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TIF financing

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districts. Through TIF, cities working with developers can use increased property tax revenues in a defined district to pay for improvements within that area. Wyandotte isn't the only place TIFs are being employed. In Faribault, Minn. — a 45-minute commute from Minneapolis/ St. Paul — city officials and developers are planning on $700,000 in tax increment financing to help construct a new 18-hole golf course and housing for the proposed Legacy Links project on land at the Shattuck-St. Mary's School.

TIF is initiated by a city through several steps, although laws and regulations vary greatly from state to state and change frequently. Usually the process starts when the city specifies an area or district of land for renewal and redevelopment. The city then establishes an overseeing "authority" for that land, creates a development strategy, and develops a financing plan.

Under TIF, tax values on the designated land are frozen. As that parcel or district is then improved and developed — and the tax values rise — any increased tax revenues above the frozen valuations are then returned to the city and/or the developer, according to previously agreed upon proportions in the financing plan. The city or the developer can then put those increased tax revenues to various uses including, in some states, the development of other projects for public benefit — like golf courses.

The recently-opened 9-hole Wyandotte Shores Golf Club here, just south of downtown Detroit, is one of the first TIF-financed golf courses in Michigan. The 3,200-yard, par-36 golf course and adjacent 25-acre riverfront park were built on a 100-year-old industrial site on the banks of the Detroit River. The site, formerly known as South Works, had most recently been a chemical manufacturing plant for the BASF Corp. The Wyandotte Shores course and park are considered a shining example of urban redevelopment and a model for city planners across the country.

"It's not really a new idea," said Peter McInerney, director of community development for the city of Wyandotte (pop. 31,000) and a key figure in the development of Wyandotte Shores. "It's been around going back to the 1950s in certain parts of the country. It first came to Michigan in the mid-1970s and became a classic way to finance a downtown parking structure and spur development."

McInerney estimated the city of Wyandotte was able to recapture approximately $5.2 million through tax increment financing, money that was used to build the golf course. The golf course and riverfront park project — which began construction in 1993 and officially opened last fall — also received a $2 million contribution from state grants from the Michigan Department of Natural Resources.

The potential for a city to use TIF, to finance something like a new golf course construction project, depends on state laws which vary significantly, according to Dave Wilcox of Economics Research Associates in Los Angeles.

Wilcox said TIF has been a boon for urban redevelopment and infrastructure improvements in the past two decades, especially since federal grant money has diminished. But Wilcox said TIF was not developed with golf courses in mind. He wondered whether the large amount of land required for a golf course even made it economically attractive for TIF when compared with the higher tax value of office buildings, for example.

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