Urban Renewal Report (Counties)
(Required on or before each December 1)
7/3/12

Requirement for Counties	***Status/Comments***
Iowa Code 331.403(3)(a) Each county that had an urban renewal plan and area in effect at any time during the most recently ended fiscal year shall complete for each such urban renewal plan and area and file with the department of management an urban renewal report by December 1 following the end of such fiscal year. Each report shall be approved by the affirmative vote of a majority of the board and be prepared in the format and submitted electronically pursuant to the instructions prescribed by the department of management in consultation with the legislative services agency.	
331.403(3)(b) The report required under this subsection shall include all of the following as of June 30 of the most recently ended fiscal year or the information for such fiscal year, as applicable:	
(1) Whether the urban renewal area is determined by the county to be a slum area, blighted area, economic development area or a combination of those areas, and the date such determination was made.	
(2) A map clearly identifying the boundaries of the urban renewal area.	
(3) A copy of the ordinance providing for a division of revenue in the urban renewal area under section 403.19.	
(4) A copy of the urban renewal plan adopted for the urban renewal area, the date of each amendment to the plan, and a copy of such amendment.	

Iowa Code 331.403(3)(b) (cont.)	
(5) A list and description of all urban renewal projects within the urban renewal area that are in process and all urban renewal projects that were completed during the fiscal year.	
(6) A description of each expenditure during the fiscal year from the county's special fund created in section 403.19. Each such expenditure shall be classified by the county according to categories established by the department of management and shall be designated as corresponding to the specific loan, advance, indebtedness, or bond which qualifies for payment from the special fund under section 403.19. Each such expenditure shall also be designated as corresponding to one or more specific urban renewal projects. **This description shall not be required for the report required to be filed on or before December 1, 2012.**	
(7) The amount of loans, advances, indebtedness, or bonds, including interest negotiated on such loans, advances, indebtedness, or bonds, which qualify for payment from the special fund created in section 403.19, and which were incurred or issued during the fiscal year. Each such loan, advance, debt, or bond shall be classified by the county according to categories established by the department of management and shall be designated as corresponding to one or more specific urban renewal projects.	
(8) The amount of loans, advances, indebtedness, or bonds that remain unpaid at the close of the fiscal year, and which qualify for payment from the special fund created in section 403.19, including interest negotiated on such loans, advances, indebtedness, or bonds.	
(9) The total amount of property taxes that were exempted, rebated, refunded, or reimbursed by the county, used to fund a grant provided by the	

Iowa Code 331.403(3)(b) (cont.) county, or directly paid by the county during the fiscal year for property in the urban renewal area using moneys in the county's special fund created in section 403.19 and such amounts agreed to by the county for future fiscal years.	
(10) A list of all properties, including the owner of such properties, and the amount of property taxes due and payable for the fiscal year that were exempted, rebated, refunded, or reimbursed by the county, used to fund a grant provided by the county, or directly paid by the county during the fiscal year using moneys in the county's special fund created in section 403.19 and information for such amounts agreed to by the county for future fiscal years.	
(11) The balance of the county's special fund created in section 403.19.	
(12) The aggregate assessed value of the taxable property in the urban renewal area, as shown on the assessment roll used to calculate the amount of taxes under section 403.19, subsection 1, for the fiscal year.	
(13) The aggregate assessed value of each classification of taxable property located in the urban renewal area.	
(14) That portion of the assessed value of all taxable property located in the urban renewal area that was used to calculate the amount of excess taxes under section 403.19, subsection 2.	
(15) The amount of taxes determined under section 403.19, subsection 2, in excess of the amount required to pay the applicable loans, advances, indebtedness, and bonds, if any, and interest thereon, for the fiscal year that was paid into the funds for the respective taxing districts in the same manner as taxes on all other property.	

Iowa Code 331.403(3)(b) (cont.) (16) Interest or earnings received by each urban renewal area during the fiscal year on amounts deposited into the special fund created in section 403.19 and the net proceeds during the fiscal year from the sale of assets purchased using amounts deposited into the special fund created in section 403.19.	
(17) For each taxing district for which the county divided taxes, the amount of taxes determined under section 403.19, subsection 2, that, in lieu of allocation to the taxing district, were deposited into the county's special fund during the fiscal year.	
(18) The amount of expenditures by the county during the fiscal year for the purpose of providing or aiding in the provision of public improvements related to housing and residential development.	
(19) The amount of assistance to low and moderate income housing provided by the county under section 403.22 during the fiscal year if applicable.	
(20) When required as part of an urban renewal development or redevelopment agreement that includes the use of incremental taxes collected pursuant to section 403.19, subsection 2, the total number of jobs to be created, the wages associated with those jobs, the total private capital investment, and the total cost of the public infrastructure constructed.	
(21) All other additional information or documentation relating to a county's urban renewal activities or use of divisions of revenue under chapter 403 deemed relevant by the department of management, in consultation with the county finance committee.	

00869679-1\99500-350