League of Women Voters of Iowa
TIF Study

Completed in 2016-2017

TIF Study Committee

Barbara Beaumont, League of Women Voters of Johnson County, Chair
Kathy Kahoun, League of Women Voters of Metropolitan Des Moines
Lauris Olson, League of Women Voters of Ames and Story County
Geraldine Perreault, League of Women Voters of Black Hawk-Bremer Counties
Karen Person, League of Women Voters staff
Linda Schreiber, League of Women Voters of Johnson County

Table of Contents

Introduction 3

Part I:

TIF Study Process 4

Study Purpose / Background 5

TIF Timeline 6

TIF History 7

TIF Use Expanding, Debt Levels Rising 9

Shifting Tax Burdens 12

School Aid Funding – Impact of Tax Increment Financing 13

New TIF Use – Windfarms 15

Urban Renewal Reporting Requirements 16

Iowa Business Taxes Vary 16

Business Taxes Vary 18

Sunsetting TIF 20

Concerns 21

Part II: Appendix A

Proposal for a LSWVIA State Study Program 22

Part II: Appendix B

City / County Questions 25

School Questions 23

Part III: Appendix C

Glossary of Terms 24

Part IV: Appendix D

Resources 27

Part IV: Appendix E

Interviewees 30

INTRODUCTION

Are government enticements an incentive or a costly burden for taxpayers? The use of government stimuluses has grown substantially in the new century. Could Iowa taxpayers be headed toward property tax increases as the number of local business tax incentives rise to create a perfect storm of falling revenues? Welcome to the opening days of Iowa's 87th Legislative Session when Legislators faced cutting $110 - $120 million to meet revenue shortfalls in the current 2017 budget.

Although the increase in local incentives is a concern, cuts and changes in statewide policies and programs may create an even bigger problem that may shift the funding burden to individual taxpayers. Two recent examples enacted by the Iowa Legislature in 2013 now impacting Iowa cities and towns' revenues and budgets are the rollback of commercial property taxes and the manner in which apartments are taxed.

A popular financing technique, Tax Increment Financing (TIF), has been around since the 1960s to remove slum and blight in the poorest neighborhoods. Prior to 1985, the use of public funds to support private development was not allowed by the Iowa Code. In the 1980s, during Iowa's farm crisis, the use was expanded to attract economic development projects to help offset the downward spiral in the state's agricultural economy. As a result, TIF use has grown as communities faced increased competition for capital development. In the 21st century, TIF has become one of the most used financing methods in the public sector and thus controversial among economists, researchers and government watchdogs.

There are examples throughout Iowa that demonstrate successful TIF use. The financial instrument has not only eliminated slum and blighted in inner city areas, TIFs have helped communities transition from dire economic situations and recover from natural disasters to reinvigorate and improve the overall appearance of communities and quality of life while boosting the community's tax revenues.

Although TIFs are considered positive tools for effective economic development, the lack of established parameters can lead to overuse, misuse and abuse. For example, using TIF to construct public buildings instead of general obligation bonds denies the public an opportunity to express their opinion with a vote on a proposed development.

Taxpayers don't have to look far to find a nearby TIF. Nearly half of Iowa's cities and towns have TIF districts. It's becoming increasingly difficult to know what levels of spending (incentives) are really necessary to secure economic development growth associated with TIF projects.

Iowa's rapid TIF growth has placed a burden on the state's K-12 funding. And today, wind farms are emerging as new users of TIF incentives. However identifying rural agricultural land as TIF urban renewal is a contradiction and therefore a misuse of TIF because the land is neither a slum or blighted, nor should it receive a forever designation as Iowa Code allows for urban renewal projects.

TIF forms that are not a version of property tax TIF, and therefore are not covered in this report include:

- Community College Job Training (Iowa Code chapter 206E – allows a community college, in conjunction with a qualified employer, to utilize income tax withholding to financing job training for the employer.

- Local Option Sales Tax (TIF – Iowa Code section 423B.10) allows cities to capture and utilize local option sales tax revenue for development activities within the URA.
- Targeted Jobs Withholding Tax TIF (Iowa Code section 403.19A) allows cities to utilize income tax withholding from qualified jobs within an URA to finance development activities.

League TIF Study Process

The League of Women Voters of Iowa adopted a two-year study of Tax Increment Financing in Iowa at its June 2015 League Convention in Des Moines. A study committee, composed of League members representing Black Hawk, Johnson, Polk and Story counties, was appointed and has reviewed city and county use of Tax Incremental Financing (TIF) that funds urban renewal and new economic development projects throughout the state and in local cities and counties.

The group has sifted through dozens of background materials, identified a number of TIF experts, as well as others whose knowledge expands into publicly-funded economic development. In addition, they have identified and interviewed several city and county staff members using TIF, staff members from statewide nonprofit organizations, as well as elected officials and others.

The committee created a questionnaire for city and county officials as well as questions for school personnel (see Appendix B). They also established the following timetable for the study and presentation:

- Summer – Fall 2015 – committee members meet to plan and organize the TIF Study
- January – October 2016 – review materials / conduct interviews
- November – December 2016 – write draft
- January 2017 – Study report
- February 2017 – Publish report
- March 2017 – begin process to be included in May / June 2017 LWVIA state meeting
- April 2017 – Policy Questions (Consensus vs Concurrence)
- June 2017 – Present report to League members

Local Leagues have found TIF use in their own communities and have been invited to help with collection of data representing their areas.

Iowa Leagues are holding public forums and panel discussions to educate and inform members and the public about the use of TIF.

Study Background

Tax Increment Financing (TIF) is a popular financing technique that Iowa cities and counties have available. It's also one of the most controversial financing methods among the public and government watchdogs.

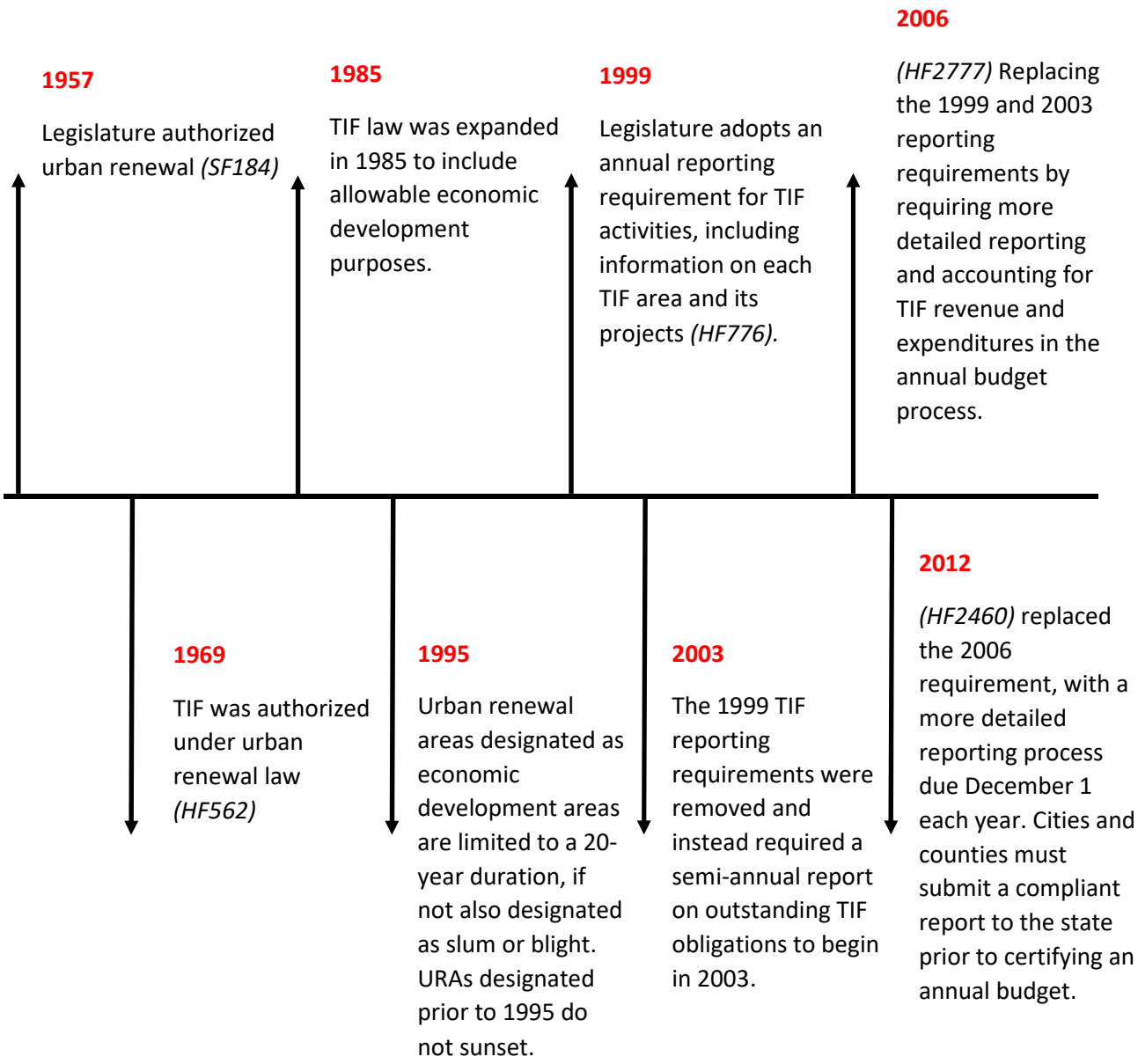
Used for decades in Iowa to eliminate slum and blighted areas in the poorest neighborhoods, and to attract economic development projects, TIF is often criticized for funneling money away from other taxing bodies to projects in the authorizing entity.

When applied properly TIF brings added property values to all governing bodies and improves difficult community areas. The problem TIF presents is not the need for an effective tool to repair slum and blighted areas or to attract development. It is the overuse of TIF by some local entities that fuels issues about abuse, competition and funding among governing entities. Typical TIF's long duration, often 20 years or in perpetuity, compounds the revenues of other taxing entities, such as school districts, for years. And when TIF funds are channeled outside the boundaries of the designated area or to neighborhoods that are not blighted or used to finance public facilities that have little to do with economic development, the lines of equity and fairness are blurred.

Application policies vary by community. The study reviews uses and differences between urban, suburban and rural areas. Most cities and counties take a very conservative approach regarding TIF use, apply accountability measures and communicate TIF purpose with other taxing bodies. Communities that take a liberal position, including too frequent usage, adopting a very long period of application or use of funds in an area other than the designated district, jeopardize their community's indebtedness and credibility, and the future of TIF funding for all.

The League study examines how TIF works, the types of TIF employed with the goal of learning what TIF use is beneficial and which TIF uses need improvement. The study identifies concerns about TIF usage as well as concerns and recommendations to improve TIF usage.

TIF Legislative Timeline



TIF Legislative Timetable[1] (chart above)

[1] Iowa League of Cities. Tax Increment Finance: Important Statistics. Des Moines. FY2013.

TIF History

Tax Increment Financing (TIF) is allowed throughout the United States.[2]

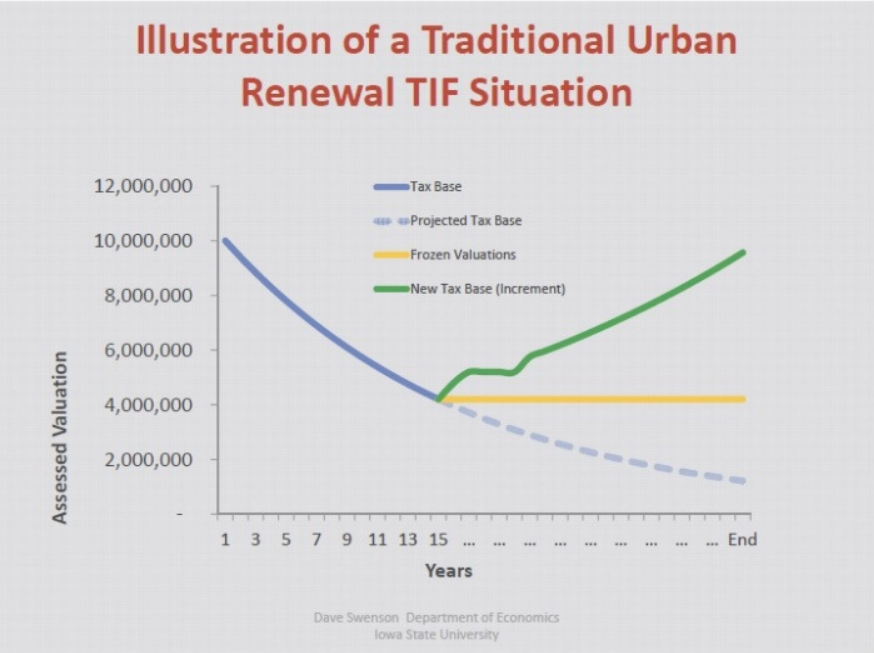
- 49 states and the District of Columbia allow TIF use
- 31 states require finding of blight prior to establishing a TIF area
- 19 states require TIF areas meet a "but for" test
- 32 states, including Iowa, allow TIF to be financed through general obligation bonds
- 14 states allow the exclusion of overlapping school districts from TIF areas

Iowa law allows municipalities to establish an urban renewal area to finance public improvements such as streets, sewers, sidewalks and infrastructure related to residential, commercial or industrial development; redevelop slum or blighted areas; fund private economic development; and finance construction of low and moderate income housing using TIF.[3]

Authorization for TIF is found in Iowa Code chapter 403. Enacted in 1957 (SF184) as part of Iowa's Urban Renewal law to address slum and blight conditions, Tax Increment Financing was added as a financing mechanism for Urban Renewal in 1969 (HF562).[4, 5]

TIF is a practice to permit the use of an anticipated increase in property tax revenues to finance infrastructure improvements for the authorizing entity. Cities and counties may establish TIF. Rural Improvement Zones (RIZ), authorized by Iowa Code chapter 357H, is an area designated by a county around a private development lake. TIF funds may be collected and utilized for development projects in a RIZ.

When a TIF is established, a "base" of property tax valuation is established as the value of the property prior to the TIF. Throughout the duration of the TIF, as property valuations increase, the tax revenue on the "incremental" increases are directed to the TIF fund of the city or county that established the TIF. Meanwhile property tax revenues on the base valuation continue to flow to the other taxing entities as they would in the absence of TIF. There is an important exception: Property tax levies to repay general obligation debt of cities, counties or school districts



[2] Girardi, Anthony. Iowa Department of Revenue. Tax Research and Program Analysis Section. Property Tax Increment Financing. Tax Expenditure Committee. Des Moines, IA. December 2013. Pg. 9.
[3] Legislative Guide to Urban Renewal and Tax Increment Financing. Des Moines, IA. December 2007. Pgs. 1-14.
[4] Dickinson, Glen. Legislative Services Agency. FY2015 Annual Urban Renewal Report – Tax Increment Financing (TIF). Des Moines. Pg. 17.
[5] Josten, Robert. What is Tax Increment Financing? Questions and Answers about TIF. Des Moines, IA.

cannot be diverted for TIF, nor can the school physical plant and equipment levy.

TIF also enables the establishing entity to incur debt to fund local improvements that are expected to remedy blight or spur economic development. These improvements help increase property tax valuations when the TIF expires. Debt incurred to make the infrastructure improvements is typically paid during the time taxes are diverted to the TIF.[6]

Initially communities used short-term tax abatements and tended to limit assistance to industries that served regional or national interstate markets thus bringing new money into their communities:[7]

- Manufacturing
- Power generation
- Corporate headquarters
- Wholesale or distribution

Competition for industry was not intense when laws were initially enacted. However near the end of the 20th century, as the state enjoyed an increase in population and a period of job and manufacturing growth, TIF use grew in scope and popularity.[8]

The most significant change in the TIF law was the expansion in 1985, during the Iowa farm crisis, that allowed TIF to be used for general economic development purposes, rather than just as a tool for redeveloping blighted areas. As TIF usage increased throughout Iowa in the years following this change, the Legislature passed reforms in 1995 limiting economic development projects to a 20-year duration, but did nothing to inhibit urban renewal areas designated as slum or blight or to define what constitutes slum or blight. Nor did the reform establish a time limit on existing TIF projects established prior to 1995. In 1999, the Legislature adopted an annual reporting requirement governing bodies with TIF projects (HF776).

Action in 2006 replaced reporting requirements approved in 1995 and 2003, requiring additional detailed reporting for TIF revenue and expenditures in the annual budget process. In 2012, the Legislature mandated a detailed reporting process be completed on Dec. 1 each year; and required cities and counties to submit a report to the state prior to certifying an annual budget.[9]

Amendments to the code addressing TIF issues have been frequently introduced but seldom make it out of committee allowing the House or Senate to debate the issues.

Cities may choose to use tax incentives to boost community betterment. There are several TIF debt sources:

- Rebates: part of an agreement between the city and property owners that gives more responsibility to the developer to make improvements because the city agrees to return a portion of the incremental revenues attributed to the improvements to the developer.
- Internal Loans: allows cities to advance funds to an urban renewal project and pay back the

[6] Ibid. Girardi.
[7] Swensen, David, Iowa State University Department of Economics. Tax Increment Financing in Iowa: Background, Research and Recommendations. Ames, IA. February 2012.
[8] Ibid. Swensen. Pg. 3.
[9] Iowa League of Cities. Snapshot of Tax Increment Finance. Des Moines, IA. 2015.

original funding debt with TIF reimbursement. Iowa Code allows for general fund loans with limitations.

- General Obligation (GO) Bonds: bonds are issued and backed by the city. Reverse referendum rules apply to GO bonds.
- TIF Revenue Bonds: backed by the local government that can only be paid from specific TIF revenue pledged to the bonds. Debt may not be fully repaid if the specific TIF revenue does not fund the debt
- Other Debt: bank loans and other non-bond debt owed privately may be used as TIF debt. Iowa Code allows, with some restrictions, cities and counties to acquire improvements and property through a lease-purchase process. [10]
- Annual appropriation bonds: Debt incurred by a city for a TIF project or for incentives to a developer is repaid from annual appropriations and therefore does not technically count as a general obligation of the city, allowing the city to issue debt in excess of its general obligation debt limit.

The Iowa League of Cities reports the breakdown of TIF project debt:

Debt Type	# of Projects
Rebates	1,043
Internal Loans	880
GO Bonds	1,076
TIF Revenue Bonds / Notes	128
Other	261

TIF Use Expanding, Debt Levels Rising

Prior to 1985 the use of public funds to support private development was limited. As TIF usage has grown, communities have faced increase competition for capital development leading states and local governments to use more and larger incentives to support growth in their community which results in greater debt for taxpayers.[11]

In the 21st century, TIF use in Iowa has expanded significantly. Between 2000 and 2012, the number of TIF urban renewal areas increased 43 percent, from 1,125 to 1,614 areas; and during the same time period, the taxable TIF value more than doubled, accounting for nearly $300 million in property tax revenues in fiscal year 2014 – rising from 0.1 percent to 5.9 percent of the total property tax revenues in Iowa. [12]

The diversion of tax revenues to TIF directly impacts 263 of the 346 (76 percent) of Iowa school districts (2012 data).[13] Across Iowa, $9.5 billion of total school district valuation was in TIF areas resulting in total

[10] Ibid. Iowa League of Cities. 2015.
[11] Ibid. Swensen. Pg. 4
[12] Ibid. Girardi. Pg. 7.
[13] Ibid. Girardi. Pg. 7

revenue diversions of $123 million, of which $51 million was shifted to state taxpayers through the State Foundation Aid Formula.[14]

While fewer than half of Iowa's 946 cities had a TIF area in their boundaries (2012 data), cities with TIF areas accounted for 96 percent of urban taxable valuation.[15] Between assessment years 2000 and 2012, the assessed value of all urban property in Iowa increased 21 percent. In 2000, TIF urban property increased 35 percent in assessed valuation, and urban property in TIF for the purpose of economic development increased 57 percent.[16]

During the same time period, in 13 Iowa counties, the combined value of city property in economic development TIFs declined. In 59 other counties, the valuation of urban property in economic development TIFs increased. During the same time, more than half of Iowa's counties lost jobs while aggregate wages increased in all Iowa counties.[17]

It is becoming increasingly difficult to know what levels of spending are necessary to secure economic growth associated with TIF projects.[18]

Even when banking institutions are involved scrutinizing projects, providing loans and financing to support projects, advancing economic development is known as informationally asymmetric – meaning industry has all of the knowledge and the awarding government entity only knows what businesses tell them, which makes it very difficult for cities and counties to know when incentives are really needed and when they are not.[19]

The Iowa Legislative Service Agency's (LSA) report, dated February 2016, notes 482 cities, counties and Rural Improvement Zones had a total of 1,044 Urban Renewal Areas on file with the Department of Management.[20] The same LSA report notes 388 local governments reported a total of 3,123 outstanding debts totaling $3,041.4 million. Some entities report debt repayments extend beyond 30 years and more than 50 percent of the debt repayment relates to debt schedules that extend past fiscal year 2026 – nearly 10 years from now.[21]

TIF debt is reported in six categories: General Obligation Bonds (GO), Internal Loans, Other Debt (such as bank loans), Rebates, TIF Revenue Bonds, Low and Moderate Income (LMI) Housing.

Iowa Department of Management staff reports how a TIF debt is structured is important. The Code of Iowa language states TIF does not count against a constitutional debt limit, though the Iowa Supreme Court ruled in 1975 that tax increment debt must be counted. If an "annual appropriation" clause is in

---

[14] Ibid. Girardi. Pg. 7
[15] Ibid. Girardi. Pg. 7
[16] Ibid. Girardi. Pg. 7
[17] Ibid. Girardi. Pg. 7
[18] Ibid. Swensen. Pg. 4
[19] Ibid. Swensen. Pg. 5
[20] Dickinson, Glen. Legislative Services Agency. FY2015 Annual Urban Renewal Report – Tax Increment Financing. Des Moines. Pg. 2.
[21] Ibid. Pg. 4.

the debt issuance, then only the annual payment amounts must be counted against a constitutional debt limit.[22]

LSA Table 3 Reported Debt by Debt Type[23]

Table 3
Reported Debt by Debt Type
Dollars in Millions

Debt Type	Principal	Interest	Debt	% of Total
General Obligation Bonds	$ 1,418.9	$ 343.8	$ 1,762.7	58.0%
Internal Loans	160.8	3.0	163.8	5.4%
Other Debt	161.5	27.3	188.8	6.2%
Rebates	611.7	3.3	615.0	20.2%
TIF Revenue Bonds	164.9	128.7	293.6	9.7%
Low and Mod. Income Housing	17.3	0.2	17.5	0.6%
Total	$ 2,535.1	$ 506.3	$ 3,041.4	100.0%

Ten local governments represent 49 percent of all TIF reported.
(LSA Table 5 TIF Debt Reported FY2015)[24]

Table 5
TIF Debt Reported - FY 2015
Dollars in Millions

Local Government	Conventional Debt	Annual Appropriation Debt	Total Debt	Latest Repayment Date Reported	Total FY 15 Taxable Value of City/County
Coralville	$ 124.0	$ 234.1	$ 358.1	FY 2047	$ 1,558.9
Des Moines	123.2	154.0	277.2	FY 2037	7,214.7
Cedar Rapids	204.2	0.0	204.2	FY 2043	6,291.3
Dubuque	156.9	17.7	174.6	FY 2045	2,600.1
Altoona	36.2	124.2	160.4	FY 2043	825.0
Sioux City	112.8	0.0	112.8	FY 2033	2,661.0
Ankeny	64.6	6.7	71.3	FY 2030	2,445.1
Mitchell County	0.0	44.5	44.5	FY 2033	747.8
West Des Moines	43.6	0.0	43.6	FY 2029	4,379.0
LeClaire	8.5	34.5	43.0	FY 2030	206.7

[22] Johnson, Carrie. Iowa Department of Management, interview, 2016.
[23] Ibid. Pg. 5.
[24] Ibid. Pg. 6.

Roads, bridges and utilities represent 46.1 percent of the number of projects and 48.2 percent of project expenditures for the year. The second most common TIF expenditure category is public buildings, representing 6.9 percent of projects and 9.7 percent of expenditures.[25]

LSA Table 8 Number of Projects reported by Project Category.[26]

Table 8
Number of Projects Reported by Project Category
Dollars in Millions

Number of TIF Projects by Type	Ongoing	Complete	Total	FY 2015 Expended Amount	% of $ Total
Roads, Bridges & Utilities	217	838	1,055	$ 123.6	48.2%
Municipal/Public-Owned Buildings	20	137	157	24.9	9.7%
Commercial - Office Properties	16	51	67	16.3	6.4%
Recreational Facilities	28	87	115	11.0	4.3%
Water/Waste Treatment Plants	7	75	82	10.5	4.1%
Industrial/Manufacturing	21	99	120	8.4	3.3%
Administrative Expenses	87	132	219	11.6	4.5%
Commercial - Retail	24	67	91	13.8	5.4%
Acquisition of Property	13	84	97	7.4	2.9%
Commercial - Hotels/Conference Centers	2	24	26	13.2	5.1%
Commercial - Warehouses & Distribution	2	17	19	4.2	1.6%
Residential	16	74	90	2.4	0.9%
Mixed Use Property	13	16	29	2.9	1.1%
Lake & Related Improvements (RIZ)	7	2	9	0.4	0.2%
Low & Moderate Income Housing	26	36	62	2.3	0.9%
Commercial - Apartments/Condos/Residential	3	18	21	1.4	0.5%
Agribusiness	0	8	8	0.7	0.3%
Commercial - Medical	0	9	9	0.8	0.3%
Main Street Iowa Program	6	6	12	0.7	0.3%
Total	**508**	**1,780**	**2,288**	**$ 256.5**	100.0%

Shifting Tax Burdens

When cities grant TIF that directly benefits a developer as the beneficiary, other homeowners and businesses within the municipal boundaries must cover at least some or all of the property taxes the beneficiary is not paying which results in an increase in property taxes and a shift in who pays taxes. The shift also impacts people who live outside the city limits in the county. Property taxes that would have been paid to the county and schools are diverted to pay for TIF projects, which means taxpayers outside the community are paying more in taxes to cover the loss of tax revenues. A TIF project can ultimately shift the burden of tax payments to other property owners who see higher property taxes, resulting in a system that is unfair to all but the beneficiaries of TIF projects. [27]

Prior to an expanded TIF usage, voters would have been asked to approve General Obligation Bonds for public projects. Too often taxpayers do not get to vote on TIF projects – the same people who must bear additional taxes do not have a say by voting. [28]

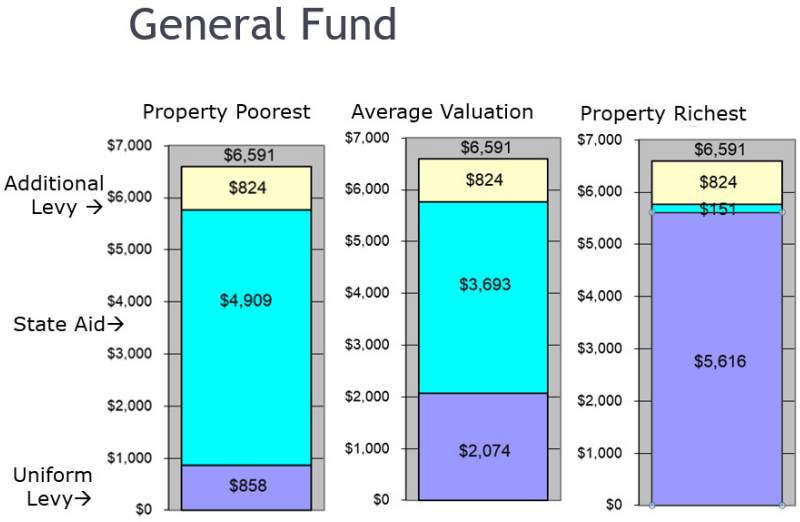
[25] Ibid. Pg. 9
[26] Ibid. Pg. 10.
[27] Sierra Club Iowa Chapter. A Primer on Tax Increment Financing (TIF). Des Moines.
[28] Ibid. Sierra Club. Pg. 7

The Legislative Services Agency reports public building construction represent the second most common TIF expenditure.

School Aid Funding – Impact of Tax Increment Financing

Iowa's rapid TIF growth has placed a burden on the state's K-12 funding. Many TIF supporters claim that the state makes up for funding in TIF areas held at the "base" rate when tax increments are diverted from schools. While the state makes up the loss associated with the School Foundation Levy, it does not reimburse the total amount. In growing districts it affects a schools ability to keep up with demand; in schools with declining populations it further hinders financially struggling districts.[29]

In fiscal year 2015, of the 338 school districts, 262 (77.5 percent) had TIF increment valuation, while 76 districts (22.5 percent) had none. The Iowa School Aid Formula provides $6,591 per pupil ($5.40 per $1,000 of assessed value) and state aid up to the foundation level (85.5 percent for the regular program per pupil amount), plus an additional level that provides the remaining portion of the per pupil amount (see chart right).



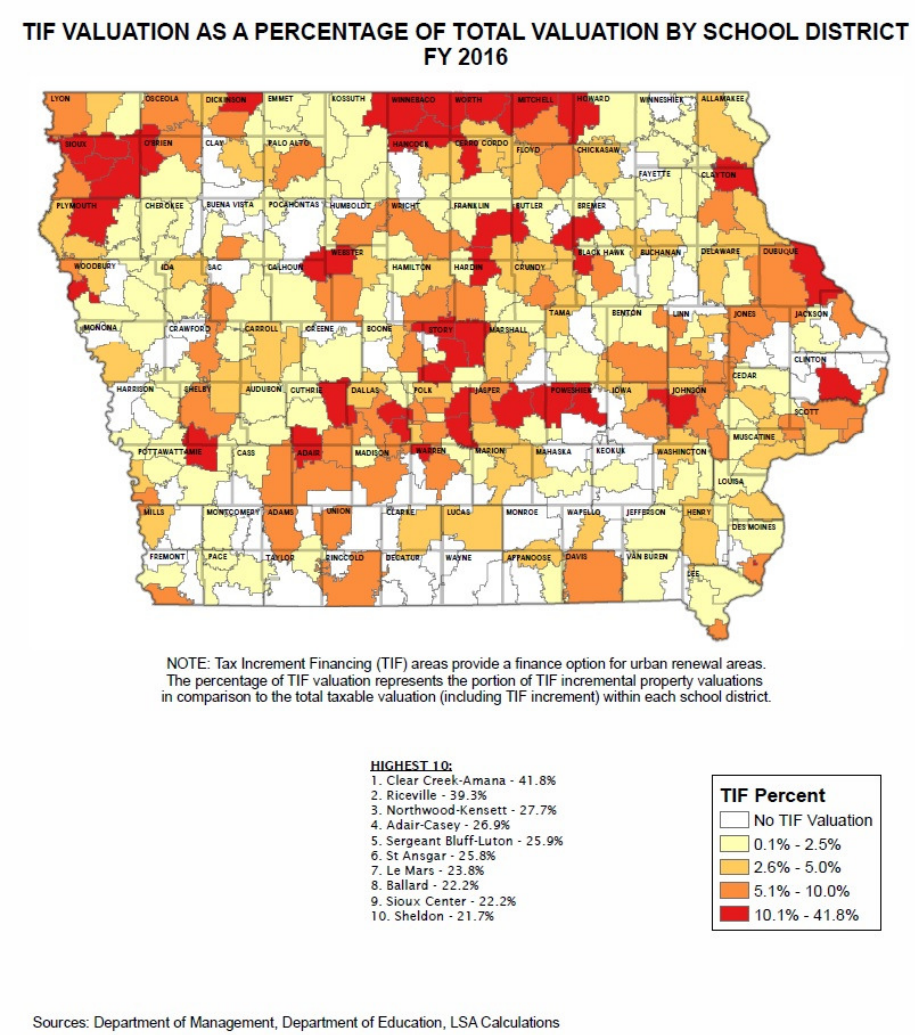
Because school districts do not receive the uniform levy amount generated from TIF incremental valuation, state aid makes up the difference in funding the foundation level. Large districts with a higher valuation per pupil will generate more funding from the uniform levy and less in state aid than districts with a lower valuation per pupil.[30]

To make up the rest of the allowed per pupil spending, the district must raise the additional property tax levy.

In 2001, the Iowa Code was amended to provide property taxes for the regular and voter-approved Physical Plant and Equipment Levy and Instructional Support Levy must be collected and paid exclusively to the district.[31] In other words, this tax levy cannot be diverted to TIF.

[29] Ibid. Swensen. Pg. 15
[30] Ibid. Legislative Services Agency. Fiscal Update. August 2014.
[31] Ibid. Legislative Services Agency. Legislative Guide to Urban Renewal and TIF. Pg. 9

TIF Valuation as Percentage of Total Evaluation by School District (chart below)[32]



[32] Iowa Legislature Government Publications. FY2016. Internet: https://www.legis.iowa.gov/docs/publications/MOW/698820.pdf

New TIF Use – Windfarms[33]

Today, counties are emerging as utilizers of TIF incentives. Wind energy TIFs can help counties provide improvements to secondary roads, though they have been used for other purposes as well, including incentives to unrelated businesses.[34] However identifying ag land as urban renewal is misleading because the land is neither a slum or blighted, and should not be designated as such forever, which the Iowa code allows.

With a capital investment of more than $9.8 billion in Iowa's wind farms, ranking the state first in energy production and third in the nation in employment related to the wind energy industry, Iowa counties are turning to TIF to attract this new industry to their location.

- Iowa produced nearly 25 percent of all the electricity generated in the state from wind turbines in 2012.
- Iowa was also the first state in the nation to exceed 20 percent of total generation coming from wind energy.[35]

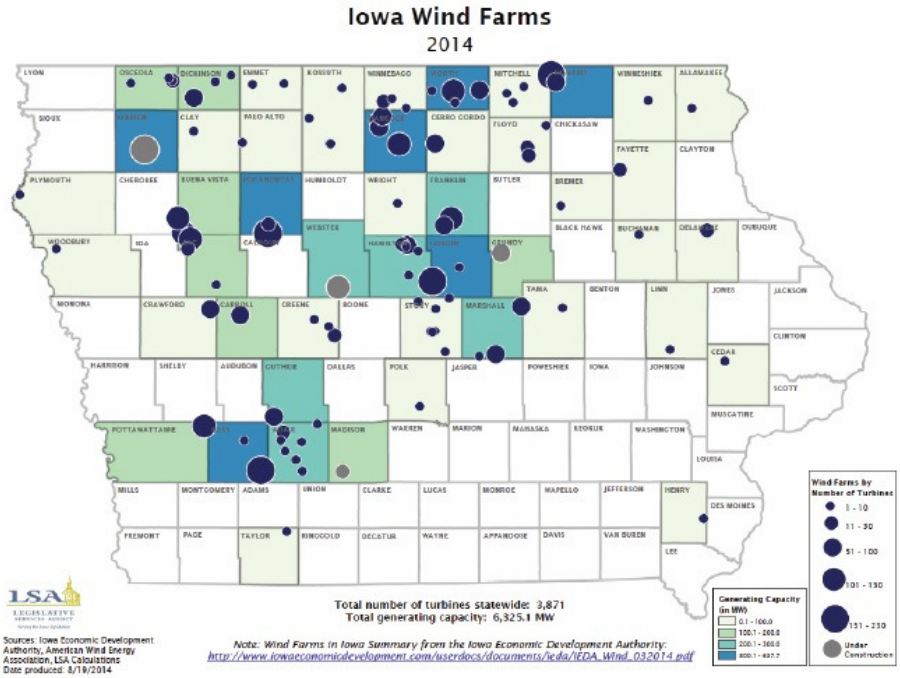
The state provides incentives to wind farms independent of TIF by requiring that they be assessed at lower than actual value for the first five years. This feature of state law has allowed counties to establish a TIF area around a wind farm after the wind farm has been constructed, because the assessed valuation increases mandated by state law, as full valuation is phased in, will count as an "increment" in valuation for TIF. In such a case, the county TIF clearly cannot be described as an incentive for development since it occurs after the fact.

Wind farms may receive Federal Production Tax Credits and Iowa Tax Credits for construction.

[33] Ibid. Legislative Services Agency. Fiscal Update. Aug. 19, 2014.
[34] Ibid. Swensen. Pg. 15
[35] Iowa Wind Energy Association (from website http://www.iowawindenergy.org/whywind.php)

MAP – IOWA WIND FARMS

Map. The following map shows the locations of wind farms in Iowa. The size of the dot indicates the number of wind turbines on each farm - the statewide total is 3,871. The coloring of the counties indicates the generating capacity - the statewide total is 6,325.1 megawatts.



This map and others are available online at:
https://www.legis.iowa.gov/resources/mappingResources/mapOfTheWeek.

Urban Renewal Reporting Requirements

The Ahlers & Cooney report "ABCs of Iowa Urban Renewal: A Practical Guide for Cities and Counties (2013) identifies 21 Steps to a detailed Urban Renewal Report, and urges governing entities to keep good records throughout the duration of the project and to begin drafting the report early due to the amount of research needed to complete each report.

The 21 paragraphs of required information are summarized as follows:[36]

1. Each **Urban Renewal Area** type (designation) and the date such determination was made;
2. A map of the area;
3. A copy of all TIF ordinances;
4. Copies of the original **Urban Renewal Plan**, each amendment to the plan, and the dates of such amendments;

[36] Cory, Mark and Patricia J. Martin. Ahlers & Cooney, P.C. ABCs of Iowa Urban Renewal: A Practical Guide for Cities and Counties. Des Moines, IA. 2013.

5. A list and description of all **Urban Renewal Projects** within the area either in process or completed during the fiscal year;
6. A description of each TIF expenditure;
7. The amount of loans, advances, indebtedness, or bonds, which qualify for payment from TIF moneys and were incurred or issued during the fiscal year;
8. The amount of loans, advances, indebtedness, or bonds, which qualify for payment from TIF moneys and remain unpaid at the end of the fiscal year;
9. The total amount of property taxes rebated (or otherwise expended) during the fiscal year, and amounts agreed to for future years;
10. A list of all properties and the owners of those properties who received property tax rebates (or other expenditures) and amount of property tax rebates in the past fiscal year, as well as future obligations;
11. The balance of the municipality's TIF fund;
12. Aggregate assessed value of all taxable property within the **Urban Renewal Area**;
13. The aggregate assessed value of each taxable property class in the **Urban Renewal Area**;
14. The portion of the assessed value of all taxable property within the **Urban Renewal Area** that was used to calculate the amount of excess taxes under Iowa Code '403.19(2);
15. The amount of taxes under '403.19(2) in excess of the amount required to pay applicable loans, advances, indebtedness, and bonds that was paid as property tax for the respective taxing districts;
16. Any interest earned on the TIF fund and deposited into the TIF fund and net proceeds from the sale of assets purchased with TIF moneys;
17. The amount of taxes that each taxing entity contributed to the TIF fund that fiscal year;
18. The amount of expenditures by the municipality for public improvements related to housing and residential development;
19. The amount of assistance to **LMI Housing** provided by the municipality;
20. Pursuant to any applicable **Development Agreement**, the number of jobs to be created, the wages of those jobs, the total private capital investment, and the total cost of public infrastructure constructed; and
21. Any other related information deemed relevant by the Department of Management.

Iowa Business Taxes Vary

Iowa's low business tax rates calls to question the need for additional incentives such as Tax Increment Financing, as well as the cost and benefit of these incentives.

The Corridor Business Journal, headquartered in North Liberty, reported Aug. 26, 2015, a study by the Tax Foundation in cooperation with KMPG LLC that revealed Iowa's business tax rates vary among the state's different industries – from 3.9 percent (capital-intensive manufacture) to 38.1 percent for a distribution center. The report, "Location Matters: The State Tax Costs of Doing Business," used information from the Cost Council on State Taxation website, to identify how tax codes treat new and established firms differently within each state. Rankings and ratings for Iowa:[37]

- Lowest rate for capital-intensive manufacturer at 3.9 percent
- 13th lowest rate for research and development facility at 8.2 percent
- 16th lowest rate on a labor-intensive manufacturer at 7.1 percent
- 22nd lowest rate on a call center at 18.8 percent
- 41st lowest rate on a distribution center at 38.1 percent
- 46th lowest rate for independent retail store at 21.8 percent
- 47th lowest rate for corporate headquarters at 20.4 percent

[37] http://www.cost.org/page.aspx?id=69654 and Corridor Business Journal. PM Update. Study: Iowa Business Taxes Vary Widely by Business Model. North Liberty. Aug. 26, 2015

Sunsetting TIF Debt

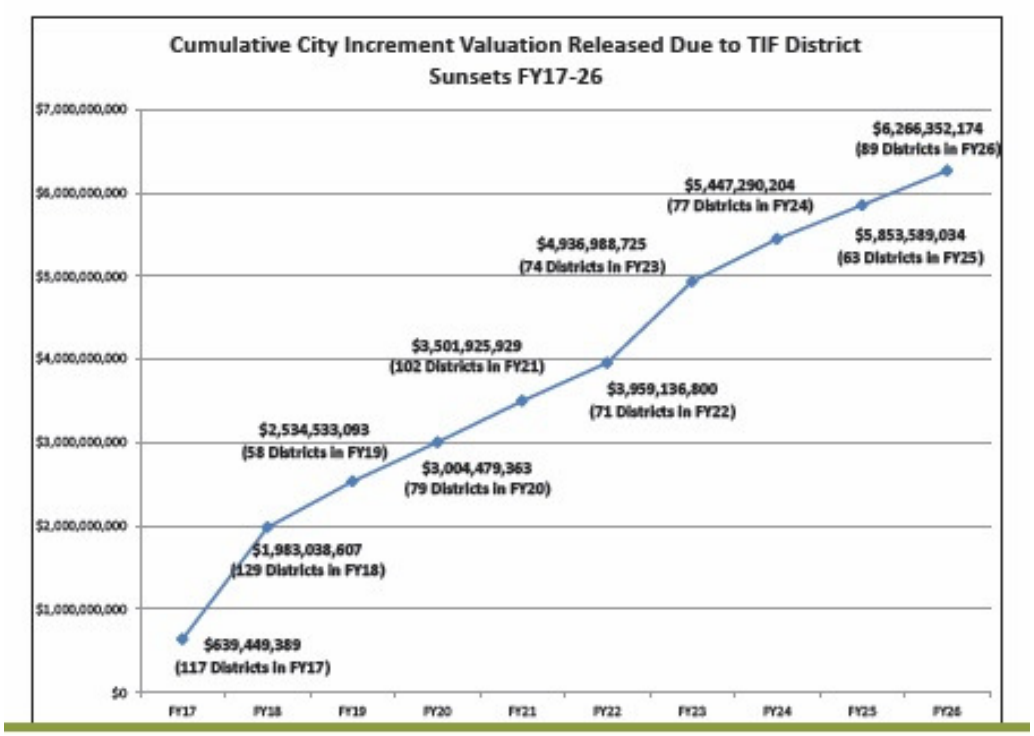
Throughout Iowa numerous successful TIF projects can be found. Much of downtown Des Moines and other communities can attribute their renewal results to TIF. Given the 20-year sunset for economic development projects, many TIF districts will expire in the coming years, and valuations will return to all taxing authorities.[38]

However TIF districts for economic development purposes, established prior to 1995, do not have a sunset conclusion and may exist forever according to the existing Iowa Code.

Of the districts established after 1995, 69 percent report an end date. In fiscal years 2017-2026, $6.3 billion in increment valuation could return to all taxing authorities (based on a maximum increment and some communities return a percentage of the increment annually).[39]

TIF areas are not decertified, but may remain intact allowing communities to re-establish the TIF with a new base valuation for a fresh project.

Iowa League of Cities Sunsetting TIF Districts[40]



[38] Interview with Robert Josten, Dorsey & Whitney, Des Moines, IA. June 14, 2016.
[39] Ibid. Iowa League of Cities. 2015. Pg 6
[40] Ibid. Iowa League of Cities. 2015. Pg. 6

Tax Increment Financing (TIF) Concerns*

- A better definition of slum / blight is needed
- Communication to affected parties must be made publically
- Create a new category specific to windmill construction
- Debt: Although TIF is debt, it is not categorized as such, and therefore TIF is outside Iowa's constitutional debt limit
- Decertify areas upon project completion
- Evaluation / Oversight is needed in addition to annual reporting requirements
- Public buildings with TIF vs GO Bonds - voters should be allowed an opportunity to vote on public projects
- School Foundation Formula – funding impact for schools is real and significant impacting generations of Iowa children
- Sunset all projects including urban renewal – economic development 20 years (the equivalent of two generations) is too long of a period of time and detrimental to schools;
- Transparency vs. prohibition – keep the public informed

*alphabetical order

Tax Increment Financing Study Recommendations

At the 2017 Convention, held in Grinnell in June 2017, the LWVIA members adopted the following position statement for its Tax Increment Financing study:

> "The League of Women Voters of Iowa believes efficient and economical government allows governing entities opportunities to utilize Tax Increment Financing tools for urban renewal and economic development. The League further believes TIF is a positive tool for cities and counties to address issues of urban renewal and economic development."

In addition, the following seven recommendations were amended, adopted and approved:

- TIF must be amended to include a category specific to alternate energy construction.

- The Code of Iowa referencing slum/blight should be revised to reflect 21st century terminology relating to environments of different-sized political subdivisions.

- All TIF projects, including urban renewal projects should sunset in at most 20 years. The League suggests modifying the law to require local authorizing entities a maximum of 50 percent of the school district tax increment for the duration of the project.

- Language that allows a 20-year duration for economic development within a TIF district should be amended to require that TIF districts decertify upon project completion. Any entity wishing to use TIF in the same area following a project completion must complete a new certification process in its entirety to proceed with a proposal.

- Structuring TIF debt is important, and the Code of Iowa must be amended to include TIF debt in the calculation against the constitutional debt limit and must include language related to annual payment, as well as, interest incurred against the debt.

- State law for TIF use must be amended to require detailed communication, including specific plans and outcomes, identifying costs and an estimated return on the TIF investment, and estimating the impact on other taxing entities, to occur among all affected parties before the required three public hearings.

- Each TIF plan must identify an oversight procedure to annually evaluate TIF use, including costs, at the local level. The League further believes members of the neighboring communities must be included in the evaluation procedural process to ensure transparency.

Appendix A

PROPOSAL for a LWVIA State Study Program

Presented at LWVIA Convention May 2015

Tax Increment Financing (TIF): A Study of Tax Increment Financing in Iowa including its purpose, uses, benefits, and costs to state and local government.

Tax Increment Financing is used in Iowa both by state and local jurisdictions, usually to help entice new companies or business to locate in Iowa or in a given city or town. It is widely accepted as an effective economic development incentive, and has been for years among state and local economic development organizations and elected officials. However, economists and researchers take another view. TIF does cost the State of Iowa a significant amount of money (how much and for how long?) and likewise, cities / or towns.

While TIFs are usually considered as positive tools for economic development, has there been recent or adequate evaluation? How important are they to businesses in deciding where to locate? Are they really effective in creating jobs? Do they cause unnecessary friction between jurisdictions in competing for companies to locate? Could public monies be better spent?

Overall, what is known about the successful uses? Benefits and costs to communities? A study by the LWVIA might provide insight into the use of TIFs, not only for the League, but for the Legislature ultimately.

The Iowa League does not now have a position under which to take action regarding Tax Increment Financing, particularly because of the unknowns. This study would involve at least several local Leagues and individuals, and could be completed in a two-year time frame. Most of Iowa's local Leagues are probably in communities that have used TIF's, so interest is high.

Appendix B

City / County Questions

TIF Interview Questions Cities / Counties

1. How many urban renewal areas do you have?
    a. How many projects have been completed in each area?
    b. How many are in progress?
    c. How many areas have a sunset or expiration date for collection of TIF revenues?
    d. What percentage of the total available TIF value are you utilizing?
2. How many projects have involved a financial incentive to a third party?
    a. Provide specific examples of financial incentives.
    b. What type of nonperformance criteria is included in agreements?
    c. Have agreements ever been enforced? How? What were the results?
3. What are other examples of your TIF projects, e.g. infrastructure, public buildings, other?
    a. Short-term benefits?
    b. Long-term benefits?
    c. Number of jobs created?
    d. New taxable value added to the tax base after the TIF was paid?
4. When you have a new urban renewal project did your community receive input from county and school district officials?
    a. What was the reaction of the government officials and the general public to the project?
5. Should the state law require TIF projects that provide financial incentive to private individuals include a requirement that a developer document that without the assistance they would not undertake the project – commonly called a “but for” clause?

Appendix B continued

TIF Interview Questions – School Districts

Follow-up School / TIF Questions: (redrafted 061516)

1 Do you know what cities / counties are doing related to TIF projects that impact your districts?

- Do you know what the impact is to your school budget?
- What is your opinion about the use of TIF in your community?
- How do cities / counties officials communicate this information to you?
- Should use of TIF require officials from school to acknowledge or sign-off on TIF projects?

2 Because the state does not fully reimburse your district for TIF revenues have you increased your levies to account for the shortfall?

3 Has your school district increased property taxes to account for TIF projects / districts?

- How much?
- What was the public's reaction?
- Were school board members blamed for property tax increases (related to TIF)?

Appendix C

Glossary of Terms[41]

Affected Taxing Entity - all cities, counties and school districts that levy taxes in a proposed Urban Renewal Area.

Agricultural property / agricultural land - a tract of 10 acres or more, not platted into lots of less than 10 acres or divided by streets and alleys into parcels of less than 10 acres, which has been used for the production of agricultural products in three of the last five years.

Base Year - calendar year before the calendar year in which a city or county first certifies an Urban Renewal Project.

Blight - an area where any number of specifically described conditions impair the growth, health, safety or welfare of the community. Blight does not include agricultural property.

Debt capacity or Constitutional Debt Limit – the amount of debt that can be incurred by a city or county. Most borrowings or obligations count against this limit except certain bonds or notes. The limit is calculated by taking a 100 percent valuation for the city or county before rollback, but after military exemptions, and multiplying it times .05. NOTE: TIF does not count toward a debt capacity.

Development Agreement - The agreement a city or county that has an Urban Renewal Area has with other parties, usually a private developer. Generally, the Development Agreement describes a set of promises spelling out what the governmental entity will do for the private developer in return for the private development and economic development or the slum / blight removal.

Economic Development - The creation of new jobs and income or the retention of existing jobs and income in in an Urban Renewal Area. An urban renewal project can generate direct economic development, such as the development of a new business or industry, or indirect economic development, such as the provision of housing for employee retention and recruitment, daycare services or training for workers.

Essential Purpose - The Iowa Code lists essential purposes for both cities and counties. The lists are not the same. Generally speaking, a city or county can undertake a loan for an essential purpose without holding an election or a "reverse referendum." The only exception is for a general obligation bond to fund an urban renewal project. In that case, the borrowing must be authorized under a reverse referendum procedure.

General Purpose - Like essential purposes, general purposes are listed in the Iowa Code for cities and counties. A general purpose is any legitimate purpose not include in the essential purpose list.

Incremental Taxes or Tax Increments - Property taxes generated by all increases in assessed value occurring in the TIF area after the base year. Incremental taxes do not include any taxing entities' deb service levy or a school physical plant and equipment levy (PPEL) and instructional support program (ISPL) levies and join county-city building taxes.

---

[41] Cory, Mark and Patricia J Martin, Ahlers & Cooney, P.C. ABCs of Iowa Urban Renewal: A Practical Guide for Cities and Counties. Des Moines, 2013.

Joint agreement - An agreement between a city and county or two cities allowing one to form an urban renewal area in their respective "no-man's land."

LMI Housing - Housing that is affordable to LMI persons.

LMI Match - The amount of money you must spend on housing for LMI person when you undertake an urban renewal project for non-LMI housing infrastructure in an economic development area. The LMI Match equals the percentage of LMI persons in your county multiplied by the TIF Reimbursement you will receive for the non-LMI housing infrastructure urban renewal project. The LMI match can be spent inside or outside the urban renewal area. The LMI percentage is available from a city or county planner or the Iowa Department of Economic Development.

Low and Moderate Income (LMI) - Persons in your county who have incomes at or below 80 percent of the median county income.

Minimum Assessment Agreement - An agreement where the governmental body, the developer and the assessor all agree that a proposed urban renewal project will be assessed at a specific value upon project completion.

No-Man's Land - The area within two miles of a city's boundaries. In the case of a county urban renewal plan, it also means the area within the city limits.

Public Improvements - Water lines, sanitary sewer, storm sewer, streets, sidewalks, traffic controls, signs or other improvements to be owned by the city or county and available for public use.

Rebate Agreement - An agreement to return a portion of incremental taxes related to a specific urban renewal project to the developer or owner of that project. This is a "pay as you go" approach and does not require a borrowing by the city or county. *A rebate agreement can count against a body's debt capacity.*

Reverse Referendum - A process to authorize city or county borrowing for a small general purpose or for an urban renewal general obligation bond. A reverse referendum involves publication of a notice at least 10 days before a public hearing. Unless a petition, signed by a number of citizens who equal at least 10 percent of those who voted in the last general election, is received a governing body may authorize borrowing without an election. If a petition signed by enough residents is received, the entity must either hold an election or drop the proposal to incur debt. A reverse referendum does not apply to essential purpose borrowings other than urban renewal projects and disaster response bonds greater than $2,999,999 and does not apply to revenue borrowings. An urban renewal revenue bond is a type of revenue borrowing.

Slum - Deteriorated or obsolete structures that endanger people and property. Agricultural land is not a slum.

TIF Area - A specific geographic area, usually described by its boundaries. The incremental taxes paid in this area can be captured by the city or county that formed the area as a TIF reimbursement for urban renewal projects.

TIF Reimbursement - The money a city or county receives from tax increments based on a TIF certification to the county where the TIF area exists.

Urban Renewal Area - A specific geographic area, usually defined by a boundary description that has been designated as an appropriate area for urban renewal projects.

Urban Renewal General Obligation Bond - A bond or note sold to finance an urban renewal project that will be repaid from a debt service levy, which can sometimes be abated with TIF reimbursement.

Urban Renewal Plan - The document that outlines the activities the city our county intends to undertake for the urban renewal area it is forming. The urban renewal area must meet certain requirements in Chapter 403 of the Iowa Code, and must be consistent with the city or county's general plan for development and zoning.

Urban Renewal Project - An undertaking by a city or county inside an urban renewal area. The Urban renewal project must meet the requirements of state law and the specific urban renewal plan for the urban renewal area it is in. the urban renewal plan must include authority for the urban renewal project before the project may be approved.

Urban Renewal Report - A detailed report about an urban renewal plan and area, including information such as TIF expenditures, submitted electronically to the Iowa Department of Management by Dec. 1 following the close of each fiscal year.

Urban Renewal Revenue Bond - A bond or note sold to finance an urban renewal project that will be repaid solely and only from the incremental taxes generated by the urban renewal area containing the urban renewal project.

Appendix D

Resources:

TIF Source Documents

City Manager's Office. Office of Economic Development City of Des Moines IA. **TIF 101.15**. (The 2015 Update.)

Cory, Mark and Patricia Martin. **ABC's of Iowa's Urban Renewal Law A Practical Guide for Cities and Counties**. 2015. Des Moines, IA. www.ahlerslaw.com. pg. 1-21. Ahlers and Cooney. File Name: AhlersCooneyABCsofTIF-HO1.pdf

Dickinson, Glen. Legislative Services Agency. **FY2015 Annual Urban Renewal Report – Tax Increment Financing (TIF)**. Des Moines. Feb. 2016.

Dorsey & Whitney. Robert E. Josten. "**Impact of Tax Increment Financing on School Budgets**." Des Moines, IA. 2016 updated.

Dorsey & Whitney, "**Property Tax Abatement (Exemption) (Questions and Answers about Chapters 427B and 404 of the Code of Iowa)**, Des Moines, IA. 2016 updated.

Dorsey & Whitney. Robert E. Josten & John P. Danos. **"Tax Increment Financing Assistance for Housing Infrastructure."** Des Moines, IA. 2016 updated.

Dorsey & Whitney, "**What is Tax Increment Financing? Questions and Answers About TIF**." Des Moines, IA, 2016 updated.

Fisher, Peter. Iowa Fiscal Partnership. **Executive Summary. Tax Increment Financing a Case Study of Johnson County**. 2011. www.iowapolicyproject.org. pg. 1-15. File Name: IA Fiscal Partnership - TIF Financing - Case Study of JC .pdf

Fisher, Peter. Iowa Fiscal Partnership. **Here a tax break, there a tax break, everywhere a tax break**. January 8, 2016. http://www.iowafiscal.org/here-a-tax-break-there-atax-break-everywhere-a-tax-break

Fisher, Peter and Michael Lipsman. Iowa Fiscal Partnership. Iowa Policy Project. **Tax Increment Financing in Polk County**. Pg. 8. March 2012.

Fisher, Peter. Iowa Fiscal Partnership. **With Economic Development, Some Bad Ideas Never Die**. April 29, 2013.

Girardi, Anthony. Tax Expenditure Committee. **Property Tax Increment Financing**. December 2013. Iowa Department of Revenue, Tax Research and Program Analysis Section. Des Moines, IA. pg. 1-28. File Name: Property Tax Increment Financing - Tax Research &…Rev - 120413.pdf

Girardi, Anthony. Iowa Department of Revenue. **Iowa Tax Increment Financing Tax Credits Program Evaluation Study.** Des Moines, IA. Pg. 1-65 December 2013. File Name: IA Dept REV - TIF Evaluation Study 2013.pdf

Goodman, Josh and John Hamman. **Pew Charitable Trust. Tax Incentive Evaluation in 2016 in Law and Practice. Sept. 14, 2016**

Iowa Code 403. **Urban Renewal Law**. pg. 1-34. File Name: Iowa Code 403.pdf.

Iowa Department of Management. **All Associated TIF Increment Taxing Districts Listed for Particular TIF Area for FY2016-2017 Tax Levies by TIF Urban Renewal Area & Jobs Training by County Area Name Area**. Pgs. 1-208. File Name: All_Co_Est_TIF_Area_Revenue_Sort_By_Area_Name_FY16-17.pdf*

Iowa Department of Management. **TIF Certification and Reconciliation. Frequently Asked Questions**. November 2012. Des Moines, IA. File Name: IA Dept of Management - TIF_Cert_FAQ_FINAL.pdf

Iowa Fiscal Partnership**. Johnson County Examples Illustrate Problems with TIF.** November 21, 2011.

Iowa Fiscal Partnership. **Polk County Cities Show Problems with TIF**. March 15, 2012.

Iowa Fiscal Partnership. **Why We Need Serious TIF Reform**. March 29, 2012.

Iowa League of Cities. **Snapshot of Tax Increment Finance.** Pg. 19. Des Moines, IA. 2015 (Revised August 2014 with FY2013 data unless otherwise noted.)

Iowa League of Cities. **Snapshot of Tax Increment Finance.** Des Moines, IA. 2016 (Revised April 2016 with FY15 data, unless otherwise indicated.)

Iowa League of Cities. **Tax Increment Finance: Important Statistics.** Des Moines, IA.

Iowa Municipal Professionals. **TIF and the Annual Urban Renewal Report.** PowerPoint. July 2013. pg. 1-79. File Name: TIF_and_the_Annual_Urban_Renewal_Report.ppt

Johnson County Auditor. **Johnson County TIF Levies**. FY2016. Excel Report*.

Josten, Robert. Dorsey & Whitney. **What is Tax Increment Financing? Questions and Answers about TIF.** Des Moines. (no date)

Legislative Services Agency. Fiscal Services Division. **Fiscal Update School Aid Funding – Impact of Tax Increment Financing**. Des Moines, IA. August 2014.

Legislative Services Agency. **Legislative Guide to Urban Renewal Tax Increment Financing**. Des Moines, IA. Pgs. 1-14. December 2007.

Legislative Services Agency. Legislative Guide. Legal Services Division. **Urban Renewal and Tax Increment Financing**. Des Moines, IA. pg. 1-19. October 2012. File Name: LegGuide-Urban Renewal & TIF.pdf

Misiag, Quentin. **The tiff over TIF**. June 23, 2014. Iowa City, IA. Daily Iowan. pg. 1-8. File name: 2014 - DI -The tiff over TIF 062314.docx

Nelleson, Ted and Johnson, Carrie. Iowa Department of Management. **Annual Urban Renewal Report FY2015 Frequently Asked Questions**. http://www.dom.state.ia.us/local/tif/index.html. 2015. Des Moines, IA. pg. 1-3. File Name: IA Dept Management - UR_Area_Report_QA_FY15.pdf

Norwalk Development Agreement. City of Norwalk / Norwalk Community School District. March 2016.

Patane, Michael, Des Moines Register. "Thousands of jobs fall through despite Iowa incentives, audit shows. Des Moines. Sept. 28, 2016.

PM Update. Corridor Business Journal. August 26, 2015. Coralville, IA. pg. 1. File Name: 2015 - CBJ - PM Update - Biz Taxes 082615.docx

Sierra Club Iowa Chapter. **A Primer on Tax Increment Financing (TIF).** (Undated)

Story, Louise. **As Companies Seek Tax Deals, Governments Pay High Price**. December 2012. New York Times. New York, New York. pg. 1-11. File Name: NYTimes - Corporate Subsidies Article.docx

Supreme Court of Iowa. **No. 14-1362 Concerned Citizens of Southeast Polk School District, Southeast Polk Community School District Board of Education vs. City of Pleasant Hill, IA and City Council of the City of Pleasant Hill, Iowa.** April 22, 2016.

Swenson, David. Iowa State University Department of Economics. **Tax Increment Financing in Iowa: Background, Research, and Recommendations**. Ames, Iowa. February 2012.

Thornton, Deborah. **Tax Increment Financing: Reforming the "Magical Money."** May 2012. Institute Brief. Public Interest Institute at Iowa Wesleyan College. Mt. Pleasant, IA. pg. 1-2. File Name: TIF-Reforming-Magical-Money-Deb-Thornton.pdf

Tomaka, Laura. Council of State Governments Midwest. **New Accounting Standards Will Require States, Local Governments to Report Impact of Tax Incentives**. Pg. 2. October 2015. http://www.csgmidwest.org/policyresearch/1015-tax-incentive-rules.aspx

*No printed copy

Appendix E

Interviewees:

The research and report by the League of Women Voters of Iowa TIF Study Committee would not have been possible without important contributions from so many individuals, organizations and institutions. All provided essential information and made significant inputs to this project. We gratefully acknowledge and appreciate the time, effort and contributions of those who graciously participated and aided the League's TIF Study effort.

Buckton, Margaret and Larry Sigel, **Iowa School Finance Information Services**, June 22, 2016

Fisher, Peter, **Iowa Policy Project**, May 25, 2016

Wendy Ford, **Iowa City**, written response to questions dated June 9, 2016

Stephen Graham, CFO **Cedar Rapids Community School District**, April 5, 2016

Kelly Hayworth, **Coralville City Administrator**, June 16, 2016

Jenkins, Greg, **Muscatine Chamber of Commerce and Muscatine LWV**, March 29, 2012

Johnson, Carrie. **Iowa Department of Management**, interview/email, January 2017.

Robert Josten, **Dorsey & Whitney** law partner in Des Moines, June 14, 2016

Kenkel, Steve, **Shelby County Board of Supervisors** and **former Harlan School Board member**, July 19, 2016

Nielsen, Amy, **Mayor North Liberty**, May 9, 2016 and June 6, 2016

Nolte, Mark, **Iowa City Area Development**, May 9, 2012

Ryan Heiar, **North Liberty City Administrator**, notes June 6, 2016

Robinson, Jeff, Sr. Legislative Analyst, **State of Iowa Legislative Service Agency**, June 2, 2012

Sands, Representative Tom, **District 88,** June 30, 2016

Schwab, Dick, **Solon Community School Board** President / entrepreneur, May 20, 2016

Tegeler, Gretchen, **Taxpayers Association of Central Iowa**, July 6, 2016

Weipert, Travis, **Johnson County Auditor**, and Mark Kistler, Deputy Auditor, May 9, 2016