

SPECIAL TAXING DISTRICTS & URBAN RENEWAL DISTRICTS

(Adopted May 2016)

The League believes the formation of Special Taxing Districts and Urban Renewal Districts may be desirable in certain situations. The formation of any such district must be considered only after an informed, transparent planning process and thorough analysis of the implications to all government provided services.

League shall consider the following criteria to determine whether or not to support a proposal to form a Special Taxing District or an Urban Renewal District.

1. The new district has clearly defined goals.
2. The new district will provide more or new benefits not currently available.
3. The new district will meet needs not currently being addressed.
4. Other options to meet the needs have been explored.
5. Establishment of a new district will lead to long-term stability.
6. All statutory requirements have been addressed.
7. Administrative costs will not unduly impact services.
8. The new district will not create undue competition with other entities.
9. The new district does not duplicate services otherwise available.
10. The impact of the new district on the funding of other services has been evaluated.
11. There has been adequate public process in establishing the new district.
12. The cost to reach the goals has been properly analyzed.
13. Revenue streams are identified (bonding, grants, private dollars, etc.).
14. Affected parties have been engaged in discussions regarding the proposed district.

For Urban Renewal Districts an additional criterion will be considered:

15. Urban Renewal Districts must have a plan for termination from the outset.

There is no intent that a taxing or urban renewal district must meet every criterion in order to gain League support. Instead, the idea is that, for any new district, each criterion will be evaluated and the League position will be arrived at by balancing the pros and cons illuminated by the criteria.