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## Yes to TIFs if done they're done right

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By Linda Joy Sullivan

The General Assembly should be, in the coming weeks, considering a measure to expand the use in Vermont of Tax Increment Financing (TIF). Do the promises of TIFs — a popular yet controversial financing technique — outweigh the perils? They do, provided they are used prudently and there is adequate public accountability built into the financing plans.

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The policy objective underlying TIFs is the elimination of blight in the poorest neighborhoods. But there is real concern that the benefits of the money raised through the TIF model may not be actually realized by those neighborhoods. Critics of TIFs claim that this device has too frequently become a financing source for municipalities to speculate on private redevelopment projects.

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Here's how it works: TIFs are used in Vermont and around the United States as an incentive to local governments to promote economic development, and as a subsidy for community improvement and public redevelopment projects. Under the TIF model, real estate taxes continue to be owed and paid to the municipality on the original value of specific property, or on the overall values in a defined TIF property district that is being developed, while funds are borrowed by the State from the bond market, supported by the State's General Fund, to help pay for the improvements, that State borrowing is done on the strength of the prospective tax increases that will result from the enhanced value of the specific

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property being developed or on the overall increases in taxes that will be collected within the municipality's entire TIF district. The increased taxes are committed to be used, once collected, to pay down the debt. It's obvious why municipalities would find attractive the opportunity of converting the promise of future tax increases to finance street improvement projects, traffic signals, sewers and other public infrastructure that will in turn attract and support private development. Further, private developers can be convinced through such financing to participate in robust development plans.

However, along with the promise, TIFs are subject to risks. Will local officials be sufficiently savvy and watchful for undisclosed and hidden costs, financial and otherwise? Will the result of the development be the displacement of lower-income residents or small businesses with higher-income ones? Will neighboring businesses incur after the completion of the developments burdensome local expenses and changes in competitive and demographic factors that will adversely affect their ability to retain their pre-development customer base? Will local politics and political favoritism steer financing into unsound or unfairly favored development projects? Will adequate assurances be obtained from developers that, having realized their anticipated profits, they will reinvest in the maintenance, management and upkeep of the developments?

Part of the allure of TIFs, of course, is added commerce. In Vermont, where there are struggling neighborhoods and downtown projects facing service cuts and with it the potential of blight, TIF financing may result in the creation of new high revenue-generating boundaries. No doubt, Vermont needs tax incentives to attract business opportunities and to market to outside developers so as to increase development in our State. TIFs have so far been successfully used in Vermont to support infrastructure projects. They have proven themselves over the few TIF projects we have seen to be a good tool. TIFs can, if structured properly, encourage deliberate and sound municipal planning accompanied by financial measurement tools that promote public accountability. TIFs require public officials to plan and monitor a development or improvement projects cautiously and to understand precisely the before-and- after effects of the area's revenue levels.

Vermont has alternatives to TIF's. Other options include special assessment districts, developmental impact fees and the imposition of land-value taxes. These are more targeted financing tools that have advantages over the simple funding of projects through the General Fund. However, these tools are infrequently used to finance public works and infrastructure projects. Rather, they are typically used to support and incentivize private development projects. There is no reason why these alternative financing structures should not also be considered an alternative source of monies to finance public works.

Ultimately, should TIFs continue to be used for financing roads, airports, transportation and other other infrastructure projects? Yes. Should they be open to be used for all projects, to include private development activity? Possibly, but not without carefully considering the magnitude of the TIFs to be approved, the short-term impact on the General Fund, and the risks inherent in the possibility of not realizing the expected tax revenue payback.

Plainly, the General Fund should not become a TIF slush fund. Municipalities must clearly understand, and be held to, their responsibility for payback whether or not tax revenue increases are realized. With proper due diligence and consideration of, at a minimum, the questions posed above, TIF's can be a

strong choice for Vermont.

— *Linda Joy Sullivan represents the Bennington-Rutland District in the Vermont House.*



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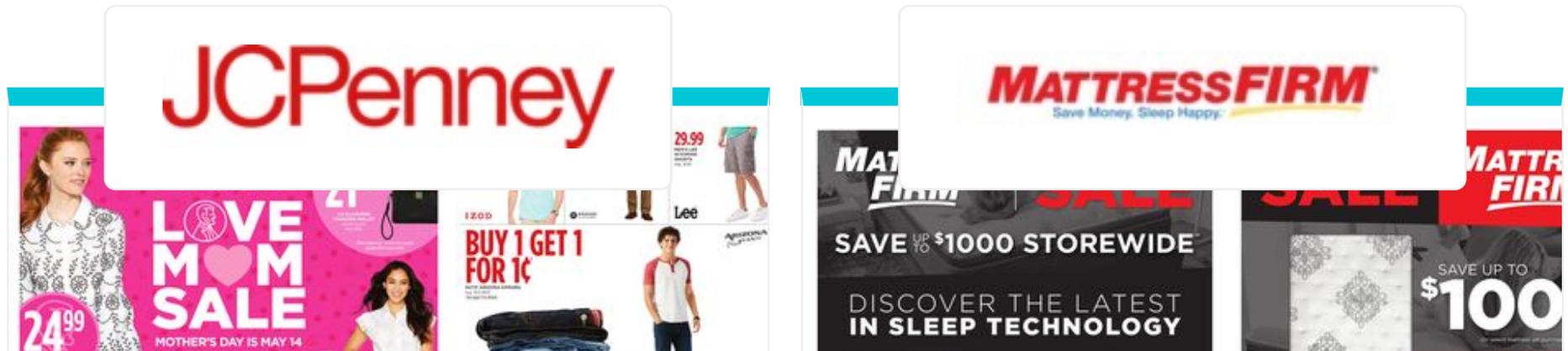
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([http://glassesusa.7eer.net/c/94521/52849/1546?u=https%3A%2F%2Fwww.glassesusa.com%2Fblog%2F7-reasons-to-buy-glasses-online%3Faffid%3Dtbl-lp221&&p.utm\\_source=tbl&p.utm\\_medium=synd&p.utm\\_content=Top7-Ron-0105&p.utm\\_campaign=Top7-Ron-0105&p.utm\\_term=newenglandnewspapers-berkshireeaglecom&subid1=Top7-Ron-0105\\_newenglandnewspapers-berkshireeaglecom\\_7+Things+Glasses+Stores+Don%E2%80%99t+Want+You+to+Know](http://glassesusa.7eer.net/c/94521/52849/1546?u=https%3A%2F%2Fwww.glassesusa.com%2Fblog%2F7-reasons-to-buy-glasses-online%3Faffid%3Dtbl-lp221&&p.utm_source=tbl&p.utm_medium=synd&p.utm_content=Top7-Ron-0105&p.utm_campaign=Top7-Ron-0105&p.utm_term=newenglandnewspapers-berkshireeaglecom&subid1=Top7-Ron-0105_newenglandnewspapers-berkshireeaglecom_7+Things+Glasses+Stores+Don%E2%80%99t+Want+You+to+Know))

## 7 Things Glasses Stores Don't Want You to Know

GlassesUSA.com

([http://glassesusa.7eer.net/c/94521/52849/1546?u=https%3A%2F%2Fwww.glassesusa.com%2Fblog%2F7-reasons-to-buy-glasses-online%3Faffid%3Dtbl-lp221&&p.utm\\_source=tbl&p.utm\\_medium=synd&p.utm\\_content=Top7-Ron-0105&p.utm\\_campaign=Top7-Ron-0105&p.utm\\_term=newenglandnewspapers-berkshireeaglecom&subid1=Top7-Ron-0105\\_newenglandnewspapers-berkshireeaglecom\\_7+Things+Glasses+Stores+Don%E2%80%99t+Want+You+to+Know](http://glassesusa.7eer.net/c/94521/52849/1546?u=https%3A%2F%2Fwww.glassesusa.com%2Fblog%2F7-reasons-to-buy-glasses-online%3Faffid%3Dtbl-lp221&&p.utm_source=tbl&p.utm_medium=synd&p.utm_content=Top7-Ron-0105&p.utm_campaign=Top7-Ron-0105&p.utm_term=newenglandnewspapers-berkshireeaglecom&subid1=Top7-Ron-0105_newenglandnewspapers-berkshireeaglecom_7+Things+Glasses+Stores+Don%E2%80%99t+Want+You+to+Know))

## This Week's Circulares





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**LOCAL NEWS**

**Multiple fires discovered in closed North Adams school (</stories/multiple-fires-discovered-in-closed-north-adams-school,506635>)**

**Lenox voters nix 2 hotel tax breaks (</stories/lenox-voters-nix-2-hotel-tax-breaks,506633>)**

**Crosswalk death leads to charges (</stories/crosswalk-death-leads-to-charges,506613>)**

**Lenox school earns top national ranking (</stories/lenox-school-earns-top-national-ranking,506604>)**

**Police rule out drag racing in fatal crash of Mount Everett grad (</stories/police-rule-out-drag-racing-in-fatal-crash-of-mount-everett-grad,506603>)**

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# Puzzles Palace



Freecell Solitaire



Ice Cream Blast



Mahjongg Solitaire



Spot The Differences



Sudoku Multi

(<http://berkshireagle.com/games/?arkpath=/games/freecell-solitaire>)

(<http://berkshireagle.com/games/?arkpath=/games/ice-cream-blast>)

(<http://berkshireagle.com/games/?arkpath=/games/mahjongg-solitaire>)

(<http://berkshireagle.com/games/?arkpath=/games/spot-the-differences>)



Thomas Joseph Crossword

(<http://berkshireagle.com/games/?arkpath=/games/sudoku-multi>)

(<http://berkshireagle.com/games/?arkpath=/games/thomas-joseph-crossword>)

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(<http://berkshireagle.com/games/?arkpath=/games/mahjongg-solitaire>)

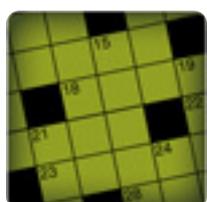


Sudoku Multi

(<http://berkshireagle.com/games/?arkpath=/games/spot-the-differences>)

(<http://berkshireagle.com/games/?arkpath=/games/sudoku-multi>)

(<http://berkshireagle.com/games/?arkpath=/games/thomas-joseph-crossword>)



Thomas Joseph Crossword

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**NASCAR (<http://racing.ap.org/berkshireeagle/news>)**

Hit by NASCAR penalty, Logano says team doesn't cheat

(<http://racing.ap.org/berkshireeagle/article/hit-nascar-penalty-logano-says-team-doesnt-cheat>)

Family delivers message on behalf of Andretti's cancer fight

(<http://racing.ap.org/berkshireeagle/article/family-delivers-message-behalf-andrettis-cancer-fight-0>)

Joey Logano, Penske penalized following victory at Richmond

(<http://racing.ap.org/berkshireeagle/article/joey-logano-penske-penalized-following-victory-richmond>)

Brad Keselowski crew chief to serve suspension at Talladega

(<http://racing.ap.org/berkshireeagle/article/brad-keselowski-crew-chief-serve-suspension-talladega>)

Joe Logano pulls away to win NASCAR race at Richmond

(<http://racing.ap.org/berkshireeagle/article/joe-logano-pulls-away-win-nascar-race-richmond>)

(<http://racing.ap.org/berkshireeagle/news>) (<http://racing.ap.org/berkshireeagle/>)

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**SPORTS**

**College roundup: Williams softball advances to winner's bracket of NESCAC Tournament** (</stories/college-roundup-williams-softball-advances-to-winners-bracket-of-nescac-tournament,506625>)

**Raymond excited for Year 2 with Williams football, adds two new assistants to staff** (</stories/raymond-excited-for-year-2-with-williams-football-adds-two-new-assistants-to-staff,506624>)

**Waubeeka set to host AJGA Preview golf tournament** (</stories/waubeeka-set-to-host-ajga-preview-golf-tournament,506614>)

**Pittsfield's Julia Murphy signs letter of intent to play softball for Providence** (</stories/pittsfields-julia-murphy-signs-letter-of-intent-to-play-softball-for-providence,506597>)

**Gentile: DiNicola still skating strong at age 77** (</stories/gentile-dinicola-still-skating-strong-at-age-77,506533>)

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**Pittsfield & Berkshires No. 1 for arts (/stories/pittsfield-berkshires-1-for-arts,506448)**

**Classroom of the Week: Pittsfield High's Proteus theater group keeps students 'hungry to learn more' (/stories/for-pittsfield-highs-proteus-theater-group-stage-keeps-students-hungry-to-learn-more,506377)**

**Letter: Nurses require time to provide good care (/stories/letter-nurses-require-timeto-provide-good-care,506369)**

**Rolling out the red carpet: Mayor Tyer wants to make it easier to do business in Pittsfield (/stories/rolling-out-the-red-carpet-mayor-wants-to-make-it-easier-to-do-business-in-pittsfield,506446)**

**Taconic's Devon Walker makes it official, signs LOI to play football at Saint Francis University (/stories/taconics-devon-walker-makes-it-official-signs-loi-to-play-football-at-saint-francis-university,506376)**



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