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## Tax Increment Financing

By David Callies, W Andrew Gowder

American Bar Association, United States, 2014. Paperback. Book Condition: New. New.. 226 x 152 mm. Language: English . Brand New Book. This book begins with an overview in the first chapter of tax increment financing fundamentals that are generally uniform across the jurisdictions. The following chapters then survey the experience of different states with tax increment financing, in connection with urban redevelopment projects. The states were chosen not so much to represent distinct differences in treatment of TIF across the U.S., but rather to demonstrate a sampling across different geographic regions, among small and large states, urban and rural. The chapter authors describing the experiences in the states report on: the income stream tapped for the tax increment; the form of long-term project financing, usually in the form of bonds; the need for urban redevelopment as part of the TIF package; the presence or need for a plan; and the presence or need for public participation. To conclude this examination of the state of the law, the final chapter is an updated version of an article that first appeared in the law review for the ABA Section of State and Local Government Law, The Urban Lawyer. The article examines how...



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