

CITY OF ROLLA, MISSOURI

TAX INCREMENT FINANCING

Application Procedures, Policy Considerations and Application Form

Revised

July 18, 2011

Important Notice and Disclaimer

The attached procedures, policies and forms have been prepared by the City of Rolla, Missouri (the "City") and The Tax Increment Financing Commission of the City of Rolla, Missouri (the "TIF Commission") for the purpose of assisting private developers in the consideration of whether Tax Increment Financing ("TIF") for prospective projects is a realistic possibility. The authority to make the legislative findings and determinations necessary for the compliance with the TIF Statutes is vested solely and only in the City Council. Applicants and projects are cautioned that the attached materials have been prepared primarily for informational purposes to inform applicants of the types of projects the City would consider for TIF assistance. The City reserves the right to reject any and all projects, even those which satisfy all of the attached criteria for the use of TIF for any reason whatsoever, without regard for the viability of the project. Furthermore, the City reserves the right to waive any non-conformance to these policies and approve any project that the City Council deems in the best interest of the City.

Contact John S. Petersen, Community Development Director, for more information

Phone: (573) 426-6970, email: jpetersen@rollacity.org

Overview of the TIF Process

- 1. A pre-application meeting is required between the developer and the City.**
- 2. The City distributes Request for Proposals for a proposed project area by mail and publication; the City must provide at least 15 days for developers to respond.**
- 3. Tax Increment Financing (TIF) Plan Application/Proposal is submitted by the developer(s)/ applicant(s) to the Community Development Director and City Clerk to determine whether the submittals are complete and whether the proposed project is eligible under the City's policy.**
- 4. City Council adopts a resolution selecting the Preferred Developer and his Application/Proposal and approves the Preliminary Funding Agreement.**
- 5. Within ninety (90) days of receipt of a complete Application/Proposal, the Application/Proposal will be considered by the TIF Commission.**
- 6. The City distributes the initial draft of the Redevelopment Plan prepared by the Preferred Developer to the TIF Commission for analysis along with input from City Staff and/or representatives.**
- 7. The TIF Commission conducts hearings and processes the TIF Redevelopment Plan and Cost-Benefit Analysis in accordance with the requirements of the TIF Act.**
- 8. The TIF Commission recommends that the City Council approve or disapproves the Redevelopment Plan.**
- 9. A Redevelopment Agreement is drafted and negotiated between the City and the Developer.**
- 10. The City Council considers the TIF Redevelopment Plan, the Redevelopment Agreement and the recommendation of the TIF Commission.**
- 11. The City considers Ordinance making necessary findings and approving TIF Redevelopment Plan and Redevelopment Agreement.**
- 12. Execution of the Redevelopment Agreement by the City and Developer.**
- 13. Redevelopment Plans and/or Redevelopment Agreements may be amended provided the same approval process is used.**

Application Procedures

1. APPLICATION:

Submission: The TIF Application form, policies and procedures are available from the City. At least 20 hard copies and one electronic copy on CD in .pdf file format of the completed Application should be submitted to the City together with the required application fee.

Application Fee: A Funding Agreement, suitable to the City and signed by the applicant, will accompany the Application to address reimbursement requirements. In general, each Application shall be accompanied with a check in the amount of \$15,000 made payable to the City (the "Application Fee") to be escrowed. The Application Fee will be used by the City to pay the costs incurred by the City in the review of the Application (including staff review and independent third party review). Substantial amendments to a submitted TIF Plan may require an additional fee for review. In the event costs for third-party services exceed the fee collected, the Applicant will reimburse the City for said amounts in accordance with the Funding Agreement, but in any event prior to final consideration of the application by the City Council.

Preliminary Determination of Completeness: Upon submission, the Application will be reviewed by City staff to determine if it is complete. If the Application is incomplete or if additional information is needed, the Applicant will be notified in writing that the Application is not complete, and the reasons will be stated referring to the specific criteria that are not met, additional information that is required, or any financial, legal or planning and development concerns that need to be addressed. Completed applications shall be forwarded to the TIF Commission and City Council for consideration.

Legal notices and mailings to taxing districts and property owners, as required by statute, shall be reviewed by the Applicant and/or the Applicant's Attorney prior to being mailed or published. The 45-day notice of a TIF Commission public hearing shall not be sent to taxing jurisdictions before there has been a preliminary determination of completeness.

2. STAFF REVIEW:

Review of the Application will be conducted by the City Administrator, the City's Finance, Public Works, and Community Development Departments, as well as the City Counselor or his designate, and, when deemed appropriate, by other City staff, the City's Financial Advisor and/or Bond Counsel, and any retained specialist that the City believes appropriate. The objective for review time will be approximately 90 to 120 days from the date the completed Application is submitted to the City to allow for independent studies. However, more or less time may be required for particular Applications. Applications which are determined to be complete and consistent with all elements of Rolla's Comprehensive Plan, and in conformance with the City's policy, will be forwarded to the TIF Commission for consideration. Staff may also prepare a summary document for the TIF Commission and the City Council highlighting key financial components of the proposal. The Applicant may be notified in writing or by email when City staff forwards the Application to the TIF Commission.

If additional studies may be required, the cost of such studies shall be paid by the Applicant in addition to the application fee and shall be prepared by a professional consultant having a favorable reputation for the preparation of such studies. This study must be submitted to the TIF Commission prior to the public hearing by the TIF Commission.

3. TIF COMMISSION CONSIDERATION:

The TIF Commission may desire to hold one or more study sessions before any public hearing is held. During this period prior to the hearing, the Applicant may be required to submit a draft copy of the completed Redevelopment Plan and a Cost-Benefit Analysis. The Applicant or his representative may be asked to make a presentation to the TIF Commission regarding the Redevelopment Plan and the Cost-Benefit Analysis. At the public hearing the written and oral comments from the various taxing districts potentially impacted by TIF are received. Public comment will then be heard, followed by a response from the Applicant and/or the City. After TIF Commission discussion, a motion is required to either continue the hearing to a later date, or close the public hearing. If closed, the TIF Commission may vote to recommend approval or denial of the Redevelopment Plan to the City Council.

If the Application and Redevelopment Plan are approved by the TIF Commission, the TIF Commission will make the findings and determinations required by the TIF Statute. The Application and Redevelopment Plan will be forwarded to the City Council.

4. CITY COUNCIL CONSIDERATION:

The City Council may have a study session on the Application, Redevelopment Plan and Redevelopment Agreement and will hold a public hearing before consideration of an ordinance. The recommendation of the TIF Commission may be accepted, denied or amended by the City Council.

POLICY FOR THE USE OF TAX INCREMENT FINANCING

WHEREAS, the City of Rolla, Missouri (the "City") finds it in the best interest of the public to establish certain policies and guidelines for the consideration of proposals that may be presented to the City by private developers requesting Tax Increment Financing ("TIF") assistance; and,

WHEREAS, by adopting this policy the City has determined that the use of TIF should be reserved for projects which further an important and clearly definable public interest of the City, and the City desires to restrict those projects which are granted for TIF assistance to projects which further such a purpose; and,

WHEREAS, by adopting this policy the City intends to set forth a flexible framework for evaluating private Applications for TIF assistance; and,

WHEREAS, the use of TIF by the City is important to the City because many areas of the City are in need of public improvements to eliminate blight that would in-turn foster development and redevelopment and that TIF represents an important tool for encouraging the development of projects the City finds to be desirable and in the public interest; and,

WHEREAS, all prospective TIF projects must be carefully evaluated by the City because the character and amounts of tax revenues generated by different developments can vary widely, and in most cases will impact other taxing jurisdictions in the Rolla community; and,

WHEREAS, the City desires to use TIF for those projects which demonstrate the highest public benefit by eliminating blight, financing desirable public improvements, strengthening employment and the economic base, increasing property values, reducing poverty, creating economic stability, upgrading older neighborhoods, and facilitating economic self sufficiency, while implementing the Comprehensive Plan and economic development strategy of the City; and,

WHEREAS, the staff of the City is to pursue and conduct, as thought to be necessary, discussions about this policy with other taxing jurisdictions impacted by TIF in the City of Rolla; and,

WHEREAS, each private TIF Application submitted to the City will be evaluated on its own merits, and an evaluation of the proposal will be performed by City staff; and,

WHEREAS, all projects must demonstrate financial and economic reasons evidencing that they would not otherwise go forward and be viable without tax increment financing incentives, because of conditions of blight, extenuating site conditions, location, or other factors related to the development.

NOW, THEREFORE, THE TAX INCREMENT FINANCING POLICY FOR THE CITY OF ROLLA, MISSOURI, WILL BE AS FOLLOWS:

Section 1. That the Tax Increment Financing (TIF) Policies and Guidelines for Application and Application Procedures are hereby adopted as fully set out herein and the City Administrator is hereby authorized to implement the following procedures and to make such additional changes and clarifications that shall be deemed advisable and in the best interest of the City:

A. General Policy.

1. It is the policy of the City to consider the judicious use of TIF for those projects which demonstrate a substantial and significant public benefit by eliminating blight conditions and by constructing public improvements in support of developments that will, by creating new jobs and retaining existing employment, eliminate blight, strengthen the economic base of the City, increase property values and tax revenues, reduce poverty, create economic stability, upgrade older neighborhoods, and facilitate economic self sufficiency, while implementing the Comprehensive Plan and economic development strategy of the City.

2. Care will be exercised in the use of TIF to thoroughly evaluate each project to ensure that the benefits, which will accrue from the approval of the agreement, are acceptable in light of the costs which will result and are equitable to the City as a whole.

3. The City may charge an administrative fee to offset the cost of record keeping, report preparation, and accounting for each approved TIF Project or any other TIF related expense incurred by the City.

4. The fee will be assessed on a quarterly basis against the annual increment generated by the TIF Project.

B. Policy Guidelines. The following criteria are to be used by the City's staff to evaluate TIF Applications:

1. Each TIF Application must demonstrate that "but for" the use of TIF, the project is not feasible and would not be completed without the proposed TIF assistance.

2. The total amount of TIF assistance for project costs for industrial, manufacturing, office, retail, commercial, and TIF Applications should generally not exceed twenty five percent (25%) of the total project costs. However, project assistance above 25% may be considered in circumstances which involve the redevelopment of existing structures or the assembly and clearing of land upon which existing structures are located. Special consideration will also be given to infrastructure projects which address economic development policy goals of the Mayor and City Council.

4. TIF will generally be reserved for projects that do not qualify for alternative methods of incentive financing, such as Chapter 353, Community Improvement Districts, Neighborhood Improvement Districts, and for projects where TIF assistance is deemed by the City to be the preferred method of economic development incentive.

5. Each TIF Application must include evidence that the applicant has the financial ability to complete and operate the project.

6. The City may require that a retainage account be maintained until each project is completed or satisfies other performance standards.

7. TIF Applications for retail and service commercial projects should be limited to those projects that encourage an inflow of customers from outside the City or will provide services or fill retail markets that are currently unavailable or in short supply in the City. Additional consideration will be given to projects in excess of twenty million dollars (\$20,000,000) or the development of vacant property in areas where the project will be the initial development, if it is believed that the project will serve as a catalyst for further high quality development.

8. TIF Applications that include a capital contribution in the form of annual PILOTS to the other taxing jurisdictions for redevelopment projects will be preferred. The appropriate PILOT payment will be evaluated and negotiated by staff and the developer based on factors such as project scope, budget, and impact to service levels on the taxing jurisdictions. The City will not entertain the use of TIF for any residential projects.

9. The projected term of the TIF will be a factor, with shorter terms being viewed more favorably than longer terms. TIF Applications that provide for the use of not more than sixteen (16) years of tax increment financing will be preferred.

10. All TIF Applications must clearly comply with the requirements of the TIF Statute.

11. TIF Applications that include the establishment of business areas, or the redevelopment of existing business areas, should include information as to the business type of the major tenants of the TIF area. In addition, a thorough market analysis may be completed which identifies: (1) the population areas that will be drawn from; and, (2) the businesses of similar types that will compete with the TIF area businesses.

12. TIF proposals shall generally not include the following prohibited uses:

(a) Sexually Oriented Businesses and Adult Entertainment as defined under Chapter 29, Section 29-2, Definitions of the Rolla City Code;

(b) Establishment displaying or exhibiting illegal drug-related paraphernalia or materials;

(c) Dance or music hall, dancing ballroom or similar establishment;

(d) Public or private nuisance or use emitting obnoxious or offensive odors, sounds or vibrations outside of any building;

(e) Gambling facility or operation;

(f) Carnival, flea market, amusement park, shooting gallery, tattoo shop, pool or billiards, ice or roller skating rink, miniature golf course, bowling alley or other similar entertainment facilities;

(g) Video game center, amusement center or arcade, provided, however, that the foregoing shall not be deemed to limit or restrict such activities that are incidental to the operation of any other permitted use;

(h) "Second hand" store, "surplus" store or other establishment that sells used clothing, thrift store, liquidation outlet or coin operated laundry; however this shall not preclude the sale of antiques or previously utilized objects d'art.

(i) Displaying, selling or leasing automobiles, trucks, trailers, motorcycles or other motor vehicles (new or used) but this prohibitions hall not prevent such goods from being displayed by any occupant for contest related purposes;

(j) Automobile or motor vehicle repair or body shop and/or service station or car wash;

(k) Mobile home park, trailer park, trailer court, labor camp, junkyard, or stockyard; (except that this provisions shall not prohibit the temporary use of construction trailers during periods of construction, reconstruction, or maintenance), any apartment or efficiency apartments, boarding, rooming, and lodging houses, but permitting hotels and motels;

(l) Dumping, disposing, incineration, or reduction of garbage;

(m) Veterinary hospital or animal raising facility;

(n) Funeral parlor or mortuary;

(o) Fire sale, bankruptcy sale (unless pursuant to a court order), auction house operation, "going out of business," "lost our lease" or similar type distress sale;

(p) Sporting event or other sports facility;

(q) Parking lot, sidewalk or other similar outdoor sales of merchandise and inventory;

(r) Uses which entail unusual fire, explosive or other hazards;

(s) Beer, wine and/or liquor stores, retail, wholesale or distributorships, excluding grocery stores;

(t) Pawn shops or short-term lending institutions.

12. Notwithstanding the foregoing Policy Guidelines, TIF Applications which do not meet one or more any of the above-reference criteria may still be viewed favorably by the City if the Application clearly demonstrates that the project is of vital interest to the City and will significantly assist the City to eliminate blight, finance desirable public improvements, strengthen employment and the economic base of the City, increase property values, reduce poverty, create economic stability, upgrade older neighborhoods, and facilitate economic self sufficiency.

C. Accountability. TIF Applications are expected to include the following:

If the TIF Application is being recommended based upon job creation criteria, language will be included in the Redevelopment Plan that stipulates that the City's obligation to the

developer may be reduced if satisfactory evidence is not shown that the indicated number, and quality of jobs have been generated.

D. Method of Financing. TIF Applications may request that TIF assistance be provided in one of the following forms:

1. Special Obligation Bond or Note Financing;
2. Direct Reimbursement to the Applicant;
3. Pledge of tax increment financing revenues to pay private financing; or,
4. Any combination of the foregoing methods.

In deciding which method of financing to use, the prevailing factor in making the determination will be total costs and the security for the bonds. The City will not provide credit enhancements for the special obligation bonds or notes, however, credit enhancement provided by the developer on any bonds or notes will be viewed favorably. The decision as to what method of financing will be available will be left solely to the City.

E. Certain Economic Activity Taxes. Only local option sales taxes will be considered for purposes of the tax increment derived from TIF economic activity taxes. Economic activity taxes shall not include utility franchise taxes collected either from private utilities or as payments in-lieu of taxes from publicly owned utilities to the extent such exclusion is permitted by law.

F. Term. The maximum period for which a TIF project can be used is established by the TIF Statute at twenty-three (23) years. Each project included in a TIF plan must be activated within three (3) to five (5) years of the date of the approval of the TIF plan.

G. Other Conditions. The City reserves the right to modify or waive any or all of these Policies and Procedures.

Section 2. That all other Resolutions or parts of Resolutions in conflict herewith are hereby repealed.

**CITY OF ROLLA, MO
TAX INCREMENT FINANCING PLAN APPLICATION**

Please submit twenty (20) hard copies and one electronic copy on CD in .pdf format of the proposed Tax Increment Plan in the form prescribed in the attached template and exhibits to City Hall along with the completed Tax Increment Financing Plan Checklist to:

City Hall
901 Elm Street
Rolla, MO 65401
573.426.6942

Applicant: _____

Address: _____

Phone: _____

FAX: _____

Contact Person: _____

Name of Project: _____

Instructions:

The following checklist of required submittals is to be completed by the applicant and submitted with the Tax Increment Financing Plan application along with a signed Funding Agreement suitable to the City. The Tax Increment Financing Plan shall include the following data, details and supporting information, which are found to be relevant to the proposal. The number of pages submitted will depend on the proposal's size and complexity.

Does the Tax Increment Financing Plan comply with and/or show the following? Yes No

1.	Provide relevant information on the Applicant's background and development experience in no more than three pages. In addition, provide resumes of key individuals assigned to the project.		
2.	Identify the Applicant's consultants involved or proposed to be involved in the project noting relevant experience on similar projects (i.e. civil engineer, land use planner, Applicant's legal counsel, Applicant's financial advisor.)		
3.	Describe the proposed project, including the size and scope and any phasing of the proposed project. Specifically outline residential development, if any, to be included in the project.		
4.	Define the boundaries of the proposed TIF area by address or Assessor's account number(s). Include a map of the proposed TIF area(s).		

5.	Identify the property that is currently in the control of the Applicant via ownership or option and property not currently under the control of Applicant. If under option, note the option expiration date. If not under control, will the authority to use eminent domain be requested?												
6.	Is the property currently zoned for the proposed use? If not, what zoning change will be required and will an amendment to the Comprehensive Plan be required?												
7.	Will the proposed project result in the relocation of property owners or tenants? If so, discuss the nature of any anticipated relocations and whether the options on land address the issue.												
8.	State the need and justification for TIF assistance. Explain how the Applicant intends to demonstrate compliance with the “but for” test. Substantiate that other alternative methods of financing have been thoroughly explored.												
9.	Is there a projected date when the Redevelopment Plan and Cost-Benefit Analysis will be completed and submitted?												
10.	Discuss the condition(s) that would qualify the proposed TIF District as a “blighted area” or “conservation area,” as defined under RSMo 99.805.												
11.	<p>Identify sources, amounts, and the status of all debt financing and/or equity funding available to complete the project. Does the Applicant anticipate the debt to be privately financed by the construction lender or developer or publicly sold?</p> <p>Please prepare information in the following table format.</p> <table data-bbox="321 1268 1081 1430"> <thead> <tr> <th><u>Source</u></th> <th><u>Amount</u></th> <th><u>Term</u></th> <th><u>Status</u></th> <th><u>Contact</u></th> </tr> </thead> <tbody> <tr> <td><u>Person</u></td> <td colspan="4"><u>Contact Telephone #</u></td> </tr> </tbody> </table>	<u>Source</u>	<u>Amount</u>	<u>Term</u>	<u>Status</u>	<u>Contact</u>	<u>Person</u>	<u>Contact Telephone #</u>					
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12	Provide an outline of the costs associated with the development of the proposed project(s) and related parcel or parcels located within the TIF area. Identify and quantify in the outline those costs you would propose to fund with TIF financing and the proposed payback timeframe.												
13.	In one page or less, discuss and document information used to describe the market feasibility of each element of the proposed project. If a formal feasibility or comparable studies have been prepared, attach such reports as an appendix to this application.												

14.	Has the current assessed valuation, real property tax, and current economic activity taxes generated been established? Provide an estimate of the incremental property taxes and economic activity taxes generated from the project(s) by taxing jurisdiction.		
15.	Provide an estimate of the market value of all fixtures and equipment to be used by all owners or tenants of the proposed project that will be taxed as personal property.		
16.	Identify any proposed tenants of the project, if any. Have leases been negotiated or signed? What type of lease is contemplated?		
17.	Who will own and/or manage the developed property?		
18.	Briefly describe the “economic and quality of life” benefits of the proposed project to the City.		

**CITY OF ROLLA
PLAN APPROVAL PROCEDURE
TIMELINE AND CHECKLIST**

COMPLETED	EVENT	TIMELINE
	1. Pre-application Meeting with City staff to discuss project eligibility and TIF approval process	30 days prior to submittal of application
	2. Preparation of Plan. Must include: <ul style="list-style-type: none"> • A comprehensive program to eliminate blighting conditions (Section 99.805(8)) • Estimated project costs (Section 99.810) • Sources of funds – nature and term (id) • Evidence or letters of support for commitments to finance costs • Nature and term of anticipated obligations • Most recent equalized assessed value (“AV”) of Redevelopment project area (“R/P/A”) • General land uses to apply in R/P/A See TIF Plan application for more details	Not less than 45 days prior to notices
	3. Funding Agreement executed by the developer and approved by the City Council	Along with submission of application
	4. Staff prepares RFP which gives reasonable opportunity to developers to submit alternative bids or proposals (99.820(3)).	
	5. City requests appointments to TIF Commission	Not less than 80 days prior to hearing
	6. City staff and consultants review the completed plan	Not less than 60 days prior to hearing
	7. Mail notice of hearing to all affected taxing districts and solicit representation (Section 99.830(3)) Staff will be available to meet with each affected taxing district representative, share the cost-benefit analysis with them	Not less than 45 days prior to hearing
	8. Publish notice of public hearing	Not more than 10 days prior to hearing
	9. Mail notice to all landowners. Landowners are determined by tax roles (Section 99.830(1))	Not less than 10 days prior to hearing
	10. Receive proposals of developers	
	11. Hold TIF Commission public hearing on plan, Redevelopment Plan Area, project, and selection of developer (Section 99.820(11) and Section 99.825)	Hearings are scheduled for the TIF Commission. Multiple hearings may be scheduled
	12. TIF Commission adopts resolution recommending approval of plan, RPA, project, and developer (Section 99.820(11))	
	13. Ordinance must be introduced by the City Council. This ordinance shall: <ul style="list-style-type: none"> • Approve plan and project • Designate RPAs. Only first reading may be approved as part of the ordinance due to 23-year TIF period limitation • Adopt tax increment financing by including the provision set forth in Section 99.845 	Not less than 14 days and not more than 90 days after the hearing

COMPLETED	EVENT	TIMELINE
	<ul style="list-style-type: none"> • Make the required findings with respect to “but for” test, conformance to comprehensive plan, dates of completion and retirement of bonds, relocation assistance and eligibility of area • Developer executes Redevelopment Agreement with the City. 	
	14. Second reading of ordinance at City Council	The second reading of the ordinance occurs when the project redevelopment area is activated
	15. City Clerk notifies county assessor and county clerk of the adoption of the tax increment financing and provides legal description of property (99.855)	Immediately after adoption of ordinance
	16. City Finance Department establishes base year (Section 99.845), County Assessor certifies base EAV	
	17. Council adopts bond ordinance if necessary (Section 99.835)	
	18. City conveys any property which may be required (Section 99.820(3))	
	19. City files report and publishes statement (Section 99.865(1))	Annually

CITY OF ROLLA
CITY COUNCIL AGENDA

DEPARTMENT HEAD: John Petersen, **ACTION REQUESTED:** Adoption
Community Development Director

ITEM/SUBJECT: Discussion of a draft policy and guidelines for consideration of proposals that may be presented to the City by private developers requesting Tax Increment Finance (“TIF”) assistance.

BUDGET APPROPRIATED (IF APPLICABLE) \$ 0 **DATE: 7-18-2011**

Commentary

Last year the City of Rolla (the “City”) successfully negotiated its first TIF project. It may be helpful, given our recent experience with TIF, to consider the attached document containing draft procedures, policies, and forms for the use of TIF in the future. The document is also intended to assist private developers in their consideration of the use of TIF in the City and if it is a realistic option for a given project as authorized by state statute. City Council reviewed the draft policies and submitted them to the Rolla TIF Commission for further review.

The Rolla TIF Commission met on June 8th to review the draft policy guidelines. Several alterations were approved to help clarify staff review procedures and eliminate the business relocation within Rolla justification statement. The City Council reviewed the draft policy guideline on July 5th and recommended that outside legal counsel consider the guideline before adoption. Mark Grimm with Gilmore & Bell provided the oversight requested and suggested some minor changes concerning the TIF approval process and the fee structure for applications involving bonds.

Background

The authority to make the legislative findings and determinations outlined in any TIF redevelopment plan required for compliance with TIF statutes is vested solely with the City Council under advisement by the Commission. The attached materials have been prepared primarily to help prospective applicants understand what types of projects may be considered for TIF assistance under the procedures and policies as described in this document.

The City reserves the right to reject any and all projects, even those which satisfy all attached criteria for the use of TIF for any reason whatsoever, without regard for the viability of the project. Furthermore, the City reserves the right to waive any non-conforming procedures or policies and approve any project the City determines to be desirable.