

**INSTRUCTIONS FOR COMPLETING THE CITY TIF INDEBTEDNESS CERTIFICATION FORMS
USING MICROSOFT EXCEL**

Create a separate Excel workbook file for each Urban Renewal Area in your City naming the individual files using the Area Name and County-assigned Area Number.

FORM 1 - USED AS THE COVER SHEET FOR URBAN RENEWAL AREA INDEBTEDNESS CERTIFICATIONS

Enter the City, County, Urban Renewal Area Name, and County-assigned Urban Renewal Number on Form 1 which passes this information to all of the Forms 1.1. Use the Urban Renewal Names and Numbers assigned by the County Auditor.

Indebtedness amounts must be individually entered on Forms 1.1 where they are then carried forward and totaled onto Form 1.

FORM 1.1 - USED FOR ENTERING TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED

List the individual TIF indebtedness obligations not previously certified to the County Auditor. Start entering data on Page 1 of Form 1.1 and move to subsequent pages if necessary.

List the type of indebtedness such as Rebate Agreement, Internal Loan, G.O. Bond, or TIF Revenue Bond.

For Rebate Agreements provide details such as % of TIF dollars going to the developer, maximum dollar amounts, time limits, etc. Where the county will be segregating the rebate property into separate TIF Base and Increment taxing districts, list the five-digit county-assigned TIF Increment taxing district number, if known. Error on the side of providing too much detail as opposed to not enough. Attach supporting documentation, such as development agreements, to aid the County Auditor in administering your request.

If indebtedness is legally structured to be subject to annual appropriation list only the amount that the City has obligated to pay next fiscal year.

**FORM 2 - USED ONLY FOR INDIVIDUAL FISCAL YEARS WHERE ALL OF THE LEGALLY AVAILABLE
TIF INCREMENT TAX IS NOT WANTED**

File Form 2 with the County Auditor by December 1, prior to any fiscal year, ONLY when for that upcoming fiscal year less than the legally available TIF Increment tax is requested.

Provide sufficient detail so that the County Auditor will know how to specifically administer your request. For example you may have multiple indebtedness certifications in an Urban Renewal Area, and want the maximum tax for rebate agreement property that the County has segregated into separate taxing districts, but only want a portion of the available increment from the remainder of the taxing districts in the Area.

**FORM 3 - USED ONLY WHEN INDEBTEDNESS HAS BEEN REDUCED BY ANY REASON OTHER THAN
APPLICATION OF TIF INCREMENT TAX RECEIVED FROM THE COUNTY TREASURER**

File this form with the County Auditor ONLY when TIF indebtedness has been reduced by reason other than application of TIF increment tax received from the County Treasurer. Reasons could include receipt of PPEL funds from a school district for the purposes of paying down TIF bonds issued before July 1, 2001; reducing previously certified indebtedness, that for any reason, is later determined to be in excess of what is required; and for de-certifying balances which are refinanced.

If balances are refinanced, you will file both a Form 3 (to decertify the outstanding balance) and a Form 1 to certify the newly refinanced amount.

Provide sufficient detail so that the County Auditor will know how to specially administer your request. For example, you may have multiple indebtedness certifications in the Urban Renewal Area and the County Auditor will need to know which particular indebtedness certification to reduce.

**CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR**

**Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area**

City: Oelwein County: Fayette

Urban Renewal Area Name: Oelwein Industrial Park UR (Urban Renewal #2) East Penn Related

Urban Renewal Area Number: 33004 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 0

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 14 day of November, 2022

Signature of Authorized Official Telephone 319-283-5440

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Oelwein County: Fayette

Urban Renewal Area Name: Oelwein Industrial Park UR (Urban Renewal #2) East Penn Related

Urban Renewal Area Number: 33004 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1. <u>Resol #4937 Interfund Loan from water fund to pay FY 2017 interest</u> <u>due on 2016 Series GO Bonds</u> <u>Year 1 of 3 years</u>	<u>11-14-16</u>	<u>0</u>
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
2. <u>Resol #4998 Interfund Loan from water fund to pay FY 2018 interest</u> <u>due on 2016 series GO Bonds</u> <u>Year 2 of 3 years</u>	<u>10-09-17</u>	<u>0</u>
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
3. <u>Resol #5067 interfund Loan from water fund to pay FY 2019 interest</u> <u>due on 2016 Series GO Bonds</u> <u>Year 3 of 3 years</u>	<u>11-26-18</u>	<u>0</u>
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
4. <u>Rebate Agreement - E Penn Manufacturing</u> <u>Year 1 of annual appropriation rebate (90% of available - approximately</u> <u>\$-----)</u> <u>\$3,340,000 NTE overlife of rebate, FY ---- will be yr ---- of 10 yr agreement</u> <u>Annual Appropriation</u>	<u>2-16-2016</u>	<u>0</u>
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
5. _____ _____ _____ _____		
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: 0

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Oelwein County: Fayette

Urban Renewal Area Name: Oelwein Industrial Park UR (Urban Renewal #2) East Penn Related

Urban Renewal Area Number: 33004 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
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6. _____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

'X' this box if a rebate agreement. List administrative details on lines above.

7. _____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

'X' this box if a rebate agreement. List administrative details on lines above.

8. _____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

'X' this box if a rebate agreement. List administrative details on lines above.

9. _____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

'X' this box if a rebate agreement. List administrative details on lines above.

10. _____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

'X' this box if a rebate agreement. List administrative details on lines above.

If more indebtedness entry lines are needed continue to Form 1.1 Page 3.

Total For City TIF Form 1.1 Page 2: 0

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Oelwein County: Fayette

Urban Renewal Area Name: Oelwein Industrial Park UR (Urban Renewal #2) East Penn Related

Urban Renewal Area Number: 33004 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
11. _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
12. _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
13. _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
14. _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
15. _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 4.

Total For City TIF Form 1.1 Page 3: 0

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Oelwein County: Fayette

Urban Renewal Area Name: Oelwein Industrial Park UR (Urban Renewal #2) East Penn Related

Urban Renewal Area Number: 33004 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
16. _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
17. _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
18. _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
19. _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
20. _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

Total For City TIF Form 1.1 Page 4: 0

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Oelwein County: Fayette

Urban Renewal Area Name: Oelwein Industrial Park UR (Urban Renewal #2) East Penn Related

Urban Renewal Area Number: 33004 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
21 _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
22 _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
23 _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
24 _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
25 _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

Total For City TIF Form 1.1 Page 5: 0

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Oelwein County: Fayette

Urban Renewal Area Name: Oelwein Industrial Park UR (Urban Renewal #2) East Penn Related

Urban Renewal Area Number: 33004 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
26 _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
27 _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
28 _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
29 _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
30 _____ _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

Total For City TIF Form 1.1 Page 6: 0

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

