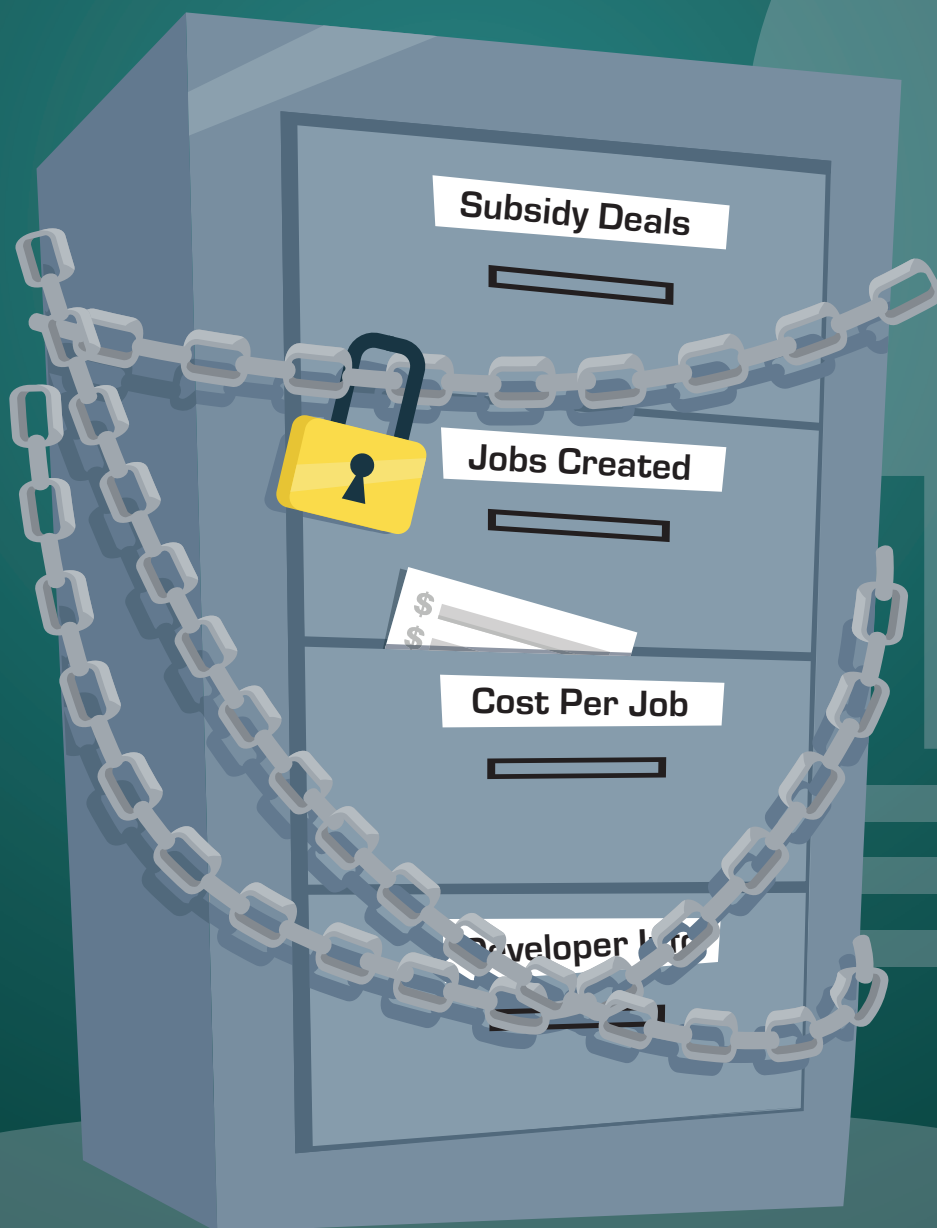


Show Us the Local Subsidies

A Second Evaluation of City and County
Online Disclosure Practices of Economic
Development Subsidy Programs



**GOOD
JOBS
FIRST
.ORG**

MARCH
2017

Show Us the Local Subsidies

A Second Evaluation of City and County
Online Disclosure Practices of Economic
Development Subsidy Programs

by Kasia Tarczynska

March 2017



Good Jobs First
1616 P Street NW, Suite 210
Washington, DC 20036
202-232-1616

www.goodjobsfirst.org

© Copyright 2017 by Good Jobs First. All Rights Reserved.

TABLE OF CONTENTS

Executive Summary 2

Introduction 4

Key Findings 6

 Results by Disclosure Component 7

 Program Scores 9

 Lagging Localities 11

 State Disclosure of Local Subsidies 13

 Aggregate Program Costs 14

 GASB Statement No. 77 on Tax Abatement Disclosures 15

Conclusion and Policy Recommendations 16

Methodology 17

Appendices 19

 Appendix A: Scoring System 19

 Appendix B: Program Scores, Descriptions,
 Disclosure Webpages, and Program Costs (if Available) 19

Endnotes 40

Acknowledgements

Good Jobs First gratefully acknowledges the support of the Surdna Foundation, which made this report possible. All of the findings and policy conclusions herein are solely those of Good Jobs First.

Thanks also to intern Hannah Bahnmler, whose diligent work contributed to the research and findings of this report.

Finally, thanks to those local government officials who responded to our queries. We hope that the experience of having your programs compared to those of other cities and counties will give you ideas for additional improvements.

EXECUTIVE SUMMARY

Local governments spend tens of billions of dollars annually on economic development subsidy programs, yet a new survey of the nation's 50 biggest cities and counties finds that more than half still fail to disclose even the names of the companies receiving property tax abatements or other costly incentives.

At a time when national attention remains focused on job creation, only 13 of the 50 localities have an incentive program that discloses actual jobs created by subsidized companies. And as local governments face likely deep cuts in federal aid, only 14 localities have a program in which company-specific costs are disclosed.

Despite the large number of still-undisclosed programs, there has been a modest progress in transparency from 2013, when we evaluated localities last time. The rate of undisclosed programs went down a bit and more programs now provide data on the outcomes of subsidy deals.

New York City has one program to which we award a perfect score of 100, but it also has another program that scores zero. Austin, Texas stands out again, with our second- and third-highest scores. Nassau and Suffolk counties in New York, Franklin County in Ohio, and Memphis/Shelby County in Tennessee rank next best.

Among those large cities and counties still failing to disclose even the names of companies that have received economic development tax breaks (much less dollar costs or job-creation benefits) are: Allegheny County, Pennsylvania;

Boston; Broward County, Florida; Charlotte; Columbus, Ohio; Cook County, Illinois; Fairfax County, Virginia; Harris County, Texas; Indianapolis; Los Angeles City and County; Miami-Dade; Montgomery County, Maryland; Orange County, Florida; Philadelphia; San Antonio and surrounding Bexar County; San Diego City and County; San Francisco; and San Jose.

Those are the key findings in Good Jobs First's second "report card" study of economic development subsidy disclosure by cities and counties, following our first in 2013. Over the last four years, cities and counties as a group have shown slight improvement: 41 percent of the 85 programs we could rate (administered by 50 localities) met basic standards of transparency, up slightly from 33 percent disclosing in 2013.

For a program to be deemed transparent and therefore eligible to be rated, the data must be available on a public webpage and the names of recipient companies must be included. We hasten to add: just because a program is transparent says nothing about its effectiveness.

We examined one or two programs per locality, in the 50 largest cities and counties in the U.S.

We created a list of 85 programs that could be rated, assigning a maximum of 100 points in 12 disclosure categories. The median score for disclosing programs was 55 points. We chose programs that are most costly, most frequently used, and/or most controversial. In a few instances, we chose film production subsidies because they represent a worrisome trend of localities venturing into a costly tax break that has drawn many critics.

New York City's Industrial Incentive Program won our top rating, and is the only program that received a perfect 100 points. However, the other New York City program we examined, the Industrial and Commercial Abatement Program (ICAP), and its precursor Industrial Commercial Incentive Program (ICIP), has no disclosure and earned a score of 0. We observed this disparity in disclosure practices within other jurisdictions.

Austin, Texas wins for best overall disclosure practices: the two programs we examined there rank second and third on our list.

Counties in New York State rank high due to the state's strong level of disclosure of local data.

Overall, of the 85 programs we could rate, only 35 (or 41 percent) disclose at least some company-specific subsidy information. Of those 35 programs:

- Only 11 in 9 localities include the approved subsidy dollar value;
- 19 in 14 localities disclose the dollar value actually provided to or claimed by companies.
- 21 in 18 localities disclose data on promised jobs;

- 18 in 13 localities report actual jobs created;
- 15 in 12 localities provide actual or projected wage data.

Though small, this study finds improvement from the past: the share of programs with disclosure that include in their reporting the actual subsidies provided or claimed by companies went up from 29 to 54 percent and the share of programs disclosing data on actual job created went up from 19 to 51 percent.

This slow rate of progress among large local governments lags the pattern we found among the states. In 2007, just 23 states provided some company-specific subsidy disclosure online; by 2010, 37 states were meeting minimum standards, and by early 2014, disclosure had become the norm, with 46 states plus the District of Columbia online to some degree. (Today all 50 states have at least some online disclosure.)

Our findings underscore just how much change is represented by Governmental Accounting Standards Board Statement No. 77 on Tax Abatement Disclosures, a new accounting rule that applies to most local governments as they report calendar 2016 spending and beyond. Although Statement No. 77 calls only for the reporting of aggregate program costs—not company-specific dollars or deal-specific outcomes—even those aggregate numbers will be big news in most U.S. localities as they issue this new data over the next 12 months.

INTRODUCTION

This is a second study prepared by Good Jobs First that examines transparency of local economic development subsidies. We evaluated 85 programs in 50 localities and found that 35 programs are transparent. Still, that means 50 major programs do not disclose any company-specific data. Our previous study, published in May 2013, examined 64 programs in 36 localities and found that only 21 programs across the country were transparent.

Transparency is a cornerstone of Good Jobs First's mission to promote accountability in how state and local governments use subsidy dollars.

In addition to evaluating transparency on the local level, we have studied state-level subsidy disclosure practices in a series of three reports published since 2007 (plus two more on state practices disclosing Recovery Act spending). In 2007, we found that 23 states provided some form of disclosure of subsidized companies. In 2010, 37 states were disclosing at least some company specific data. In 2014, transparency has become a norm with 46 states meeting transparency standards.

Our local transparency studies show that even though there have been improvements in local disclosure practices, the process has been slow, with many localities lagging behind their state governments.

Most of the subsidy programs we looked at in this study come in the form of tax expenditures, such as property tax abatements and exemptions or local tax credits. However, localities also

provide grants to private companies to create jobs and/or invest in their neighborhoods.

There is a core value that must be met in order for us to rate data as transparent: programs must identify corporate recipients by name and the award information must be available online in

Ultimately, the purpose of sound economic development is to create not only jobs but high-quality jobs.

an accessible format. Subsidy value is another core data point that the public should have access to in order to know how their tax dollars are being invested.

Although freedom of information requests remain important tools in obtaining public data, we believe that public expectations of government data in the digital age require governments to post deal-specific information about subsidy programs online.

In this study we raised the bar and included disclosure of wages paid as a key component of transparency. The recovery from the 2008 financial crisis hasn't been equal for everyone. Income inequality is on the rise and a large part of the nation still struggles to find decent jobs. Thus, we believe that disclosing data on how much subsidized companies pay their workers is a salient piece of information of high public interest. Ultimately, the purpose of sound economic development is to create not only jobs but high-quality jobs.

We apply these criteria because we also believe that transparency for its own sake is not the goal. There is a higher purpose: to enable the evaluation and comparison of subsidy programs, their effectiveness, and cost-benefit analysis. The public should be able to examine the allocation of public money through an equity lens: who is getting public money, for what purpose, where is money being invested, and what is the benefit to the local community? See more in our section on "Results by disclosure component."

We also offer a word of caution: a program may be transparent and provide a wealth of information, but that does not mean that it's effective or should exist. Chicago's Tax Increment Financing program, though very transparent, is a highly problematic program and is known to harm the city's finances.¹

And finally: a big unknown is the cost of various subsidy programs to local (and state) jurisdictions. By one 2006 estimate, \$70 billion a year is extended in the U.S. to private companies in the name of economic

*A program may be transparent
and provide a wealth of information,
but that does not mean that
it's effective or should exist.*

development.² We tried to collect aggregate program cost data for this study, but this task proved to be difficult as costs are not easily available for a large number of programs.

However, soon we will have a better grasp on how much revenue is being lost each year to economic development tax-based subsidies. Starting for their financial reports for calendar 2016 and FY 2017, thanks to a new accounting rule, Governmental Accounting Standards Board Statement No. 77 on Tax Abatement Disclosures, those state and local governments that follow GASB's Generally Accepted Accounting Principles (GAAP) will be required to report how much revenue they lose to each economic development tax-break programs.

Even though the new rule will not require disclosure of grants or loans or the names of subsidy recipients, simply receiving cost data from an estimated 50,000 governmental units will improve transparency and our understanding of subsidy programs.³

KEY FINDINGS

Out of 85 economic development incentive programs we examined in the nation's 50 most populous localities, 50 (or 59 percent) lack basic company-specific disclosure. Only 35 are transparent, meaning they have at least some basic recipient information posted online. That represents 41 percent, a modest increase from our 2013 study that rated 33 percent of such programs as transparent (21 out of 64 programs then examined).

The median transparency score for all disclosed programs is only 55, meaning that the quality of data in most of those programs is still mediocre.

Of the 50 localities we looked at, 17 disclose information for each program we evaluated. Localities in New York State stand out as having good transparency practices. This is especially due to the state-level disclosure system that compiles data from localities on sales tax exemption and property tax exemptions. Austin, Texas stands out as the most transparent city, with both programs we examined providing detailed, user-friendly disclosure.

Twenty-seven localities do not provide adequate online disclosure of any of their subsidy programs. These include: 10 cities (Boston, Charlotte, Columbus, Dallas, El Paso, Los Angeles, San Jose, San Antonio, San Diego, Portland); 13 counties (Allegheny

County, Pennsylvania; Bexar County, Texas; Broward County, Florida; Cook County,



The screenshot shows the 'data.austintexas.gov' website. The main heading is 'Economic Development Compliance: Chapter 380 Agreement Basic Information'. Below this, there are buttons for 'View Data', 'Download', 'API', 'Share', and a menu icon. To the right, it says 'Updated December 5, 2016'. Under 'About this Dataset', it lists 'Updated December 5, 2016' and 'Additional Information' including 'Frequency: As Needed' and 'Department: Economic Development'.

Table Preview				Explore Data
Firm	Project Description	Date Approved	City Council Ordinance/Resolution	
*Samsung Total Estimated Incentive=Estimation...				
**Friday Night Lights Total Estimated Incentive I...				
Dropbox	Sales and Operations Office	02/19/2014	Ordinance 20140220-002	
Websense	Headquarters	02/19/2014	Ordinance 20140220-001	
athenahealth	IT Services Center	01/29/2014	Ordinance 20140130-038	
National Instruments	Research and Development Facility; plus commi...	03/06/2013	Ordinance 20130307-066	
Visa	Global IT Center	12/05/2012	Ordinance 20121206-114	
HID Global	Manufacturing and Distribution Center	09/26/2012	Ordinance 20120927-140	
Apple	Operating Center	03/21/2012	Ordinance 20120322-089	

The Austin, Texas database of Chapter 380 Agreements is an example of a good disclosure site.

Illinois; Fairfax County, Virginia; Harris County, Texas; Hillsborough County, Florida; Los Angeles County, California; Montgomery County, Maryland; Orange County, Florida; Riverside County, California; San Diego County, California; Tarrant County, Texas); and four combined city-county governments (Miami-Dade, San Francisco, Indianapolis and Marion County, and Philadelphia).

Five cities host transparency sites for one of their programs but not the other. New York City stands out for having one program (the Industrial Incentive Program, administered by local Industrial Development Agency) scoring a perfect 100 points while the other program (Industrial and Commercial Abatement Program (ICAP)/Industrial Commercial Incentive Program (ICIP) administered by the city's Department of Finance) has no disclosure at all.

Results by Disclosure Component

Facility Address: Taxpayers and researchers should be able to see and analyze where subsidized projects are located. This knowledge is important from both equity and efficiency perspectives. Is there a special mismatch between communities that need investment and jobs and where subsidies are given? Are subsidized worksites accessible via public transit? Have older neighborhoods or pockets of poverty gotten affirmative assistance? We award 10 points if the full project street address is provided. A total of 26 programs provide facility addresses, an improvement from the last study (74 percent v. 52 percent).

Date of Award: Knowing when a subsidy was awarded is an important aspect of disclosure. This helps the public to determine when an agreement was actually entered into by a locality and when a project should start creating jobs. We award five points for this category. Among the 35 programs deemed transparent, almost all (32) provide this data point.

Subsidy Duration: Knowing how long a subsidy will last is another important aspect of disclosure as some agreements can last for decades. We award 10 points for disclosing either start and end dates of subsidies or the total term length. This is also a metric on which localities that disclose recipient information do relatively well: 27 of 35 programs provide indication how long a subsidy deal will last.

Approved Dollar Value of Subsidy: This is fundamental, because large awards can amount to hundreds of millions of dollars over multiple years, especially from programs such as property tax abatements. This information often includes the total award that a company will be receiving over time or the amount a company is eligible for. We award 10 points in this category. Only 11 out of 35 programs (31 percent) disclose approved subsidy value. Still, we found no approved subsidy data in 16 jurisdictions that have disclosure (including Dallas, Detroit, Phoenix, and Washington DC).

Jobs Projected and/or Required: A critical goal of economic development community benefit is the creation of jobs. Knowing how many jobs a company is promising to create provides information on the obligation of a subsidized company and, when paired with the amount of projected subsidy, enables the calculation of subsidy cost per job. We assign 10 points for

disclosing data on the number of jobs promised or required (to be created or retained). We recognize that some incentives are instead tied to capital investment and thus have no contractual jobs obligations. However, we believe that even such subsidy programs should be linked to job creation, and agencies should be tracking and reporting the number of jobs created. Localities do a fair job providing this data point, with 21 programs disclosing promised job data. Washington DC and Nashville-Davidson County, Tennessee omit this data point from programs they disclose.

Actual Subsidy Provided/Claimed: We award 10 points if the actual subsidy value is provided. This can be represented via the amount of annual disbursements for multi-year subsidies, the amount paid to date, or total disbursement after the subsidy term ends. This data point is important from the project performance evaluation perspective, especially if other data points are not available. It can help the public to understand if a company is meeting or has met its obligation to a locality. Only 19 programs include this data point, an improvement from the previous study (54 percent versus 28 percent). Among the localities that fail to report this information on either program we examined are Denver, Detroit, Fort Worth, and Wayne County, Michigan.

Actual Jobs Created: As noted above, job creation is a primary goal of economic development and often the main justification for providing subsidies to private companies. Reporting on the number of job actually created allows taxpayers to judge whether a subsidized company is meeting its obligations. We award 10 points in this category. Eighteen programs provide such data, an improvement from the

previous study (51 percent versus 19 percent). Another 17 programs in 12 localities scored 0 in this category.

Wages/Payroll: Inequality has become a mainstream topic in an uneven economic recovery. Taxpayers have a right to know if a subsidized company pays so little that its employees remain dependent on social safety net programs (i.e., food stamps, the Earned Income Tax Credit, housing or heating assistance, etc.) or if an employer pays good wages that can fully support a family. Having wage data is also critical to measuring the true costs and benefits of subsidy deals. We award 10 points to programs that disclose data on wages, salaries or payroll actually paid as well as promised (13 out of 15 programs that provide wage data disclose actual, not projected amounts). Twenty programs in 13 localities fail to disclose how much subsidized companies pay their workers, including programs such as Chicago's TIF, Houston's 380 Grant Agreements, and Memphis's Downtown PILOT program.

Multiple Years of Data: We award five points to programs that disclose multiple years of data. This information enables an analysis of program trends over time and also gives information on how a subsidized company is performing from year to year. Localities do a good job on this metric. All but two (TIF in Denver and the Visual Improvement Program in Las Vegas) provide more than one year of subsidy data.

Accessibility and User-Friendliness: We award 10 points to disclosure sites that are easy to access, navigate, and understand. This is an important category: what's the point of disclosing if the information is buried or too cumbersome to use and understand? We award

points in this category, for example, when a public report is organized in an intuitive manner or when disclosure documents are clearly marked on the agency homepage or program description webpage. We do not consider a program to be transparent if public documents on subsidized projects are only located within a city or a county ordinance. Almost all programs deemed transparent (33 of 35) receive points in this category but only 19 receive the full 10 points. The remaining 14 receive partial points for not being fully accessible or user-friendly. We give no points to Denver’s Business Incentive Fund or Nashville-Davidson County’s Cash Grants for Large Businesses in this category.

Downloadable Data: In order to expedite a more detailed analysis of a program, subsidy data should be downloadable into a spreadsheet format. We award five points to programs that provide this option; only 14 score in this category.

Additional project information: We award five points to programs that provide additional information on subsidized projects, such as NAICS code, overview of a project, parent company, or any other information that might be of concern to the general public. Twenty-three programs provide such additional information on subsidized projects.

Program Scores

Our scoring system provides for maximum of 100 points. Only one program, New York City’s Industrial Incentive Program, scores a perfect 100. The program provides easily accessible and downloadable spreadsheets and PDF documents with company-specific awards that include

a wealth of information. This is what good disclosure looks like. The program was also top-rated in our 2013 study. (Full disclosure: Good Jobs First’s Good Jobs New York project, which ran from 1999 through 2015, advocated for the reforms that made the New York City Industrial Development Agency highly transparent.)



A report published by the New York City Economic Development Corporation includes details on subsidy awards. The agency also offers a spreadsheet version of the report.

Austin, Texas is the best-disclosing locality among the ones we examined, having both of its programs ranked in the top three. Again, disclosure comes via an online database. Austin’s disclosure of its Chapter 380 grants was top-rated in our last study as well.

Memphis-Shelby County PILOT’s program, which tied for best in our last study, ranked lower this time because it does not provide adequate information on the actual subsidy

PILOT DATA					
Date Approved	Company Name	Total Jobs	Projected Investment	Projected MWBE/LOSB Spending	Projected Benefit to Cost Ratio

The Memphis-Shelby County PILOT Database.

provided to companies, does not have an option to download the data, and presents details of disclosed awards in a rather complex way. Still, the level of disclosed information is impressive.

The Economic Development Growth Engine for Memphis and Shelby County hosts a database on PILOTs agreements. The database includes a lot of useful information on the awards.

One of the lowest-scoring programs, Nashville-Davidson County's PILOT, is also from Tennessee. Contrary to its counterpart, the

program is disclosed through a state agency and includes only basic information on recipients. Washington, DC's programs also score lower on our new scale. Both of the District's programs, though presented in an accessible way, lack disclosure of important data points such as subsidy term, jobs promised and created, and wages actually paid.

For the details on how programs scored, see Appendix B.

TABLE 1. Scores of Programs with Disclosure

Rank	Location	Kind of government	State	Program	Score
1	New York	City	NY	Industrial Incentive Program	100
2	Austin	City	TX	Chapter 380/Business Expansion and Relocation Assistance	95
3	Austin	City	TX	Creative Content Incentive Program	90
3	Nassau	County	NY	Real Estate Tax Exemption	90
3	Suffolk	County	NY	Property Tax Abatement	90
4	Franklin	County	OH	Community Reinvestment Area	85
4	Franklin	County	OH	Enterprise Zones	85
4	Memphis-Shelby County	City-County	TN	EDGE Payment In Lieu Of Taxes (PILOT)	85
5	Chicago	City	IL	Tax Increment Financing	80
5	Jacksonville	City	FL	Recapture Enhanced Value	80
5	Nassau	County	NY	Sales and Use Tax Exemptions	80
5	Suffolk	County	NY	Sales Tax Exemption	80
6	Palm Beach	County	FL	Job Growth Incentive Grant Program	77
7	Oklahoma City	city	OK	Oklahoma City Strategic Investment Program (SIP)	65
8	Chicago	City	IL	Small Business Improvement Fund (SBIF)	60
8	Las Vegas	city	NV	Visual Improvement Program (VIP)	60
9	Fort Worth	City	TX	Tax Abatement Program (chapter 312)	55
9	Portland/Multnomah County	City-County	OR	Portland/Multnomah County Enterprise Zone	55
9	Travis	County	TX	Property Tax Abatement	55
10	Denver	City	CO	Tax Increment Financing	50
10	Fort Worth	City	TX	Chapter 380 Economic Development Program Grants	50
11	Detroit	City	MI	Industrial Property Tax Abatement (Industrial Facilities Exemption) (PA 198)	45
11	Houston	City	TX	380 Agreements	45

11	Memphis	City	TN	Downtown Property PILOT	45
11	Wayne	County	MI	Industrial Facilities Exemption (PA 198)	45
12	Palm Beach	County	FL	Ad Valorem Tax Exemption	42
13	Detroit	City	MI	Commercial Rehabilitation Exemption (PA 255)	40
14	Phoenix	city	AZ	Government Property Lease Excise Tax (GPLET)	40
14	Wayne	County	MI	New Personal Property Exemption (PA 328)	40
14	Dallas	County	TX	Property Tax Abatement (Chapter 381)	30
15	Denver	City	CO	Business Incentive Fund	25
15	Nashville-Davidson County	City-County	TN	Payments In Lieu Of Taxes (PILOT)	25
15	Washington, DC	City	DC	Tax Abatement	25
15	Washington, DC	City	DC	TIF Debt Service	25
16	Nashville-Davidson County	City-County	TN	Cash Grants for Large Businesses	15

Lagging Localities

Fifty programs from 30 localities have no basic accessible disclosure of subsidy programs. Houston, Oklahoma City, Las Vegas, New York, and Jacksonville disclose one but not the other program. Twenty-seven localities strike out completely: they fail to disclose any of their major programs we evaluated.

Undisclosed programs vary in type and include tax exemptions or abatements, TIFs and grants. Some undisclosed programs are quite costly. New York City's Industrial and Commercial Abatement Program (ICAP)/Industrial Commercial Incentive Program (ICIP) cost \$709 million in FY 2016⁴; yet no information on who benefits from those millions of dollars is available to the public. Both of San Francisco's programs we examined have no disclosure, yet they cost millions of dollars. In 2015, its Central Market/Tenderloin Payroll Tax Exclusion was \$15.8 million and Net New Payroll Exclusion from the Payroll Expense was \$9.3 million.⁵

The most common argument for not disclosing online company specific information, especially for corporate income tax-based subsidies, is confidentiality. However, as we have observed among the states (where North Carolina led the charge in 2003), disclosing company-specific tax break data has become very common and does not harm the "business climate."

Some localities claim that including subsidy documents within ordinances or among the minutes of a city or county council meeting is enough. We disagree: we've found this does not constitute effective transparency when the public has to search through hundreds of documents. We also disagree with those who assert that freedom of information requests are equal to online disclosure. We believe that in the 21st century, when business is increasingly done online, subsidy information should be posted on publicly available webpages.

In Tarrant County, Texas, for example, some subsidy records are available by searching key words in the county council meeting agenda. After getting initial results, a user needs to

search again through various links to find relevant documents. This search is unhelpful and does not ensure that a user will find all documents related to a deal or program. We deem this program as not transparent.

In another example of non-disclosure, Allegheny County, Pennsylvania provides on its website a 2010 “Local Economic Revitalization Tax Assistance Program Project Evaluation” report. A new 2015 report is available offline, however,

only by contacting the agency. There were no reports on the program between 2010 and 2015.⁶

In Miami-Dade County many agreements that are uploaded to the county’s legislative file database include project code names rather than the actual company names, leaving the public in the dark about who is actually benefiting from subsidies. This is a recurring problem among Florida localities.

TABLE 2. Programs with No Disclosure

Locality	Level of government	State	Program
Allegheny	County	PA	Tax Increment Financing
Allegheny	County	PA	Local Economic Revitalization Tax Assistance (LERTA)
Bexar	County	TX	Innovation Fund
Bexar	County	TX	Tax Abatements
Boston	City	MA	Tax Increment Financing
Broward	County	FL	Job Growth Incentive
Broward	County	FL	Local Qualified Target Industries match
Charlotte	City	NC	Tax Increment Grants
Charlotte	City	NC	Business Investment Grant
Columbus	City	OH	Downtown Office Incentives
Columbus	City	OH	Tax Increment Financing
Cook	County	IL	Class 6(b) - Property Tax Incentives for industrial purposes
Cook	County	IL	Class 7(a)/(b) - Property Tax Incentives for Commercial Purposes
Dallas	City	TX	Tax Abatements (Chapter 312)
Dallas	City	TX	Business Development Chapter 380 Grants
El Paso	City	TX	Tax abatement (Chapter 312)
El Paso	City	TX	Chapter 380
Fairfax	County	VA	BPOL Tax Exemption
Harris	County	TX	Tax Abatement
Hillsborough	County	FL	Targeted Redevelopment Program
Hillsborough	County	FL	Ad Valorem Tax Exemption
Houston	City	TX	Tax Increment Reinvestment Zones
Indianapolis	City	IN	Real Property Tax Abatement
Indianapolis	City	IN	Personal Property Tax Abatement
Jacksonville	City	FL	Tax Increment District Infrastructure Development (TID)/ Community Redevelopment Areas (CRAs)
Las Vegas	City	NV	Tax Increment Finance
Los Angeles	County	CA	Personal Property Tax Exemption

Los Angeles	City	CA	Small and New Business Tax Exemption
Los Angeles	City	CA	Entertainment and Multimedia Business Tax Limitations / Film Industry Incentives
Miami-Dade	City-County	FL	Targeted Jobs Incentive Fund
Montgomery	County	MD	New Jobs Tax Credit/Enhanced New Jobs Tax Credit
Montgomery	County	MD	Enterprise Zone Tax Credit
New York	City	NY	Industrial and Commercial Abatement Program (ICAP)/Industrial Commercial Incentive Program (ICIP)
Oklahoma City	City	OK	Tax Increment Finance
Orange	County	FL	Community Redevelopment Areas
Orange	County	FL	Property Tax Exemption for Economic Development
Philadelphia	City	PA	Job Creation Tax Credit
Philadelphia	City	PA	Ten Year Tax Abatement
Portland	City	OR	Multiple-Unit Limited Tax Exemption
Riverside	County	CA	Film Incentives
San Antonio	City	TX	Property Tax Abatement (Chapter 312)
San Antonio	City	TX	Economic Development Incentive Fund (Chapter 380)
San Diego	City	CA	Business Industry and Incentive Program
San Diego	City	CA	Business Corporation Program
San Diego	County	CA	Personal Property Tax Exemption
San Diego	County	CA	Reduction and Moratoria (Policy A-124)
San Francisco	City-County	CA	Central Market/Tenderloin Payroll Tax Exclusion
San Francisco	City-County	CA	Net New Payroll Exclusion from the Payroll Expanse
San Jose	City	CA	Negotiated Discretionary Subsidies
Tarrant	County	TX	Tax Abatements

State Disclosure of Local Subsidies

In a small number of states, state agencies take the lead in collecting and posting information on local subsidies and subsidized companies. This has not changed from the previous study. Examples of state-level disclosure include:

- Arizona: Government Property Lease Excise Tax (GPLET)
- Michigan: Commercial Rehabilitation Exemption (and Industrial Property Tax Abatement (Industrial Facilities Exemption)
- Tennessee: Payments In Lieu of Taxes (PILOTs)
- Ohio: Community Reinvestment Areas and Local Enterprise Zones
- New York State: Property Tax Abatement and Sales Tax Exemptions.
- Some details on Ohio local programs are available by searching a database provided by the Development Services Agency.

In many cases, this is an effective way of providing the public with data, in a comprehensive and unified format, on programs that are legally enabled by the state and then



Ohio's compilation of local Community Reinvestment Areas.

used by local governments. Typical examples include Tax Increment Financing, enterprise zones and property tax abatements. State disclosure also enables the examination of a program across multiple localities. As cited, New York's disclosure of tax abatements and sale tax exemptions does it well; Texas' reporting of local property tax abatements (Chapter 312) does it poorly. The Texas Comptroller of Public Accounts publishes biennial reports on tax abatements that include information on subsidy duration, jobs created, and payroll, but the reports omit company names.⁷ The office

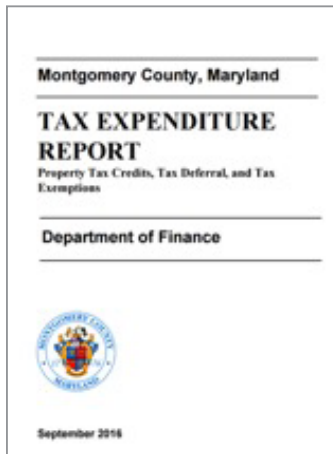
provides a spreadsheet with recipient data—but for 2010 awards only.

Aggregate Program Costs

We attempted to collect information on the annual aggregate costs of the subsidy programs we evaluated for this study. We were usually unable to do so, either because cost data was not easily accessible or when we asked, localities could not state how much revenue they lose to their major subsidy programs. We were able to collect cost data on only 22 (out of 85) programs. For example:

- New York City's Industrial and Commercial Abatement Program (ICAP)/Industrial Commercial Incentive Program (ICIP) cost \$709 million in FY 2016 yet doesn't disclose recipients.
- Shelby County, Tennessee lost \$40 million in 2015 for its portion of Memphis-Shelby County PILOTs (the city of Memphis does not provide its losses to PILOTs). The program has a robust company-specific disclosure site.
- Washington, DC spent \$17.8 million in FY 2015 on TIF debt payments but provides only limited information on company-specific awards.

State disclosure also enables the examination of a program across multiple localities.



Tax Expenditure Reports published by Montgomery County, Maryland Department of Finance are a good example of program cost disclosure.

- In 2015, San Francisco’s undisclosed Central Market/Tenderloin Payroll Tax Exclusion cost \$15.8 million and Net New Payroll Exclusion from the Payroll Expense \$9.3 million.

A good example of a locality that provides easy access to the costs of its local tax-based subsidy programs is Montgomery County, Maryland. The County publishes an annual tax expenditure report that states the cost of each tax credit program as well as the number of recipients of each credit, but there is no disclosure of company-specific awards.⁸

GASB Statement No. 77 on Tax Abatement Disclosures

The absence of easily available program cost data, however, will end soon. Starting for their financial reports for calendar 2016 and FY 2017, thanks to a new accounting rule, Governmental Accounting Standards Board Statement No. 77 on Tax Abatement Disclosures, those state and local governments that follow GASB’s Generally Accepted Accounting Principles (GAAP) will

be required to report how much revenue they lose to each economic development tax-break program—even if the revenue loss is suffered passively due to the actions of another body of government. Even though the new rule will not require disclosure of grants or loans (because they don’t meet the “tax abatement” definition) or the names of subsidy recipients, simply receiving cost data from an estimated 50,000 governmental units will improve transparency and our understanding of subsidy programs.⁹

With the new data, we will be able to see how much localities spend annually to attract and retain companies; how much total revenue is being lost to tax-based subsidies and the resulting harm to public services such as schools

Localities need to do a better job telling the public which companies are benefiting from various economic development tax exemptions, loans and grants.

and public safety; and whether poorer localities pay more to attract jobs. While this rule will provide program cost data on subsidies, it is no replacement for company-specific disclosure. Localities still need to do a better job telling the public which companies are benefiting from various economic development tax exemptions, loans and grants.

CONCLUSION AND POLICY RECOMMENDATIONS

With more than half of the biggest U.S. localities still not disclosing company-specific subsidy data, we noticed only modest progress from 2013: the share of local programs we deem transparent has gone up by eight percent. We are disappointed but also hopeful that, as it was with states over time, localities will improve their transparency, especially on providing outcome data.

There is a long way to go for localities and thus we offer these recommendations:

- Decision-makers in localities that do not yet provide incentive disclosure should look to their counterparts that do good job for inspiration. They won't find any "business climate" harm, but they may find higher civic engagement.
- Localities that provide some data should improve the quality of presented data, especially regarding outcomes. Taxpayers have a right to know where and in which companies localities invest public money and if that investment produces the expected benefits to their communities.
- Localities that do a great job disclosing one program but a poor job disclosing others should adopt uniform practices across all the programs they provide.
- All localities should provide access to subsidy data in a comprehensive, intuitive and user-friendly way to improve user experience. This

will only bring the government closer to the people.

Having good transparency practices is in the self-interest of local policy- and decision-makers. With the upcoming GASB Statement No. 77 subsidy cost-disclosure requirement,

Having good transparency practices is in the self-interest of local policy- and decision-makers.

having better online data on subsidies will help officials better explain to the public the costs and benefits of their economic development programs.

METHODOLOGY

This study evaluates economic development incentive programs offered and controlled by 50 of the largest city and county governments across the country. We were interested only in programs where responsibility and decision-making power rests solely with local officials. If we looked at a locality and determined it does not offer or control any business subsidies for job creation or investment, we moved on until we had a list of 50 localities. Also, we found many counties that include populous cities defer to those municipalities to offer subsidies. In the end, we evaluated 23 cities, 20 counties and seven city-county governments or authorities.

In choosing programs to evaluate, we started with those programs included in our first such “report card” study, *Show Us the Local Subsidies*, published in May 2013.¹⁰ In many cases, those programs were still widely used so we regraded them. In some instances, we decided to evaluate a different program in a locality as new programs were created or old programs expired. We did not consider business loan programs, private activity bonds (unless they were tied to local subsidies, such as property tax abatements), or programs that support community or brownfield redevelopment.

We were most interested in tax abatements, Tax Increment Financing, various other local tax-related programs, as well as grants. In the end, we chose programs that are most costly, most frequently used, and/or most controversial. In a few instances, we chose film production subsidies because they represent a worrisome trend of localities venturing into a costly tax break that has

drawn many critics. We sought to grade one or two programs in each examined locality.

We analyzed the programs using a point-based system, based on 12 variables which we believe are the most important elements of disclosure practices: facility address, date of award, subsidy duration, approved value of subsidy, jobs projected and/or required, actual subsidy claimed, actual jobs created, actual or promised wage/payroll, multiple years of data, additional project information, downloadable data, and accessibility/user-friendliness of disclosure.

A total of 100 points was available. In some instances, when a website provided incomplete data in one category, we awarded only partial points. For the scoring system, see Appendix A.

Naming the business recipients is a fundamental aspect of a local disclosure. Thus, we measured only company-specific disclosure; in other words, we considered a locality to have disclosure only if

a company name is provided (we do not accept project name as valid disclosure).

Naming the business recipients is a fundamental aspect of a local disclosure. Thus, we measured only company-specific disclosure.

We live in a digital age and the internet is our dominant way of sharing information. Thus, this study measures online disclosure practices only. In some circumstances, subsidy recipient data was not available online but was quickly provided to us via a simple email request or in response to a public records request. Still, we don't consider that as disclosure worthy of a grade.

Also, we do not consider city or county public meeting records or ordinance databases as an effective disclosure sites. Searching those type of websites does not provide accessible data, since too often subsidy information is buried among other documents and one has to know up front what to look for (like a specific company name) to be able to find any results.

In some situations, when a program had more than one disclosure site, we evaluated information presented on all sites as a whole. When disclosure was provided via a state agency, we included those sites in our evaluation and thus gave credit to the local governments.

We reached out to local governments to confirm our findings. Unfortunately, not all of our emails and phone calls were returned.

APPENDICES

Appendix A: Scoring System

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	10
Jobs projected and/or required	10
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	100

Appendix B: Program Scores, Descriptions, Disclosure Webpages, and Program Costs (if Available)

Locality: Austin, Texas

Program: Chapter 380/business expansion and relocation assistance

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	10
Jobs projected and/or required	10
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	5
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	95

Austin's Economic Development Department hosts a well-organized, easy to read and accessible disclosure website of major programs, including Chapter 380 agreements. The website includes links to online databases (with a download option) that provide recipient names, project addresses, approved subsidies and the current level of payments, promised and created jobs, average wages (because this data is not available for every project, we assign partial

points), private investment and other useful information. The databases also provide links to the underlying ordinances, project agreements, compliance reports and audits of company reports. We also give Austin points for multiple years of subsidy information.

Disclosure website: <http://austintexas.gov/economic-development-compliance>

Program cost: \$13.5 million in 2015¹¹

Locality: Austin, Texas

Program: Creative Content Incentive Program

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	10
Jobs projected and/or required	0
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	90

Austin's Economic Development Department exemplary disclosure website of major programs includes the Creative Content Incentive Program. As stated in our previous rating, the website links to an online database that provides recipient names, project locations, approved subsidies and current level of payments. While for this program there is no information on projected job creation, the database links to project agreements, final compliance reports and

audits of company reports that report actual jobs created, wages paid, investment level, subsidy term and other useful information. We also provide points for multiple years of subsidy information.

Disclosure website: <http://austintexas.gov/economic-development-compliance>

Program cost: \$66,763 in 2014¹²

Locality: Chicago, Illinois

Program: Tax Increment Financing

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	10
Jobs projected and/or required	10
Actual subsidy claimed	10
Actual jobs	5
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	5
Total Points	80

The City of Chicago's TIF program overview page includes links to the city's transparency Data Portal, a map of TIF districts, as well as to other TIF documents that might be of interest to the general public. The portal includes developer names, project names and addresses (including longitude and latitude), as well as approved TIF amounts. The data can be downloaded to a spreadsheet. The map of TIF districts includes data specific to each project within a district, including redevelopment

agreements, staff reports, and certificates of completion. Those documents include recipient names, jobs required, approved subsidy amounts, and additional project descriptions. TIF District Annual Reports include actual subsidies paid to developers. Only some project documents include data on jobs created, so we awarded only partial points in this category. We also assign partial points for accessibility and user-friendliness because, even though various TIF data is easy to access, it's difficult to navigate between various documents posted on the TIF project website; there is one central webpage for all various data points; but to find relevant information, a user needs to go back and forth between different PDF documents.

Disclosure website: <https://data.cityofchicago.org/Community-Economic-Development/Tax-Increment-Financing-TIF-Projects/mex4-ppfc> and <http://www.cityofchicago.org/city/en/depts/dcd/provdrs/tif.html>

Locality: Chicago, Illinois

Program: Small Business Improvement Fund (SBIF)

Category	Points
Facility address	10
Date of award	5
Subsidy duration	0
Approved value of subsidy	10
Jobs projected and/or required	0
Actual subsidy claimed	10
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	60

The City of Chicago discloses the program on its transparency Data Portal and the program description website includes a link to that portal. The database can be filtered, searched, and downloaded to a spreadsheet. The Portal includes recipient names, company address, actual grant amounts (we also award points for approved subsidy amount as this is a one time grant), date of grant payments, and work items the grant funded. We did not find data on job creation or wages.

Disclosure website: <https://data.cityofchicago.org/Community-Economic-Development/Small-Business-Improvement-Fund-SBIF-Grant-Agreeme/jp7n-tgmf> and https://www.cityofchicago.org/city/en/depts/dcd/supp_info/small_business_improvementfundsbf.html

Locality: Dallas County, Texas

Program: Property Tax Abatement
(Chapter 381)

Category	Points
Facility address	0
Date of award	5
Subsidy duration	0
Approved value of subsidy	0
Jobs projected and/or required	10
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	30

Dallas County posts on its website a PDF report to County Commissioners on all tax abatements entered into by the county, including economic development projects. The report lists recipients by name and, although it discloses both the year when the abatement was approved and the end date for older agreements, it does not disclose subsidy duration for newly abated projects. Total abatement value is also not listed. The document does include job requirements where applicable but no job outcomes, and discloses the status of both completed and current subsidy agreements. We award partial points for accessibility/use-friendliness: the document is clearly linked from the county's economic development page but, even though the document is intuitively and simply structured, it is a scan that can't be searched or easily converted to a spreadsheet format. We award points for multiple years of data and additional project information (project status).

Disclosure website: <http://www.dallascounty.org/departments/plandev/documents/2015TaxAbatementReport.pdf>

Locality: Denver, Colorado

Program: Tax Increment Financing

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	10
Jobs projected and/or required	0
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	0
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	10
Total Points	50

The Denver Urban Renewal Authority (DURA) maintains a website with information on TIF areas. Each project webpage includes developer name, aggregate amount of subsidy, project address, Tax Increment source, and redevelopment agreement term. Unfortunately, neither actual reimbursement amounts (except for a very few projects) nor information on jobs or wages are provided. Additional information is provided via a detail project description. The pages are easy to understand and use and are clearly linked from the DURA home page. It's unclear from the website how many years of TIF data are provided; thus we award no points in this category. Separately, the Denver Department of Finance provides a list of Active Tax Increment Financing Areas with links to Cooperation Agreements between the City

and DURA; however, those documents do not include developer names.

Disclosure website: <http://renewdenver.org/redevelopment/>

Locality: Denver, Colorado

Program: Business Incentive Fund

Category	Points
Facility address	0
Date of award	5
Subsidy duration	0
Approved value of subsidy	0
Jobs projected and/or required	10
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	0
Total Points	25

Denver discloses a small amount of information on the Business Incentive Fund in its “Denver Office of Economic Development Annual Reports.” Information includes company names and anticipated number of jobs described in company specific narratives. Unfortunately, there is no information on subsidy values or wages. Reports for previous years are available via the “Reports and Studies” webpage but that page is difficult to locate, also it is unclear if information in the reports is comprehensive; thus we assign no points in the accessibility/user-friendliness category.

Disclosure website: <https://www.denvergov.org/content/dam/denvergov/>

[Portals/690/Reports%20and%20Studies/AnnualReport_2015_final_LR.pdf](https://www.denvergov.org/content/denvergov/en/denver-office-of-economic-development/reports-and-studies.html) and <https://www.denvergov.org/content/denvergov/en/denver-office-of-economic-development/reports-and-studies.html>

Locality: Detroit, Michigan

Program: Industrial Property Tax Abatement (Industrial Facilities Exemption) (PA 198)

Category	Points
Facility address	10
Date of award	5
Subsidy duration	5
Approved value of subsidy	0
Jobs projected and/or required	5
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	0
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	45

The program is disclosed by the state’s Department of Treasury, which hosts a program-specific website with links to “IFE Activity Reports” and an “Industrial Facilities Application/Certificate Search” database with information for all cities and counties in the state. The Reports are available only for years 2007 to 2011. The database (searchable by county and then city, and downloadable) includes information on subsidized projects from 1974 to present. Company names, project addresses, and subsidy years are disclosed in both sources. Only older Reports include information on abatement duration and most importantly on jobs estimates (we award

only partial points for those two categories). The program webpage is easily accessible and user-friendly.

Disclosure website: http://www.michigan.gov/taxes/0,4676,7-238-43535_53197-213175--,00.html

Locality: Detroit, Michigan

Program: Commercial Rehabilitation Exemption (PA 255)

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	0
Downloadable data	0
Accessibility and user-friendliness of disclosure	10
Total Points	40

The program is disclosed through the state's Department of Treasury "Commercial Rehab Activity Reports," which include data for all cities and counties in the state. The reports include company names, project addresses, term of the abatements but no subsidy values, job or wage data. Points are awarded for multiple years of data. The Reports are easy accessible, easy to navigate and are searchable.

Disclosure website: http://www.michigan.gov/taxes/0,4676,7-238-43535_43925-210862--,00.html

Locality: Fort Worth, Texas

Program: Tax Abatement Program (Chapter 312)

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	10
Actual subsidy claimed	0
Actual jobs	5
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	55

The city of Fort Worth Economic Development Department provides two disclosure documents for the program: a PDF list of Active Tax Abatement projects and Annual Project Reports. The list includes company names, type of projects, approval dates and terms of subsidies, number of jobs to be created and investment to be made, abatement source and maximum percent of abatement. The list includes projects from multiple years. In addition, Annual Reports include job outcomes reported as Total Full Time Employees and data on city residents employed (we assigned partial points because job data is not consistently reported for active projects). We award points for facility addresses and additional project information (disclosure of W/MBE contracting practices and project descriptions). Subsidy information is not provided and we do not award points for description of the percentage of abated taxes without absolute numbers. All documents are easily accessible via the Department website but because readers have to check across two

documents and multiple tables to get a full picture of a subsidy deal, we assign partial points in the accessibility and user-friendliness category.

Disclosure website: <http://fortworthtexas.gov/EcoDev/tax-abatements/> and http://fortworthtexas.gov/uploadedFiles/HED/FY13-14_HED_Annual_Projects_Report_and_Update_141006_Final.pdf

Locality: Fort Worth, Texas

Program: Chapter 380 Economic Development Program Grants

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	5
Actual subsidy claimed	0
Actual jobs	5
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	50

Fort Worth's Chapter 380 grants are disclosed in Annual Reports that also disclose other economic development spending. Annual Reports include job goals for new projects and job outcomes reported as Total Full Time Employees for completed projects (including data on city residents employed). We assign only partial points in those two categories because job data is not consistently reported for active projects. We award points for the facility

addresses and additional project information (disclosure of W/MBE contracting practices and project descriptions). Subsidy information is not provided and we do not award points for description of the percentage of taxes abated without absolute numbers. The Reports are easily accessible via the Department website but because readers have to check across multiple reports and tables to get a full picture of a subsidy deal, we assign partial points in the accessibility and user-friendliness category.

Disclosure website: http://fortworthtexas.gov/uploadedFiles/HED/FY13-14_HED_Annual_Projects_Report_and_Update_141006_Final.pdf

Locality: Franklin County, Ohio

Program: Community Reinvestment Area

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	10
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	5
Total Points	85

There are two disclosure webpages for the program: one state and one local. Through its Open Data Portal, Franklin County Economic Development and Planning Department discloses names of companies that have received abatements from the city (under the link

“Abatements”; program names are not provided but because there are only two major abatement programs in the County, Enterprise Zones and Community Reinvestment Area, we decided to count this as a disclosure site; however, we award partial points for accessibility/user-friendliness). A viewer can see an interactive map of projects and click on a “table” tab, which provides company specific information on subsidy duration, jobs contracted and created, and company addresses (data can also be downloaded to a spreadsheet). Separately, Ohio Service Agency hosts a database of all CBAs in the state. The database is searchable by county. Information provided includes: investment, term and percent of taxes abated, job and payroll data (contracted and actual), and subsidy amounts (in previous year and cumulative). We award points for additional project information because SIC codes are available on the state disclosure website and local disclosure provides longitudes and latitudes.

Disclosure website: http://data.fca.opendata.arcgis.com/datasets/94560dc24f384429b9c8ffcddbb2de99_3?uiTab=table and <https://development.ohio.gov/oteisearch/CRA/selection.aspx?County=Franklin>

Locality: Franklin County, Ohio

Program: Enterprise Zones

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	10
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	5
Total Points	85

There are two disclosure webpages for the program: one state and one local. Through its Open Data Portal, the Franklin County Economic Development and Planning Department discloses names of companies that have received abatements from the city (under the link “Abatements”; program names are not provided but because there are only two major abatement programs in the County, Enterprise Zones and Community Reinvestment Area, we decided to count this as a disclosure site; however, we award partial points for accessibility/user-friendliness). A viewer can see an interactive map of projects and click on a “table” tab, which provides company specific information on subsidy duration, jobs contracted and created, company address (the data can be downloaded to Excel). Separately, the Development Services Agency hosts a database of all EZs in the state. The database can be searched by county. Information provided includes: investment, term and percent of taxes abated, job and payroll data (contracted and

actual), and subsidy amounts (in previous year and cumulative). We award points for additional project information because the state disclosure provides SIC codes and the local disclosure provides longitudes and latitudes.

Disclosure website: http://data.fca.opendata.arcgis.com/datasets/94560dc24f384429b9c8ffcddbb2de99_3 and <https://development.ohio.gov/OTEISearch/ez/selection.aspx?County=FRANKLIN&Company=>

Locality: Houston, Texas

Program: 380 Agreements

Category	Points
Facility address	5
Date of award	5
Subsidy duration	10
Approved value of subsidy	5
Jobs projected and/or required	5
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	45

The program is disclosed on the City of Houston's Economic Development Department webpage via links to PDF project agreements and city ordinances. The documents include company names. Only some agreements list approved subsidy amounts and number of required jobs; thus we award partial points for those two categories. There is no information on actual subsidy value, actual jobs created or retained, or wages paid. Street addresses are not consistently

available (again we award partial points). Subsidy term information is listed in subsidy agreements and multiple years are available. The documents are accessible as they are located on the program webpage but because documents are posted as non-searchable low-quality scans that don't include consistent information, we award partial points in this category.

Disclosure website: <http://www.houstontx.gov/ecodev/380agreements.html>

Locality: Jacksonville, Florida

Program: Recapture Enhanced Value

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	10
Jobs projected and/or required	10
Actual subsidy claimed	0
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	80

The program recipients are disclosed on a Jacksonville Office of Economic Development webpage called Public Investment Compliance. The disclosure is in the form of links to projects' documents and includes multiple years of data. The webpage also includes links to ordinances and supporting documents, Economic Development Agreements, and Annual Surveys. Approved subsidy value, subsidy term, promised jobs and other project information are included

in ED Agreements and ordinances. Actual subsidy payment information is not available, but Annual Surveys include company self-reported number of jobs created (presented as a difference between Number of Jobs at Project Site and Number of Jobs at Project Site Before Project); there is also information on average wage of new employees and capital investment. Even though the disclosure is easily accessible, there is no easy way to find projects by name; thus we assign partial points in the accessibility and user-friendliness category. In addition, some documents are scans of handwritten forms or uploaded as JPEGs and thus non-searchable.

Disclosure website: <http://www.coj.net/departments/office-of-economic-development/public-investment-compliance.aspx>

Locality: Las Vegas, Nevada

Program: Visual Improvement Program (VIP)

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	0
Multiple years of data	0
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	10
Total Points	60

Visual Improvement Program data is disclosed in the Las Vegas Economic and Urban Development Projects Report for FY 2016.

Only the current year report is available. The report includes information on all development projects in the city and a reader has to search for the program recipients. Each project description includes project and developer names, address of the project, project status, jobs generated (including construction jobs), subsidy amount and project description. Because the program is structured as one-time grants, we assign points for subsidy term. The report is accessible under Business Resources and Publication, under Year in Review tab, and is easy to understand.

Disclosure website: <https://www.lasvegasnevada.gov/cs/groups/public/documents/document/chjk/mdex/~edisp/prd011953.pdf>

Locality: Memphis, Tennessee

Program: Downtown Property PILOT

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	5
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	0
Downloadable data	0
Accessibility and user-friendliness of disclosure	10
Total Points	45

The Memphis Downtown Commission maintains a PDF version of a table that contains information on PILOTs issued for the downtown area, starting in 1979. The PDF includes developer names, project addresses, and

subsidy duration. Jobs or wages associated with each project are not disclosed. The document is intuitive and easily located on the Commission website. The Commission also hosts a website with basic project summary pages but those do not list developer names. The Commission table does not include subsidy data but this information is partially included in Annual PILOT Reports published by the Shelby County Trustee on its website. We award partial points for actual subsidy because only County portions of actual abatements are disclosed.

Disclosure website: <http://www.downtownmemphiscommission.com/sites/526/uploaded/files/PILOTs.pdf> and <http://www.downtownmemphiscommission.com/develop-property/pilot-program/>

Locality: Memphis-Shelby County, Tennessee

Program: Economic Development Growth Engine (EDGE) PILOT

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	10
Jobs projected and/or required	10
Actual subsidy claimed	5
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	85

The Memphis Economic Development Growth Engine (EDGE) has disclosed all public PILOT subsidy documents on its website under the “Database” and “Archives” tabs. Under “Database”, there are links to project summary pages that include, among other things, project description, amount of approved tax abatements (also per city and county), promised jobs (new and retained), project terms, and information on projected MWBE/LOSB spending. There are also links to various documents, such as resolutions, minutes, analysis, and compliance reports (only for 2012 and 2013), etc. Under “Archives”, there are folders which contain various documents that provide outcome data on jobs, wages, investment, MWBE/LOSB spending, etc. Those are organized by company, year or document type. We award partial points for accessibility/user-friendliness because navigating the folder system can be confusing as there are a number of folders. Also, PILOT performance reporting can be confusing as the “Database” section includes reports from 2012 and 2013 only. Newer outcome reports are under the “Archives” tab; the tabs, folders, and summary pages, however, are clearly marked from the EDGE website. The only undisclosed information on the EDGE site is actual subsidies claimed. This information, however, is included in Annual PILOT Reports published by the Shelby County Trustee on its website. We award partial points for this category because only County portion of actual abatements is disclosed.

Disclosure website: <http://database.growth-engine.org/search-results/pilots/> and <http://www.shelbycountytrustee.com/Archive.aspx?AMID=41>

Program cost: \$40,028,761 in 2015 (Shelby County abatements only; there is no cost of Memphis portion of the abatements)¹³

Locality: Nashville-Davidson County, Tennessee

Program: PILOT

Category	Points
Facility address	0
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	0
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	25

Contrary to Memphis-Shelby County's robust PILOT disclosure, Nashville-Davidson County does not provide online disclosure of PILOT recipients. Only limited disclosure is available on the Tennessee Comptroller of Treasury website in IDB/H&ED Reports (available 2011 to present). Reports are presented as PDF tables and include PILOT participants in the whole state. The tables are organized by county number (no county name is provided) and include company name, subsidy year, and end-dates of PILOTs (under lease ends). There is no data on subsidy, jobs or wages. The reports are easy to find on the Comptroller website but they are hard to use.

Disclosure website: <http://www.comptroller.tn.gov/sboe/idbsumm.asp>

Locality: Nashville-Davidson County, Tennessee

Program: Cash Grants for large Businesses

Category	Points
Facility address	0
Date of award	0
Subsidy duration	0
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	10
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	0
Downloadable data	0
Accessibility and user-friendliness of disclosure	0
Total Points	15

The Nashville budget provides very limited information on subsidy awards (there are currently only a few), including company names and the amounts budgeted for them in that budget year. This is ambiguous transparency as it is unclear that those awards are provided by the program. We don't assign points for user-friendliness/accessibility as this disclosure is hard to navigate without prior knowledge of what one needs to look for; the location of the information is also not intuitive.

Disclosure website: <http://www.nashville.gov/Finance/Management-and-Budget/Citizens-Guide-to-the-Budget/Documents-and-Resources/Ordinances.aspx>

Locality: Nassau County, New York

Program: Real Estate Tax Exemption

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	10
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	90

The New York State Office of the State Comptroller provides downloadable spreadsheets for years 2001 to 2014 with data on three types of exemptions (sales, property and mortgage) for all Industrial Development Agencies in the state. The spreadsheets can be filtered by county. Information provided includes recipient names, addresses of both projects and applicants, approval dates, subsidy terms (reported as “planned year end”), various salary data and other useful information on projects such as investment, project type and purpose. Job data includes “jobs before IDA status” and jobs actual created and retained, including construction jobs, and salary information. Actual subsidy amounts are provided as well but not the total approved subsidy. The disclosure spreadsheet is easy to find on the Comptroller website and is easy to use and comprehend.

Disclosure website: http://www.osc.state.ny.us/localgov/datanstat/findata/index_choice.htm

Program cost: \$10,153,906 FY 2014¹⁴

Locality: Nassau County, New York

Program: Sales and Use Tax Exemptions

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	10
Actual subsidy claimed	0
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	80

The New York State Office of the State Comptroller provides downloadable spreadsheets for years 2001 to 2014 with data on three types of exemptions (sales, property and mortgage) for all IDAs in the state. The spreadsheets can be easily filtered by county. Information provided includes recipient names, addresses of both projects and applicants, approval dates, subsidy terms (reported as “planned year end”), various salary data, and other useful information on projects such as investment, project type and purpose. Job data includes “jobs before IDA status” and jobs created, retained, including construction jobs, and salary information. Contrary to the Tax Abatement program, subsidy values for counties for Sales Tax Exemption are not provided

(subsidy data is available for state and local exemptions and local data includes taxes abated by various local jurisdictions such as schools, fire department, cities, townships, etc.). The disclosure spreadsheet is easy to find on the Comptroller website and is very easy to use and comprehend.

Disclosure website: http://www.osc.state.ny.us/localgov/datanstat/findata/index_choice.htm

Locality: New York City, New York

Program: Industrial Incentive Program

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	10
Jobs projected and/or required	10
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	100

The program is disclosed on the NYCEDC website under Financial and Public Documents in both PDF format as a report and in a downloadable spreadsheet, which includes multiple points of data. The spreadsheet includes recipient names; projected, actual and up-to-date subsidy amounts; jobs promised and created (temporary, permanent and construction), clawback (marked as penalty), project addresses and NAICS codes. Also, wages, number of workers earning below living wage,

and health benefits for full time and part time workers are included. The data is available for multiple years and includes start and end dates of each project. We award points for usability and accessibility of data. The disclosure is easy to find on the agency website and is in a sortable and easy to navigate spreadsheet.

Disclosure website: <http://www.nycedc.com/about-nycedc/financial-public-documents>

Program cost: FY \$39.4 million in FY 2016¹⁵

Locality: Oklahoma City, Oklahoma

Program: Oklahoma City Strategic Investment Program (SIP)

Category	Points
Facility address	0
Date of award	5
Subsidy duration	0
Approved value of subsidy	10
Jobs projected and/or required	10
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	0
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	65

The OKC Strategic Investment Program is disclosed in General Manager Monthly Reports posted on the Oklahoma City Economic Development Trust meeting pages. We award partial points for accessibility and user-friendliness because the city posts agendas of various commissions and trusts as one long list; the list can be easily sorted but still it can

be cumbersome to find the Monthly Reports. The reports include a list of projects/companies that have received the grants, total subsidy approved (under GOLT Allocation), payments to date, and jobs contracted. More detailed project-specific sections include information on outcomes organized by year and subsidy payments to date, jobs created, subsidy balance, annual payrolls and average salaries.

Disclosure website: https://agenda.okc.gov/sirepub/meet.aspx?sort=meet_type%20desc (look for OKC Economic Development Trust)

Program cost: \$490,753 in FY 2016¹⁶

Locality: Palm Beach County, Florida

Program: Job Growth Incentive Grant Program

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	10
Jobs projected and/or required	10
Actual subsidy claimed	10
Actual jobs	0
Actual or promised wages/payroll	10
Multiple years of data	2
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	77

The Palm Beach County Department of Economic Sustainability discloses the program recipients on two separate webpages. Under the “Publication” tab, there are links to company-specific agreements and Economic Development Incentive reports for 2012, 2013 and 2014

(JGI documents are under “Direct Financial Incentives”). The annual reports list company names and actual subsidies claimed in a given year. Agreements include more information on each project, such as required number of jobs, approved total subsidies, schedule of payments, subsidy duration as well as other information that might be useful for the general public. Separately, the agency lists JGI grant recipients on another webpage but only provides company names and address. We award only partial points for multiple years of data as the newest provided year is 2014. Also, we do not award points for accessibility/user-friendliness as the webpages seem not to be complementary. It’s confusing why some projects are listed on one webpage but not on the other. In addition, the JGI recipient list doesn’t include any information on when the page was last updated and documents on the Publication page are scans of Word documents and can’t be searched. Additional information on projects and recipients is available by searching Board of County Commissioners minute of meetings and ordinances but we do not consider this as adequate disclosure.

Disclosure website: <http://discover.pbcgov.org/DES/Pages/Publications.aspx> (under Direct Financial Incentives) and <http://discover.pbcgov.org/DES/Pages/JGI-Incentive-Programs.aspx>

Program cost: \$120,000 in FY 2014¹⁷

Locality: Palm Beach County, Florida

Program: Ad Valorem Tax Exemption

Category	Points
Facility address	10
Date of award	5
Subsidy duration	0
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	10
Actual jobs	5
Actual or promised wages/payroll	5
Multiple years of data	2
Additional program information	0
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	42

The Palm Beach County Department of Economic Sustainability discloses program recipients in documents listed under “Tax Based Incentives” under the “Publication” tab. The annual Tax Exemption reports list company names and actual tax exemptions in a given year. Some of the provided company-specific documents include information on actual jobs, investment and salaries in a given year; others include information from the property appraiser, such as “exemption amounts”. We award partial points for multiple years of data (the newest provided year is 2014), jobs created (not all project documents include job data), wages (not all project document include salary or payroll data), and accessibility/user-friendliness (attached documents are scans of Word documents, are often hand-written, can’t be searched, and do not provide the same information on subsidized projects). Company addresses are provided in project documents. Additional information on projects and recipients is available by searching the Board of

County Commissioners minutes of meetings and ordinances but we do not consider this as adequate disclosure.

Disclosure website: <http://discover.pbcgov.org/DES/Pages/Publications.aspx> (under Tax Based Incentives)

Program cost: \$1,353, 788, FY 2014¹⁸

Locality: Phoenix, Arizona

Program: Government Property Lease Excise Tax (GPLET)

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	5
Total Points	40

Arizona’s Department of Revenue maintains a database of all GPLET agreements in the state. The database is searchable by county and includes lease agreements between local governments and companies. Relevant information included in the database and in the agreements is limited: company names, facility addresses, date of subsidy, and subsidy duration. We assign partial points for accessibility/user-friendliness because even though the data is readily available from the

DOR main page, information is difficult to find in the non-searchable PDF scans.

Disclosure website: <https://www.azdor.gov/PropertyTax/GPLET.aspx>

Locality: Portland/Multnomah County, Oregon

Program: Portland/Multnomah County Enterprise Zone

Category	Points
Facility address	0
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	0
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	55

The program is disclosed via the Oregon Transparency website, under Enterprise Zone (EZ) County Assessor & Local Zone Manager Reports. Listed links take a viewer to an online database of all enterprise zones in the states. The database can be filtered by county and city. Information provided includes recipient names, year of the exemptions, actual amount of tax exemptions (under “Tax Exempt” column), and total years of exemptions (thus getting points for subsidy term). Information also includes data on preexisting zone employment and average employment in each zone in the previous calendar year (we assign points

for actual job creation only). The database includes information for 2015 and 2016. The disclosure sites are easy to find on the Oregon Transparency website and are easy to navigate and understand. In addition, the data can be downloaded into spreadsheet form.

Disclosure website: https://www.oregon.gov/transparency/Pages/TaxExpenditures.aspx#Enterprise_Zone_County_Assessor_Reports:_Fiscal_Year_2013

Program cost: \$2,887,617 in FY 2016¹⁹

Locality: Suffolk County, New York

Program: Property Tax Abatement

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	10
Actual subsidy claimed	10
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	90

New York State’s Office of the State Comptroller provides downloadable spreadsheets for years 2001 to 2014 with data on three types of exemptions (sales, property and mortgage) for all Industrial Development Agencies in the state. The spreadsheets can be easily filtered by county. Information provided includes recipient names, addresses of both projects and

applicants, approval dates, subsidy duration (reported as “planned year end”), salary data, and other useful information on projects such as investment, project type and purpose. Job data include “jobs before IDA status” and jobs actual created, retained, including construction jobs (we award points in both job categories). Actual subsidy is provided as well but not approved subsidy. The disclosure spreadsheet is easy to find on the Comptroller website and is easy to use and comprehend. Separately Suffolk County provides on its website “ABO Annual Reports” for multiple years. The reports provide a list of company names approved for exemptions in each year but does not specify for which type of exemption (sale, property or mortgage).

Disclosure website: http://www.osc.state.ny.us/localgov/datanstat/findata/index_choice.htm and <http://www.suffolkida.org/page/about-the-ida/> (under ABO Annual reports)

Program cost: \$2,046,694 in 2014²⁰

Locality: Suffolk County, New York

Program: Sales Tax Exemption

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	10
Actual subsidy claimed	0
Actual jobs	10
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	80

New York State’s Office of the State Comptroller provides downloadable spreadsheets for years 2001 to 2014 with data on three types of exemptions (sales, property and mortgage) for all IDAs in the state. The spreadsheets can be easily filtered by county. Information provided includes recipient names, addresses of both projects and applicants, approval dates, subsidy duration (reported as “planned year end”), various salary data, and other useful information on projects such as investment, project type and purpose. Job data include “jobs before IDA status” and jobs actual created, retained, including construction jobs (thus we award points in both job categories). Contrary to the Tax Abatement program, subsidy value for counties for Sales Tax Exemption are not provided (data is available for state and local exemptions and local data include taxes abated by various local jurisdictions such as schools, fire department, cities, townships, etc.). The disclosure spreadsheet is easy to find on the Comptroller website and is easy to use and

comprehend. Separately Suffolk County provides on its website “ABO Annual Reports” for multiple years. The reports provide lists of company names approved for exemptions in each year but do not specify for which type of exemption (sale, property or mortgage).

Disclosure website: http://www.osc.state.ny.us/localgov/datanstat/findata/index_choice.htm and <http://www.suffolkida.org/page/about-the-ida/> (under ABO Annual reports)

Locality: Travis County, Texas

Program: Property Tax Abatement

Category	Points
Facility address	0
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	10
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	10
Multiple years of data	5
Additional program information	5
Downloadable data	0
Accessibility and user-friendliness of disclosure	10
Total Points	55

Travis County discloses information on companies receiving property tax abatements or rebates through the “Summary of Economic Development Agreements” document linked on the main page of Economic Development tab. The PDF table includes information on recipient names, term of the agreement, percentage of abated taxes, jobs, salary, and investment contracted. There is no information on subsidy values or job outcomes. On the same

website, there are links to project agreements. The disclosure is easy to access and use.

Disclosure website: <https://www.traviscountytexas.gov/planning-budget/economic-development>

Locality: Washington, District of Columbia

Program: Tax Abatement

Category	Points
Facility address	0
Date of award	0
Subsidy duration	0
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	10
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	0
Downloadable data	0
Accessibility and user-friendliness of disclosure	10
Total Points	25

Washington DC’s subsidies are disclosed in the city’s Unified Economic Development Budget Reports published by Office of the Chief Financial Officer. Tax Abatement data includes recipient names and actual subsidy in a given year. No information on subsidy date or term is provided, nor any data on jobs, wages, or project addresses. Reports are clearly titled and located under the economic publication page. Reports are available for multiple years.

Disclosure website: <http://cfo.dc.gov/page/unified-economic-development-reports>

Program cost: \$11,161,775 in FY 2015²¹

Locality: Washington, District of Columbia

Program: Tax Increment Financing Debt Service

Category	Points
Facility address	0
Date of award	0
Subsidy duration	0
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	10
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	0
Downloadable data	0
Accessibility and user-friendliness of disclosure	10
Total Points	25

Washington DC's subsidies are disclosed in the city's Unified Economic Development Budget Reports published by Office of the Chief Financial Officer. Tax Increment Financing data includes recipient names and actual subsidy in a given year. No information on subsidy date or term is provided, nor any data on jobs, wages, or project addresses. Reports are clearly titled and located under the economic publication page. Reports are available for multiple years.

Disclosure website: <http://cfo.dc.gov/page/unified-economic-development-reports>

Program cost: \$17,820,355 in FY 2015²²

Locality: Wayne County, Michigan

Program: Industrial Facilities Exemption (PA 198)

Category	Points
Facility address	10
Date of award	5
Subsidy duration	5
Approved value of subsidy	0
Jobs projected and/or required	5
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	0
Downloadable data	5
Accessibility and user-friendliness of disclosure	10
Total Points	45

The program is disclosed by the state's Department of Treasury, which hosts a program specific website with links to "IFE Activity Reports" and an "Industrial Facilities Application/Certificate Search" database with information for all cities and counties in the state. The Activity Reports are available only for years 2007 to 2011. The Industrial Facilities Application/Certificate database (searchable by county and downloadable) includes information on subsidized projects from 1974 to present. Company names, project addresses, and subsidy years are disclosed in both sources. The Reports also include information on abatement duration and most importantly on job estimates. Unfortunately, the more up-to-date database does not include job information or subsidy duration. We award only partial points for those two categories. The program webpage is easily accessible and user-friendly.

Disclosure website: http://www.michigan.gov/taxes/0,4676,7-238-43535_53197-213175--,00.html

Locality: Wayne County, Michigan

Program: New Personal Property Exemption (PA 328)

Category	Points
Facility address	10
Date of award	5
Subsidy duration	10
Approved value of subsidy	0
Jobs projected and/or required	0
Actual subsidy claimed	0
Actual jobs	0
Actual or promised wages/payroll	0
Multiple years of data	5
Additional program information	0
Downloadable data	0
Accessibility and user-friendliness of disclosure	10
Total Points	40

Michigan's Department of Treasury discloses various city and county property tax exemption programs, including the New Personal Property Exemption. Company names and project addresses are disclosed in searchable PDF tables. No information is available on exemption amounts, job creation or wages. Points are awarded for multiple years of data and subsidy term.

Disclosure website: http://www.michigan.gov/taxes/0,1607,7-238-43535_43925-164518--,00.html

ENDNOTES

- 1 Good Jobs First. “Putting Municipal Pension Costs In Context: Chicago.” April 2014. Online at http://www.goodjobsfirst.org/sites/default/files/docs/pdf/chicago_pensions_0.pdf
- 2 Thomas, Kenneth P. “Investment Incentives and the Global Competition for Capital,” (Palgrave MacMillan UK, 2011).
- 3 More information on GASB rule No. 77 can be found on the Good Jobs First website at <http://www.goodjobsfirst.org/gasb-statement-no-77>
- 4 New York City Comptroller Office, “New York Comprehensive Annual Financial Report Of The Comptroller For The Fiscal Year Ended June 30, 2016”; online at <http://comptroller.nyc.gov/wp-content/uploads/2016/11/CAFR2016.pdf>
- 5 San Francisco Office of Treasurer and Tax Collector, “2015 Tax Year Credit and Exclusion Reports.” Online at <http://sftreasurer.org/sites/default/files/2015%20Reports.pdf>. Figures represent exclusions claimed.
- 6 Email communication with an Allegheny County official on January 20, 2017.
- 7 Texas Comptroller of Public Accounts. “Biennial Registries of Reinvestment Zones for Tax Abatements and Tax Increment Financing 2016” online at <https://www.comptroller.texas.gov/economy/docs/96-1726-tif-abate-2016-reg.pdf>
- 8 Department of Finance, Montgomery County, Maryland. “Tax Expenditure Report. Property Tax Credits, Tax Deferral, and Tax Exemptions.” September 2016. Online at <http://www.montgomerycountymd.gov/Finance/Resources/Files/TaxExpenditureReportFY16.pdf>
- 9 More information on GASB rule No. 77 can be found on the Good Jobs First website at <http://www.goodjobsfirst.org/gasb-statement-no-77>
- 10 Leigh McIlvaine and Philip Mattera. Show Us the Local Subsidies: Cities and Counties Disclosing Economic Development Subsidies. Good Jobs First. May 2013. Online at <http://www.goodjobsfirst.org/sites/default/files/docs/pdf/showusthelocalsubsidies.pdf>
- 11 City of Austin, TX Chapter 380 disclosure database. The figure represents actual payments in 2015. <http://austintexas.gov/economic-development-compliance>
- 12 City of Austin, Texas . Creative Content Incentive Program database. The figure represents total payments issued in 2014. <http://austintexas.gov/economic-development-compliance>
- 13 2015 Annual PILOT Report by Shelby County Trustee online at <http://www.shelbycountyt trustee.com/ArchiveCenter/ViewFile/Item/2199>. Program cost represents Shelby County abatements only; there is no stated cost of the Memphis portion of the abatements.
- 14 Sum of property tax exemption in Nassau County from New York State Comptroller spreadsheet of all IDAs: http://www.osc.state.ny.us/localgov/datanstat/findata/index_choice.htm
- 15 New York City Comptroller Office, “New York Comprehensive Annual Financial Report Of The Comptroller For The Fiscal Year Ended June 30, 2016”; online at <http://comptroller.nyc.gov/wp-content/uploads/2016/11/CAFR2016.pdf>
- 16 Oklahoma City Economic Development Trust, “General Manager Monthly Report,” June 30, 2016; https://agenda.okc.gov/sirepub/meet.aspx?sort=meet_type%20desc
- 17 Florida Office of Economic and Demographic Research, Economic Development Incentives in FY 2014 for Palm Beach County; online at: <http://discover.pbcgov.org/DES/Incentives/2014%20-%20Direct%20Financial%20Incentives.pdf>
- 18 Florida Office of Economic and Demographic Research, Economic Development Incentives in FY 2014 for Palm Beach County; online at: <http://discover.pbcgov.org/DES/Incentives/2014%20-%20Tax%20Exemptions.pdf>
- 19 Sum of property taxes exempted in tax year 2015-16, Oregon Transparency database: Part I - Compiled EZ Assessor Reports - Reporting Years 2015-2016 <https://data.oregon.gov/dataset/Part-I-Compiled-EZ-Assessor-Reports-Reporting-Year/7vdy-dbvt/data>
- 20 Sum of property tax exemptions in Suffolk County from New York State Comptroller spreadsheet of all IDAs; http://www.osc.state.ny.us/localgov/datanstat/findata/index_choice.htm

- 21 District of Columbia, Unified Economic Development Budget Report: Fiscal Year 2015 Year-End. Appendix I: Detailed Economic Development Budget by Incentive Type: <http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Appendix%20I%20by%20Type%20Emeded%20Sept%202016.pdf> <http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/FY%202015%20Year-End%20Unified%20Report%20Emeded%20Sept%202016.pdf>
- 22 Cost Source: Aggregate Expense. District of Columbia, Unified Economic Development Budget Report: Fiscal Year 2015 Year-End. Appendix I: Detailed Economic Development Budget by Incentive Type: <http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Appendix%20I%20by%20Type%20Emeded%20Sept%202016.pdf>

**GOOD
JOBS
FIRST
.ORG**

goodjobsfirst.org

**1616 P Street NW Suite 210
Washington, DC 20036
202-232-1616**