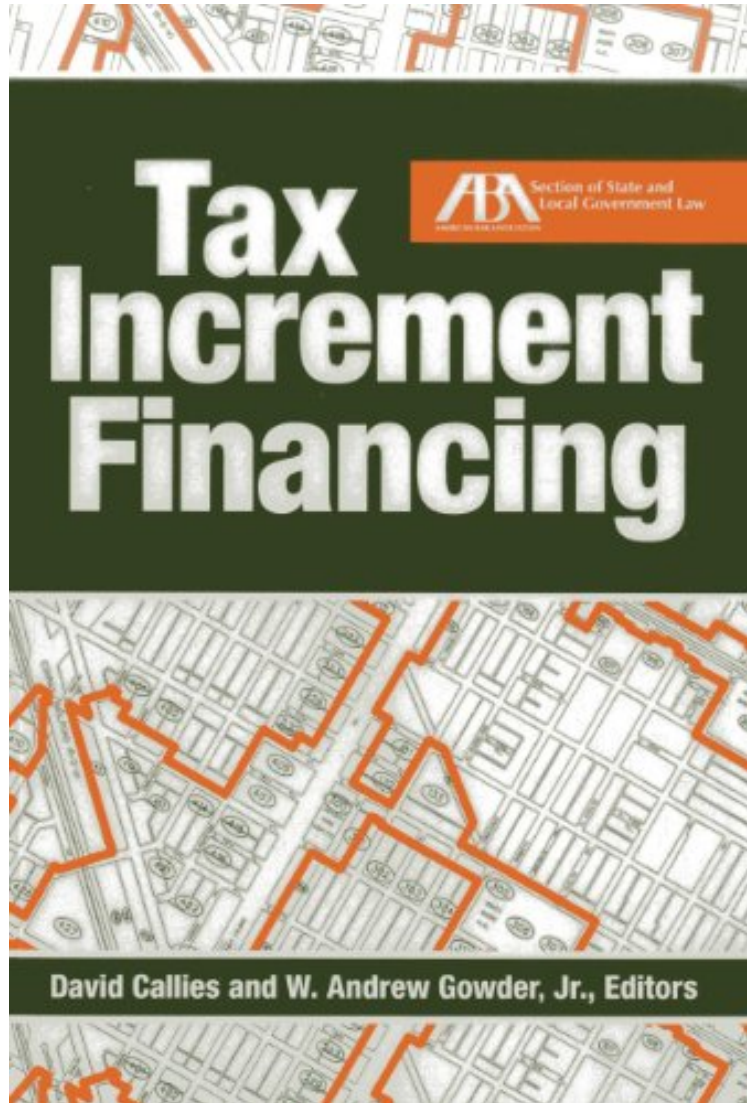


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Tax Increment Financing

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David Callies, W. Andrew, Jr. Gowder : Tax Increment Financing before purchasing it in order to gage whether or not it would be worth my time, and all praised Tax Increment Financing:

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 state courts have construed TIF bonds in light of constitutional limits on borrowing, a subject that is important but not easily treated in sufficient depth in the state chapters we included.

About the Author David Callies is Benjamin A. Kudo Professor of Law at the University of Hawaii School of Law, where he teaches courses in land use, state and local government, and real property. W. Andrew Gowder, Jr., is a shareholder with the Charleston, South Carolina, law firm of Pratt-Thomas Walker, P.A.