



City of Chicago



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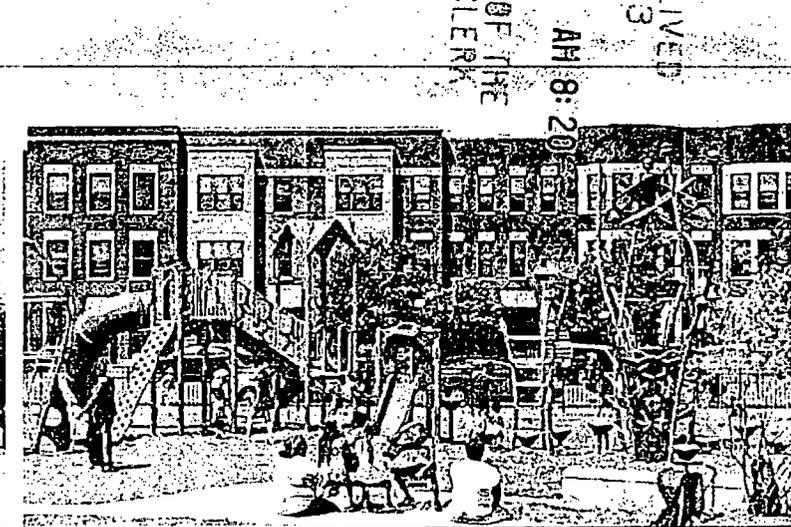
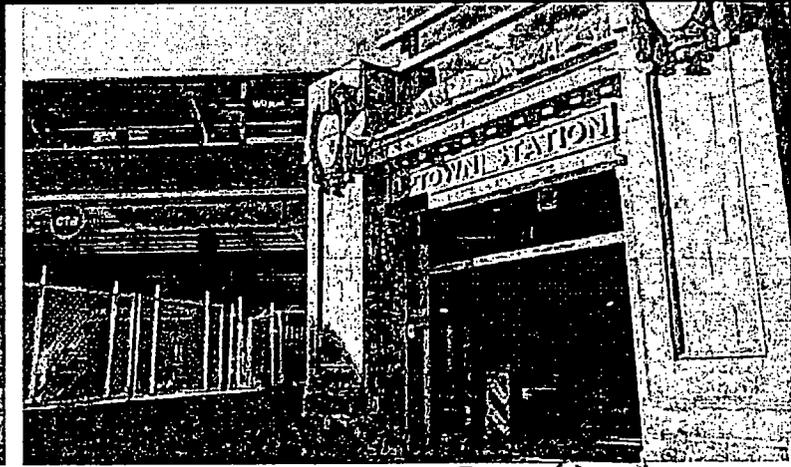
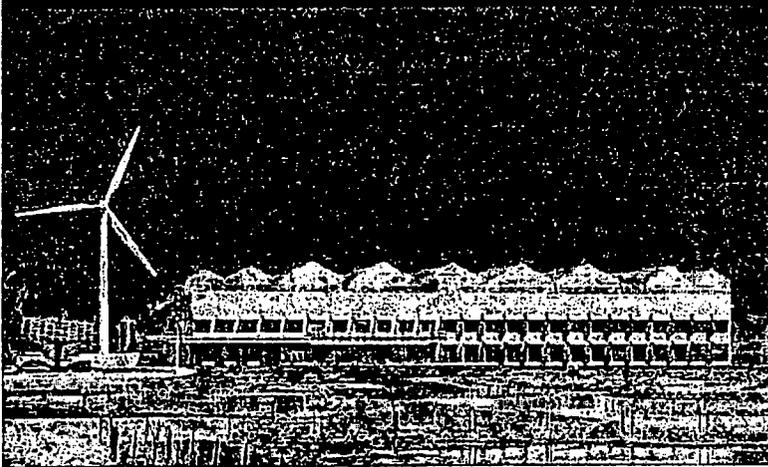
Title: Inspector General inquiry into status of implementation regarding Tax Increment Financing [TIF] reform panel recommendations

Committee(s) Assignment:

JUNE 2019

CITY OF CHICAGO OFFICE OF INSPECTOR GENERAL

INQUIRY REGARDING THE STATUS OF TAX INCREMENT FINANCING REFORM PANEL RECOMMENDATIONS





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JUNE 3, 2019

**TO THE MAYOR, CITY COUNCIL, CITY CLERK, CITY
TREASURER, AND RESIDENTS OF THE CITY OF CHICAGO:**

The City of Chicago Office of Inspector General (OIG) has completed an inquiry into the City's implementation of the recommendations issued in 2011 by the Tax Increment Financing (TIF) Reform Panel.¹ Based on the response from Mayor Emanuel's Office, OIG concludes that the City has only partially implemented the Panel's recommendations

Mayor Emanuel appointed the Panel and charged it with improving "transparency, accountability, and efficiency"² in Chicago's TIF system.³ The Panel produced a report recommending that the City:

1. create an Economic Development Plan that establishes TIF goals and guides future TIF designations;
2. create a multi-year Capital Budget detailing the funding for City infrastructure needs and allocate TIF resources accordingly;
3. establish metrics and monitor TIF program performance;
4. increase accountability and monitoring of private projects receiving TIF funding;
5. develop performance thresholds for TIF districts and projects and conduct strategic reviews, the results of which should inform future strategy and continuation of the district or project; and

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¹ City of Chicago, Office of the Mayor, "Tax Increment Financing Task Force Final Report," August 2011, accessed April 16, 2019, <https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2011/August/82911TIFReport.pdf>

² City of Chicago, Office of the Mayor, "Mayor Emanuel Announces Formation of Task Force on TIF Reform," May 2011, accessed April 16, 2019, https://www.chicago.gov/city/en/depts/mayor/press_room/press_releases/2011/may_2011/mayor_emanuel_announcesformationoftaskforceontifreform.html

³ TIF is a tool for financing public and private projects designed to eradicate blight, improve infrastructure, expand the tax base, and foster economic development. For information on how TIFs work, please visit the Cook County Clerk's Office TIF webpage <https://www.cookcountyclerk.com/agency/tifs-tax-increment-financing>

- 6 empower an internal oversight body with accountability for all aspects of TIF including ensuring that the City has the capacity to execute recommendations

In February 2019, OIG inquired about the City's implementation of the Panel's recommendations. Based on the response from Mayor Emanuel's Office, OIG concludes that the City has only partially implemented the recommendations. We strongly urge the new administration to revisit the recommendations that were not fully implemented by the outgoing administration.

We thank the staff and leadership of Mayor Emanuel's Office for their cooperation.

Respectfully,



Joseph M. Ferguson
Inspector General
City of Chicago

CITY OF CHICAGO OFFICE OF INSPECTOR GENERAL

INQUIRY REGARDING TIF REFORM PANEL RECOMMENDATIONS

THE 2011 TIF REFORM PANEL RECOMMENDED THAT THE CITY DEVELOP AN ECONOMIC DEVELOPMENT PLAN, CREATE A MULTI-YEAR CAPITAL BUDGET, ESTABLISH AND MONITOR TIF PERFORMANCE METRICS, INCREASE ACCOUNTABILITY FOR PRIVATE TIF PROJECTS, AND EMPOWER AN INTERNAL TIF OVERSIGHT BODY.

OIG FOUND THAT THE CITY IMPLEMENTED SOME OF THE PANEL'S RECOMMENDATIONS, BUT MORE REMAINS TO BE DONE. SPECIFICALLY:



THE CITY'S ECONOMIC DEVELOPMENT PLAN LACKS LOCAL DEVELOPMENT GOALS, OBJECTIVES, AND MILESTONES.



THE CITY'S CAPITAL IMPROVEMENT PROGRAM DOES NOT SATISFY PANEL RECOMMENDATIONS OR BEST PRACTICES.



MANY TIF METRICS ARE NOT AVAILABLE ONLINE, DIFFICULT TO ACCESS, OR NOT UPDATED.



THE CITY DOES NOT PUBLISH THOROUGH JUSTIFICATIONS THAT PRIVATE DEVELOPMENT WOULD NOT OCCUR WITHOUT TIF FUNDING.



THE CITY DID NOT ESTABLISH STANDARD PERFORMANCE THRESHOLDS NEEDED FOR STRATEGIC TIF REVIEW.



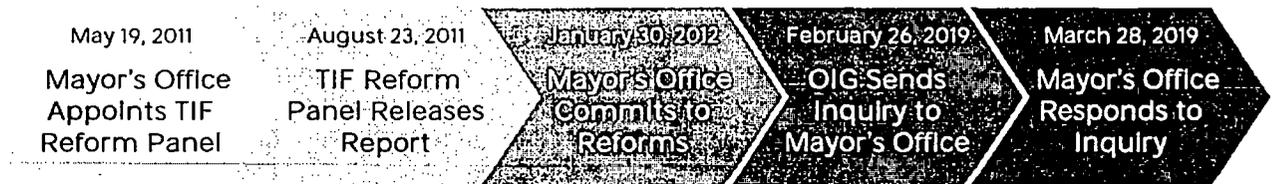
THE CITY'S INTERNAL TIF OVERSIGHT BODY DOES NOT HAVE DOCUMENTED RESPONSIBILITIES, LEADERSHIP, AUTHORITY, OR ACCOUNTABILITY.

I. TIMELINE

In May 2011, Mayor Emanuel announced the formation of a TIF Reform Panel tasked with making recommendations "to bring transparency, accountability and efficiency to the TIF system."⁴ Three months later, the Panel issued a report of its findings and recommendations⁵ In January 2012, Mayor Emanuel responded by committing his administration to a series of TIF reforms⁶

Seven years later, in February 2019, OIG asked Mayor Emanuel's Office to provide detailed information regarding implementation of the Panel's recommendations. The Mayor's Office responded by describing the action the City has taken on this front. Figure 1 illustrates this timeline

FIGURE 1: TIF REFORM PANEL RECOMMENDATIONS TIMELINE



The following section of this report summarizes the Panel's six recommendations and their current implementation status.

⁴ City of Chicago, Office of the Mayor, "Mayor Emanuel Announces Formation of Task Force on TIF Reform," May 2011, accessed April 16, 2019, https://www.chicago.gov/city/en/depts/mayor/press_room/press_releases/2011/may_2011/mayor_emanuel_announcesformationoftaskforceontifreform.html

⁵ City of Chicago, Office of the Mayor, "Tax Increment Financing Task Force Final Report," August 2011, accessed April 16, 2019, <https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2011/August/8-29-11TIFReport.pdf>

⁶ City of Chicago, Office of the Mayor, "Mayor Emanuel Announces Reforms That Strengthen Accountability and Transparency of TIF Program," January 2012, accessed April 16, 2019, https://www.chicago.gov/city/en/depts/mayor/press_room/press_releases/2012/january/mayor_emanuel_announcesreformsthatstrengthenaccountabilityandtra.html

II. INQUIRY RESULTS

Below, we provide the Panel's six recommendations and assign statuses based on the Mayor's Office's response to OIG's inquiry. We place each recommendation into one of four categories:

IMPLEMENTATION STATUS KEY

- **IMPLEMENTED** – The City has implemented the Panel's recommendation.
- **PARTIALLY IMPLEMENTED** – The City has implemented some, but not all, aspects of the Panel's recommendation.
- **PENDING IMPLEMENTATION** – The City has initiated, but not completed, one or more aspects of the Panel's recommendation.
- **NOT IMPLEMENTED** – The City has not initiated or implemented any aspect of the Panel's recommendation.

Our inquiry did not observe or test implementation of the new procedures. Therefore, we do not draw any conclusions as to their effectiveness. To determine whether the City implemented the Panel's recommendations, we compared each recommendation to the City's descriptions of actions taken, the supporting documentation provided by the City, and pertinent publicly available information. We note where the City's descriptions of its actions are not confirmed by supporting documentation.

RECOMMENDATIONS AND IMPLEMENTATION STATUSES

TIF REFORM PANEL RECOMMENDATION #1

ESTABLISH THE CITY'S TIF GOALS

The Mayor's Office should develop a multiyear Economic Development Plan that is then submitted to the City Council for consideration. The Economic Development Plan should guide all future TIF district designations and project allocations.⁷

STATUS: PARTIALLY IMPLEMENTED

At the request of Mayor Emanuel, World Business Chicago drafted the *Plan for Economic Growth and Jobs*, which identifies ten strategies to advance Chicago's overall economic growth.⁸ It does not, however, include local development goals, objectives, and milestones, as specifically recommended by the Panel. Thus, the *Plan's* utility as a guide for TIF decision-making is limited at best.

In its response to OIG's inquiry, the City stated that when selecting TIF districts and projects, it considers whether they advance the strategies outlined in the *Plan*. But the documentation it provided does not support this assertion.⁹ The extent the City is actually using the *Plan* to guide TIF designations and allocations is therefore unclear.

⁷ City of Chicago, Office of the Mayor, "Tax Increment Financing Task Force Final Report," August 2011, 36-54, accessed April 16 2019, <https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2011/August/8.29.11TIFReport.pdf>. For each recommendation, we quote the headline summary directly from the Panel's report. We used the full detail of the Panel's recommendation to evaluate the City's response, but do not reproduce it in this report.

⁸ World Business Chicago, *Plan for Economic Growth and Jobs*, March 2012, 34-48, accessed March 20, 2019, <https://www.chicago.gov/content/dam/city/depts/dccd/general/Plan-for-Economic-Growth-and-Jobs.pdf>.

⁹ The City provided a sample denial letter to demonstrate that TIF districts and projects are required to align with the *Plan for Economic Growth and Jobs*. However, this letter made no reference to the *Plan*. The City also stated that the North Point redevelopment agreement (116th Avenue O TIF district) was approved, in part, because it advanced the *Plan's* strategy for the City to "become more competitive as a leading transportation and logistics hub." But the documentation does not describe how the project would advance this strategy; it does not even reference the *Plan*.

Moreover, the Mayor did not submit the *Plan* to City Council for consideration and it is not updated as the City's economic objectives evolve, as recommended by the Panel¹⁰

The City implemented the Panel's recommendation to publish redevelopment plans and redevelopment agreements on its website.

TIF REFORM PANEL RECOMMENDATION #2

ALLOCATE RESOURCES

The City should create a multi-year Capital Budget that is then submitted to City Council for consideration. The Capital Budget should detail the funding of City infrastructure needs, including those articulated in the Economic Development Plan. All TIF infrastructure allocations and porting decisions¹¹ should be made in accordance with the Capital Budget.

STATUS: PARTIALLY IMPLEMENTED

In its response to OIG's inquiry, the City stated that its Capital Improvement Program (CIP) satisfies the core of the Panel's recommendation. However, the City has not made any discernable changes to the CIP format or process since the Panel issued its report

The Panel's clearly stated conclusion that the City lacked a Capital Budget indicates that the Panel did not view the then-existing CIP as meeting this recommendation. Although the Panel did not specify what changes the City should make to the CIP, it emphasized that a Capital Budget should "detail the funding of City infrastructure needs." Currently, the CIP lacks a comprehensive accounting of those needs. The City

¹⁰ In its response, the Mayor's Office noted that the *Plan* was meant to be long term and not updated regularly. This statement supports our earlier observation that while the *Plan for Economic Growth and Jobs* contains strategies, it lacks the here-and-now objectives and goals recommended by the Panel. ¹¹ "While current state law limits the ability to spend tax increment collected in a TIF district outside of that district, municipalities may 'port' funds from one district to an adjacent district to support a specific project." City of Chicago, Office of the Mayor, "Tax Increment Financing Task Force Final Report," August 2011, 22, accessed April 16, 2019.

<https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2011/August/8.29.11TIFReport.pdf>

acknowledges this in the CIP, stating, "The CIP is not an all-inclusive inventory of the City's capital needs for the upcoming five years. It is a document that outlines planned capital improvements, given the projection of available financial resources."¹²

A recent Civic Federation report identified several ways the CIP diverges from best practice

The plan does not include a narrative description of the CIP process or individual projects. There is no discussion of how capital needs are determined or how they are prioritized. There is no discussion of the capital plan's impact on the operating budget. There appear to be few opportunities for stakeholders to provide input into the CIP process. While aldermen do have authority over the distribution of specific aldermanic menu projects in their wards, they do not formally approve the CIP.¹³

The Panel also recommended that before porting funds between districts, "the City should be required to demonstrate how porting would advance the objectives of the Capital Budget plan, the interests of the districts involved, and the economic development priorities articulated in the City's plan."¹⁴ The Panel also specified that the rationale should be explained to the public. In its response to OIG's inquiry, the City stated that porting proposals are reviewed to ensure they align with the redevelopment plan, the *Plan for Economic Growth and Jobs*, and the CIP. However, OIG found that the rationale for specific decisions to port funds is not always available online.¹⁵

¹² City of Chicago, Office of Budget and Management, "2018-2022 Capital Improvement Program," 5, accessed April 29, 2019,

https://www.chicago.gov/content/dam/city/depts/obm/supp_info/CIP_Archive/2018-2022%20CIP%20Book.pdf

¹³ The Civic Federation, "Financial Challenges for the Next Chicago Mayor and City Council: Options and Recommendations," March 2019, 81, accessed April 16, 2019,

https://www.civicfed.org/sites/default/files/chicago_fiscal_challenges_2019_full.pdf

¹⁴ City of Chicago, Office of the Mayor, "Tax Increment Financing Task Force Final Report," August 2011, 39, accessed April 16, 2019,

<https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2011/August/8.29.11TIFReport.pdf>

¹⁵ For an example of a porting proposal with no rationale, see City of Chicago, Department of Planning and Development, "Proposed Transfer of Funds Between TIF Districts from Lake Calumet Industrial to North Pullman," accessed April 16, 2019.

The City stated that, in keeping with the Panel's recommendation, it encourages public comment regarding porting decisions during Community Development Commission (CDC) presentations. It said these presentations are open to the public and occur between 60 and 120 days prior to the introduction of the relevant redevelopment agreement (RDA) to the City Council Committee on Finance.¹⁶

As recommended by the Panel, the City posts intergovernmental agreements (IGAs) related to TIFs online.¹⁷

TIF REFORM PANEL RECOMMENDATION #3

MONITOR PERFORMANCE

The City should establish metrics for its use of TIF. These metrics will be used to benchmark (1) TIF district and project performance in aggregate; (2) alignment with the Economic Development Plan; (3) achievement of district-specific goals appropriate for district type (i.e., industrial, commercial, residential or mixed use); (4) programmatic characteristics (TIF-NIP, TIFWorks, SBIF, etc.)¹⁸ and (5) project-specific characteristics. The City should compile data for and report on these metrics on a regular basis.

STATUS: PARTIALLY IMPLEMENTED

Although the City stated that it tracks all 42 metrics recommended by the Panel, it provided incomplete evidence on this point. To the extent that it publishes metrics it purports to

https://www.chicago.gov/content/dam/city/depts/dcd/tif/porting/PFT_LakeCalumet-Ewing.pdf. For an example of a porting proposal with only a brief rationale, see City of Chicago, Department of Planning and Development, "Proposed Transfer of Funds Between TIF Districts from Lake Calumet Industrial to North Pullman," accessed April 16, 2019,

https://www.chicago.gov/content/dam/city/depts/dcd/tif/porting/T_103_167_Porting.pdf

¹⁶ Although not related to porting decisions, late-stage changes to the recent proposals for the Lincoln Yards and 78 TIFs, which occurred after the public comment processes concluded, present significant tension if not outright conflict with this stated commitment to ample time for public comment on TIF.

¹⁷ For example, the Northwest Industrial Corridor TIF webpage contains multiple IGAs. See City of Chicago, Department of Planning and Development, "Northwest Industrial Corridor TIF," accessed April 16, 2019,

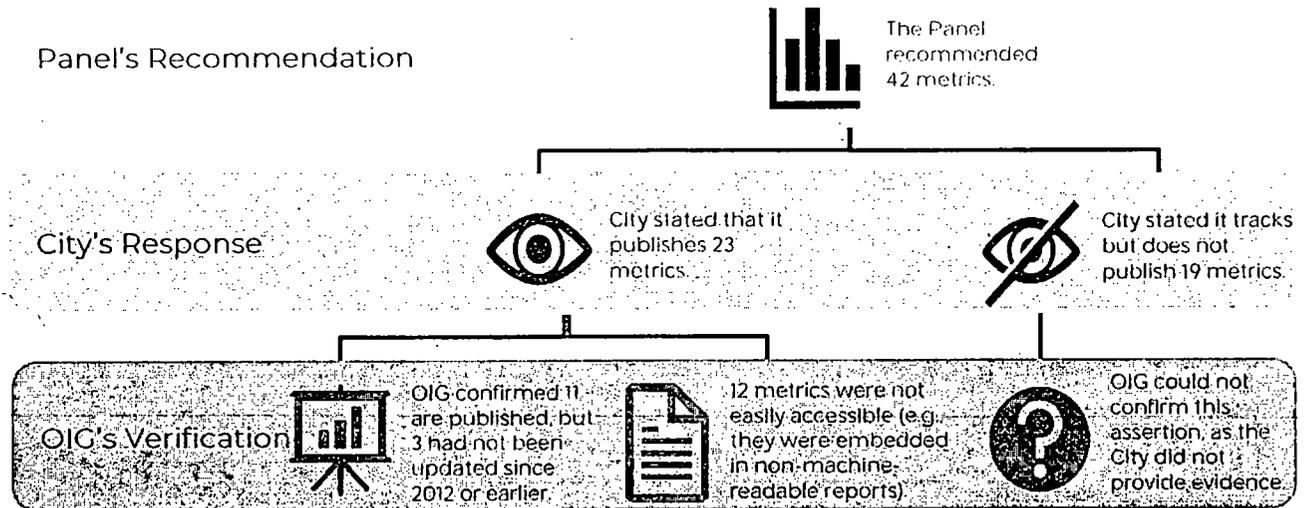
https://www.chicago.gov/city/en/depts/dcd/supp_info/tif/northwest_industrialcorridor.tif.html

¹⁸ For more information on these programs, see City of Chicago, Department of Planning and Development, "Supporting Information," accessed April 15, 2019,

https://www.chicago.gov/city/en/depts/dcd/supp_info.html

track, it does so for only some. Furthermore, many of those are not posted in user-friendly, searchable format, and some are not kept current. Figure 2 summarizes the current implementation status of the metrics.

FIGURE 2: THE CITY DOES NOT PUBLISH ALL PERFORMANCE METRICS RECOMMENDED BY THE PANEL



Source: OIG analysis of City response.

The Panel also recommended that before a new TIF district is approved, the alderman of the affected ward hold at least one public hearing. The City stated that it holds at least one public meeting, even in situations where the meeting is not required under state law. While these meetings are not necessarily organized by the alderman, the City stated that it works closely with aldermen to publicize the meetings through a variety of channels, including direct mailers to residents and property owners, emails, advertisements in the *Chicago Sun-Times*, newsletters, and social media.

**TIF REFORM PANEL
RECOMMENDATION #4**

INCREASE ACCOUNTABILITY

The City should make the justification for public funding of private projects more explicit, monitor projects more systematically to ensure recipients of TIF funding meet their obligations and ensure there are consequences for not delivering expected returns on public investment

STATUS: PARTIALLY IMPLEMENTED

In its response to OIG's inquiry, the City stated it created a system of long-term monitoring, including the imposition of sanctions when necessary, to ensure that recipients of TIF funds deliver on their commitments. For example, the City moved to terminate a project when the developer defaulted on the RDA by selling their business without first securing DPD's approval. According to the Mayor's Office, this released the City from \$11.5 million in future TIF payments. The City stated that, all told, it has recaptured funds or reduced obligations by more than \$60 million since 2012.

The City maintains a list of all non-compliant projects but has not implemented the Panel's recommendation to publish this information.

Nor has the City implemented the Panel's recommendation to "strengthen, standardize and communicate justifications" for concluding that private development would not occur without TIF funding. The City stated that it typically communicates the justification in CDC staff reports, but it did not provide evidence that it has strengthened or standardized the justifications. For example, the City stated that it "pursued the use of TIF funds for the North Point RDA on the basis that the costs associated with site prep and environmental remediation were prohibitive to any development on the site." However, the CDC staff report for the North Point RDA simply states, "Without the TIF funds this project could not be financed and would not generate an acceptable

level of return on investment”¹⁹ The report does not elaborate on this assertion

The City requires applicants to provide a “financial analysis that demonstrates the need for TIF assistance”²⁰ The analyses, however, are not made public, thus, stakeholders cannot evaluate them

TIF REFORM PANEL RECOMMENDATION #5

TAKE ACTION

The City should set and manage to performance thresholds for districts and projects. Every five years TIF districts should be subject to strategic reviews which lead to continuation of the district, revision of the district strategy or more significant change.

STATUS: NOT IMPLEMENTED

The City has not established performance thresholds. Instead, it reviews projects on a case-by-case basis. The City stated that thresholds would not account for the substantial variance between individual projects, industry sectors, and community areas. However, the Panel acknowledged this challenge, explaining that “while each threshold would have to take into account the underlying characteristics of the specific district or project, the results could be used to justify subsequent investment decisions when reporting to stakeholders, including the public”²¹ In fact, the Panel recommended different thresholds for evaluation at the program, district, and project levels.

The City stated that it conducts strategic reviews annually, rather than every five years as recommended by the Panel. These

¹⁹ City of Chicago, Department of Planning and Development, “Staff Report to The Community Development Commission Requesting Developer Designation,” October 9, 2018, 4, accessed April 16, 2019, https://www.chicago.gov/content/dam/city/depts/dcd/tif/T_182_NorthPointCDC.pdf

²⁰ City of Chicago, Department of Planning and Development, “Tax Increment Financing Assistance Application Packet,” June 2016, 6, accessed April 16, 2019, https://www.chicago.gov/content/dam/city/depts/dcd/supp_info/applications/TIF_Application.pdf

²¹ City of Chicago, Office of the Mayor, “Tax Increment Financing Task Force Final Report,” August 2011, 50, accessed April 16, 2019, https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2011/August/8_29_11TIFReport.pdf

reviews, however, do not match the Panel's recommendations, in part because the City has not established performance thresholds. The Panel recommended that strategic reviews include a comparison of district performance to defined performance thresholds in order to inform decision-making. The City has not implemented this recommendation.

In sum, the City's annual reports,²² which focus on compliance, fall short of the Panel's recommendation that the City adopt TIF reporting standards "far more comprehensive than the current financial annual reporting."²³ The City stated that the format of the annual report is established by the State of Illinois Comptroller's Office and cannot be revised. OIG agrees that the State's annual reporting process does not appear to allow for modification of the standard form.²⁴ However, there is no impediment to the City preparing supplemental reports and publishing them on its website. Furthermore, the City does not consistently complete the optional sections of the state form, which are intended to allow meaningful evaluation of TIF performance (although they do not encompass all the performance metrics recommended by the Panel).²⁵

**TIF REFORM PANEL
RECOMMENDATION #6**

**ENHANCE OVERSIGHT AND
ADMINISTRATION**

The Mayor should empower an internal body with clear accountability for all aspects of TIF and ensure that the staff and organizational capacity exist to execute recommendations and provide effective oversight.

²² For the most recent annual reports see, City of Chicago, Department of Planning and Development, "District Annual Reports 2004-Present, accessed April 16, 2019,

https://www.chicago.gov/city/en/depts/dcd/supp_info/district-annual-reports--2017-.html

²³ City of Chicago, Office of the Mayor, "Tax Increment Financing Task Force Final Report," August 2011, 54, accessed April 16, 2019,

<https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2011/August/8.29.11TIFReport.pdf>

²⁴ State of Illinois, Comptroller, "FY 2018 TIF Report Instructions," July 2018, 2, accessed April 16, 2019,

https://illinoiscomptroller.gov/comptroller/assets/File/LocalGovernment/FY2018_TIFFormInstructions_07_2018.pdf

²⁵ State of Illinois, Comptroller, "FY 2018 TIF Report Instructions," July 2018, 6, accessed April 16, 2019,

https://illinoiscomptroller.gov/comptroller/assets/File/LocalGovernment/FY2018_TIFFormInstructions_07_2018.pdf

STATUS: PARTIALLY IMPLEMENTED

The City stated that it formalized its internal TIF Task Force as a permanent oversight body tasked with reviewing proposed projects, tracking current projects, and providing internal approval for the use of TIF funds.²⁶ The Mayor appointed the Deputy Mayor, Commissioner of DPD, Chief Financial Officer, Comptroller, and the Budget Director to the Task Force. The City also stated that the TIF Task Force meets monthly and discusses TIF terminations, extensions, and surpluses. However, the City did not provide any supporting documentation such as policies and procedures, stating that "the TIF Reform Panel recommendations are the critical directive document for this body." The lack of internal policy documentation leaves the responsibilities, leadership structure, authority, and accountability measures of this group unclear.

The City stated that it implemented the Panel's recommendation to create a TIF Administration Division within DPD. This Division is charged with reviewing and underwriting TIF applications, and monitoring projects for compliance prior to disbursing funds. As recommended by the Panel, the City has allocated additional staff to administer the Panel's recommendations. According to the City, the TIF Administration Division currently comprises 17 employees, an increase from 12 employees in 2012.

The Panel also recommended that the City cover the cost of implementing its recommendations by spending more TIF revenue on administration. The City's 2019 Budget Ordinance allocates \$10.2 million in TIF funds to administrative costs, a 73% increase from the \$5.9 million allocated by the 2011 Budget Ordinance.

²⁶ According to the City, the Task Force must approve a project seeking TIF funds before it is placed on the CDC agenda.

MISSION

The City of Chicago Office of Inspector General (OIG) is an independent, nonpartisan oversight agency whose mission is to promote economy, efficiency, effectiveness, and integrity in the administration of programs and operations of City government. OIG achieves this mission through,

- administrative and criminal investigations by its Investigations Section,
- performance audits of City programs and operations by its Audit and Program Review Section,
- inspections, evaluations and reviews of City police and police accountability programs, operations, and policies by its Public Safety Section, and
- compliance audit and monitoring of City hiring and employment activities by its Hiring Oversight Unit.

From these activities, OIG issues reports of findings and disciplinary and other recommendations,

- to assure that City officials, employees, and vendors are held accountable for violations of laws and policies,
- to improve the efficiency and cost-effectiveness of government operations; and
- to prevent, detect, identify, expose, and eliminate waste, inefficiency, misconduct, fraud, corruption, and abuse of public authority and resources.

AUTHORITY

OIG's authority to produce reports of its findings and recommendations is established in the City of Chicago Municipal Code §§ 2-56-030(d), -035(c), -110, -230, and 240.

Cover images courtesy of City of Chicago Department of Fleet and Facility Management.

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