City of Lewiston Urban Renewal Agency 2024 Annual Report



Approved 3/11/25

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2024 ANNUAL REPORT OF THE CITY OF LEWISTON URBAN RENEWAL AGENCY

The City Council formed an Urban Renewal Agency (URA) in 2005 to promote economic development, create jobs, and improve the tax base. This is done in part by strategically targeting public investments to create these benefits, promote development of underdeveloped properties, and eliminate blighted conditions.

The Agency is comprised of a seven-member board. Three of the four taxing entities in the county have a seat (Lewiston, Nez Perce County, and Port of Lewiston). Three community members at large and a representative of Valley Vision are also on the board.

Idaho law gives cities and counties the authority to establish Urban Renewal Agencies, which are mechanisms for the rehabilitation, clearance and redevelopment of deteriorated or deteriorating areas in municipalities (Statute 50-2005). Open land can, under certain circumstances, constitute a deteriorated or deteriorating area. Urban renewal projects within the urban renewal area can include things such as construction or repair of streets, off-street parking facilities, public facilities, parks, playgrounds, infrastructure, buildings and other public improvements in the public realm that, in the opinion of the Agency, improve the quality of the area and ultimately incentivize investment and business growth. Revenues for these activities generally come from the annual increment or bonds that are paid back using increased property tax revenues resulting from the improvements made.

Agency Objectives are:

1. Improve infrastructure to leverage, encourage, and support additional land development and/or job growth.
2. Fund projects with community support such as additional public parking downtown or tourism.
3. Fund projects that solve community problems caused by a lack of infrastructure.
4. Enhance the tax base.

SOURCE OF AGENCY REVENUES

Agency revenues come from tax levies of the four taxing entities multiplied by the improved assessed valuation of properties within the district called the 'increment'. The City of Lewiston contributes most of the increment – 58% and has the largest share of their assessed valuation within URA boundaries – 6.59%. By Statute, no more than 10% of a community's assessed value may be contained in Revenue Allocation Areas.

See Exhibits 1 and 2.

EXHIBIT 1

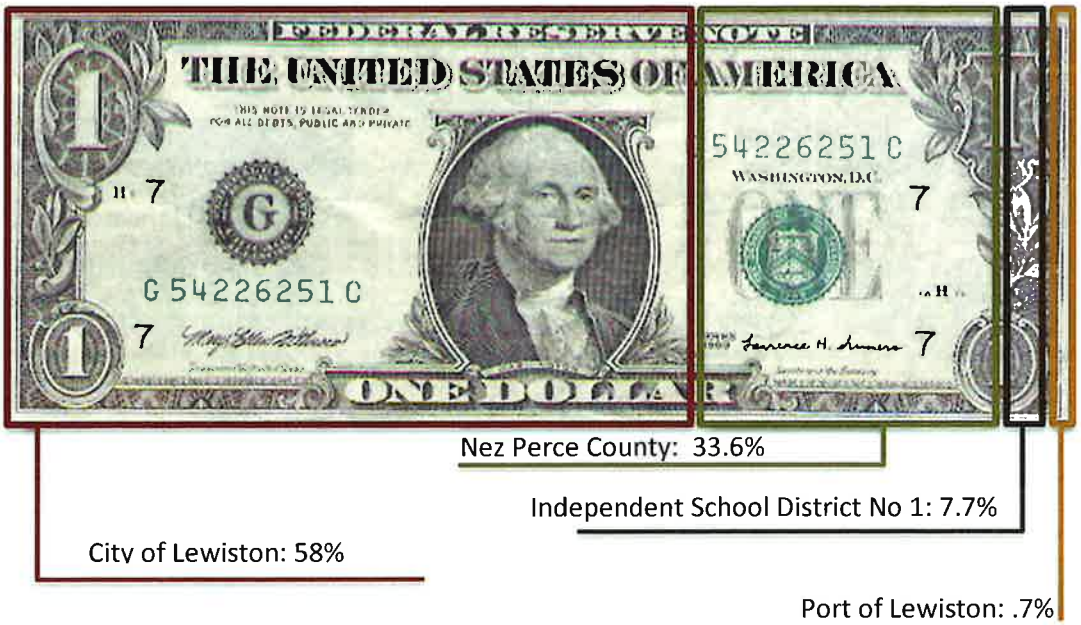
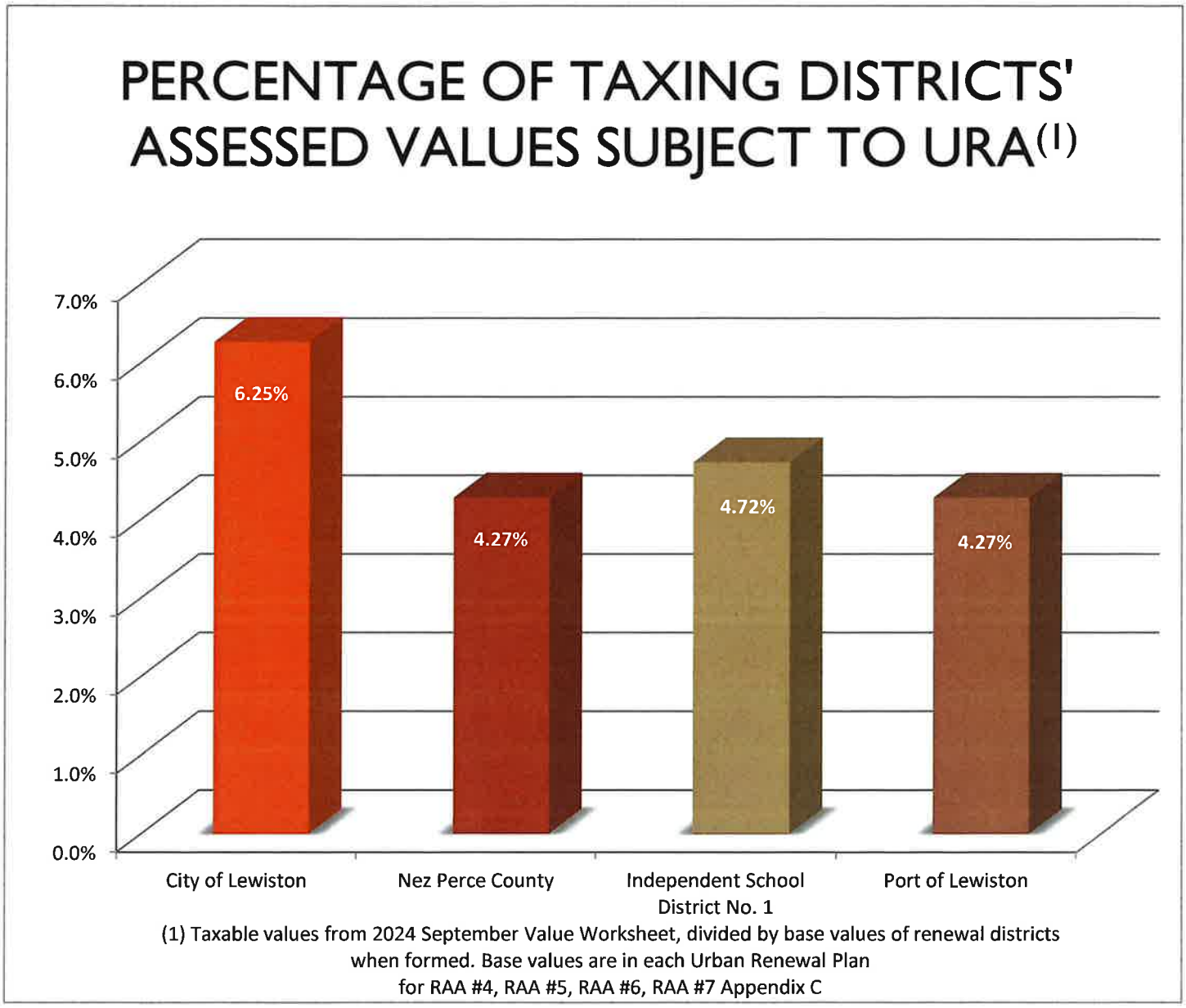


EXHIBIT 2


PERCENTAGE OF TAXING DISTRICTS' ASSESSED VALUES SUBJECT TO URA(1)
7.0%
6.0%
5.0%
4.0%
3.0%
2.0%
1.0%
0.0%
6.25%
4.27%
4.72%
4.27%
City of Lewiston
Nez Perce County
Independent School District No. 1
Port of Lewiston
(1) Taxable values from 2024 September Value Worksheet, divided by base values of renewal districts when formed. Base values are in each Urban Renewal Plan for RAA #4, RAA #5, RAA #6, RAA #7 Appendix C

WORK FOCUS FY2025

East Orchards Sewer #5, Base Year 2017

Request for bids for segments 17, 18 and 19 were advertised in February 2025 with possible bid award in April and construction of those sewer lines in Summer/Fall 2025.

Bryden Avenue #6, Base Year 2018

The URA is accruing increment while waiting for the other involved entities (the City, Lewiston Orchards Irrigation District and Lewiston Orchards Sewer District) to receive Federal funding for the acquisition of right-of-way. The URA will continue to communicate with these partners on the availability of funds and the eligible projects the URA may participate in.

Downtown/Normal Hill #7, Base Year 2021

The City of Lewiston is pursuing a general obligation bond to fund a large infrastructure project within the Downtown corridor. The URA will continue to communicate with the City on eligible projects that the URA may participate in.

WORK COMPLETED IN FY2024

Main East Main #4, Base Year 2017

The board voted in March 2024 to close the Main East Main #4 RAA. A public hearing was held at the May 14, 2024 URA meeting regarding the budget amendment to terminate the Main East Main #4 RAA and adopted Resolution 2024-1 regarding the termination. Lewiston City Council approved Resolution 2024-1 at its June 10, 2024 meeting. Rebates to the taxing entities were made in August, September and November totaling $1,134,893.30.

East Orchards Sewer #5, Base Year 2017

The design of Segment 7 was completed and a rock boring study of all remaining segments was conducted. The City submitted a letter of interest to DEQ for additional funding that could potentially be used towards the EOS project but, unfortunately, the City was not awarded funding. The URA will continued to partner with the City on the design and possible construction of the extension of sewer lines to eliminate septic systems and promote development.

Bryden Avenue #6, Base Year 2018

The City entered into a final design contract for Bryden Avenue from 4th St to 7th St December, 2021. The URA will continue to provide local match throughout construction. Evaluation of underground utilities will commence during reconstruction of Bryden Avenue. The URA plans to split the costs for water and sewer improvements with LOID and LOSD.

On November 8, 2022 the URA approved a reimbursement agreement with the Lewiston Orchards Irrigation District (LOID) for up to 50% of costs associated with water line improvements and signed the associated document.

Design continued to progress and the City held a public hearing on January 17, 2023 to gather input on the design.

In 2024, a Community Impact Assessment Technical Report was prepared and submitted for review, leading to approval for proceeding with an environmental document under a Categorical Exclusion (CE) determination. The City, State, and Consultant are beginning negotiations to finalize the environmental document, complete the right-of-way package, and assess the feasibility of a three-lane roadway with roundabouts.

Downtown/Normal Hill #7, Base Year 2021

There was no work completed on the Downtown RAA this year. This newly formed district will need to accrue increment for a few years prior to contracting for any major projects.

PAST INVESTMENTS

See Table 1 for a summary of past investments. (page 6)

FINANCIAL STATEMENT

The Agency ended the fiscal year with $2,134,856 in revenues, $628,518 of which guarantees an outstanding bond. A summary of financial activity for FY2024, is attached as Table 5. The FY2025 Budget is attached as Table 6. The last independent audit for the Lewiston Urban Renewal Agency was March 12, 2024.

LIABILITIES

East Orchard Sewer required a bond of $1,980,000. Interest-only payments have been made in years past; principal payments started in 2021. The outstanding principal balance is $1,072,685.11. The below graph demonstrates the interest and principal payments.

Date	Interest	Principal	Balance
			$ 1,980,000.00
September-19	$ 42,289.97	$ -	$ 1,980,000.00
September-20	$ 57,169.20	$ -	$ 1,980,000.00
September-21	$ 57,012.56	$ 91,937.00	$ 1,888,063.00
September-22	$ 54,365.74	$ 394,583.82	$ 1,493,479.62
September-23	$ 43,003.91	$ 305,945.65	$ 1,187,533.97
September-24	$ 34,100.70	$ 114,848.86	$ 1,072,685.11

ASSETS

The Agency has no physical assets.

Table 1.

URA INVESTMENTS FY 2006 – FY 2024			
AREA	**PROJECT**	**PUBLIC INVESTMENT**	
#4 – Main East Main			
	New water and storm water south of and through the US 12/21st intersection		$703,332
	City Share		$496,417
	ITD		$7,580,000
		Total	$8,779,749
Closed 2024			
#5 – East Orchards Sewer			
Phase I	Construction of 9068' sewer main pipe, 2020' sewer service pipe, 66 sewer taps, 3 ½ blocks of additional sewer main pipe designed		$1,620,194
		Bond Issuance	$71,922
		Bond Interest[1]	$253,841
Phase II	Engineering and Construction of 640' of sewer main pipe, 13 sewer taps		$184,677
	DEQ Grant Secured by Lewiston		$250,000
Phase III	Design of segments of Burrell Avenue & 20th Street (Grelle Ave to Birch Ave), preliminary design on 2100 block of Grelle, 20th Street		$53,588
Phase IV	Final design on 2100 block of Grelle Ave, Rock boring study of all remaining segments		$101,975
		Total	$2,536,197
#6 – Bryden Avenue			
	Local match for final design and construction documents on Bryden Ave 4th St to 7th St		$68,629
	Federal share secured by Lewiston		$949,765
		Total	$1,018,394
#1 – North Lewiston			
Completed in 2016	Rebuild of 18th St. N.	Engineering/Construction	$331,700
		City	$300,000
Completed in 2009	6,630 ft. of water lines w/ service Connections & hydrants	Construction	$1,460,669
		Bond Issuance	$64,200
		Bank Trustee	$12,000
		Bond Interest/Penalty	$383,646
	Port		$150,000
	ITD		$68,100
Closed 2016		Total	$2,770,315
#2 – Nez Perce Terrace			
Completed 2018	Extension of Nez Perce Dr. from Juniper to Gun Club Rd		$2,000,000
	Private Funds		$2,000,000+
Completed in 2009	1600 ft. of road & utility extension into Port property	Construction	$746,171
		Construction Port	$100,000

		Professional Fees	$9,227
		Interest	$58,610
Closed 2017		Total	$4,914,008
#3 – Downtown			
Completed in 2016	DIRRP	Share of Downtown Infrastructure Improvements	$700,000
		Other Partners	$1,064,000
Completed in 2016	FEMA II	Cash match	$350,000
		Flood control grant secured by Lewiston	$2,300,00
Completed in 2013	Rebuild 1st & 5th Streets	Construction	$3,008,500
		Design, Inspection, Testing	$519,638
		Bond Issuance	$40,920
		Bank Trustee	$10,500
	Rebuild 1st & 5th Streets Cont.		
		Bond Interest	$465,905
Completed in 2007-2010	Parking studies	Professional fees	$66,066
Closed 2020		Total	$8,525,529

Notes: [1] Charges accrue each year

Total URA Investment FY2006 – FY2024: $12,935,910

Total URA and Other Party Investment FY2006-FY2024: $28,544,192

Table 2

URA Expenditures per Revenue Allocation Area
Other Funds Leveraged

Revenue Allocation Area	URA Funds	Other Funds	Leverage Rate (URA:Other)
#4	$703,332	$8,076,417	1 : 11.5
#5	$2,033,264	$250,000[1]	8.1 : 1
#6	$68,629	$866,731	1 : 12.6
#1 (Closed)	$2,252,215	$518,100	4.3 : 1
#2 (Closed)	$2,814,008	$2,100,000[2]	1.3 : 1
#3 (Closed)	$5,161,529	$3,364,000	1.5 : 1
Total	**$13,032,977**	**$15,175,248**	**1 : 1.2**

(1) Does not include city engineering costs.

(2) Does not include Port costs.

Table 3

SUMMARY STATEMENT

CALENDAR YEAR 2024

ASSETS:		
	Bank Balances 12/31/2024	$3,534,088
	TOTAL ASSETS	**$3,534,088**
LIABILITIES		
	Area #5 (Bond Balance)	$1,072,685
	Area #5 (Balance to City)	$552,788
	Area #5 (Contracted Services)	$20,720
	TOTAL LIABILITIES	**$1,646,193**
PROJECT COSTS:		
	Area #5 – Design & Rock boring costs	101,975
	Bond Payment	148,950
	TOTAL PROJECT COSTS	**$250,924**
OPERATING EXPENSES:		
	Attorneys, Staff, etc	$45,067
	TOTAL OPERATING EXPENSES	**$45,067**

Table 4
URA BUDGET VS. ACTUAL FY 24
Fiscal Year Ended 9/30/24

	BUDGET AREA 4 MEM	Actual AREA 4	BUDGET AREA 5 EOS	Actual AREA 5	BUDGET AREA 6 BRYDEN	Actual AREA 6	BUDGET AREA 7 DOWNTOWN	Actual AREA 7	BUDGET TOTAL	ACTUAL TOTAL
REVENUES										
Bond Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Receipts	$ 410,000.00	$ 555,204.82	$ 620,000.00	$ 685,823.38	$ 460,000.00	$ 544,772.38	$ 100,000.00	$ 252,746.74	$ 1,590,000.00	$ 2,038,547.32
Interest	$ 6,000.00	$ 26,172.29	$ 2,500.00	$ 14,701.21	$ 4,000.00	$ 46,842.09	$ 500.00	$ 8,593.19	$ 12,500.00	$ 96,308.78
City of Lewiston	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 416,000.00**	**$ 581,377.11**	**$ 622,500.00**	**$ 700,524.59**	**$ 464,000.00**	**$ 591,614.47**	**$ 100,500.00**	**$ 261,339.93**	**$ 1,602,500.00**	**$ 2,134,856.10**
EXPENSES										
Project Costs	$ -		$ 125,000.00	$ 43,093.50	$ 600,000.00	$ -	$ -	$ -	$ 725,000.00	$ 43,093.50
Bond Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ -	$ -	$ 54,366.00	$ 34,100.70	$ -	$ -	$ -	$ -	$ 54,366.00	$ 34,100.70
Principal	$ -	$ -	$ 94,584.00	$ 114,848.86	$ -	$ -	$ -	$ -	$ 94,584.00	$ 114,848.86
Professional Services [1]	$ 14,766.00	$ 10,766.57	$ 11,000.00	$ 11,266.74	$ 11,000.00	$ 11,235.06	$ 11,000.00	$ 11,235.00	$ 47,766.00	$ 44,503.37
Publications/misc	$ 200.00	$ 87.65	$ 200.00	$ 160.99	$ 200.00	$ 160.98	$ 200.00	$ 160.98	$ 800.00	$ 570.60
Nez Perce County [2]	$ 327,618.00	$ 383,635.00								
Indpe. School Dist #1 [2]	$ 77,393.00	$ 90,626.00								
City [2]	$ 553,331.00	$ 647,942.00								
Port [2]	$ 6,659.00	$ 7,797.00								
Total Expenses	**$ 979,967.00**	**$ 1,140,854.22**	**$ 285,150.00**	**$ 203,470.79**	**$ 611,200.00**	**$ 11,396.04**	**$ 11,200.00**	**$ 11,395.98**	**$ 922,516.00**	**$ 237,117.03**
Subtotal: Rev Less Exp	**$ (563,967.00)**	**$ (559,477.11)**	**$ 337,350.00**	**$ 497,053.80**	**$ (147,200.00)**	**$ 580,218.43**	**$ 89,300.00**	**$ 249,943.95**	**$ 679,984.00**	**$ 1,897,739.07**
FUND BALANCE 10/1/2023	**$ 563,967.00**	**$ 563,967.00**	**$ 1,308,383.00**	**$ 1,322,476.10**	**$ 736,867.00**	**$ 850,584.12**	**$ 84,831.00**	**$ 86,535.74**	**$ 2,694,048.00**	$ 2,823,562.96
PLUS TOTAL REVENUES	$ 416,000.00	$ 581,377.11	$ 622,500.00	$ 700,524.59	$ 464,000.00	$ 591,614.47	$ 100,500.00	$ 261,339.93	$ 1,603,000.00	$ 2,134,856.10
LESS TOTAL EXPENSES	$ 979,967.00	$ 1,140,854.22	$ 285,150.00	$ 203,470.79	$ 611,200.00	$ 11,396.04	$ 11,200.00	$ 11,395.98	$ 1,887,517.00	$ 1,367,117.03
FUND BALANCE 9/30/2024	**$ -**	**$ 4,489.89**	**$ 1,645,733.00**	**$ 1,819,529.90**	**$ 589,667.00**	**$ 1,430,802.55**	**$ 174,131.00**	**$ 336,479.69**	**$ 2,409,531.00**	**$ 3,591,302.03**
Debt Service Reserve	$ -	$ -	$ 628,519.00	$ 628,518.63	$ -	$ -	$ -	$ -	$ 628,519.00	$ 628,518.63
Available Fund Balance	$ -	$ 4,489.89	$ 1,017,214.00	$ 1,191,011.27	$ 589,667.00	$ 1,430,802.55	$ 174,131.00	$ 336,479.69	$ 1,781,012.00	$ 2,962,783.40

(1) Audit, Insurance, Legal, RAI Dues, Director Services, Bond Trustee
(2) Amounts estimated by taking levy rates as a percentage of the total increment applied to funds remaining after expenses. Actual amounts will be derived from taxes received.

Table 5 Fiscal Year 2024 Summary of Activity

URBAN RENEWAL AGENCY FISCAL YEAR 2024 SUMMARY OF ACTIVITY (as of 9/30/24)						
	DATE	East Main (#4)	East Orchards Sewer (#5)	Bryden (#6)	Downtown/Normal Hill (#7)	Total
9/30/2023		**563,966.99**	**1,322,476.10**	**850,584.12**	**86,535.74**	**2,823,562.95**
RECEIPTS:						
Monthly Urban Renewal Collections (Property Tax)	OCT'23-SEPT'24	555,204.82	685,823.38	544,772.38	252,746.74	2,038,547.32
						-
Reimbursements	OCT'23-SEPT'24					-
City of Lewiston PW Reimbursement						-
Twin River Bank Interest Earned	OCT'23-SEPT'24	3,490.94	1,708.08	4,713.43	714.13	10,626.58
State Investment Interest Earned	OCT'23-SEPT'24	22,681.35	12,993.13	42,128.66	7,879.06	85,682.20
EXPENDITURES:						
Pmt to Elam & Burke	OCT'23	(8.33)		(8.34)	(8.33)	(25.00)
Pmt to City of Lewiston	OCT'23		(21,227.65)			(21,227.65)
Pmt to Redevelopment Association of ID	NOV'23	(650.00)	(650.00)	(650.00)	(650.00)	(2,600.00)
Pmt to O'Sullivan Legal PLLC	JAN'24	(251.75)	(251.75)	(251.75)	(251.75)	(1,007.00)
Pmt to Elam & Burke	FEB'24	(187.50)	(187.50)	(187.50)	(187.50)	(750.00)
Pmt to O'Sullivan Legal PLLC	FEB'24	(66.25)	(66.25)	(66.25)	(66.25)	(265.00)
Pmt to O'Sullivan Legal PLLC	MAR'24	(99.37)	(99.38)	(99.38)	(99.37)	(397.50)
Pmt to ICRMP	MAR'24	(271.50)	(271.50)	(271.50)	(271.50)	(1,086.00)
Pmt to City of Lewiston	MAR'24	(3,779.69)	(3,779.69)	(3,779.69)	(3,779.68)	(15,118.75)
Pmt to Tribune Publishing Company	APR'24	(8.01)	(8.01)	(8.01)	(8.01)	(32.04)
Pmt to O'Sullivan Legal PLLC	APR'24	(112.62)	(112.63)	(112.63)	(112.62)	(450.50)
Pmt to Tribune Publishing Company	MAY'24	(32.14)	(32.14)	(32.14)	(32.14)	(128.56)
Pmt to O'Sullivan Legal PLLC	MAY'24	(185.50)	(185.50)	(185.50)	(185.50)	(742.00)
Pmt to Presnell Gage PLLC	MAY'24	(1,275.00)	(1,275.00)	(1,275.00)	(1,275.00)	(5,100.00)
Pmt to Tribune Publishing Company	JUN'24	(47.50)	(47.50)	(47.50)	(47.50)	(190.00)
Pmt to O'Sullivan Legal PLLC	JUN'24	(33.12)	(33.13)	(33.13)	(33.12)	(132.50)
Pmt to O'Sullivan Legal PLLC	JUL'24	(33.13)	(33.13)	(33.12)	(33.12)	(132.50)
Pmt to City of Lewiston	JUL'24		(21,865.85)			(21,865.85)
Pmt to City of Lewiston	AUG'24	(3,779.69)	(3,779.69)	(3,779.69)	(3,779.68)	(15,118.75)
Pmt to O'Sullivan Legal PLLC	AUG'24	(33.12)	(33.12)	(33.13)	(33.13)	(132.50)
Pmt to City of Lewiston - Rebate	AUG'24	(516,060.00)				(516,060.00)
Pmt to Nez Perce County - Rebate	AUG'24	(305,550.00)				(305,550.00)
Pmt to Lewiston Independent School - Rebate	AUG'24	(72,180.00)				(72,180.00)
Pmt to Port of Lewiston - Rebate	AUG'24	(6,210.00)				(6,210.00)
Pmt to Banner Bank for Bond Payment	AUG'24		(148,949.56)			(148,949.56)
Pmt to O'Sullivan Legal PLLC	SEPT'24	(33.13)	(33.13)	(33.12)	(33.12)	(132.50)
Pmt to Tribune Publishing Company	SEPT'24		(73.34)	(73.33)	(73.33)	(220.00)
Pmt to ICRMP	SEPT'24		(435.34)	(435.33)	(435.33)	(1,306.00)
Pmt to City of Lewiston - Rebate	SEPT'24	(131,882.00)				(131,882.00)
Pmt to Nez Perce County - Rebate	SEPT'24	(78,085.00)				(78,085.00)
Pmt to Lewiston Independent School - Rebate	SEPT'24	(18,446.00)				(18,446.00)
Pmt to Port of Lewiston - Rebate	SEPT'24	(1,587.00)				(1,587.00)
						-
						-
BALANCE		**4,456.75**	**1,819,569.90**	**1,430,802.55**	**336,479.69**	**3,591,308.89**
Restricted & Reserved Funds						
#5 Debt Service Reserve Primary - Banner[1]			(228,518.63)			(228,518.63)
#5 Debt Service Reserve Secondary - Banner[1]			(400,000.00)			(400,000.00)
#5 Capitalized Interest - Banner			-			-
AVAILABLE FUNDS		**4,456.75**	**1,191,051.27**	**1,430,802.55**	**336,479.69**	**2,962,790.26**

	East Main (#4)	East Orchards Sewer (#5)	Bryden (#6)	Downtown/Normal Hill #7	
Twin River National Bank	4,456.40	304,143.73	33,673.89	28,600.63	370,874.65
Banner Bank - Public Funds Checking Unrestricted		501,914.41		-	501,914.41
Banner Bank - Public Fund Checking Restricted		628,518.63		-	628,518.63
State Investment Pool Fund	0.35	384,993.13	1,397,128.66	307,879.06	2,090,001.20
	4,456.75	1,819,569.90	1,430,802.55	336,479.69	3,591,308.89

[1]URA is committed to reimbursing the City $552,787.59 upon the debt service reserve being released by the bank.

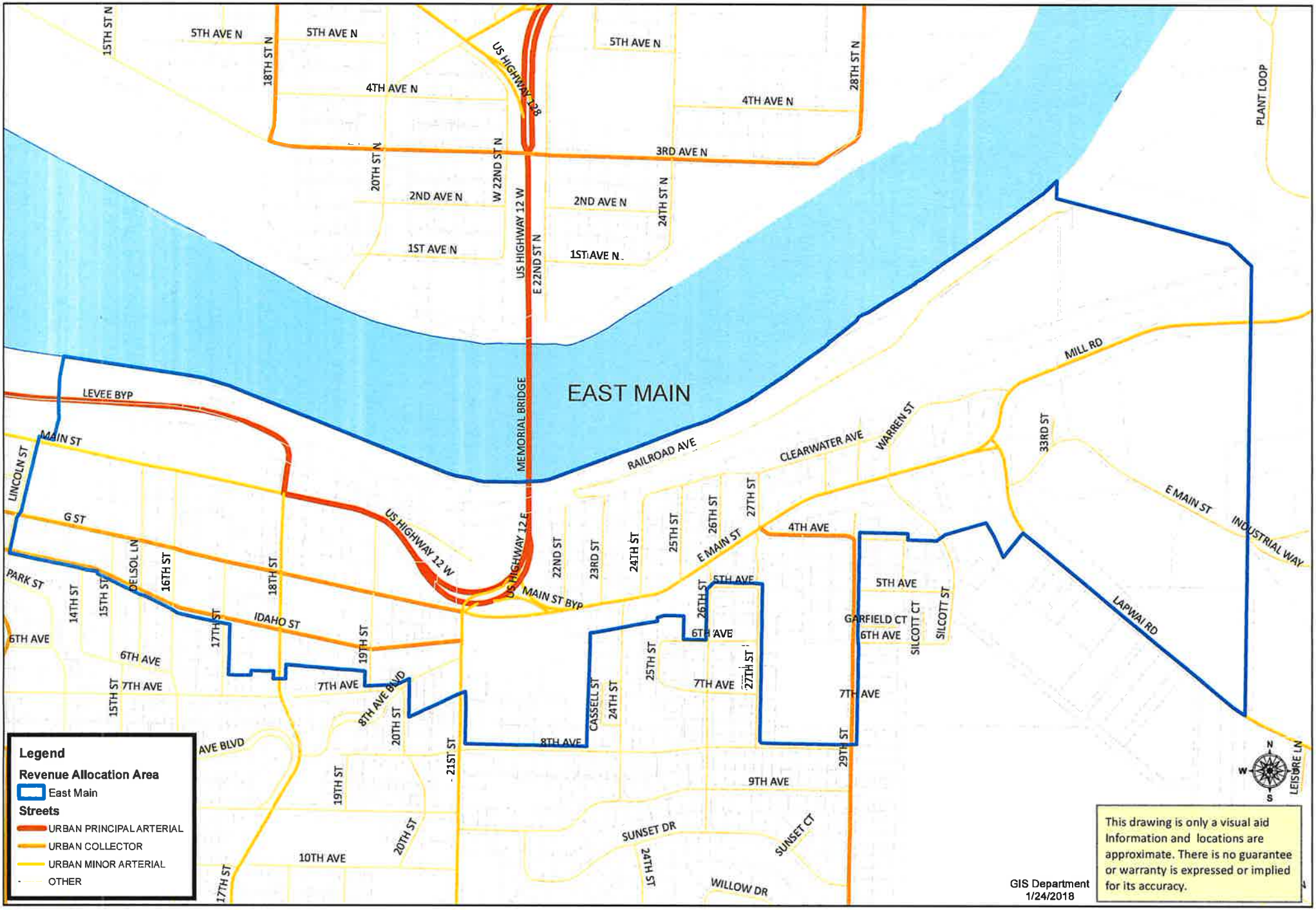
URA BUDGET FY25

Adopted: 8/13/24

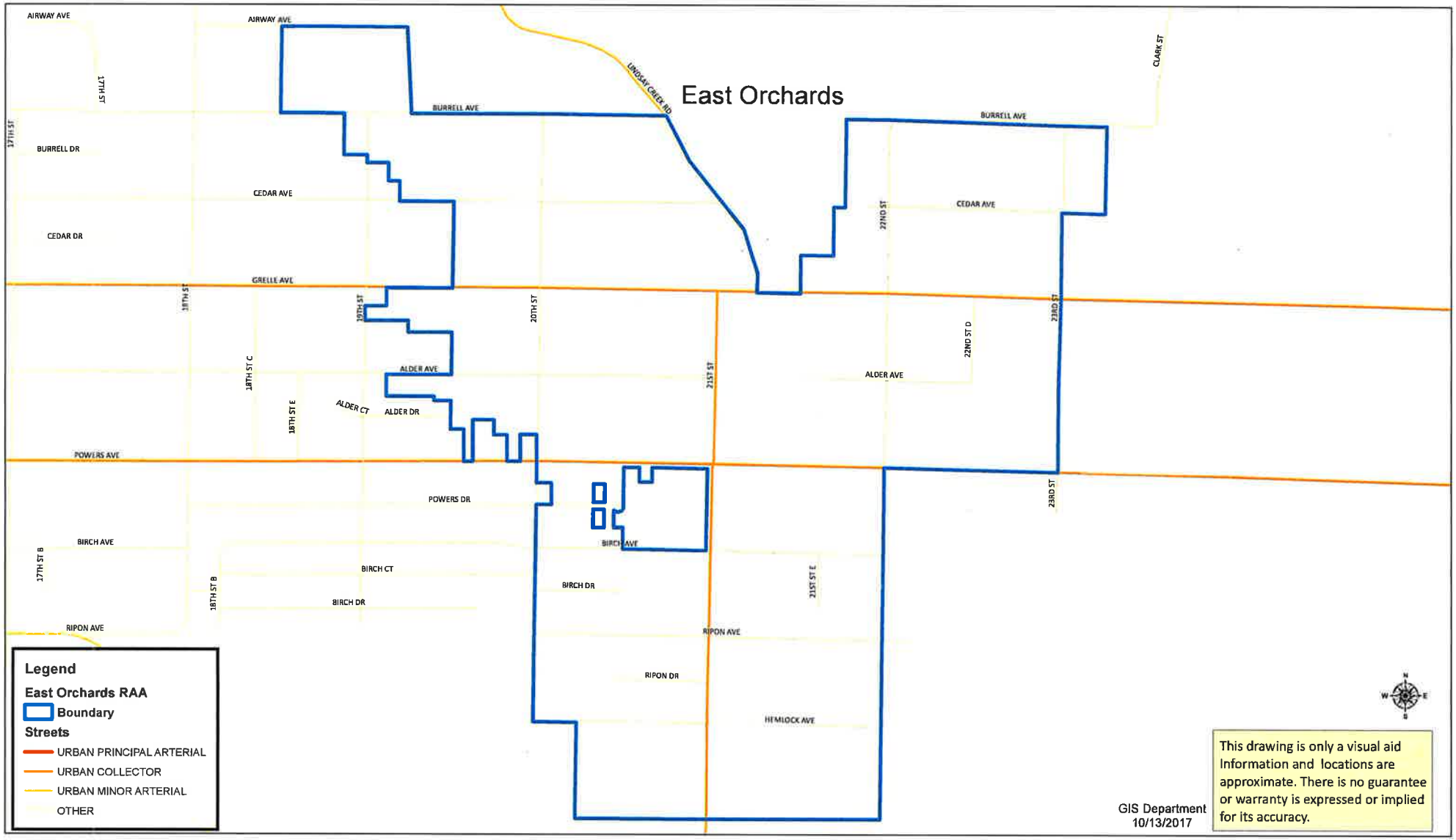
	AREA 5 EOS	AREA 6 BRYDEN	AREA 7 DOWNTOWN
REVENUES			
Bond Proceeds	$ -	$ -	$ -
Tax Receipts	**690,000**	**560,000**	**220,000**
Interest	15,000	20,000	7,500
City of Lewiston	-	-	-
Total Revenues	**$ 705,000**	**$ 580,000**	**$ 227,500**
EXPENSES			
Project Costs	$ 125,000		$ -
Bond Costs	-	-	-
Interest	54,366	-	-
Principle	94,584	-	-
Professional Services [1]	16,500	16,500	16,500
Publications/misc	300	300	300
Total Expenses	**$ 290,750**	**$ 16,800**	**$ 16,800**
Subtotal: Revenues Less Expenses	**$ 414,250**	**$ 563,200**	**$ 210,700**
FUND BALANCE BEGINNING OF YEAR	**$ 1,704,731**	**$ 1,234,326**	**$ 226,000**
PLUS TOTAL REVENUES	705,000	580,000	227,500
LESS TOTAL EXPENSES	290,750	16,800	16,800
FUND BALANCE END OF YEAR	**$ 2,118,981**	**$ 1,797,526**	**$ 436,700**
Debt Service Reserve	$ 628,519		
Projected Available Fund Balance	**$ 1,490,462**	**$ 1,797,526**	**$ 436,700**

[1] Audit, Insurance, Legal, RAI Dues, Admin Services

City of Lewiston
COMMUNITY DEVELOPMENT



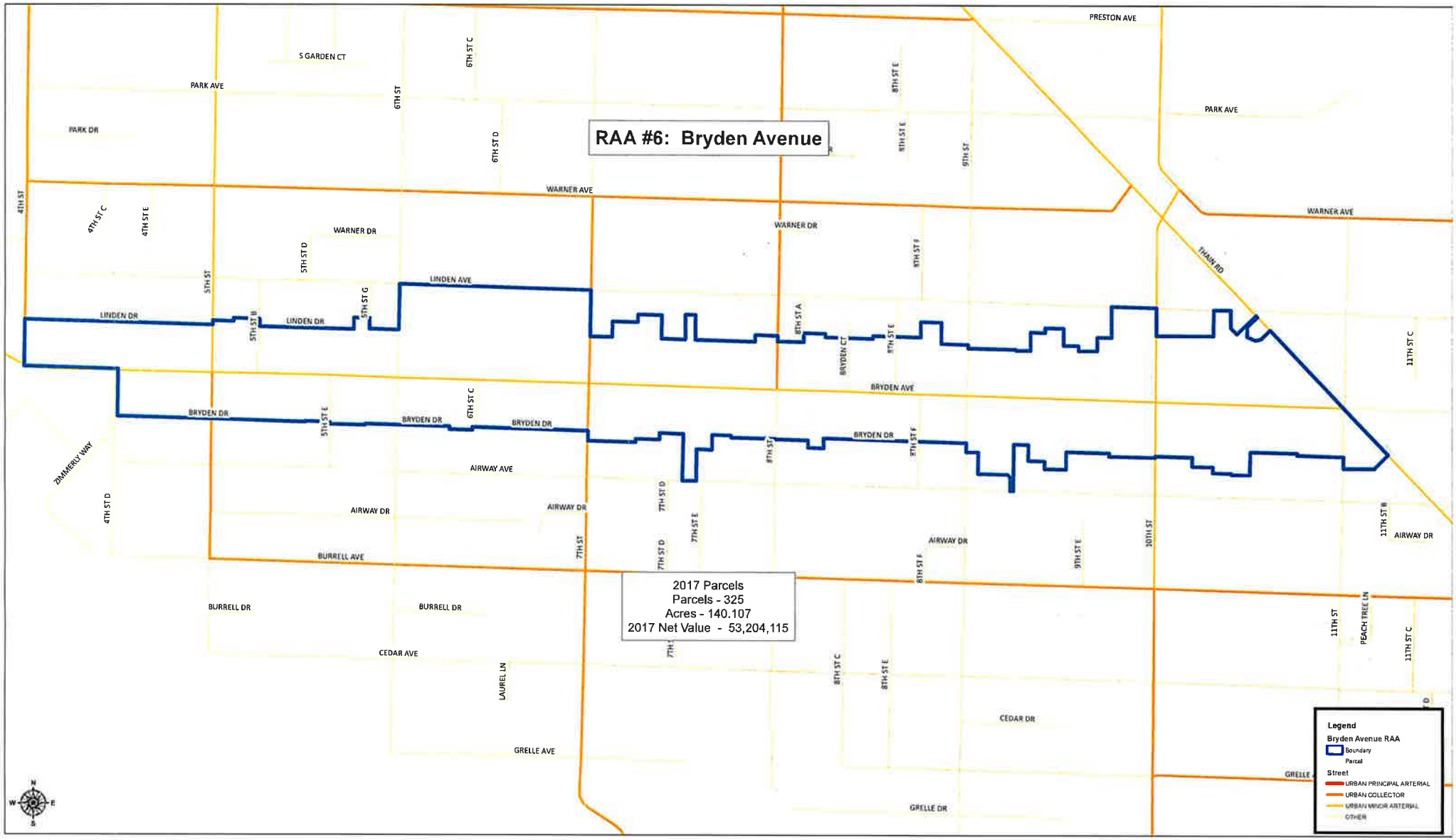
City of Lewiston
COMMUNITY DEVELOPMENT

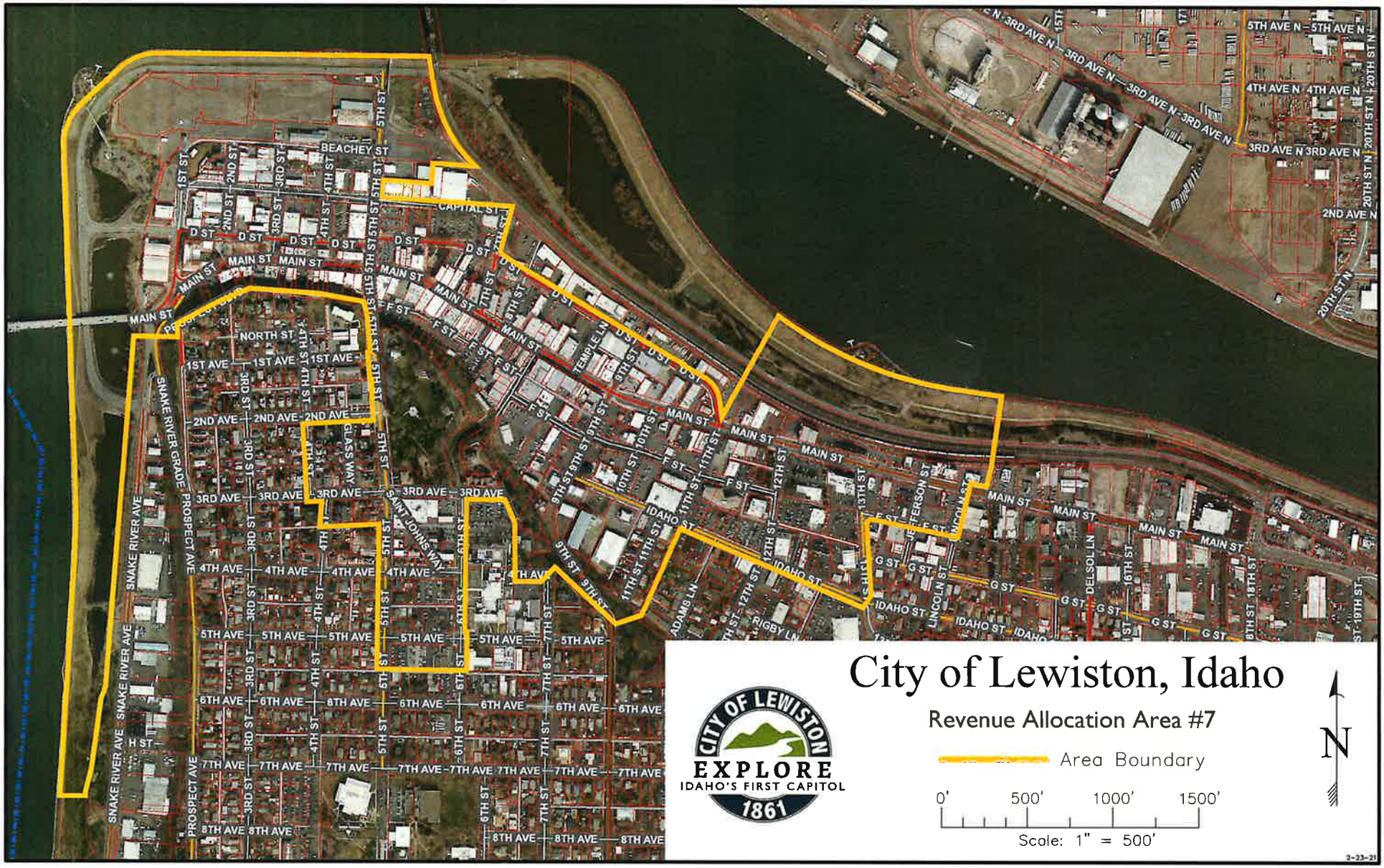


This drawing is only a visual aid Information and locations are approximate. There is no guarantee or warranty is expressed or implied for its accuracy.

GIS Department
10/13/2017

City of Lewiston
COMMUNITY DEVELOPMENT




City of Lewiston, Idaho
Revenue Allocation Area #7
Area Boundary
0' 500' 1000' 1500'
Scale: 1" = 500'
N
CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITOL
1861
2-23-21

Tax Bill Format in URA Revenue Allocation Area

If you own property in a Revenue Allocation Area (RAA), a portion of your property taxes goes to fund local improvements – like roads, sewer systems, and public spaces. Your total property tax bill stays the same, the difference is in how your tax dollars are distributed, some go to the Urban Renewal Agency (URA) instead of traditional taxing districts (city, county, schools, etc). The total tax amount stays the same, but part of it funds local URA projects instead of going to other taxing districts. This temporary tax shift helps pay for improvements that can increase property values.

This is an example of a Tax Bill in a Revenue Allocation Area. When located in a Revenue Allocation Area, the amount of the increment looks like a tax to the property owner (Description "L" below). This can look like an additional tax on a property tax bill.

PROPERTY TAX CALCULATION

CURRENT MARKET VALUE 467,100.00

DESCRIPTION	RATE	**Column 1:** Property - not in an URA RAA AMOUNT[1]	**Column 2:** Property inside an URA RAA[2] AMOUNT	**Column 3:** Column 1 - Column 2 DIFFERENCE
A = STATE	.000000000	$0.00	$0.00	$0.00
B = COUNTY	.003769752	$1,760.85	$1,086.80	$674.05
C = LEWISTON	.006689847	$3,124.82	$1,928.64	$1,196.18
D = SCH DIST 1				
E = SD 1 M&O				
F = SD 1 SUPP-A	.000884000	$412.91	$254.86	$158.05
G = SD 1 SUPP-B	.004200000	$1,961.82	$1,961.82	$0.00
H = SD 1 BOND	.001093792	$510.91	$510.90	$0.01
I = GENERAL ROAD	.000040995	$19.14	$11.82	$7.32
J = FED/ST BRIDGE	.000059687	$27.87	$17.22	$10.65
K = PORT DISTRICT	.000080346	$37.52	$23.16	$14.36
L = E ORCHARDS SEWR			$2,060.62 [4]	$2,060.62
* TOTAL LEVY	.016818419			
* TOTAL TAX ASSESSMENT		$7,855.84 [3]	$7,855.84 [3]	

(1) To calculate taxes due, multiply market value by levy rate. Tax due is truncated after two decimal points.

(2) This calculation (A-K) does not use the current market value. It uses the market value from the tax year a Revenue Allocation Area went into effect. In this example, this property is in the East Orchards Sewer RAA, with a base tax year of 2017 and a 2017 market value of $288,284.

(3) Total tax assessment remains the same in both columns as a control figure; current market value times total levy rate. Total tax due does not change whether a property is in a Revenue Allocation Area or not. The total tax due less the individual tax amount in column (2) results in a remainder (in this example, $2,060.62) that is distributed to the URA for projects in the Revenue Allocation Area. Column 3 shows the difference between Column 1 and Column 2, which, added together, equals this amount.