

WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 9/21/2026 Weekly Agenda Date: 9/29/2026

Elected Official / Department Head / Citizen: Ryan Ericson

Wording for Agenda Item:

Approval of the Annual Urban Renewal Report for FY26

Action Required:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Hold Public Hearing ☐

Informational ☐

Attachments ☒

Set Time:

Reviewed by County Attorney's Office: ☐

Background & Financial Impact:

Iowa Code requires that all cities, counties and Rural Improvement Zones with active Urban Renewal Areas provide specified information concerning active Urban Renewal Areas and any associated Tax Increment Financing Districts.

Recommendation:

Approve the report

Attachments:

[Attachment 1](#) 

Approved by Board of Supervisors on March 17, 2026

Annual Urban Renewal Report, Fiscal Year 2025 - 2026

Levy Authority Summary

Local Government Name: WOODBURY COUNTY
 Local Government Number: 97

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
LIBERTY TWP/GROW WOODBURY	97026	5
MILLER TWP/PLATINUM GRAIN	97027	1

TIF Debt Outstanding: 5,514,100

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	166,045	0	Amount of 07-01-2025 Cash Balance Restricted for LMI
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TIF Revenue:	794,503		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	794,503		

Rebate Expenditures:	0		
Non-Rebate Expenditures:	786,850		
Returned to County Treasurer:	0		
Total Expenditures:	786,850		

TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	173,698	0	Amount of 06-30-2026 Cash Balance Restricted for LMI
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**Year-End Outstanding TIF
 Obligations, Net of TIF Special
 Revenue Fund Balance: 4,553,552**

♣ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

Urban Renewal Area Data Collection

Local Government Name: WOODBURY COUNTY (97)
 Urban Renewal Area: LIBERTY TWP/GROW WOODBURY
 UR Area Number: 97026

UR Area Creation Date: 02/2013

UR Area Purpose: CF Industries expansions

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
LIBERTY TWP/SERGEANT BLUFF SCH/ GROW WOODBURY/ TIF- INCR	970243	970244	34,305,630
LIBERTY TWP/SGT BLUFF SCH/GROW WOODBURY - AMEND #1-INCR	970247	970248	71,916
LIBERTY TWP/WESTWOOD SCH/GROW WOODBURY - AMEND#1-INCR	970249	970250	598,780
LIBERTY TWP/WESTWOOD SCH/GROW WOODBURY - AMEND #2 - TIF INCR	970294	970295	3,559,407
LIBERTY TWP/SGT BLUFF LUTON/GROW SIOUXLAND AMENDMENT 3 INC	970316	970317	821,334

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	1,423,280	483,670	7,672,530	278,455,790	0	-8,000	288,027,270	0	288,027,270
Taxable	1,051,198	229,412	6,532,102	250,179,933	0	-8,000	257,984,645	0	257,984,645
Homestead Credits									2

**TIF Sp. Rev. Fund Cash Balance
as of 07-01-2025:**

166,045

0

**Amount of 07-01-2025 Cash Balance
Restricted for LMI**

TIF Revenue: 794,503

TIF Sp. Revenue Fund Interest: 0

Property Tax Replacement Claims 0

Asset Sales & Loan Repayments: 0

Total Revenue: 794,503

Rebate Expenditures: 0

Non-Rebate Expenditures: 786,850

Returned to County Treasurer: 0

Total Expenditures: 786,850

**TIF Sp. Rev. Fund Cash Balance
as of 06-30-2026:**

173,698

0

**Amount of 06-30-2026 Cash Balance
Restricted for LMI**

Projects For LIBERTY TWP/GROW WOODBURY

CF Industries Expansions

Description:	Industrial Expansion
Classification:	Industrial/manufacturing property
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For LIBERTY TWP/GROW WOODBURY

Road Project

Debt/Obligation Type:	Other Debt
Principal:	4,590,000
Interest:	924,100
Total:	5,514,100
Annual Appropriation?:	No
Date Incurred:	11/02/2015
FY of Last Payment:	2032

Non-Rebates For LIBERTY TWP/GROW WOODBURY

TIF Expenditure Amount:	786,850
Tied To Debt:	Road Project
Tied To Project:	CF Industries Expansions

♣ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

Sec Rds pays 300,000 of the principal every year, the rest is from TIF

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Sum of Private Investment Made Within This Urban Renewal Area
during FY 2026

0

♣ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

TIF Taxing District Data Collection

Local Government Name: WOODBURY COUNTY (97)
 Urban Renewal Area: LIBERTY TWP/GROW WOODBURY (97026)
 TIF Taxing District Name: LIBERTY TWP/SERGEANT BLUFF SCH/ GROW WOODBURY/ TIF- INCR
 TIF Taxing District Inc. Number: 970244
 TIF Taxing District Base Year: 0
 FY TIF Revenue First Received: 2015
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2035

	UR Designation
Slum	No
Blighted	No
Economic Development	02/2013

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	372,450	0	0	223,130,670	0	0	223,503,120	0	223,503,120
Taxable	275,082	0	0	200,690,554	0	0	200,965,636	0	200,965,636
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	11,774,913	200,965,636	34,305,630	166,660,006	3,373,100

FY 2026 TIF Revenue Received: 694,326

TIF Taxing District Data Collection

Local Government Name: WOODBURY COUNTY (97)
 Urban Renewal Area: LIBERTY TWP/GROW WOODBURY (97026)
 TIF Taxing District Name: LIBERTY TWP/SGT BLUFF SCH/GROW WOODBURY - AMEND #1-INCR
 TIF Taxing District Inc. Number: 970248
 TIF Taxing District Base Year: 0
 FY TIF Revenue First Received: 2015
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2035

	UR Designation
Slum	No
Blighted	No
Economic Development	12/2013

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	64,200	0	67,000	488,890	0	0	620,090	0	620,090
Taxable	47,416	0	31,779	376,149	0	0	455,344	0	455,344
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	198,800	421,290	71,916	349,374	7,071

FY 2026 TIF Revenue Received: 1,456

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TIF Taxing District Data Collection

Local Government Name: WOODBURY COUNTY (97)
 Urban Renewal Area: LIBERTY TWP/GROW WOODBURY (97026)
 TIF Taxing District Name: LIBERTY TWP/WESTWOOD SCH/GROW WOODBURY - AMEND#1-INCR
 TIF Taxing District Inc. Number: 970250
 TIF Taxing District Base Year: 0
 FY TIF Revenue First Received: 2015
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2035

	UR Designation
Slum	No
Blighted	No
Economic Development	05/2013

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	929,610	483,670	4,379,660	0	0	-8,000	5,784,940	0	5,784,940
Taxable	686,587	229,412	3,660,892	0	0	-8,000	4,568,891	0	4,568,891
Homestead Credits									2

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	2,294,360	3,498,580	598,780	2,899,800	57,267

FY 2026 TIF Revenue Received: 11,804

TIF Taxing District Data Collection

Local Government Name: WOODBURY COUNTY (97)
 Urban Renewal Area: LIBERTY TWP/GROW WOODBURY (97026)
 TIF Taxing District Name: LIBERTY TWP/WESTWOOD SCH/GROW WOODBURY - AMEND #2 - TIF INCR
 TIF Taxing District Inc. Number: 970295
 TIF Taxing District Base Year: 0
 FY TIF Revenue First Received: 2026
 Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	3,225,870	37,391,270	0	0	40,617,140	0	40,617,140
Taxable	0	0	2,839,431	33,514,738	0	0	36,354,169	0	36,354,169
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	19,766,480	20,850,660	3,559,407	17,291,253	341,480

FY 2026 TIF Revenue Received: 70,294

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TIF Taxing District Data Collection

Local Government Name: WOODBURY COUNTY (97)
 Urban Renewal Area: LIBERTY TWP/GROW WOODBURY (97026)
 TIF Taxing District Name: LIBERTY TWP/SGT BLUFF LUTON/GROW SIOUXLAND AMENDMENT 3 INC
 TIF Taxing District Inc. Number: 970317

TIF Taxing District Base Year:	0		UR Designation
FY TIF Revenue First Received:	2025	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	57,020	0	0	17,444,960	0	0	17,501,980	0	17,501,980
Taxable	42,113	0	0	15,598,492	0	0	15,640,605	0	15,640,605
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	12,690,530	4,811,450	821,334	3,990,116	80,758

FY 2026 TIF Revenue Received: 16,623

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Urban Renewal Area Data Collection

Local Government Name: WOODBURY COUNTY (97)
 Urban Renewal Area: MILLER TWP/PLATINUM GRAIN
 UR Area Number: 97027

UR Area Creation Date: 05/2012

UR Area Purpose: The purpose of this TIF area is for
 tax increment rebates to Platinum
 Grain for the construction of a
 storage facility for grain

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
MILLER TWP/ANTHON-OTO SCH/PLATINUM GRAIN TIF - INCR	970245	970246	0

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025: 0 0 **Amount of 07-01-2025 Cash Balance Restricted for LMI**

TIF Revenue: 0
 TIF Sp. Revenue Fund Interest: 0
 Property Tax Replacement Claims 0
 Asset Sales & Loan Repayments: 0
Total Revenue: 0

Rebate Expenditures: 0
 Non-Rebate Expenditures: 0
 Returned to County Treasurer: 0
Total Expenditures: 0

TIF Sp. Rev. Fund Cash Balance as of 06-30-2026: 0 0 **Amount of 06-30-2026 Cash Balance Restricted for LMI**

Projects For MILLER TWP/PLATINUM GRAIN

Platinum Grain

Description:	Construction of grain storage
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	Yes

Debts/Obligations For MILLER TWP/PLATINUM GRAIN

Platnium Grain

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	05/08/2012
FY of Last Payment:	2024

Rebates For MILLER TWP/PLATINUM GRAIN

2309 HWY 31 Anthon IA 51004

TIF Expenditure Amount:	0
Rebate Paid To:	Platinum Grain
Tied To Debt:	Platinum Grain
Tied To Project:	Platinum Grain
Projected Final FY of Rebate:	2024

◆ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

TIF Taxing District Data Collection

Local Government Name: WOODBURY COUNTY (97)
 Urban Renewal Area: MILLER TWP/PLATINUM GRAIN (97027)
 TIF Taxing District Name: MILLER TWP/ANTHON-OTO SCH/PLATINUM GRAIN TIF - INCR
 TIF Taxing District Inc. Number: 970246
 TIF Taxing District Base Year: 0
 FY TIF Revenue First Received: 2015
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2035

	UR Designation
Slum	No
Blighted	No
Economic Development	05/2012

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	44,000	0	0	0	0

FY 2026 TIF Revenue Received: 0