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Community Reinvestment (TIF)

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State	Utah
Year	2020
Geographic Requirements	Programs limited to designated geographic areas meeting specific criteria
Incentive Description	Eligible costs include land acquisition, site preparation, construction of infrastructure, payment of principal and interest on tax increment bonds issued by the municipality, and other capital costs within the district. Eligible costs also include incentives, including loans and grants, to private entities. A portion of the TIF revenues are dedicated to affordable housing (10% for TIFs not using eminent domain or up to 20% for TIFs using eminent domain and requiring a taxing entity committee). Infrastructure may be constructed outside the project area if the agency determines that it benefits the project area. An agency may sell or grant land at below market value.
Eligibility Criteria	No Criteria
Geographic Area Criteria	Condition of the Built Environment Neighborhood Social and Health Conditions
Application Process	Only initial application required
Local Option in Adoption of Program	Local government must take action to opt in
Local Option Regarding Program Features	Yes
Description of Local Option Regarding Adoption or Program Features	The governing body of a county or city may, after holding a public hearing, issue an ordinance creating a community reinvestment agency. The governing body of the county or city, which functions as the board of the agency, may subsequently create a community reinvestment project area plan that allows for TIF revenues to be collected within a designated project area. Regarding the participation of taxing authorities, an agency must enter into a separate agreement with each affected taxing jurisdiction in the project area to determine both the percentage and duration of the increments dedicated to the TIF district. If an agency's community

reinvestment project area plan incorporates the use of eminent domain, the agency's use of increments will require a taxing entity committee rather than individual agreements. A taxing entity committee consists of the following representatives from all affected taxing entities in the project area: 2 representatives from the local school district(s); 2 representatives from the county; 2 representatives from the municipality; 1 representative selected by a majority vote of the legislative bodies of all other taxing entities that levy property taxes within the agency's boundaries. The taxing entity committee determines both the percentage and duration of the increments dedicated to the TIF district. An agency may not create a community reinvestment plan if during the adoption of the plan the owners of at least 51% of the private land area in the project area object to the proposed plan. An agency may also create an expedited community reinvestment plan for qualified businesses that have a primary market for business goods and services outside the state and that are not engaged in retail. Provided all property owners and affected taxing jurisdictions in the project area give written consent, the agency may waive the standard hearing requirement. An agency may combine its housing allowance with one or more agencies as long as it meets the requirements of an Interlocal Agreement. An agency may apply for an extension of project area funds collection if the agency determines that adverse effects resulting from the COVID-19 emergency will likely delay the agency's implementation of the project area plan or cause the agency to receive an amount of tax increment from the project area that is less than the amount of tax increment the agency expected the agency would receive from the project area.

Description of Geographic Area Criteria	The boundaries of the community reinvestment project area are determined by the community reinvestment agency. A community reinvestment agency must make a finding of a development impediment in order to use eminent domain.
Incentive Type	Other
Eligible Property Type	Property Type Not Specified
Local Government Actions	Local Public Hearing Local Legislative Body Approval
Description of Eligible Property Type	State statutes do not limit the types of property to which the development incentive applies.
Geographic Area Type	Tax Increment Financing Districts
Record ID	UT002_ED20

Sources

Utah Code § 17C-1-101 ~ § 17C-1-905;

Utah Code § 17C-5-101 ~ § 17C-5-406 (in effect for 2020)

Utah Broadband Outreach Center, Locate.Utah.Gov Tax Increment Areas (2017)

[<https://broadband.utah.gov/2017/12/20/locate-utah-gov-tax-increment-areas/> accessed 12/27/2021]

[View Archived Source](#)

2020 (6th Spec. Sess.) Utah Laws ch. 11 § 1

2020 Utah Laws ch. 241 § 2

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Significant Features of the Property Tax. <https://www.lincolnst.edu/economic-incentive/community-reinvestment-tif-utah-2020> Lincoln Institute of Land Policy and George Washington Institute of Public Policy. (Community Reinvestment (TIF); accessed: 07/30/2023 05:53:19 PM)

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