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For release: March 7, 2017

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Appeals Court ruling affirms decision by Arapahoe County Assessor

Assessor correctly applied state law when determining the start of tax increment financing "clock"

LITTLETON, CO --- The Colorado Court of Appeals has affirmed a District Court ruling in support of Arapahoe County Assessor Marc Scott that supports when county assessors should recognize the start of Tax Increment Financing, or TIFs, in urban renewal plans.

In 2015, former Arapahoe County Assessor Corbin Sakdol was sued by the City of Aurora and the Aurora Urban Renewal Authority because they disagreed with the Assessor's interpretation of State Law that the start date of Tax Increment Financing for urban renewal projects begins when the plan containing the TIF provision is adopted.

TIF is a tool municipal governments can use to finance the redevelopment of blighted property. In order to revitalize a blighted area, cities can divert property taxes that would have been collected by counties, school districts and special districts for up to 25 years to help pay off the costs associated with urban renewal. This is known as Tax Increment Financing because the development is financed with the incremental property tax increase that is added to the pre-redevelopment tax base.

In 2014, the City of Aurora approved two urban renewal plans, each with its own TIF provisions. The TIF provisions specified a delayed start date in some areas of the plans for diverting the incremental tax increase for up to three years later than the effective approval date of the plans.

In his capacity as County Assessor, Sakdol, who retired Jan. 6 and is succeeded by Assessor Marc Scott, determined the 25-year TIF clock began when the plans were adopted by the City of Aurora as outlined in Colorado law.

The City of Aurora and Aurora Urban Renewal Authority filed a complaint in District Court and the lower court agreed with the Assessor's interpretation of the Urban Renewal Law that "nothing in the plain language of C.R.S. §§ 31-25-107 (7), (8) or (9) permits an urban renewal plan's TIF provision to have a start date that is different than the effective date of approval of the plan itself..."

"We are pleased that once again the Courts have reaffirmed our interpretation of Colorado law as it pertains to Urban Renewal Authorities and TIFs," said Scott. "We look forward to working with our municipalities and urban renewal authorities on future projects that will benefit the citizens of Arapahoe County."

A copy of the [Appellate Court ruling](#) is available on the County's website at www.arapahoegov.com under the [Assessor's Office](#).

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