

2025 CALIFORNIA LAND RECYCLING CONFERENCE
TRANSFORMING LAND, EMPOWERING COMMUNITIES

TIF LOVE: **CLIMATE RESILIENCE AND** **OTHER TIF TOOLS**

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OFFICE OF BROWNFIELDS
Department of Toxic Substances Control - Cleanup In Vulnerable Communities Initiative



**CENTER FOR CREATIVE
LAND RECYCLING**
RECLAIM. CONNECT. TRANSFORM.

OPENING COMMENTS

LEARNING OBJECTIVE S

California TIF History

TIF in California today

How tax increment financing works in California

Enhanced infrastructure and climate resilience districts - common and promising

City of Carson TIF for Brownfields redevelopment

Q&A

Background & Process

TIF Love: Climate Resilience and Other TIF Tools

10 Types of TIFs in CA

Other tax increment districts include:

Annexation Development Plans
(R&T Code 99.3)

Seaport Infrastructure Financing Districts
(Harbors & Nav Code 1710-1719)

Affordable Housing Authorities
(Gov't Code 62250-62262)

Neighborhood Infill Finance & Transit ID1
(Gov't Code 53397.75.5)

Neighborhood Infill Finance & Transit ID2
(Gov't Code 53398.69-53398.75.7)

Type of District	AKA	#
Enhanced Infrastructure Financing District (Gov't Code 53398.50-53398.88)	EIFD	28
Climate Resilience Districts (Gov't Code 62300-62312)	CRD	1
Community Revitalization and Investment Area (Gov't Code 62000-62208)	CRIA	1
Infrastructure and Revitalization Financing Districts (Gov't Code 53369-53369.49)	IRFD	1
Infrastructure Finance Districts (Gov't Code 53395-53397.11)	IFD	1

How Tax Increment Financing Works

- Property taxes are collected by assessments by the County Assessor
- Assessed values may grow due to inflation (Prop 13), resale, or new construction
- This incremental growth is where property tax increment may be generated

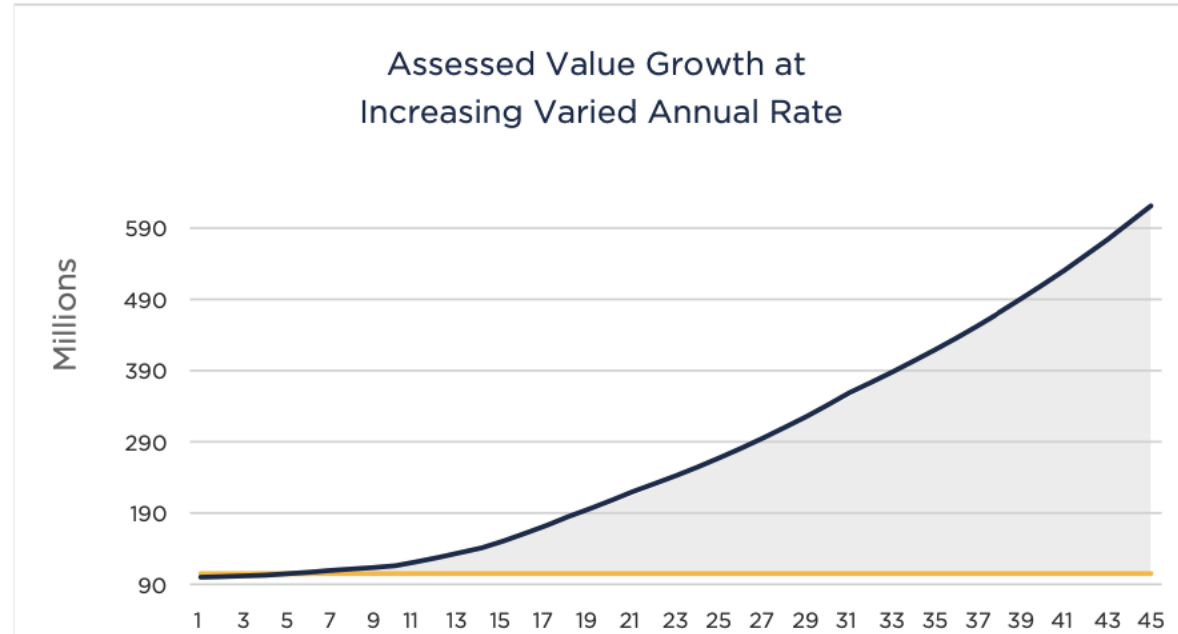
	Assessed Value	Property Taxes
Base Value	\$1,000,000	\$10,000
New Construction	\$4,500,000	\$45,000
Total	\$5,500,000	\$55,000

How Tax Increment Financing Works

Without tax increment financing, all property taxes from the base or increment are apportioned by the County Auditor Controller to taxing agencies.

With tax increment financing, property taxes from the base year value are apportioned in that same manner, but incremental taxes are apportioned to the to both taxing agencies and the tax increment financing district.

Over time, these revenues do gradually increase. Typically, most TIF districts collect revenues for 45 years



Base Year Value:

\$100,000,000

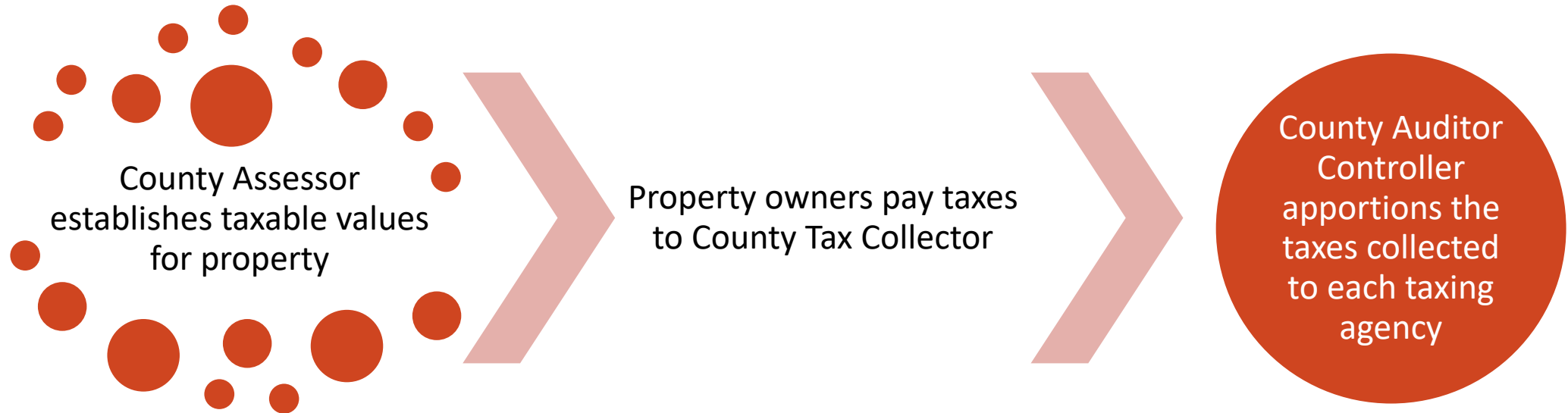
Assessed Value Growth:

Varied, with New Growth

Total Tax Increment Revenue in 45 Years:

\$80 Million

How Tax Increment is Distributed

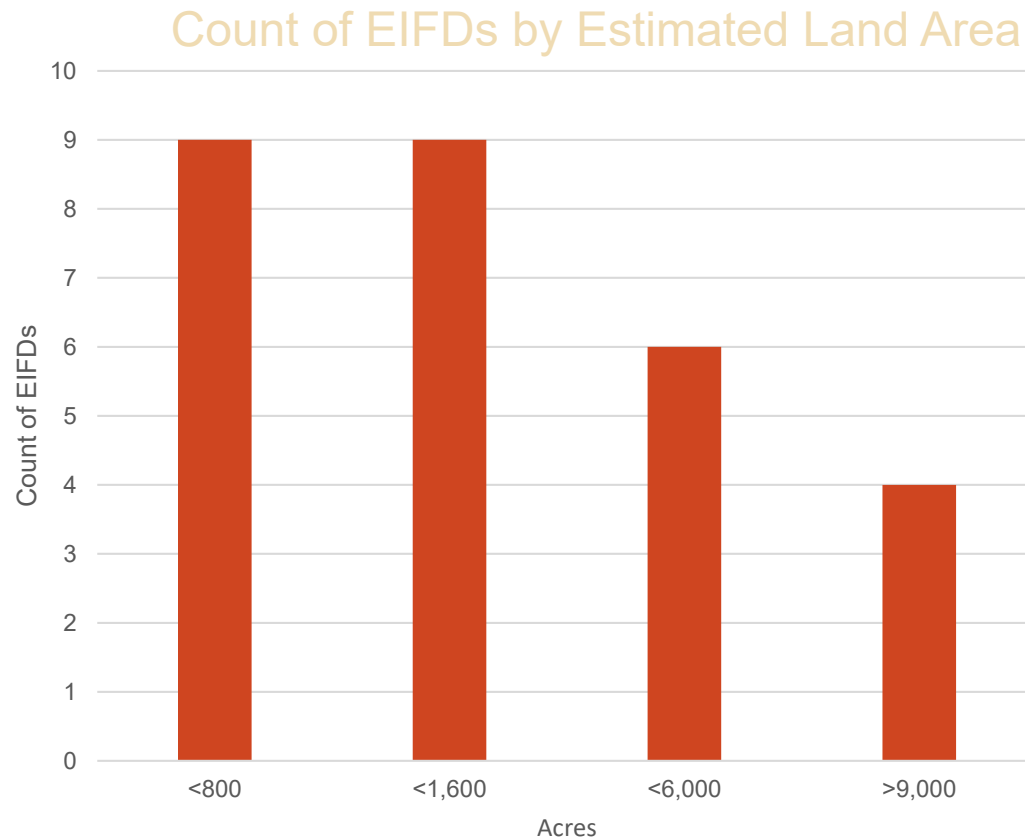


- City
- County
- Special Districts
- Schools
- And to tax increment districts if applicable

What is an EIFD?

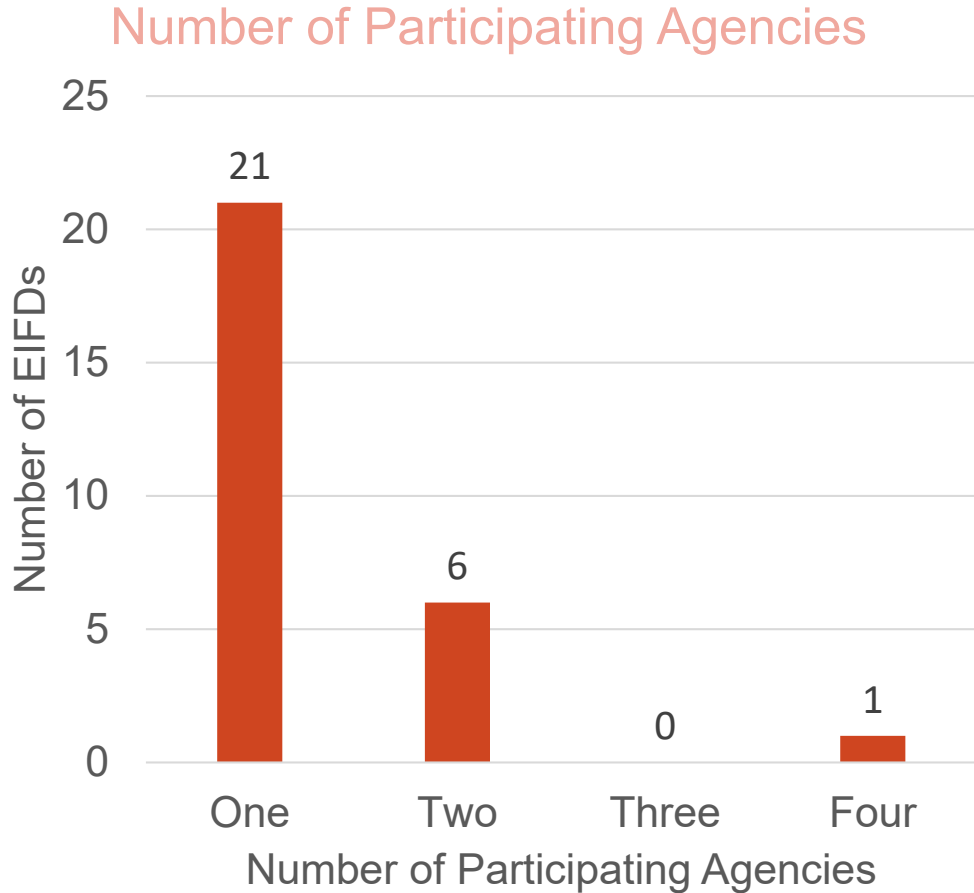
- Enhanced Infrastructure Financing Districts are one of several types of tax increment revenue financing tools available in California
- EIFDs may collect funds for up to 45 years
- Because they can divert revenues from general funds, EIFDs work best when they advance the growth of an area that would otherwise not occur

EIFDs in California



- Approximately 28 such districts have been formed since 2016
 - Prior to 2021: 9 districts
 - 2021: 6 districts
 - 2022: 8 districts
 - 2023: 3 districts
 - 2024: 2 district
- Averaging 5,600 acres, these vary in size from 41 to 91,000 acres

EIFDs in California



- EIFDs are created by taxing agencies agreeing to contribute some of their property taxes to fund specific projects, often in collaboration with other agencies.
 - Educational entities (school, community college, etc.) cannot participate

EIFDs in California

Multiple Agency Participation

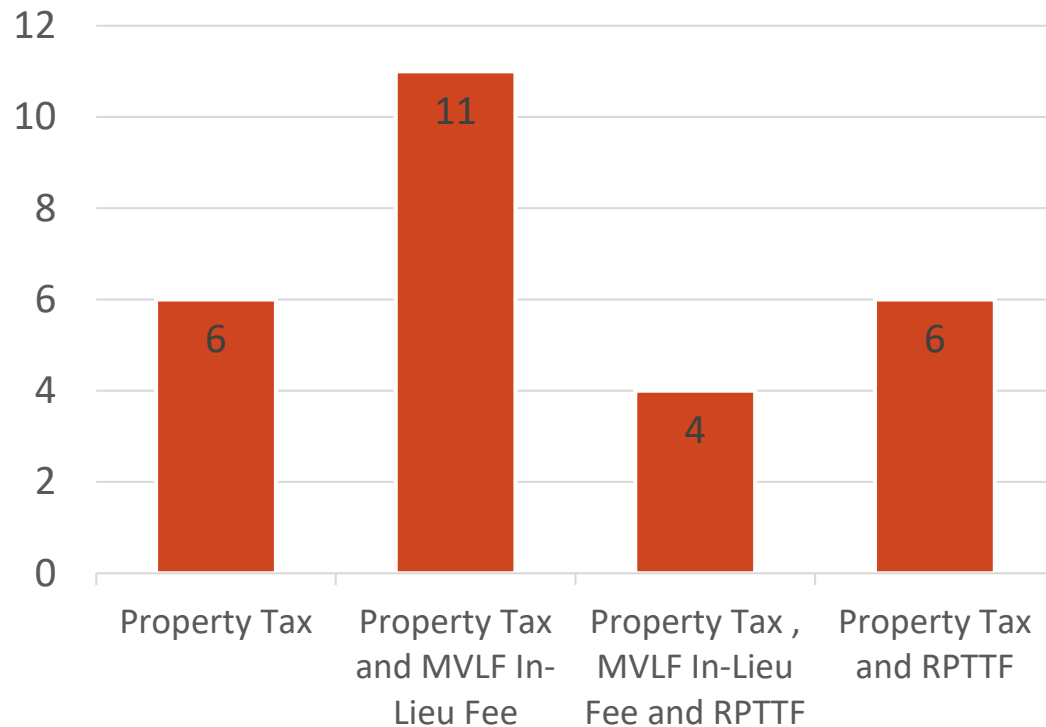
- Despite the obvious benefits, only 6 of the 28 EIFDs have more than one agency participating
- Participation varies when other agencies do participate
 - Sponsor (Lead): 26 to 100%
 - Others: 10 to 70%

Participation Levels

Multi-Agency EIFDs	Spons or	Others
Placentia (w/ Orange Co.)	50%	50%
Palmdale (w/ LA Co.)	100%	70%
Mossdale Tract EIFD (San Joaquin Co. w/ cities: Lathrop, Manteca, & Stockton)	37%	10%
Carson (w/ LA Co.)	52%	25%
Gonzales EIFD (w/ Monterey Co.)	26%	26%
Lakewood (w/ LA Co.)	50%	21%

EIFDs in California

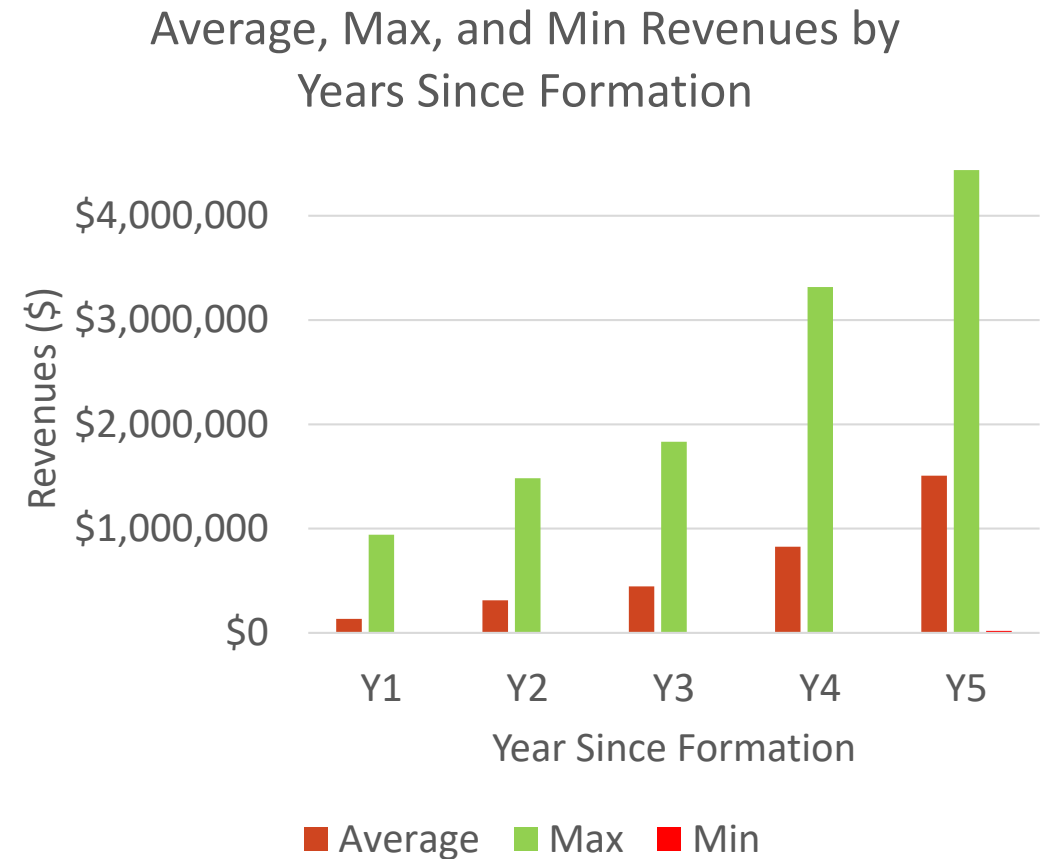
Property Tax with MVLF In-Lieu is the Most Common Combination of Funds



- EIFDs can use various sources of funds to pay for projects, including:
 - Tax increment revenue
 - Property taxes in lieu of VLF
 - Residual RPTTF
 - Special assessment or fee revenue
 - Loans from participating agencies
- These monies can be used to pay for projects or leveraged to issue bond debt by the District

EIFDs in California

- Because tax increment financing is often the primary source of financing, EIFDs can take a few years from formation to collect a meaningful amount of revenue



Structure and Formation Process

EIFDs are separate legal entities from the participating agencies

Public Financing Authority, with representation from participating agencies

May issue debt

Collect revenues

Public agency



Climate Resilience Districts (CRDs)

- Structurally similar to EIFDs:
 - Same formation process
 - Same types of district
 - Different purposes
- Differences:
 - CRDs can fund both maintenance and operations
 - CRDs can levy a benefit assessment or special tax
 - CRDs can apply for and receive grants
 - CRDs can hire staff

Eligible Projects

	EIFDs	CRDs
Gov Code Sec.	53398.52	62302
Eligible Projects	Public capital facilities or other projects of communitywide significance that provide significant benefits to the district or the surrounding community	A project, including capital projects, designed and implemented to address climate change mitigation, adaptation, or resilience
Sample Projects	Infrastructure related to transportation, transit, water, sewer, solid waste, flood control, childcare, libraries, parks, brownfield restoration, affordable housing	Infrastructure that addresses sea level rise, extreme heat or cold, wildfire risk, drought, flooding, air quality (e.g levees, wetlands restoration, fire breaks, vegetation control, groundwater storage, modifying new or existing facilities to meet modern CA building code)

Carson EIFD

TIF Love: Climate Resilience and Other TIF Tools





About City of Carson

- ~92,000 Residents (~140,000 daytime population)
- 19 square mile area in South Bay region of Los Angeles County
- Industrial Developments & Brownfields (e.g., former landfills, refineries, oil wells, logistics & port related uses)
- Major Destinations / Landmarks: CSUDH, Dignity Health Sports Park (location venue for Several LA 2028 Events), Porsche Experience Center, and Good Year Blimp



Various Brownfield Sites around Carson



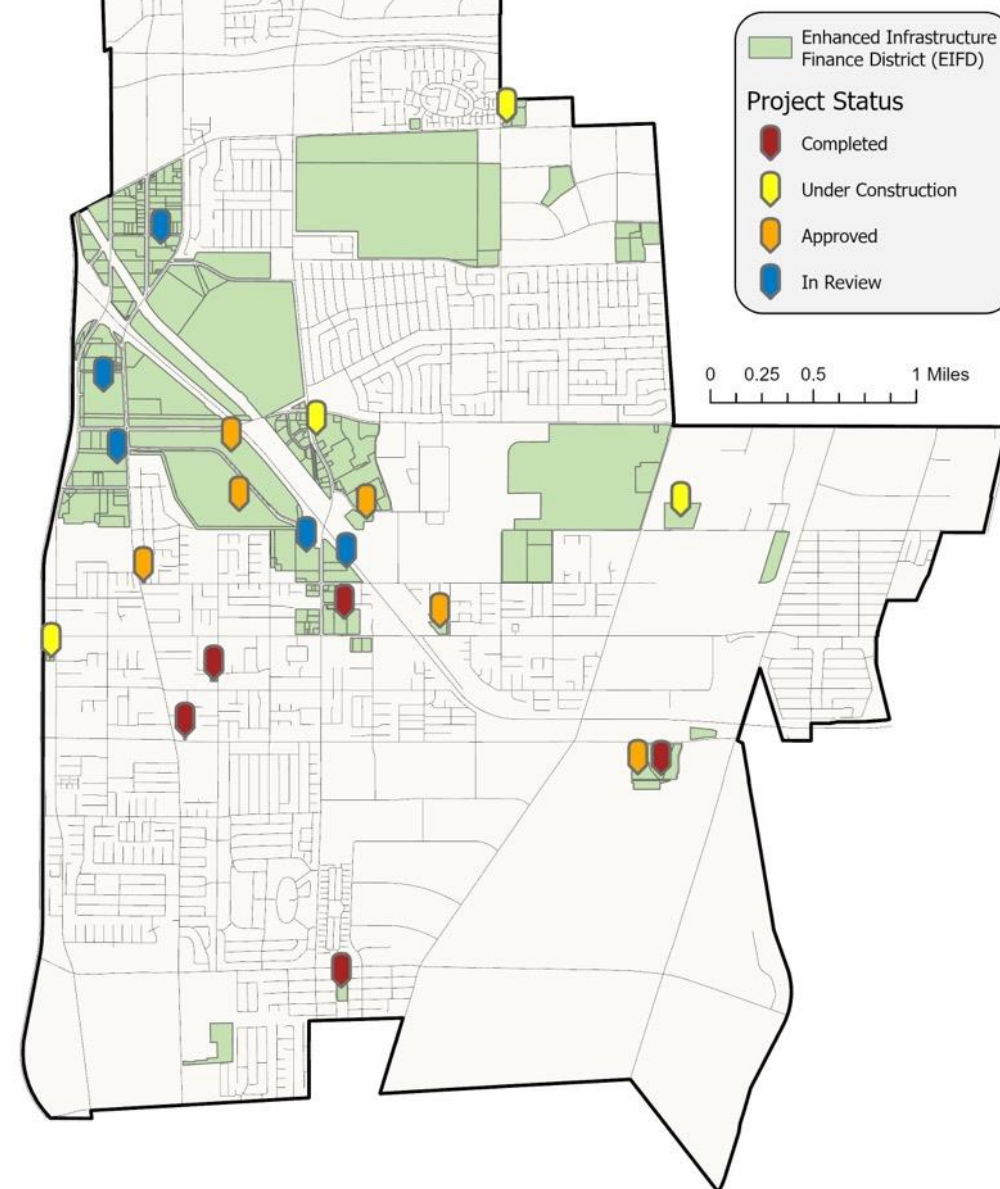


CITY OF CARSON
The Jewel of the South Bay

Carson EIFD Overview

- \$312,533,860 Total Allocation in Nominal Dollars (or \$134 million in Present Value Dollars)
- County & City Tax Increments (includes MVLF)
- 1,735 Acres (14% of City's total acreage), Non-contiguous, almost entirely made of brownfield sites
- EIFD boundaries formed based on high redevelopment potential sites and known development projects (in 2020)

Development Projects City of Carson EIFD





LA County Participation Requirements

- First 20 % of revenues for affordable housing
- Next 50% to be spent on the County's Victoria Golf Course redevelopment project (capped at \$10 million)
- Defined IFP projects list with amounts & timing



2023 (Developments in EIFD)

Project Status	# of Projects	Acreage
Completed	6	26.6
In Construction	3	15.5
Approved	10	197.6
In Review	4	83
TOTAL	23	322.7





2024 (Developments in EIFD)

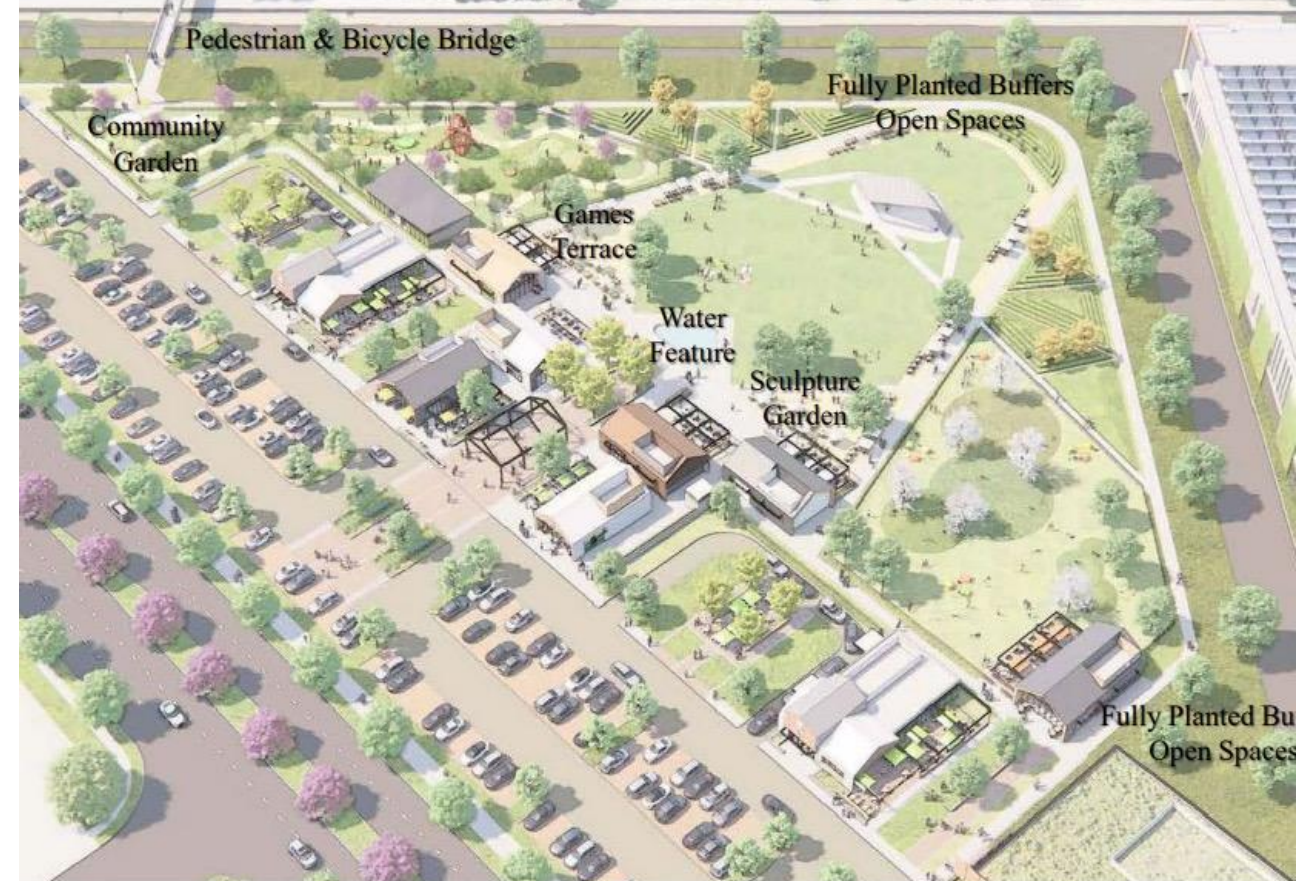
Project Status	# of Projects	Acreage
Completed	7	41.6 (+14.0)
In Construction	6	50.8 (+35.3)
Approved	6	165.1 (-32.5)
In Review	5	68.2 (-14.8)
TOTAL	24	325.7 (+3.0)





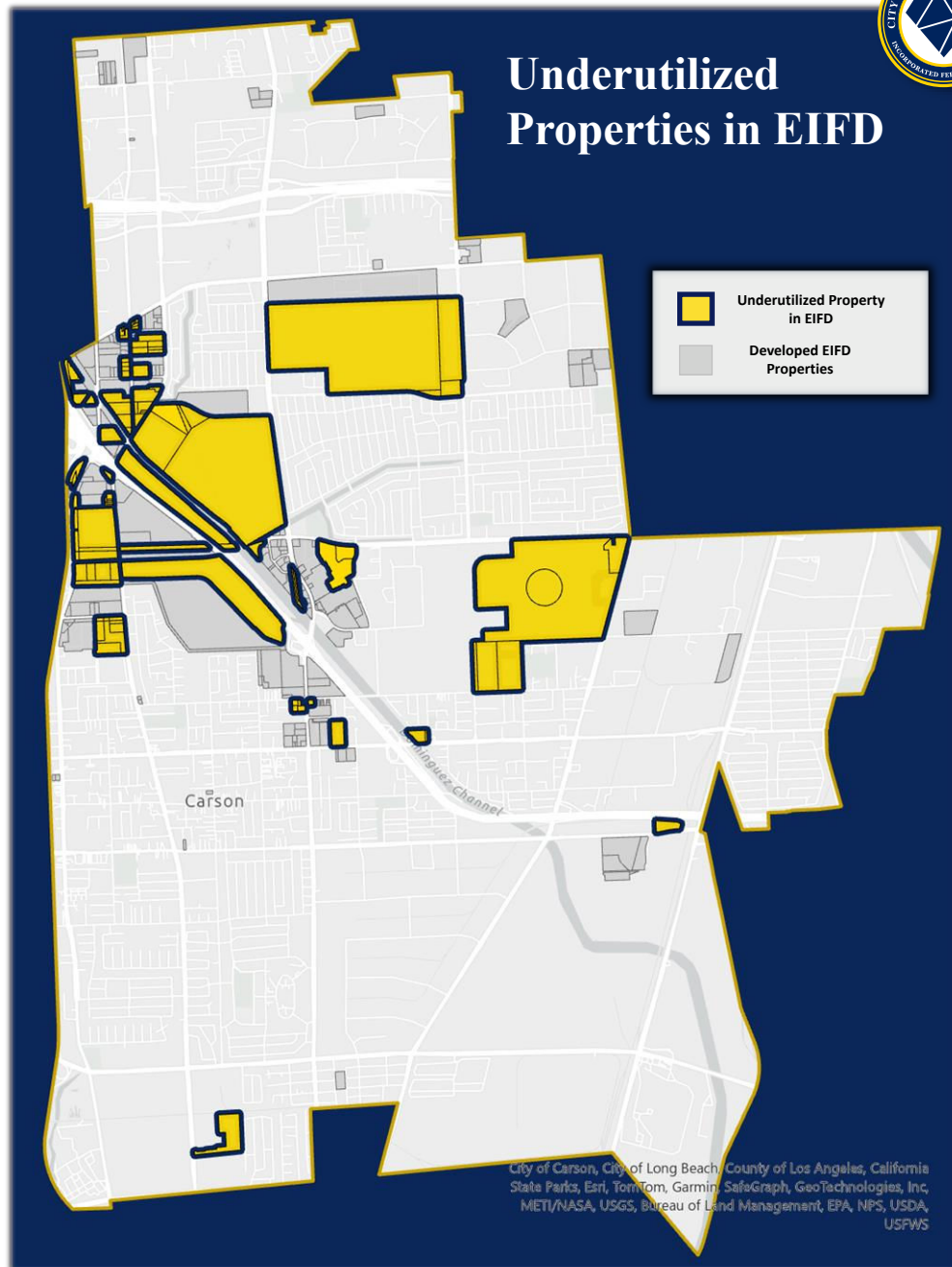
2025 (Developments in EIFD)

Project Status	# of Projects	Acreage
Completed	10	76.1 (+34.5)
In Construction	7	53.0 (+2.2)
Approved	6	184.0 (+18.9)
In Review	4	33.1 (-35.1)
TOTAL	27	346.2 (+20.5)





Underutilized Properties in EIFD



Future Development & Redevelopment Areas

Areas shown have not been permitted for immediate development but have high future redevelopment potential.

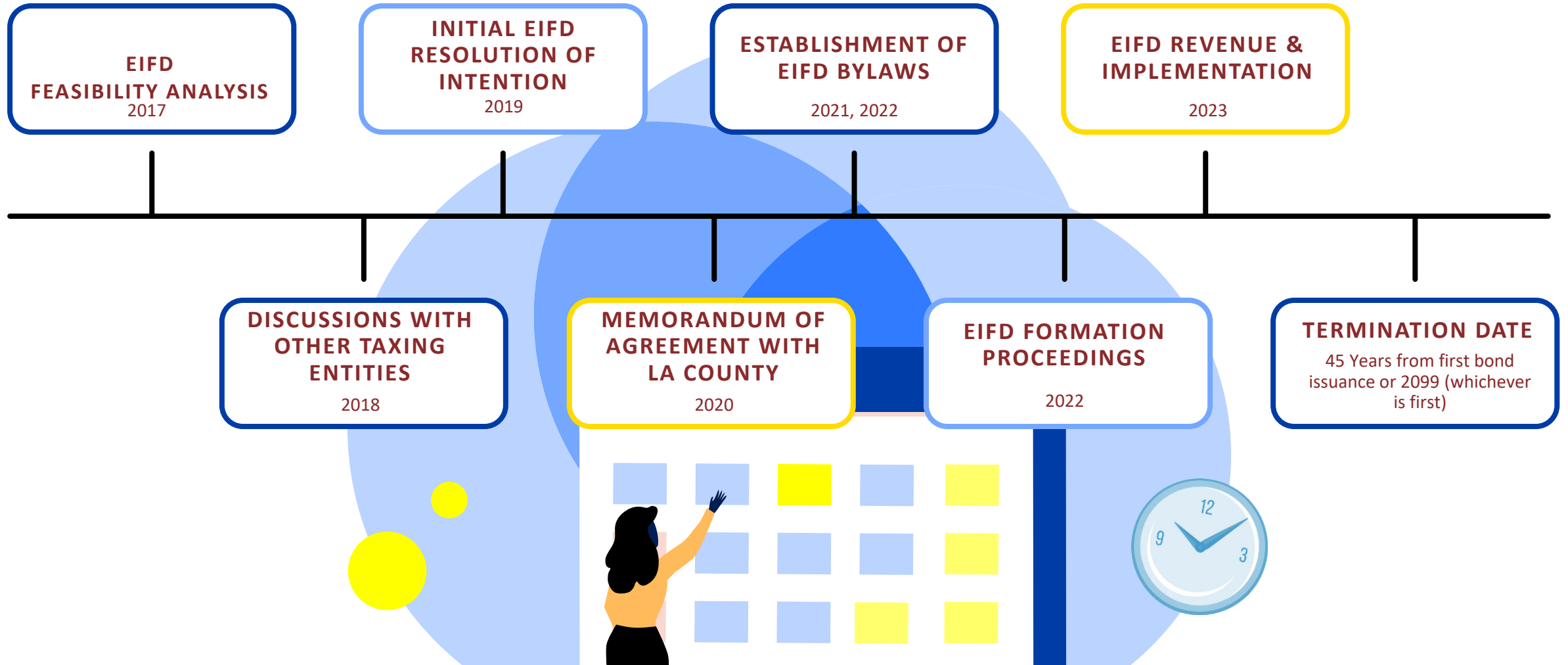
Though CSUDH and LA County properties are shown here, land use authority is not within City's control.

Parcel Type	Acreage
CSU Dominguez/LA County	465
Undeveloped/TBD	558

Carson EIFD Infrastructure Financing Plan Projects

(Funds can be used anywhere within City Carson, including outside Carson EIFD)

#	Project	Estimated Allocation	Estimated Timing
1	Affordable Housing Development	\$26,800,000	Year 1 to Year 50
2	Victoria Golf Course (Remediation & Infrastructure)	\$10,000,000	Year 1 to Year 20 (up to \$10,000,000)
3	Brownfield Site Remediation	\$10,000,000 to \$75,000,000	Year 1 to Year 50
4	Parks and Recreational Development	\$5,000,000 to \$15,000,000	Year 10 to Year 50
5	Dominguez Channel, Bicycle Master Plan Improvements, Pedestrian Networks	\$2,500,000 to \$5,000,000	Year 15 to Year 50
6	City Street / Road Improvements	\$10,000,000 to \$30,000,000	Year 15 to Year 50
7	Commercial Façade Improvement	\$2,500,000 to \$5,000,000	Year 15 to Year 50
Estimated Total EIFD Budget Allocation		\$134,000,000	Present Value Dollars



Carson EIFD Formation Timeline

CARSON EIFD REVENUE

Year	\$ Revenue (Annual)	\$ Revenue (Cumulative)
2022	\$0	0
2023	\$271,063.92	\$271,063.92
2024	\$564,503.64	\$835,567.56
2025	\$800,000 (est.)	\$1,635,567.56 (est.)
2026	\$1,300,000(est.)	\$2,935,567.56 (est.)



Carson EIFD will generate \$313M in its lifetime to primarily address affordable housing, environmental remediation, and other economic development infrastructure.



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Who was involved in forming the Carson EIFD?

- Taxing Entities
 - City of Carson
 - County of Los Angeles
- Team
 - TIF Consultant
 - Legal Description Consultant
 - Legal
 - Staff
- Costs vs. Benefits





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Carson EIFD - Benefits, Tips, and Lessons

- City believes EIFD can strengthen grant activities & future grant applications.
 - EIFD provides funding after brownfield assessment phase.
 - EIFD boundary does not have to be contiguous, and fund projects in or outside EIFD boundaries.
 - Include broad and flexible definition of funded projects in Infrastructure Financing Plan (IFP).
-



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Carson EIFD – Other Lessons


- Patience needed when involving another taxing entity participation in an EIFD
- Communication to the Property Owners, residents, and the public
- Filing of Validation Action (confirming the legality of actions taken in connection with the Carson EIFD formation and its revenue streams)
- Send EIFD Legal Description to LA County Assessor Early

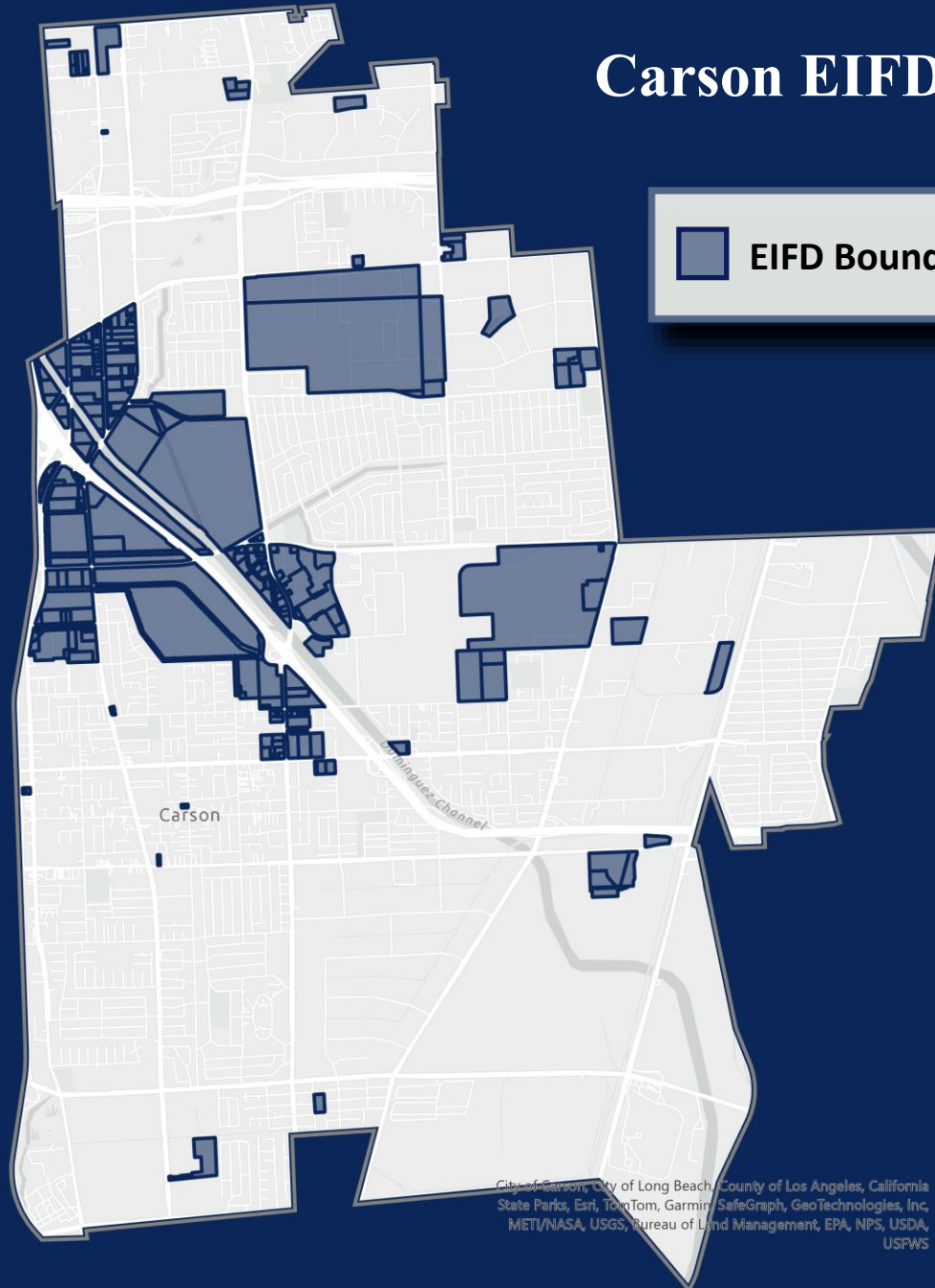
Brownfields redevelopment relevance to EIFD

- Public and private investments aid in accelerating redevelopment process, which may in turn accelerate property tax increment revenue to EIFD.
- Brownfield sites are often vacant and generate very little property tax (low base value); completed redevelopment projects create a high base value; thereby maximizing tax increments.
- Carson EIFD boundaries are almost entirely brownfield sites; Your brownfield inventory can be the starting point for your new EIFD boundary!
- Even development projects with uses that don't directly serve community, can contribute to the community via TIF that can pay for brownfield environmental remediation.

Carson EIFD



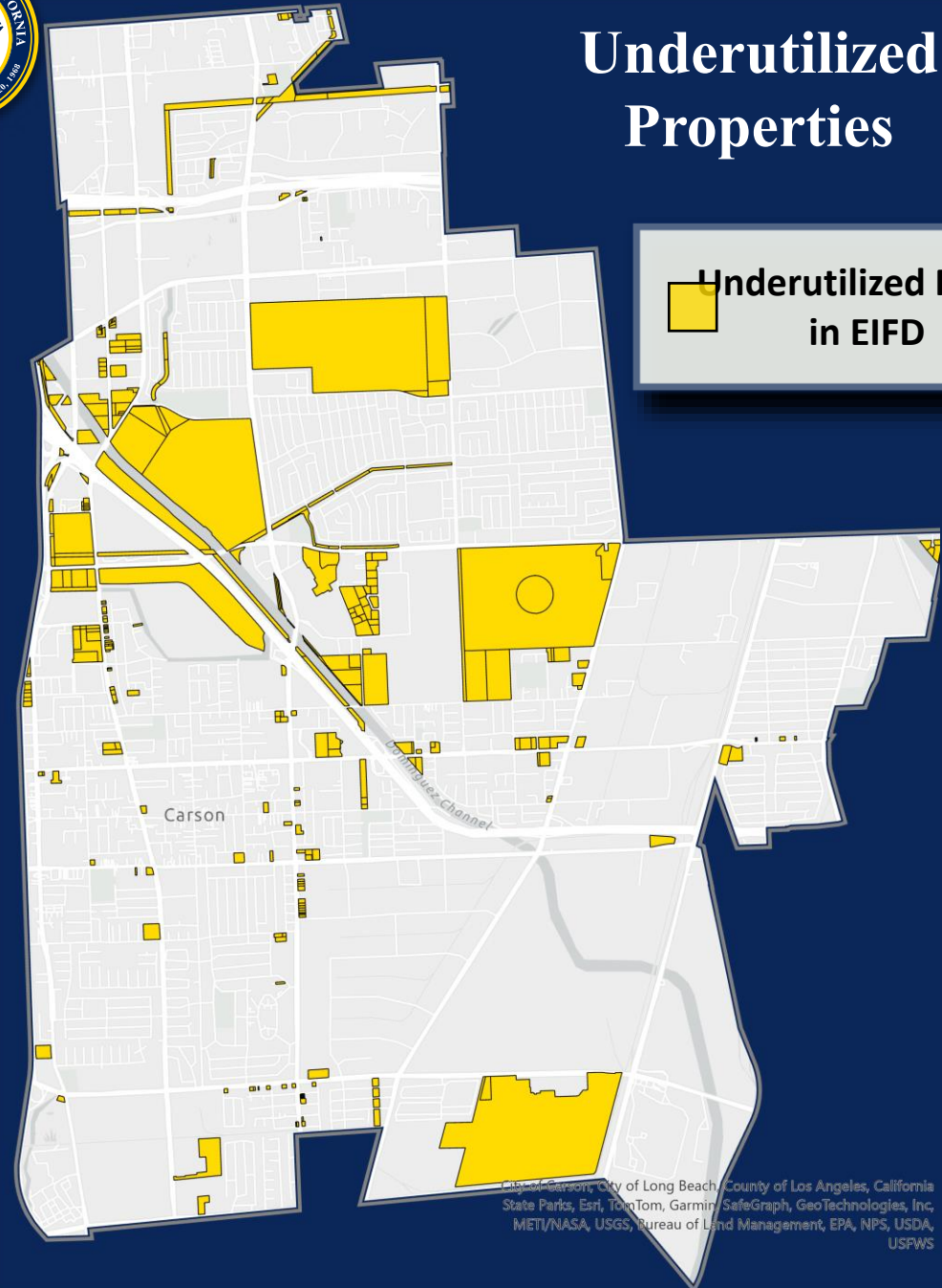
 EIFD Boundary



City of Carson, City of Long Beach, County of Los Angeles, California
State Parks, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc,
METI/NASA, USGS, Bureau of Land Management, EPA, NPS, USDA,
USFWS

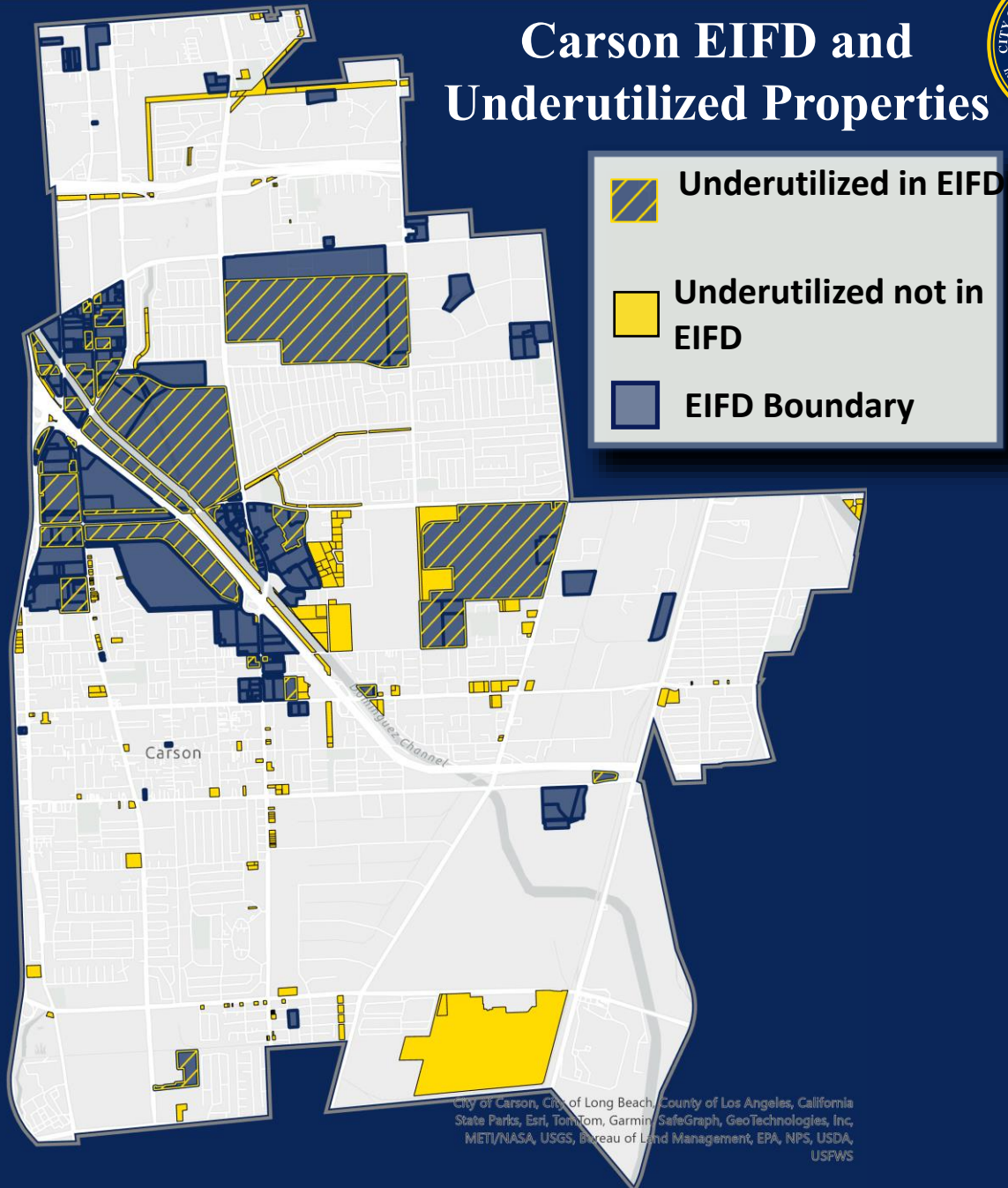
Underutilized Properties

 Underutilized Parcel
in EIFD



City of Carson, City of Long Beach, County of Los Angeles, California
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Carson EIFD and Underutilized Properties



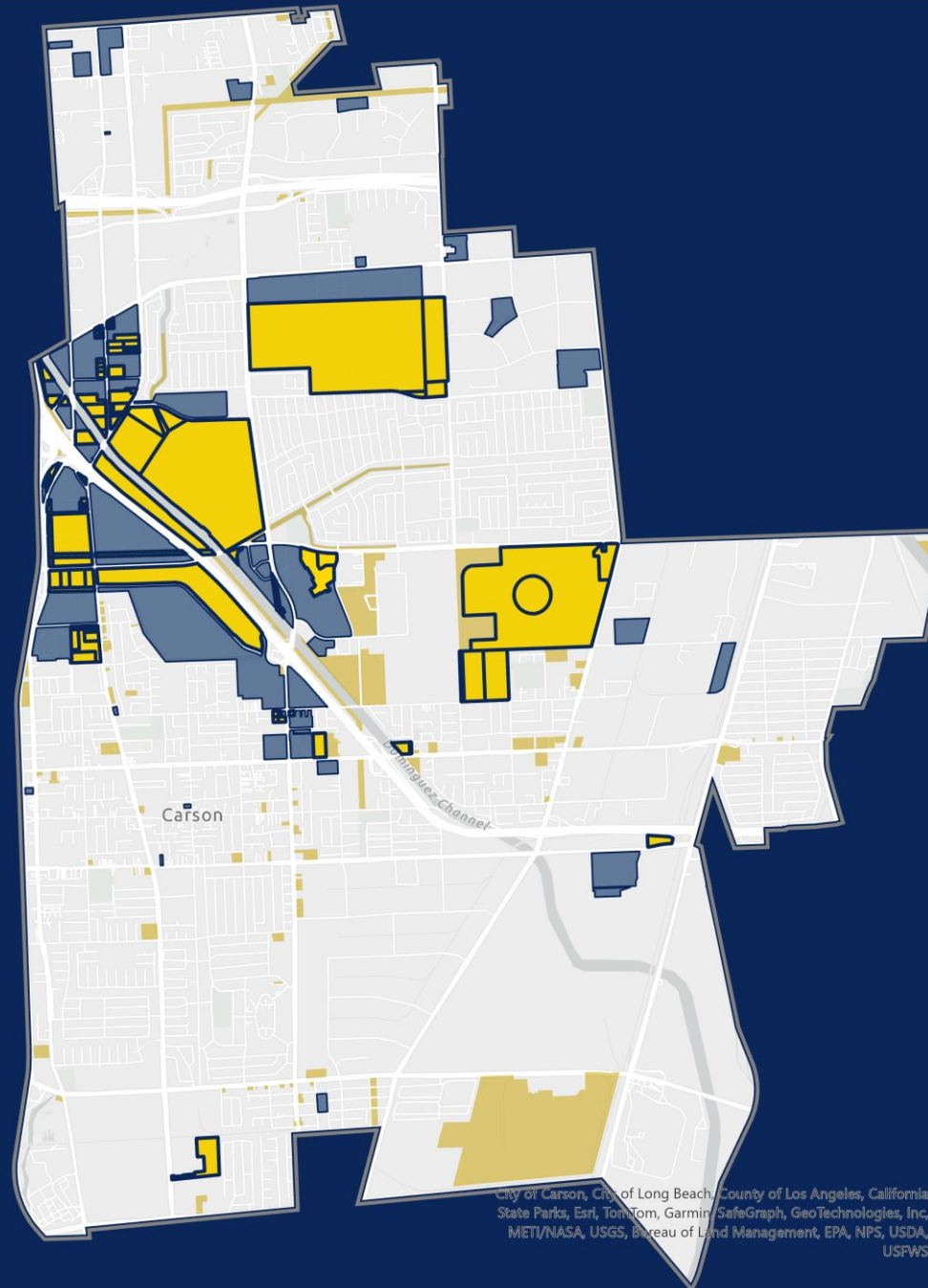
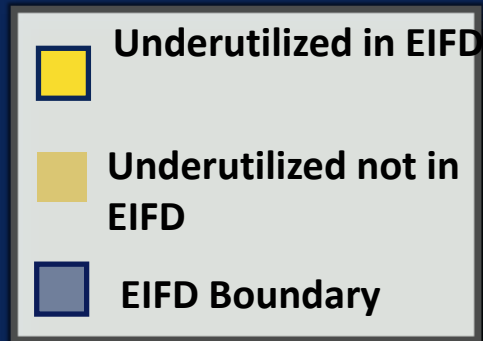
What is an 'Underutilized Property'?

Underutilized parcels consist of one or more of the following characteristics:

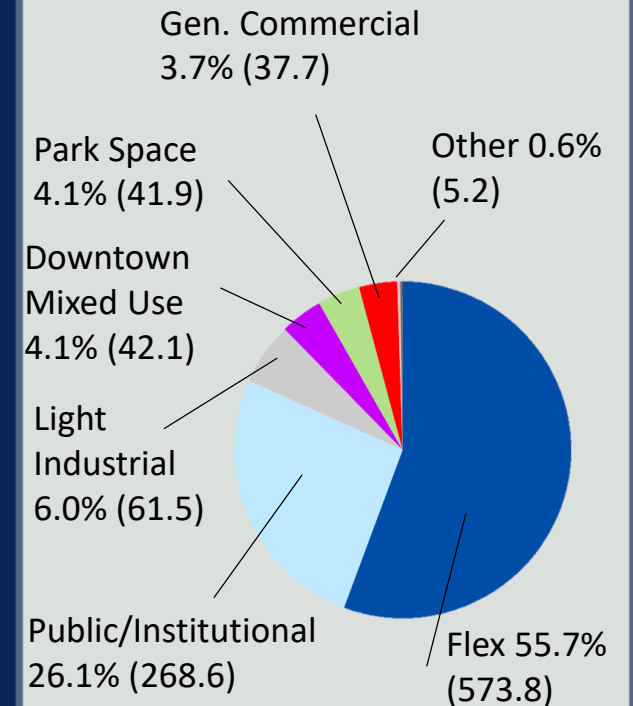
- Property is a non-conforming use;
- Property zoning has been changed from Industrial to either Commercial or Residential;
- Property is not currently developed in a way that meets City goals (Truck Yards, Junkyards, Parking Lots, etc.);
- Property is vacant and/or blighted;

These properties are prime for redevelopment and tax increment generation.

Carson EIFD: Underutilized Property Summary



Land Use Designation of Underutilized Properties in EIFD



By the Numbers *EIFD*

- # Parcels in EIFD: 288
- EIFD Acreage: 1,702

Underutilized Properties

- # Parcels in EIFD: 107 (37.15%)
- EIFD Acreage: 1,031 (60.58%)

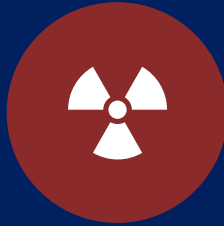
City of Carson, City of Long Beach, County of Los Angeles, California
State Parks, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc.
MET/NASA, USGS, Bureau of Land Management, EPA, NPS, USDA,
USFWS

Carson Brownfields Program

Committed to transforming, vacant, underutilized, and environmentally challenged properties into safe, sustainable, and thriving community assets.



IMPROVE THE
ENVIRONMENT, HEALTH
AND SAFETY



DECREASE COMMUNITY
EXPOSURE TO
CONTAMINANTS



INCREASE NEIGHBORHOOD
PROPERTY VALUES



CREATE NEW PLACES
AND SPACES



ADDRESS ENVIRONMENTAL
JUSTICE

Key Metrics

\$4.4 million from 8 Awarded Grants
(Local, State, Federal)

Various Mechanisms Established and
more underway

7 Partnerships Formed

Next Steps:
Extensive Outreach to Property Owners,
Developers, Acceleration of Projects



Carson Organization Structure TIFs & Brownfields

- ~390 FTE Employees across 12 Departments
- Community Development Department (Brownfields / TIF Lead)
- Staffing for TIF/Brownfields: 0.5 FTE Manager, 0.5 FTE Planner, 0.5 FTE Secretary and PT Administrative Interns
- Various consultants and support other departments



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FINAL THOUGHTS & Q&A



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September 16-18, 2025 | Carson, CA



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THANK YOU



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COMMUNITIES THROUGH
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