2019

the

TIF

study

LEAGUE OF WOMEN VOTERS®
OF KANSAS CITY/JACKSON-CLAY-PLATTE COUNTIES

TIF Committee Report

Where our property tax dollars are going

The League of Women Voters is a nonpartisan, political organization that encourages informed and active participation in government and influences public policy through education and advocacy.

How we reach LWV positions

Positions result from a process of thorough study. Any given study, Local, State or National, is thorough in its pursuit of facts and details, both positive and negative. As the study progresses, a continuing discussion of pros and cons of each situation occurs.

Study committee members fashion consensus questions that are then addressed by the membership.

Additional discussion, pro and con, takes place as members (not part of the study committee) learn the scope of the study. After the members reach consensus, the Study Committee and Board form positions based on that consensus.

It is the consensus statement—the statement resulting from the consensus questions—that becomes a "position." Firm action or advocacy can then be taken on the particular issue addressed by the position.

Without a position, League action or advocacy can not be taken.

Consensus is the overall decision-making process by which substantial agreement among members is reached on an issue.

Source — League of Women Voters of Missouri State Program Positions

Executive Summary

Before the League of Women Voters—the local, state or national organization, can advocate on an issue, members must conduct a thorough study. Because of the breadth and number of organizations involved with tax abatements and tax incentives, the League of Women Voters of Kansas City/Jackson/Clay/Platte Counties limited its scope to property taxes. We've relied on a variety of experts and sources which are noted within the report.

The League's concern stems from the fact that as a City, the taxpayers are providing hundreds of millions of dollars in tax relief to build generally upscale commercial properties. Studies indicate Kansas City has an overabundance of high-end hotel rooms and unfilled office towers–yet the requests for public funding continues.

As a result of foregoing property taxes and for many projects, sales tax, the City fails to provide basic needs for our residents; for example, adequate funding for our schools, social services, mental health, constructing income-appropriate housing stock, street sweeping, repairing bridges, potholes and other infrastructure.

Another issue is the process itself, noted more than a decade ago by Michael Kelsay, Ph.D., in Uneven Patchwork: Tax Increment Financing in Kansas City, Jan. 17, 2007: "The TIF Commission should be funded through the general fund rather than by the Commission receiving a portion of the redirected tax dollars that are generated by the approved TIF plans. By funding the TIF Commission through general funds administrative and operating costs would be more transparent to the taxpayers of Kansas City and a built-in conflict of interest would be eliminated."

Thank you for your interest.

TIF Position Statement—Consensus 2020

The League of Women of Voters of Kansas City/Jackson/Platte/Clay Counties recommends the following actions and considerations as part of the approval process for public financing (i.e., TIF or other similar funding mechanisms):

Administration and oversight

1. All corporations, companies, partnerships, LLCs, or other entities be thoroughly vetted for financial ability to complete the project both with and without public financing; when necessary tracing a subsidiary back to the parent company or LLC to the owners.
2. The officers, management and if applicable, subcontractors be vetted with a background check, generally matching the city's hiring practices.
3. Term of public financing mirror the ascendency of a building's value and stop at generally no longer than 10 years. This would allow the city to continue collecting tax revenue for a portion of the building's more valuable lifespan.
4. The term "blight" as a condition for public financing be applied and used narrowly (poverty, life expectancy and high crime areas).
5. Provide routine, transparent, easy-to-understand reporting mechanisms, such as quarterly, semi-annual or annual reports to determine if a project is meeting its goals and objectives. Include clawback provisions to be implemented if projections aren't met.
6. The overall well-being of residents, including social service agencies that provide services be considered a vital component of any public financing project. When a developer benefits, so should the community at large.

Social and economic justice

7. Place high value on quality of life indicators, such as access to different modes of transportation, environmentally sustainable construction, low- and moderate-income housing, workforce preparedness, second chance programs, hiring veterans, MBE/WBE.
8. Require a creative Community Benefits Agreement (CBA), typically a contractual part of any public financial incentive agreement, such as TIF, that spells out specific benefits to accrue to the neighborhoods or community at large. A CBA project must allow voter registration and citizen initiative petition drives. A CBA also could include a significant (or annual) contribution to the City Housing Fund. (Lucas, 2019)
9. Property tax recipients are encouraged to work together and develop a joint community benefits agreement (template) to show how they can be a part of the upside of area development.
10. Those seeking public financing, including their representatives, declare city and council campaign contributions and gifts for the prior ten years.

League TIF Committee Members

Cheryl Barnes

Delores Blaser

Riva Capellari

Cindy Cart

Rosemary Durkin

Sandy Eeds

Sheryl Eufinger

Pat Goodwin

Rita Gulden

Donna Hoch

Kay Johnson

Viola Maxwell

M.J. McCall

Jim Miller

Margaret Richcreek

Janelle Sjue

Alice Kitchen and Cheryl Barnes served as co-chairs.

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Because of the both simple and complex nature of tax increment financing (TIF) and tax abatement, the group relied on local experts who explained how the economic development tool works or affects their organizations.

Galen Beaufort, Kansas City Legal Dept.

Heather Brown, executive director, TIF Commission

Alissia Canady, attorney, former City Councilwoman, Fifth District and newly-appointed TIF Commission chair

Mike Duffy, Legal Aid

Bruce Eddy, Jackson County Community Mental Health Fund

Dave Frantze, head of Stinson Leonard Street's real estate practice

Phil Glynn, Travois Inc., low-income housing developer and newly-appointed chair of the Port Authority

Shannon Jaax, Kansas City School District

Crosby Kemper, Kansas City Public Library

Robert Long, Economic Development Commission (EDC)

Alise Martiny, Kansas City Building Trades Council

Dan Moye, Land Clearance Redevelopment Authority (LCRA)

Jan Parks, chair of the coalition for economic development reform, known as KC TIF Watch

Emmett Pierson, Community Builders KC

Kerrie Tyndall, Assistant City Manager, Economic Development.

We want to express our sincere thanks to them for their time as well as St. Paul's Episcopal Church, 40th and Main, for sharing their space.

Sources and links are included so those interested in taking a deeper dive can review the material.

The focus of our study was Kansas City, Mo., property taxes.

For purposes of the study and in the interest of simplicity, we're calling all tax incentives and tax abatements "TIF," the acronym for tax increment financing.

Definitions for the various funding mechanisms, economic development tools, follow. (Unless otherwise noted, Kansas City refers to Kansas City, Mo.)

https://edckc.com/

This project was an opportunity to learn a new language fraught with acronyms. To help with the report, we're sharing the following.

Economic Development Corporation Kansas City (EDCKC): An umbrella organization, EDC houses the Chapter 353 Program (353) EDC Loan Corp. (EDCLC), Enhanced Enterprise Zone Boards (EEZ), Industrial Development Authority (IDA), Land Clearance for Redevelopment Authority (LCRA), Planned Industrial Expansion Authority (PIEA) and Tax Increment Financing Commission (TIFC). The Port Authority is authorized by the State of Missouri; it also grants tax breaks.

Opportunity Zone is a new community investment tool established by Congress in the Tax Cuts and Jobs Act of 2017, also part of EDC, to encourage long-term investments in low-income urban and rural communities nationwide. Opportunity Zones provide a tax incentive for investors to re-invest their unrealized capital gains into dedicated Opportunity Funds. For more information about this program visit EDC of Kansas City's website www.edckc.com   In addition to these resources, the City of Kansas City recently presented a newly developed prospectus outlining Kansas City's priorities for Opportunity Zone investment and providing an overview of current investment zones.

Chapter 353: created to assist in the removal of blight and blighting conditions by providing local property tax abatement to development projects located within a 353 (blighted) Area. Assistance may be provided in the form of real property tax abatement on improvements up to 75 percent for a 10-year period and 37.5 percent for a 15-year period.

Enhanced Enterprise Zone (EEZ) program provides property tax abatement on improvements made to real property for new or expanding businesses that locate in an **Enhanced Enterprise Zone**. Qualifications include: located in an Enhanced Enterprise Zone, invest a minimum of $100,000, create a minimum of two new, full-time jobs, average annual wage for new employees must be at or above 80 percent of the county average wage, which, depending on the criteria used is between a low of $34,000 to a high of $65,000. https://www.payscale.com/research/US/Employer=Jackson_County%2C_Missouri/Hourly_Rate

Industrial Development Authority (IDA) of the City of Kansas City, Missouri has the power to issue industrial development bonds (IDBs) to facilitate financing qualified business projects within the limits of Kansas City. Project assistance may include the purchase, construction, extension and improvements of office buildings, hospitals, retirement facilities, warehouses, distribution facilities and industrial plants including the real estate, buildings and fixtures. Interest on the revenue bonds may be tax-exempt, resulting in a lower borrowing cost. Recent representative projects/bonds approved by the IDA Board include Briarcliff West, $15,150,000; Colonnades at Beacon Hill, $4,690,000; and Ward Parkway Shopping Center, $28,778,000.

Below—JE Dunn Construction building, a TIF project at 10th & Locust, a block from City Hall.

Former employee: "Greatest thing about working for JE Dunn-the benefits. A large company has amazing benefits, including free employee lunches if you work in the main KC office."

The company had $3.5 billion in revenue in 2018.

Source: JE Dunn website

Land Clearance for Redevelopment Authority (LCRA) has served as the City's urban renewal agency since its establishment in 1951. Authorized by Missouri state statutes, **LCRA** encourages redevelopment by removing blight and blighting conditions within designated **Urban Renewal Areas (URA)** and has leveraged millions of dollars of investment in Kansas City**.** Project assistance may include up to 75 percent real property tax abatement on property improvements for up to 10 years.

Planned Industrial Expansion Authority (PIEA) offers incentives to encourage investment to remove blight and blighting conditions within **PIEA** planning areas. Assistance may include up to 25 years of tax abatement, sales tax exemption on construction materials during construction and the power of eminent domain.

Tax Increment Financing (TIF) is a financing and development tool that encourages the development of blighted, substandard and economically underutilized areas that would not be developed without public investment. The use of this tool allows future real property taxes and other taxes generated by new development to pay for public infrastructure construction and other improvement costs.

TIF may only be used for redevelopment projects that would not be reasonably expected to occur without the assistance of public funding. A cost-benefit analysis (the "but for" test) must be completed for each project and requires approval by the **TIF Commission** and the **Kansas City, Missouri**, City Council. A redevelopment area must be determined by the City or County to be a blighted area, conservation area or economic development area as defined by the Missouri TIF Act and must conform to the general plans of the City of Kansas City. (Side bar: the definition of blight also applies to eminent domain and is defined in state statutes.)

https://www.jacksongov.org/DocumentCenter/View/5822/2019-Jackson-County-Adopted-Budget-PDF

Port KC

Another public funding source is Port KC, a State of Missouri political subdivision established in 1977; the mayor appoints a nine-member citizen Board of Commissioners. Today Port KC provides financing through Conduit Bonds, Port Improvement District (PID), Advanced Industrial Manufacturing Zones (AIMZ) and EB-5 Foreign Investment Program.

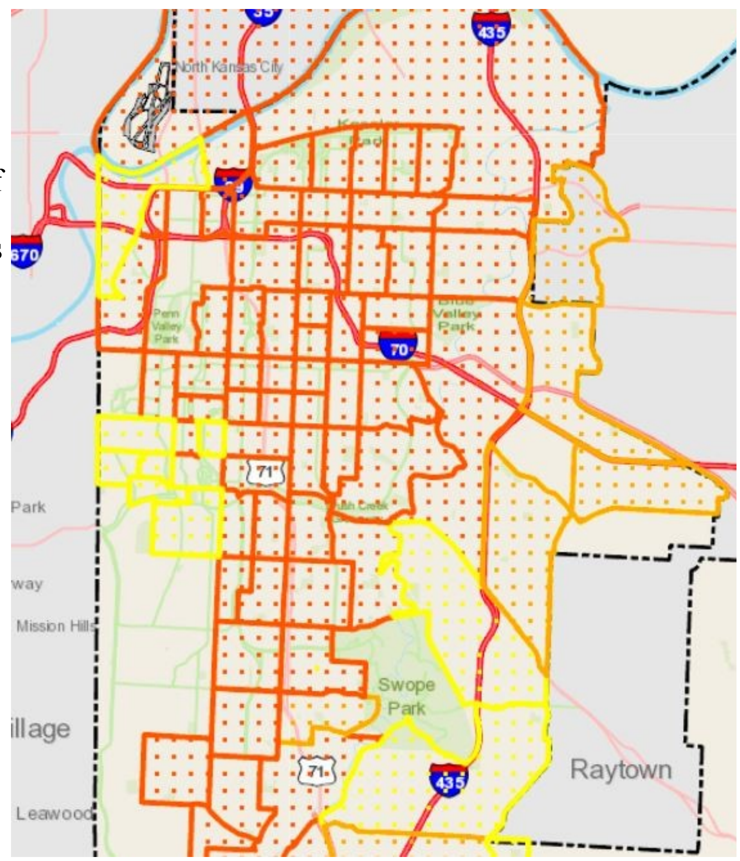
Although the focus was to be the riverfront, Port KC has branched out to other areas throughout the metro area. In September Port KC's Board of Commissioners said it would stick to development projects within a defined Central Business Corridor (CBC), a pullback from its other wide-ranging projects. Port KC defines the Central Business Corridor as I-70 south to 63rd Street, State Line east to Prospect Avenue.

Blight definition - That portion of the city within which the legislative authority of such city determines that by reason of age, obsolescence, inadequate or outmoded design or physical deterioration, have become economic and social liabilities, and such conditions are conducive to ill health, transmission of disease, crime or inability to pay reasonable taxes. Blight is defined in state statutes and interpreted by developers and the various public funding organizations.

Blight is a state definition interpreted by city agencies.

353.020 (2), RSMo.

Real property may be property found to be blighted even though it contains improvements, which by themselves do not constitute blight. *(Maryland Plaza Redevelopment Corporation v. Greenberg, 594S.W.2d 284 (1979).)* Tax abatement may also be extended to a tract of real property, which by itself does not meet the definition of a blighted area if such tract is necessary to the redevelopment project and the area on the whole constitutes a blighted area. *(Parking systems, Inc. v. Kansas City Downtown Redevelopment Corporation, 518 S.W.2d 1191974).*



Distressed Kansas City areas outlined in yellow, severely distressed in orange and continuously distressed in red dots.

Where our property taxes go

Following are the entities that are funded by and rely on property tax revenue—and that also lose out because our tax dollars are given to developers instead.

The amounts distributed to them are itemized on our annual property tax bills and for Kansas City include, broadly, General Purpose, Health, Museum and Debt Service.

Jackson County's (for simplification purposes) includes General Fund, Health Fund, Park Fund and Special Road and Bridge Fund.

The real estate tax levies collected by Jackson County include the city levy, which varies by community, and may include fire district, fire levy, handicapped workshop, junior college, library levy, mental health, school district, school levy, Jackson County, Missouri Blind Pension, water districts and levees.

For some residents there is an additional Kansas City levy collected on the land value for parks, trafficways and boulevards.

https://www.jacksongov.org/DocumentCenter/View/88/2019-Real-Estate-Tax-Levy-Chart-PDF

For specifically Kansas City, we searched for property tax, Jackson County, Mo., and found (Cheryl Barnes' taxes), the taxing jurisdictions are the Board of Disabled Services, City – Kansas City, Jackson County, Kansas City Library, Kansas City School #33, Mental Health, Metro Junior College and State Blind Pension. (Within the Jackson County site we found this information by using the search box.)

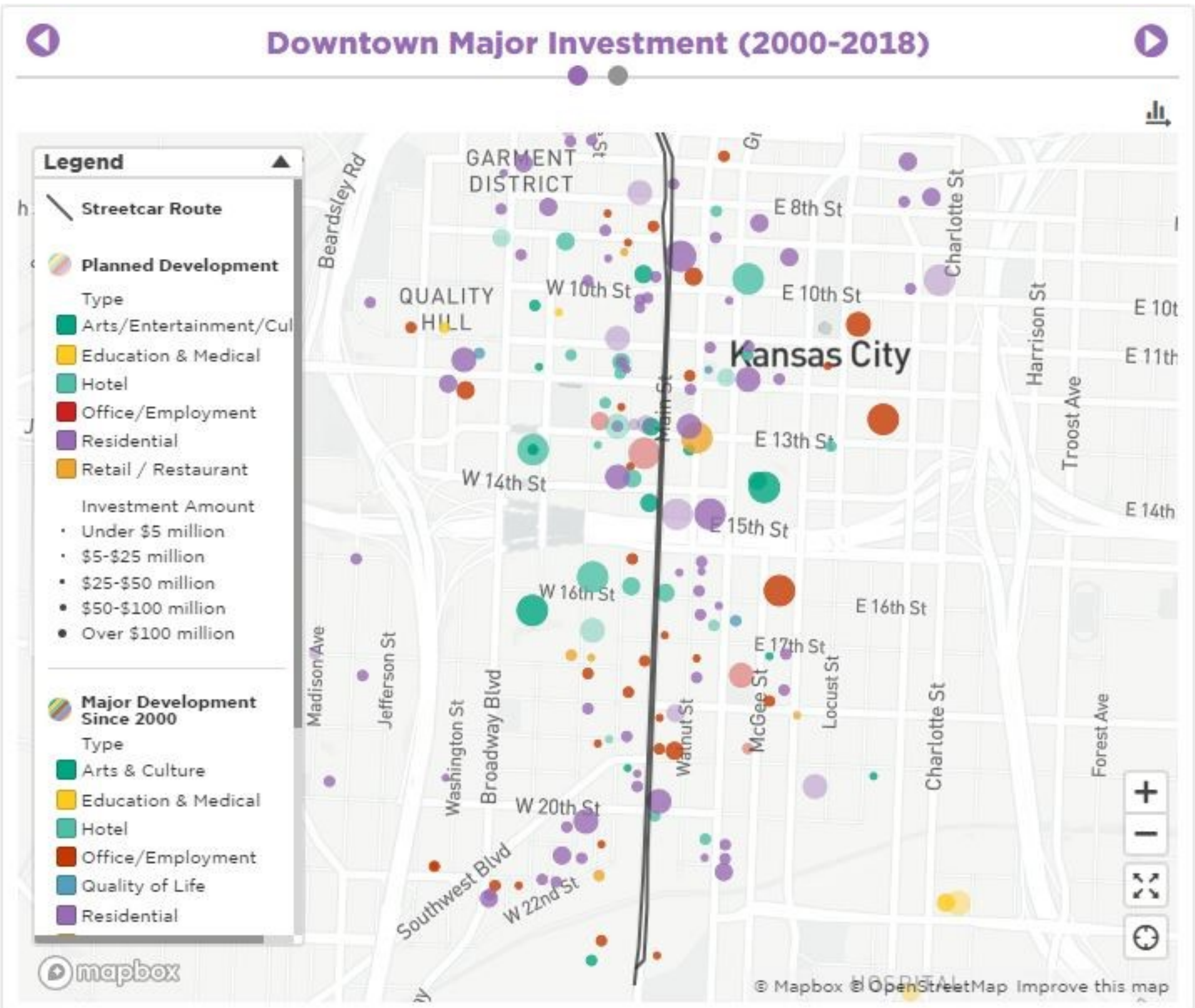
Because of the number of City and County taxing jurisdictions (above) and the number of property tax abatement entities (pages 7-9), the city's Economic Development Corporation (EDC) helps match developers with tax incentives. It's not unusual for a project to be funded by more than one of the agencies.

Further, developers with excellent, often specialized legal representation manage the process, usually resulting in static taxes even as property values increase, resulting in a cumulative loss for the taxing districts.

The result is that the agencies providing a variety of important social services have flat revenue and developers are able to avoid paying increasing property taxes over time and as their property increases in value.

TIF for Revitalization

In Kansas City, projects received TIF benefits for revitalizing the downtown business district, new office buildings, new condos attracting a vibrant population, new restaurants and a street car providing free service between the River Market, another revitalized area and Union Station. Currently there are no housing requirements for low- or moderate-income units or alternate TIF developer funding methods.



Source—Downtown Council of Kansas City, Mo.

Downtown population has grown from 4,000 in 2002 to 26,000 in 2017, one important measurement of success.

The result of a Greater Kansas City Sports Commission study (December, 2002) reported that a new arena would be economically feasible with or without a professional sports franchise. That report provided the impetus to find ways to revitalize the greater downtown area and provided the foundation for Mayor Kay Barnes' (city council 1979-1983, mayor 1999-2007, TIF Commission chair) ambitious goal of revitalizing the downtown area. As a result, one of her administration highlights is the Power and Light Entertainment District and the Sprint Center, a partnership with AEG, responsible for booking the indoor sports and entertainment facility.

https://static1.squarespace.com/static/5bda12e63c3a534dbded3a5f/t/5d35fb2bf376bb0001497775/1563818796197/2002-Downtown-Arena-Study.pdf

https://info.umkc.edu/news/a-champion-for-downtown-and-women/

Developers, the Kansas City TIF Commission and the City Council were off and running. Various TIFs were proposed and in many instances, developers came back to the Commission and Council for amendments for additional tax breaks.

The shortest TIF applications we found were around 100 pages, the longest just shy of 300 pages; as a result we have a short representative list of projects, costs and TIF dollars given to developers. We also found 90 taxing districts that include water districts, school districts, municipalities, fire districts, counties, libraries and colleges, all of which rely to a significant extent on property taxes.

One of the most interesting things we found when on the TIF tour throughout downtown was that most of the city's impressive developments were in fact, paid for with taxpayer dollars over time by diverting or abating property taxes that would otherwise gone to governmental or public service organizations. The net impact is the city is paid less or not paid at all and the impact is cumulative across many projects over many years.

Most of the downtown development has been paid for with tax dollars. TIF projects lack clawback clauses and routine oversight to protect the City and taxpayers from egregious losses.

Another real concern is that we didn't find any kind of developer accountability. We didn't see routine reporting requirements which could include, for example, actual number of jobs, project completion date, financial projections; in other words, a contractual liability that would protect the city and taxpayers. Promises made, promises kept.

TIF Projects

The following pages are a list of Kansas City, Mo., TIF projects by area. Some we'll recognize by location, but many are still called by their initial working title. These projects are on the Economic Development Corp. (EDC) site.

https://edckc.com/

A second chart shows a small sampling of projects and an estimated amount of tax dollars they'll receive for the duration of their TIF agreement.

TIF Projects

Downtown / Riverfront	25 projects
South Kansas City	9 projects
Northland	16 projects
East Kansas City	8 projects
Midtown and Plaza	9 projects
Crossroads and West Bottoms	8 projects

The earliest TIF we found was in 1990 for floodwater detention, which over time had six amendments; multiple amendments are not uncommon.

The TIF projects by area in blue ink are included on the representative sample list, which follows and shows the amount of tax dollars the company is projected to receive over the course of the agreement.

Plans and Amendments follow; amounts for selected accounts follow on page 18.

Please note that we didn't find the reasons for terminating TIF agreements.

Downtown and Riverfront TIFs

Location / Developer	Year	Amendments
9th & Central 21c Kansas City LLC	2013	1
9th & Main	1/2018	1
11th Street	1992	15 Amendments
1200 Main / South Loop TIF	**2004**	**9 amendments**
12th & Wyandotte TIF	1992	3 amendments
13th & Washington TIF	1996	
811 Main TIF	2006	
Americana Hotel TIF	1992	2
Baltimore Place TIF	2005	2
Civic Mall TIF	1994	8 amendments
Commerce Tower Village TIF	2015	0
Downtown Library District TIF	**2002**	**6**
East Village TIF	**2006**	**0**
Gailoyd TIF	2003	1
Grand Boulevard Corridor TIF	1996	4
Grand Reserve TIF	2015	0
Hotel Phillips TIF	2000	1
Judicial Square TIF	2003	1
K.C. Convention Center HQ Hotel TIF	2015	0
New England National Bank TIF	2000	1
New York Life TIF	1994	1
River Market TIF	1999	9
Riverfront TIF	1999	Terminated
Savoy Hotel TIF	1999	Terminated
Tower Properties TIF	1995	8

Midtown and Plaza TIFS

43rd & Main TIF - Office Depot *	1994	1-5 (286 pps) and 8th amendment approved, 6 and 7 not approved, then terminated
45th Street TIF	2006	5, then terminated
Chatham TIF	2007	Terminated
Country Club Plaza TIF	1997	4
Midtown TIF	1992	3
Southtown 31st and Baltimore TIF	1994	11; 6 and 10 not approved
Union Hill TIF	1997	3
Uptown/Valentine	1994	4, Terminated
West Edge TIF	2003	3

Crossroads and West Bottoms TIFs

19th Terrace and Central TIF	1999	3
2001 Main Street TIF	2014	Terminated
22nd and Main TIF	1998	17
Gateway 2000 TIF	1995	0
Performing Arts District TIF	2003	Terminated
Pershing Road TIF	2003	5
The Summit TIF	1995	9
West 17th Street TIF	2008	1

Northland TIFs

Antioch Crossing TIF	2005	3
Antioch Mall TIF	2005	5
Arlington Road TIF	2014	4
Barry Towne TIF	1996	3
Briarcliff West TIF	1990	12
Choteau & I-35 TIF	1998	7
KC Corridor TIF	1999	17
Metro North Crossing Center TIF	2015	1
North Oak TIF	**2005**	**10** **2nd amendment not approved**
Parvin Road TIF	2000	10 2nd amendment not approved
Platte Purchase TIF	2016	2
Prospect North TIF	1999	1
Searcy Creek TIF	1993	1, terminated
Shoal Creek TIF	1994	15
Vivion Point TIF	2017	0
Walnut Creek Apartments TIF	1988	0, terminated

East Kansas City TIFs

39th & Prospect TIF	2006	1
Blue Ridge Mall TIF	2004	1
Brush Creek TIF (Library)	**1999**	**8**
Heart of the City Neighborhood Stabilization TIF	2016	2
Jazz District TIF	1999	Terminated
Linwood Shopping Center TIF	2016	1
Southtown Urban Life Dev. TIF	2008	Terminated
Universal Floodwater Detention TIF	1990	6

East Kansas City TIFs

39th & Prospect TIF	2006	1
Blue Ridge Mall TIF	2004	1
Brush Creek TIF	1999	8
Heart of the City Neighborhood Stabilization TIF	2016	2
Jazz District TIF	1999	Terminated
Linwood Shopping Center TIF	2016	1
Southtown Urban Life Dev. TIF	2008	Terminated
Universal Floodwater Detention TIF	1990	6

South Kansas City TIFs

87th St. & Hillcrest Road TIF	2005	1
Bannister & I-435 TIF (Cerner)	2013	3
Bannister & Wornall TIF (236 pps) Burns & Mac	**2014**	**1**
Brywood TIF	2008	1
Carondelet TIF	2012	0
Hickman Mills TIF	1992	1st amendment not approved 2nd Amendment
Santa Fe TIF	1993	2
Three Trails TIF	2002	1, amended and restated terminated
Winchester Center TIF	1991	7

An abbreviated, representative list of KCMO TIF projects

Developer	TIF Project/Plan Name	Original Approval Date/Latest Amendment Date	Anticipated Total Reimbursable TIF Project Costs (from PILOTS & EATS)	Anticipated Total Project Costs
Atlantis	Office Depot 43rd & Main Project 1	1994/2008	$ 973,518	$ 2,172,000
Library TIF LLC	Downtown Library District Project 1&2	2002/2015	$ 7,230,216	$ 23,967,786
City of KCMO - AEG (Sprint Arena)	1200 Main/S. Loop Project 08 Sprint Arena	2004/2007	$ 5,085,574	$ 255,085,574
Kansas City Live, LLC; Cordish Companies	1200 Main/S. Loop Project 01 KC Live	2004/2016	$ 164,948,209	$ 321,135,195
HJ, LLC (Hunt Midwest Real Estate Dev.)	N.Oak Projects 3, 4, 5a, 5b, 6	2005/2018	$ 16,854,494	$56,200,966
J.E. Dunn Co.	East Village Project 1(J.E.Dunn headquarters)	2006	$ 19,235,755	$ 49,425,864
H & R Block Services	1200 Main/S. Loop Proj. 2 H&R Block	2006/2017	$ 121,317,824	$ 308,399,088
Plaza Colonnade (Library)	Brush Creek - Plaza Library	1999/2012	$ 16,868,830	$ 91,221,998
Cerner Property Dev.	Bannister & I-435 (Cerner)	2013/2018	$ 869,976,701	$ 4,452,407,252
Burns & McDonnell Eng. Co.	Bannister & Wornall (Burns & Mac)	2014/2018	$ 22,646,135	$ 231,817,836

Data from most recent reports filed with the Missouri Dept. of Revenue

To date, Cerner is the largest TIF in the State of Missouri. The company combined city and state TIF resources to get the amount of funding they sought.
Curious side note: the City bought Cerner's furniture.

This chart shows an estimate of taxes these businesses will receive over the course of their TIF agreements — $1,221,038,210 or $1.2 billion dollars, and this is only a partial list.
We did not include the libraries in the total, we included Sprint/AEG.

Downtown—a glass half full or half empty?

Depending on the point of view we either have plenty of office space or not enough; Kansas City offers 73,607,467 square feet office space. Total vacancy rates for top-rated Class A office space is 8.80 percent, Class B space 8.30 percent and Class C space, 4.70 percent with more buildings under construction. (By comparison, Indianapolis has a 16.52 vacancy rate.) (Newmark-Grubb-Zimmer, NGZ), Second Quarter report).

The real estate group added that new commercial space will include 46 Penn Center, under construction, 40,760-square-feet; along with Cascade at Briarcliff, 50,000 square feet (no cost estimate); an unnamed building at Third and Delaware Streets in the River Market District, $25 million for a 64,000-square-foot building slated to start construction in the fourth quarter; and the $94.0 million speculative Strata project downtown, which passed the Council's Finance and Governance Committee's financing agreement in late June, and was just approved (Dec. 2019) by the full City Council.

Metro warehouse space inventory is 240,841,923-square feet, with a vacancy rate of 5.10 percent. (Note: metro includes South Johnson County, with 45,000-square-feet and a 9 percent vacancy rate and more industrial park growth planned for that area.)

Metro Missouri retail space vacancies varies from a low of 3.10 percent in the urban core of Jackson County to a high of 5.60 percent in Clay County. Online shopping plagues traditional retailers.

Visit KC recently reported that it would have difficulty filling existing hotel rooms; although another report suggests the city needs additional rooms to attract conventions.

The Economic Development Corporation (EDC) reports that in 2018, there were 67 announced projects, $1.022 billion in investments, 3,564 new jobs created, 748 retained jobs and 4,678 construction jobs. The only year with a drop in the city's annual gross domestic product (GDP) was 2009, when the entire country's economy was in the throes of the Great Recession.

Kansas City has made great strides since the downtown was a ghost town and employees fled the dark, empty buildings at the close of business. The steady commercial construction growth, initiated by former Mayor Kay Barnes and fueled by public, generally TIF funding, has breathed life into the downtown. Today Kansas City is proud of its rise urban living and robust dining and entertainment choices bolstered by massive tax breaks.

Class A office space prioritizes design and visual appeal over cost, excellent location and access. These offices have high quality tenants and rents are competitive with other new buildings.

Class B buildings have good locations, management, construction and high tenant standards, little functional obsolesce or deterioration.

Class C buildings are *usually 15-25 years old*, but maintain steady occupancy.

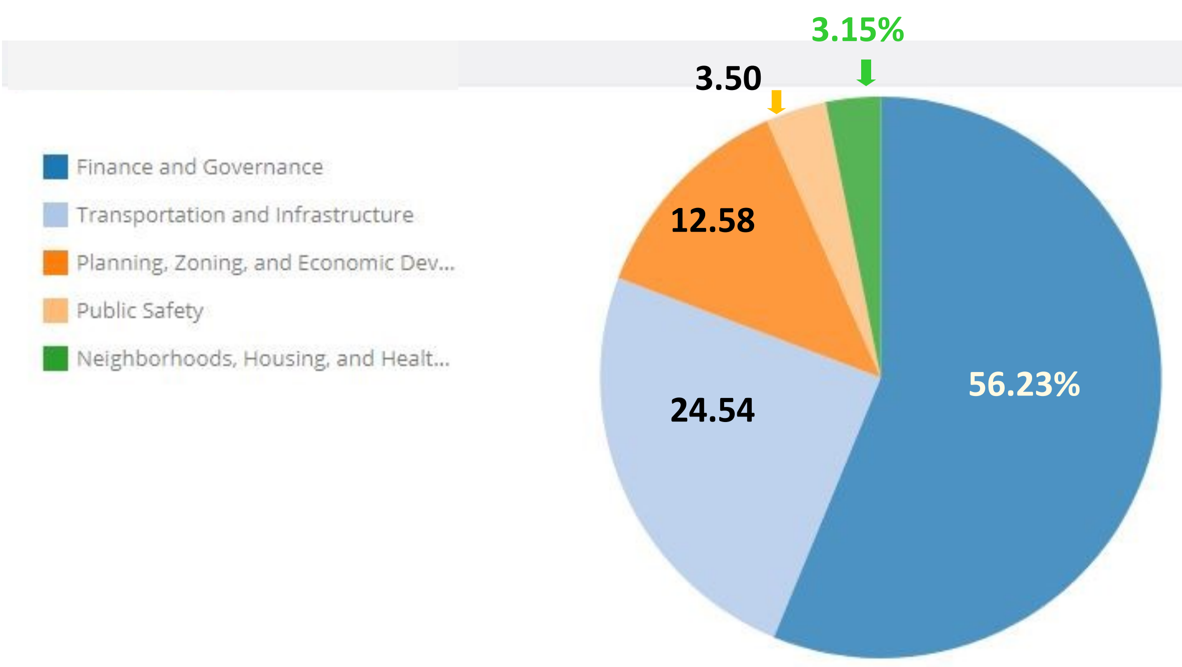
The rating is a relative term. (Urban Land Institute handbook, others.)

During temperate months, First Fridays are a call to the Crossroads Arts District to enjoy local talent, food and beverages in formerly neglected buildings that were on the verge of being torn down. Other areas in the city have experienced a renewal as a result of TIF or other public funding.

Kansas City Budget

New downtown employees, and all others, pay a flat city earnings (income) tax of 1 percent. It helps fill the earnings tax coffers that provides a portion of the 30 percent of the General Fund, along with property taxes, utility taxes and franchise fees.

Other city budget categories are Special Revenue Funds, 30 percent comprised of 41 funds for restricted revenues and expenditures including federal and state grants awarded to the city and collecting revenues for a specific purpose, such as Public Safety Sales Tax and Community Development Block Grants. Debt Funds make up 8 percent of the budget and is a combination of 19 funds to pay for general long-term debt principal and interest. Capital Improvement Funds at 4 percent are two funds of dedicated sales taxes and grants. Business-type Activity Funds are 35 percent and are basically self-supporting via user fees or charges, including the Aviation, Water and Sewer Departments. (Source: kcmo.gov / FY 2019-20 Adopted Budget)

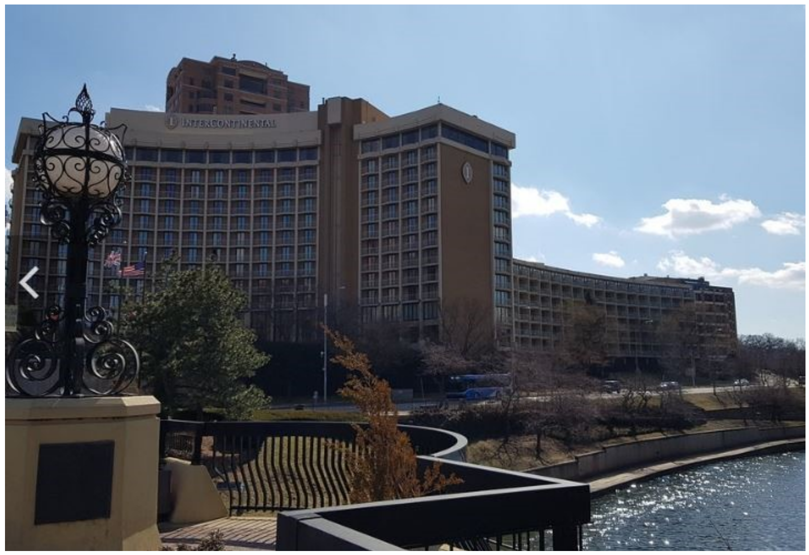


The Economic Development Corp. is funded primarily through developer fees; it is included in the Planning, Zoning and Economic Development section of the City budget.

Kansas City's Return on Investment

Another side of public (TIF) financing is measuring the city's return on investment, or ROI.

For one thing, according to a Visit KC study, we have too many hotel rooms with many of the more recent ones built or rehabbed with our tax dollars. The Plaza's InterContinental Hotel, (below) apparently in need of updating, went before the Port Authority, now called Port KC, saying it needed tax dollars to help pay for rehabbing, describing it as "blighted."



InterContinental Hotel, located on the Plaza received TIF funds in 2017 for extensive remodeling, claiming the space was "blighted."

By contrast, the InterContinental Hotel now is described as, "Luxury and elegance amidst Kansas City's finest in shopping and dining, the InterContinental Kansas City at the Country Club Plaza is the destination for leisure and business travel. The hotel completed a very extensive renovation in March 2017, giving a contemporary feel to a landmark hotel in Kansas City's premier location for shopping, dining, and entertainment."

In reviewing materials for the League study, we found the W. E. Upjohn Institute for Employment's report, *A New Panel Database on Business Incentives for Economic Development Offered by State and Local Governments in the United States*, by Timothy J. Bartik. His conclusion, which we quote:

> "The preliminary work describing this database already leads to some important and surprising new conclusions about incentives. The existing research on incentives is that in some cases they can affect business location decisions, but that in many cases they are excessively costly and may not have the promised effects. The new research suggests that much of this consensus is justified. On the other hand, some signs show that there is some improvement toward reining in incentives so that they are less costly and targeted in a more effective manner.
>
> "But this improvement is limited. In other words, the glass is partly full and partly empty, but more empty than full.
>
> "On the positive side, the rate of growth of incentives has slowed down. Furthermore, incentives have become somewhat more targeted on high-wage industries, and on industries that will create more jobs. Incentives also have become more front-loaded, which should help increase their business location impact relative to their long-run fiscal costs.

"But on the negative side, these trends are quite limited. Although the rate of growth of incentives has slowed down, it is still more likely that states will significantly increase rather than decrease incentives. New states have entered more vigorously into the incentive competition.

"Incentives are still far too broadly provided to many firms that do not pay high wages, do not provide many jobs, and are unlikely to have research spinoffs. Too many incentives excessively sacrifice the long-term tax base of state and local economies. Too many incentives are refundable and without real budget limits. States devote relatively few resources to incentives that are services, such as customized job training. Based on past research, such services may be more cost-effective than cash in encouraging local job growth." Bartik notes that his study follows state incentives and believes further research on a city-by-city basis would provide an improved comparison database.

To add insult to injury, a Federal CEO pay loophole allows corporations to deduct executive pay, further reducing their taxes. Source–Americans for Tax Fairness https://americansfortaxfairness.org/tax-fairness-briefing-booklet/fact-sheet-tax-subsidies-for-ceo-pay/

Community Benefits, Community Values

In 2018, Kansas City gave developers $175 million in tax breaks and city-supported debt; monies that could have gone to the various taxing districts that includes the city, county, school district, library, mental health and other social service budgets.

Of the $175 million, Kansas City would have received nearly $94 million, more than it spends on services including snow removal, trash, recycling, sidewalks, street and bridge maintenance.

The portion of the $175 million that would have gone to schools is conservatively around $25 million. The rest of the funds would have been distributed among the other taxing jurisdictions.

(Source: *The Kansas City Star*, Aug. 24, 2019, KC invested $175 million in development subsidies in 2018. The return is a mixed bag, by Steve Vockrodt)

For a different perspective, according to the U.S. Interagency Council on Homelessness, Missouri has 32,133 homeless students, 578 are unsheltered and 2,287 were in homeless shelters.

The Kansas City Point in Time count found 1,671 homeless individuals and 1,248 homeless households. Although most of the population is adults, 22 percent were children under 18, 8 percent were between 18 and 24 and the rest, 70 percent, adults.

Suicide crops up in tax research for a couple of reasons: one, because of the lack of funding for mental health issues. Another is that economic inequality is indicated as a factor in mental illness and further that we fail to think of individual well-being as a social issue.

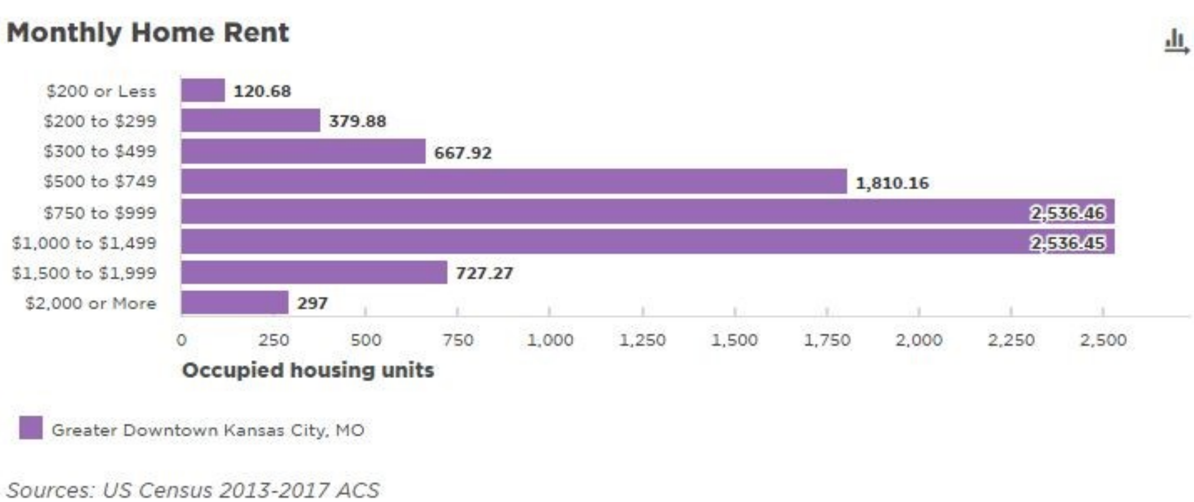
We found that one resource for the homeless or those needing temporary space is shelterlistings.org, which lists facilities, limitations and resources associated with each.

Gun violence issues are often mistakenly attributed to people with a mental illness; rather they are more likely to become victims of crime. Current studies document the real issue suggests that the treatments known to be effective are underfunded or dismissed as too dangerous or deemed ineffective. More research is needed in both the behavioral and pharmaceutical areas.

Our findings show we have an overabundance of taxpayer funded hotel rooms, vacant high-end condos and office space and not enough shelter for low- and moderate-income residents.

A citizens' ballot initiative resulted in Missouri voters raising the minimum wage by a modest 85 cents a year until 2023, when the state minimum wage will reach $12 an hour.

Ideally, rent, and ideally that would include utilities, would be 30 percent or less of gross income. The chart below shows the majority of units begin at $500 and go up, requiring a salary of at least $18,000 a year. Another separate, but related issue is finding a way to increase the Missouri minimum wage, currently $8.60 an hour; in 2020, $9.45 an hour for companies whose annual gross income is $500,000 or more.



Community Benefits Agreements (CBA)

One important facet left out of Kansas City's robust economic boom is a community benefits agreement that would address social and economic justice in TIF agreements.

An evolving tool, in some communities it is a contractual part of any public financial incentive agreement, such as TIF, that spells out specific benefits to accrue to the neighborhoods. The CBA allows a corporation to reap the benefits of goodwill and on the City side, to return a measure of the economic or other benefits to the community.

Typically a CBA involves community input and defines specific benefits a developer guarantees to provide to an area or neighborhood. Some examples include first consideration for jobs, childcare centers, health and recreational facilities, playground construction or other salient assistance.

"There's been a real sea change in the development world in the last 10 years or so," said Julian Gross, legal director of Partnership for Working Families and principal author of *Community Benefits Agreements: Making Development Projects Accountable*. "An increasing number of local and state elected officials are working with community groups to improve development projects by bringing voices into the process that weren't there before."

With that in mind, we have included a new scorecard for encouraging an overall sense of fairness when using public funds.

The City's Economic Development Scorecard follows the LWV committee's scorecard, found on page 28.

Economic development for all

"Our economic system is a fundamental aspect of our social environment, and the side effects of neoliberal capitalism are contributing to mass malaise," wrote Tabita Green in her article, "What a Society Designed for Well-Being Looks Like," that appeared in *Yes! Magazine*.

She concludes, "This new economy must be based in principles and strategies that contribute to human well-being, such as family-friendly policies, meaningful and democratic work, and community wealth-building activities to minimize the widening income gap and reduce poverty."

(Source: https://www.yesmagazine.org/issues/mental-health/what-a-society-design-for-well-being-looks-like-20180912)

CITY OF KANSAS CITY, MISSOURI

This is a excellent time to take stock of our resources, to use additional and innovative metrics to define and measure success. Now is the time to take into consideration changing demographics, social and economic justice and work to meet the needs of the residents of Kansas City.

Now is the time to start building a bright future for all of the residents.

LWV

How TIF Works

1. What is Tax Increment Financing (TIF)?

Tax Increment Financing (TIF) is an economic development tool created by Missouri state statute and used by local governments to attract and retain business and encourage the redevelopment of eligible areas.

2. How are sites determined to be eligible for TIF?

According to Missouri law, a TIF-eligible area must be determined to be a "blighted," a "conservation," or an "economic development" area that "would not reasonably be anticipated to be developed without the adoption of tax increment financing" (frequently called the "but for" test).

Determining "blight" may involve several factors, including unsafe or insanitary conditions, conditions that endanger life or property, property deterioration and inadequate street layout. By reason of these factors, the area "constitutes an economic or societal liability or a menace to the public health, safety, morals, or welfare..." The TIF Commission or other agencies have wide latitude in categorizing a project as "blighted."

An area may be designated a "conservation area" if 50 percent or more of the structures in the area are 35 years or older.

An area not meeting the requirements of a blighted or a conservation area may be determined to be a "redevelopment area" if development is in the public interest because it will keep a business from leaving the area, create jobs or maintain or increase the tax base.

3. How is TIF approved for a project?

Generally, a developer applies for TIF assistance through the Economic Development Corporation of Kansas City (EDC) and completes, at its own expense, a redevelopment plan and cost-benefit analysis.

The TIF Commission votes whether to recommend approving the plan or not and then refers it to the KCMO City Council. If the TIF Commission has recommended approval, a simple majority of the City Council (which has 13 members, including the mayor) must approve the plan.

If the TIF Commission has not recommended approval, a 2/3 majority must vote for approval. (KCMO contracts with EDC to manage the city's economic development projects and provide support to the TIF Commission and other agencies, including PIEA, LCRA, and the 353 Advisory Board, which follow.

4. Who is on the TIF Commission?

There are 11 members on the TIF Commission. The Mayor of Kansas City appoints six members. Jackson County appoints two members. The school district affected by the particular project appoints two members and the other affected taxing jurisdictions appoint one member.

5. What is a taxing jurisdiction?

Taxing jurisdictions are political subdivisions that can levy taxes and include school districts, community colleges, libraries, emergency services and various community services. The taxing jurisdictions we support are listed on our real property tax statement.

6. How does TIF work?

When a TIF project is approved, real property taxes are frozen at the current level and continue to be paid at that lower level during the TIF period to affected taxing jurisdictions. The development results in increased property value, and the increase in real property tax that is due (the "increment") is paid into a Special Allocation Fund and "recaptured" or "redirected" as *Payments In Lieu Of Taxes* (PILOTS). PILOTS are used to reimburse the developer for eligible costs.

Although 100 percent of PILOTS may still be recaptured under most existing TIF plans, the KCMO City Council passed Ordinance No. 160383 in 2016 limiting the recapture to 75% on most new redevelopment projects. At the end of the TIF period, which can be as long as 23 years, real property taxes are no longer paid into the Special Allocation Fund but are all disbursed to the taxing jurisdictions.

In addition to property tax recapture through PILOTs, 50% of new Economic Activity Taxes (EATs), which include local earnings, sales, and utilities taxes, may also be captured and used to reimburse the developer for eligible costs; under Super TIFs, the cap is 100%. Missouri is one of fewer than 10 states using EATs.

7. What are "eligible" costs?

Expenses that are eligible for reimbursement to the developer are defined by Missouri statute and include the following: studies, surveys and plans; land acquisition and preparation; professional costs and fees; and construction costs for both public and private improvements.

8. Are there economic development tools other than TIF?

Kansas City, Mo., uses several other economic development tools which can be bundled together to build a package that works for the developer and the city.

LWV

CITIZEN Benefits Scorecard

Kansas City, Jackson, Platte, Clay, and all other recipients of property taxes can strengthen the health, safety and wellbeing of their tax-paying citizens by the following:

Administrative Agencies **Developers**

ADMINISTRATIVE AGENCIES

1. Tax financing incentives will be used as tools to improve the economic status of its citizens including persons who are unemployed/underemployed and those with disabilities, medical/ mental health challenges. 1 2 3 4 5 6 7 8 9 10
2. Community benefits will include a pledge to provide union jobs in both construction as well as operation of the enterprise after construction is completed. If a contractor is non-union, then they should be required to pay the prevailing wage for the trade. 1 2 3 4 5 6 7 8 9 10
3. Workforce preparedness programs should be made eligible for tax-financing incentives. 1 2 3 4 5 6 7 8 9 10
4. Tax financing incentive priorities will be designed to drive developers and applicant organizations to target their proposal to identified census tracts that have low life expectancy, high crime and poverty levels. 1 2 3 4 5 6 7 8 9 10
5. Tax financing incentive decision-making processes will have proportional representation from the affected taxing jurisdictions. 1 2 3 4 5 6 7 8 9 10
6. Neighborhoods and school districts around the identified proposed project will be consulted and listened to 3 months in advance. Process needs to be documented, transparent and available to the public. Establish a monitoring team comprised of stakeholders representing the affected areas not to exceed a committee of 7 members. 1 2 3 4 5 6 7 8 9 10

DEVELOPERS

7. Developers will negotiate community benefits agreements with citizens groups and labor before approval by the city. This will include making open meeting spaces available to non-profits and civic organizations. 1 2 3 4 5 6 7 8 9 10
8. Developers need to focus on providing affordable housing for those at or below the average median income. 1 2 3 4 5 6 7 8 9 10
9. Developers will be held accountable for strengthening their performance and audits to ensure adherence to their contracts. Consequences for failure to do so will be monetary. There will be a cap of 15 years to complete the proposed plan. 1 2 3 4 5 6 7 8 9 10
10. All commercial businesses benefiting from tax financing tools must permit voter registration and citizen ballot initiatives on site. 1 2 3 4 5 6 7 8 9 10

A score of 80 points or above indicates the proposals intend to incorporate community benefits into their plan and should be seriously considered by the decision making body.

NOVEMBER 21, 2019

Excerpt—EDC site-based scorecard*

Site Based Project Evalution

Instructions: Using the drop down menu in the grey boxes, select the points and mulitpliers for the project. Clicking a grey box will cause an arrow to appear; clicking the arrow will show a dr

Project Name: 0 **Project Type:** 0

PART I - JOB CREDIT SCORE

The Job Credit Score is based on the number of indirect jobs (such as construction) created and the voluntary payment of prevailing wage.

NOTE: *A maximum of **15 points** is possible in this section.*

(a) Job Points - Number of indirect jobs created or retained by the project.

Jobs Created or Retained	*Point Value*
2 - 40	2
41 - 85	3
86 - 200	4
200+	5

(b) Construction, reconstruction, or major repair of any fixed work at project site involves the payment of prevailing wage (15 pts)

NOTE: *Projects are only eligible if the payment of prevailing wage is done voluntarily and not as a statutory requirement.*

PART II - CAPITAL INVESTMENT IMPACT

The amount of **real property** investment over the first 10 years of the project corresponds to the point values below.

Total Investment	Point Value
$0 - $5 M	10
$5 M - $15 M	15
$15 M - $30 M	20
$30 M - $75 M	25
$75 M+	30

* Missing columns to the right are for totals

EDC site-based scorecard excerpt

PART III- GEOGRAPHY	
Is the project located in a distressed census tract within Kansas City, Missouri as indicated below? *NOTE: A maximum of 25 points in this section (one category only).*	
Option A	Non-Distressed Census Tract (0 points)
Option B	Distressed Census Tract: defined as Income < 80% AMI or Poverty > 20% (15 pts)
Option C	Severely Distressed Census Tract: defined as Income < 60% AMI or Poverty > 30% or Unemployment > 1.5 times U.S. Rate (20 pts)
Option D	Continuously Distressed: defined as severely distressed for 10 Years or more (25 pts)
PART IV- SITE REMEDIATION FACTORS	
A maximum of **20 points** possible. Check "yes" for all that apply.	
(a)	Environmentally sustainabile certified construction: LEED Platinum or Gold OR Passive House Certification (5 pts)
(b)	Project involves Historic Restoration and/or Preservation (10 pts)
(c)	Project involves Brownfield Remediation (5 pts)
(d)	Project involves infill development (5 pts)
(e)	Project site has one (5 pts) or two (10 pts) of the following conditions:
	i) Property (or majority of leasable space) has been vacant for over three years
	ii) Taxable value of property has decreased over past 5 years
	iii) Property is being converted from obsolete use
	NOTE: *Projects are NOT eligible if the blighted condition is a result of the ownership of the present owner.*

EDC site-based scorecard excerpt

PART V(a) - PROJECT ENHANCEMENTS for COMMERCIAL/RETAIL PROJECTS

A maximum of **10 points** possible. Check "yes" for all that apply.

(a)	Owner occupied facility (5 pts)
(b)	Provides Food Access in a designated Food Desert area (10 pts)
(c)	Project is projected to generate net new sales tax (5 pts)

TO

PART V(b) - PROJECT ENHANCEMENTS for RESIDENTIAL PROJECTS

A maximum of **10 points** possible. Check "yes" for all that apply.

(a)	Project improves and/or increases the supply of affordable housing or public housing (10 pts)
(b)	Includes accessibility features to accommodate residents with special housing needs (i.e. ADA compliant) (5 pts)
(c)	Increases the availability of transitional and/or permanent housing for homeless persons, veteran housing, or victims of domestic abuse (5 pts)
(d)	Accessible by multiple modes of transportation (bus, rail, walking, biking) (5 pts)
(e)	Located in proximity to public services and retail establishments (5 pts)

TO

TOTAL SITE-BASED SCORE (Out of 100 Possible Points):

Score	Not Recommended	Low Impact	Standard Impact	High Impact
Impact	0 – 29	30 – 49	50 – 74	75 – 100

Excerpt—EDC job-based scorecard*

PART I - JOB CREDIT SCORE

The Job Credit Score is based on the number of jobs and the average wage. To determine the job credits score:

(a) Determine Job Points - the number of points earned due to the amount of jobs created or retained;
(b) Find the Wage Multiplier that corresponds to the average wage per job and the quadrant of the City where the project is located; and

Your total score for Part I will automatically appear in the dark grey box.

(a) Job Points - Number of jobs created or retained by the project.

Jobs Created or Retained	*Point Value*
2 - 40	5
41 - 99	10
100 - 300	15
301+	20

(b) Wage Multiplier - Find the quadrant of the City where the project is located (use the list below).

	Less than Living Wage	*Less than Average Wage*	*100% – 120%*	*Greater than 120%*
Non-Distressed	< $21,672	$21,672 - 61,662	$61,662 – 73,994	> $73,994
Distressed	< $21,672	$21,672 - 45,654	$45,654 – 54,785	> $54,785
Severely Distressed	< $21,672	$21,672 - 40,226	$40,226 – 48,272	> $48,272
Continuously Distressed	< $21,672	$21,672 - 31,620	$31,620 – 37,944	> $37,944
Wage Multiplier	*0*	*1*	*1.5*	*2*

* Missing columns to the right are for totals

Excerpt—EDC jobs scorecard

PART II- PROJECTED NEW PAYROLL

Determine the **net new** payroll projected the project will bring to the City (total number of jobs created multiplied by the average wage per job). Depending on
Missouri, or new to the KC region entirely), select the appropriate point value.

	Projected Net New Payroll			
	$0 - $1 M	$1 M - $5 M	$5 M - $12 M	$12 M+
New to KCMO	0	1	3	5
New to Missouri	1	3	5	7
New to KC Region	3	5	7	10

PART III - INVESTMENT IMPACT

The amount of **personal property** investment (including lease payments) over the first 10 years of the project corresponds to the point values below.

Total Investment	Point Value
$0 - $500 K	10
$500 K - $4 M	15
$4 M - $15 M	20
$15 M+	25

EDC-excerpt jobs scorecard

PART III - INVESTMENT IMPACT

The amount of **personal property** investment (including lease payments) over the first 10 years of the project corresponds to the point values below.

Total Investment	Point Value
$0 - $500 K	10
$500 K - $4 M	15
$4 M - $15 M	20
$15 M+	25

PART IV - TARGETED SECTOR

Does the project fall into one of the business types listed as a target sectors (listed below)? If so, receive 15 points.

NAICS Code (First Four Digits):

- Design & Engineering - 5413, 5414, 5418, 5419
- Non-Profit Management - 8132, 8133, 8134, 8139, 7121
- Health Sciences & Services - 5417, 6211, 6214, 6215, 6221, 6222, 6223
- Arts - 3323, 3372, 3399, 5111, 5112, 5121, 5122, 5151, 5191, 7111, 7113, 7114, 7115
- Supply Chain Management - 2212, 4242, 4821, 4841, 4842, 4882, 4885, 4231, 4236, 4238, 4246
- Financial and Technical Services - 5182, 5191, 5221, 5222, 5223, 5231, 5232, 5239, 5241, 5242, 5251, 5259, 5412, 5416
- Specialized Manufacturing - 3251, 3252, 3253, 3259, 3261, 3262, 3315, 3323, 3327, 3328, 3329, 3335, 3361, 3362, 3363, 3364, 3365, 3369

EDC—excerpt jobs scorecard

PART V - PROJECT ENHANCEMENTS

A maximum of **10 points** possible. Check "yes" for all that apply.

a) Headquarters Facility (5 pts)

b) Project includes a Full Employment Council (FEC) or Metropolitan CC-approved workforce training program (5 pts)

c) Project includes second chance programs (e.g. Ban the Box)(5 pts)

d) Project includes veteran hiring programs (5 pts)

e) Project is part of competitive attraction or retention effort (10 pts)

T

TOTAL JOB-BASED SCORE (Out of 100 Possible Points):

Score	Not Recommended	Low Impact	Standard Impact	High Impact
Impact	0 – 29	30 – 49	50 – 74	75 – 100

TIF Survey respondent quotes

"The benefits to the greater Kansas City, Mo., community is enhanced when the broader and greater economic impact of utilizing TIF is available for those truly extraordinary projects that meet the intended definition of blight would not otherwise not be built. Therefore, it is incumbent on the civic, business, neighborhood and government groups to work together on process that will continue to allow the use of TIF when it is truly needed."

"We favor the Quinton Lucas 25% sharing program."

"Remove KC imposed cap on incentives. Return to state allowable incentive levels. A slightly tighter definition of blight and more research into developer's actual costs. Also, recognition that MWBE requirements actually INCREASE costs thus driving the need for even more TIF!"

"1) City Manager's major role, largely hidden. Lack of communication and transparency with elected officials, taxing jurisdictions and public; 2) Port KC is developers' end-run, avoiding process transparency and reform limitations. Port KC has lowest transparency and virtually no restrictions; 3) Currently, affected public services have voting status on only 2 abatement agencies; 4) Kansas City works to hide massive TIF bond/debt obligation. 5) Long list of TIFs that were very poor investments."

"1. Follow the original requirements.

2. If the developer makes a profit, the taxpayers should share in that profit.

3. Developers should be required to demonstrate an actual need. For example, they should submit bank letters denying them loans."

"Rising construction costs and flattening rents are making new buildings harder to construct. When using incentives, there are many extra costs, including prevailing wages, MBE/WBE cost premiums, monitoring and oversight costs, issuance costs and significant legal costs. The combination of these items make the current TIF program almost a wash because the revenue stream received is over time but the development has to bear all of the costs up front."

LWVKC/J/C/P – TIF Study Consensus Questions

1. If a company has a robust balance sheet, should it receive public financing and long-term property tax breaks?

2. The maximum length of time for TIF abatement, called “recapture” is 23 years. Should that maximum time be shortened?

3. Do you think that there should be a gradually increasing amount of property tax collected over the duration of a TIF?

4. Do you think KCMO should create or improve existing tools to hold TIF developers accountable for the economic benefits, jobs and other results they promise to produce?

5. At times, the developers or owners have requested an additional TIF to refurbish buildings, thus continuing to delay paying full property taxes. Should developers routinely be given another lengthy tax abatement?

6. Do you think the agencies that provide property tax abatement and other economic development tax incentives should include a focus on quality of life indicators beyond commercial development? For example, environmentally sustainable construction, low- and moderate-income housing, access to different modes of transportation, job training, second chance programs, hiring veterans and to geographic considerations such as distressed areas with more poverty, crime and lower life expectancy—in essence, a community benefit agreement.

7. Do you think Kansas City should produce periodic, comprehensive analyses that would include input from residents to determine **redevelopment and new development** needs and priorities for the City?

8. Should a developer’s commercial/retail business that receives tax incentives from Kansas City or the State of Missouri provide space for voter registration and citizen ballot initiative drives?

9. Do you think there should be routine, transparent, easy-to-understand reporting mechanisms, such as quarterly, semi-annual or annual reports to determine if a project is meeting its goals and objectives?