative Fees

Description:	Payment of legal and admin fees for TIF program
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	Yes

# Finalizing the Report

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts	Increment Value Used
MCGREGOR COMBINED URBAN RENEWAL	22037	6	7,345,887
<b>TIF Debt &amp; Obligations Outstanding</b>	<b>3,636,564</b>		
<b>TIF Sp. Rev. Fund Cash Balance as of 07-01-2014</b>		<b>150,000</b>	<b>Amount of 07-01-2014 Cash Balance Restricted for LMI</b>
TIF Revenue:	600,000		
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<b>Total Expenditures</b>	<b>567,755</b>		
<b>TIF Sp. Rev. Fund Cash Balance as of 06-30-2015</b>		<b>184,745</b>	<b>Amount of 06-30-2015 Cash Balance Restricted for LMI</b>
<b>Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance</b>	<b>2,884,064</b>		
Governing Body Approval Date	<input type="text" value="09/11/2015"/> <small>Enter date as: mm/dd/yyyy</small>	<input type="button" value="Delete Approval Date"/>	<input type="button" value="Submit to Dept. of Management"/>
Levy Authority PDF:	<a href="#">TIF-22G192-2013_09-11-2015.pdf</a> * Pending Approval	<input type="button" value="Delete PDF Report"/>	



# Finalizing the Report

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts	Increment Value Used
MCGREGOR COMBINED URBAN RENEWAL	22037	6	7,345,887
<b>TIF Debt &amp; Obligations Outstanding</b>	<b>3,636,564</b>		
<hr/>			
<b>TIF Sp. Rev. Fund Cash Balance as of 07-01-2014</b>		<b>Amount of 07-01-2014 Cash Balance for LMI</b>	
TIF Revenue:			
TIF Sp. Revenue Fund Interest			
Property Tax Replacement Claims			
Asset Sales & Loan Repayments			
<b>Total Revenue</b>			
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<hr/>			
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Governing Body Approval Date	09/11/2015 <small>Enter date as: mm/dd/yyyy</small>	<input type="button" value="Delete Approval Date"/>	
<b>Levy Authority PDF:</b>	TIF-22G192-2013_09-11-2015.pdf <small>Approved</small>	<input type="button" value="Delete PDF Report"/>	

**Saved Successfully** ✕

Report submitted to DOM successfully

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# Finalizing the Report

**Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance**

**2,884,064**

Governing Body Approval Date

09/11/2015 Enter date in mm/dd/yyyy



Delete Approval Date

**Levy Authority PDF:**

[TIF-22G192-2013\\_09-11-2015.pdf](#) **Approved**

Delete PDF Report

From: TIF-no-reply@legis.iowa.gov  
To: Nellesen, Ted [IDOM]  
Cc:  
Subject: Urban Renewal Report Filed For MCGREGOR

Message TIF-22G192-2013\_09-11-2015.pdf (283 KB)

See attached PDF for Levy Authority

# Finalizing the Report

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- Report must be approved by a majority vote of the governing body before being considered complete
- Completion Deadline is December 1<sup>st</sup>
  - Missing the deadline will result in...
    - Inclusion on report to the Legislature
    - **DOM withholding certification of tax levies**
      - **LOSS OF PROPERTY TAX DOLLARS!**

# Common Errors & Questions

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- Not entering amount of debt outstanding prior to payments being made for FY
- Refundings
  - Old debts should show only the amount of payment for FY being reported
  - New debt will show amount due for all future FYs
- Wrong plans/maps/ordinance documents
  - Not including full plan and all amendments

# Common Errors & Questions

- Being locked out of the report

Governing Body Approval Date

09/11/2015 Enter date as: mm/dd/yyyy

Delete Approval Date

Levy Authority PDF:

TIF-22G192-2013\_09-11-2015.pdf Approved

Delete PDF Report

Governing Body Approval Date

Enter date as: mm/dd/yyyy

Delete Approval Date

Submit to Dept. of Management

Levy Authority PDF:

TIF-22G192-2013\_09-11-2015.pdf \* Pending Approval

Delete PDF Report

- Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance
  - Amount of TIF yet to collect if no further debt is added
  - Beginning debt less payment and ending balance

# Common Errors & Questions

- TIF revenue is entered under the TIF Taxing District Summary page

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM	22109	22098	4,361,684
MCGREGOR CITY/MFL-MARMAC SCH/DOWNTOWN TIF INCREM	22124	22125	1,641,206
MCGREGOR CITY/MFL-MARMAC SCH/TURNER PARK TIF INCREM	22150	22151	34,488
MCGREGOR CITY/MFL-MARMAC SCH/OLD MAN RIVER TIF INCREM	22174	22175	410,689
MCGREGOR CITY/MFL-MARMAC SCH/HEALTH CARE OF IA AL REBATE TIF INCREM	22178	22179	667,770
MCGREGOR CITY/MFL-MARMAC SCH/GEHRMANN REBATE TIF INCREM	22180	22181	230,050

- FY of Final Payment on Debts/Obligations tab
  - Should show the fiscal year in debt will be paid in full
  - Will be used to remove debts



# Common Errors & Questions

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- Only show the amount of debt to be repaid from TIF on Debts/Obs. tab
  - GO bonds can be abated from multiple sources, only report the TIF portion on this report
- TIF debt certification is a separate process
  - AURR is a backward-looking report of past activity
  - TIF debt certification is a statement of TIF that will need to be collected in the future
    - Certification goes to County Auditor on 12/1

# Common Errors & Questions

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- Balances and payment information do not autofill each year
  - Debts and projects will be retained, but amounts will need to be updated manually
  - Fund balance will not be carried from year to year
- LMI must be added to TIF balance to get the overall fund balance
  - If LMI is held in the Sp. Revenue fund, it will need to be treated as TIF fund balance for this report

# THANK YOU FOR YOUR ATTENTION

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A special thank you to the Iowa League of Cities for coordinating today's webinar.

Further questions or clarifications:

Ted Nellesen – [ted.nellesen@iowa.gov](mailto:ted.nellesen@iowa.gov) – 515-281-3705

Carrie Johnson – [carrie.johnson@iowa.gov](mailto:carrie.johnson@iowa.gov) -515-281-5598