Frequently Asked Questions: Business Improvement Districts

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What is a business improvement district?

Business improvement districts (BIDs) are privately directed and publicly sanctioned organizations that supplement public services within geographically defined boundaries by generating multiyear revenue through a compulsory assessment on local property owners and/or businesses. BIDs, which are organized under State and local law, are managed by public or nonprofit boards, predominantly with local business representation, and sometimes with residents and local government officials as well. BIDs create collective economic benefits for their members that cannot be achieved on an individual basis. BIDs levy an additional fee on properties within a defined geographic area, and the proceeds are directed toward improvement purposes within the district. If authorized to do so, BIDs may rely on other sources of revenue, in addition to the compulsory fee, to fund their operations.

BIDs were first formed in the early 1970s to allow private property owners in traditional downtown or commercial areas to compete with private shopping malls. Private mall owners provide security, sanitation, and wayfinding services that are sometimes perceived to be better than those provided in traditional downtowns or commercial shopping districts. Local governments often believe that they cannot provide enhanced services to a commercial district (a subset of all taxpayers) without creating complaints about favoritism, inequity, or undue influence. Private businesses believed that if they individually voluntarily provided such services, non-contributing businesses would benefit unfairly (i.e., the "free rider" problem).

BIDs today tend to fund ongoing services and maintenance activities such as enhanced security, sanitation, and marketing. BIDs might also engage in capital projects important to transportation, such as bicycle and pedestrian improvements, landscaping, storefront renovations, and wayfinding signage. BIDs often develop their own branding and marketing schemes, including logos, slogans, and advertising.

The major limitation on the use of BIDs is that they must fund improvements that provide local benefits within district boundaries. They cannot be used to fund improvements that benefit the larger community. Therefore, BID funding for transportation typically has been limited to bicycle and pedestrian improvements, sidewalk maintenance and cleaning, landscaping, and BID-provided local transportation service or support for transit service within BID boundaries. Community improvement districts (CIDs) in Georgia and Missouri, similar to BIDs in some key respects, can plan and fund major infrastructure projects that transcend their boundaries, provided that they enter into agreements with adjoining CIDs or jurisdictions.

Are there other names for this technique?

BIDs (with slight variations in characteristics) are known by other names in different regions of the U.S. and Canada:

- Community improvement districts (Georgia and Missouri)
- Special improvement districts (Ohio)

- Business improvement areas (Seattle, Washington, and Toronto, Canada)
- Business revitalization zones (Canada)

How does a business improvement district exemplify value capture?

Business improvement districts are organized to provide neighborhood services and amenities beyond what local governments provide and what private property owners could provide individually. Thus, BIDs enhance the "customer experience" akin to what the managers of private malls do, and this is intended to increase commercial vitality and profitability. If business sales and income increase in an area based upon BID activities, commercial land values are likely to rise there. Of course, some of these amenities (e.g., enhanced security, sanitation, and wayfinding) might enhance residential land values as well, although liability for BID fees is typically limited to commercial properties. In general, a successful BID should enhance the value of land within its boundaries.

Because commercial landowners are beneficiaries of BID activities, commercial landowners contribute toward the funding of BID activities through a mandatory surcharge to their regular property tax. However, some commercial property owners who do not rent to retail businesses might claim that BID activities to improve streetscapes and the "customer experience" do not contribute to their bottom line. Furthermore, many, if not most, commercial leases are "triple net leases." In other words, tenants are responsible for paying property taxes, insurance, and maintenance expenses. Thus, a BID fee assessed against landowners will be paid for by commercial tenants when this is required by their leases. Therefore, commercial tenants have a stake in BID operations as well as landowners. In some instances, depending on the authorizing statute, commercial tenants may help elect, and serve as, BID directors.

On the one hand, this is not traditional "value capture," because the public sector is not creating land value in the BID scenario. On the other hand, land value is being created by the BID entity and is being captured by the BID entity. However, commercial tenants are likely paying for the BID amenities through higher lease payments, even though the amenities are enhancing the value of their landlords' land. Research would be required to determine if these businesses obtain enhanced revenue as a result of BID amenities. The answer might be different for different types of businesses. If some businesses are not benefiting from BID amenities that nonetheless enhance the value of commercial land, then BID fees represent "value transfer" from these tenants to their landlords rather than "value capture."

What are the differences among business improvement districts (BIDs), special assessment districts (SADs), special services districts (SSDs), and community improvement districts (CIDs)?

BIDs, SADs, SSDs/CFDs, and CIDs are similar value capture techniques that differ in some key respects. A BID is an entity created by a local government, but it is typically run by private property owners to provide enhanced services in the public realm. These service enhancements might include more frequent street litter pickup, landscaping, hospitality and security services, or public entertainment. The public sector might not be able to provide this level of service throughout the jurisdiction, and might conclude that providing additional services within a small area would be perceived as inequitable.

On the other hand, if some private landowners within a neighborhood agreed to fund these additional services and other landowners in this neighborhood did not contribute, the non-contributing landowners would receive the benefits without paying the costs. To avoid this "free rider" problem, some jurisdictions provide a process whereby property owners can petition to create a BID, select its directors, and establish a mandatory fee that would be collected by the jurisdiction in addition to (and as part of) its regular property tax collection process.

Revenues from this additional mandatory fee are <u>not</u> spent by the jurisdiction that collects them. Instead, the BID fee receipts are distributed to the BID and spent by the BID according to a budget approved by its directors for its intended purposes. Thus, BIDs are created by and accountable to property owners within their boundaries.[i]

As opposed to the ongoing services typically funded by a BID, SADs are established and administered by a local jurisdiction to fund discrete capital improvements that benefit a defined area. In other words, property owners within a defined SAD must pay an additional property tax to help fund a capital project that will enhance the value of property within the SAD. SAD revenues are dedicated only to the capital project for which they were created. The SAD fund is administered by an agency of the jurisdiction as part of its capital program.

As opposed to the BIDs, which are created through a local government designation, SSDs are independent elected public bodies with enumerated taxing and administrative powers established to fulfill a function, or set of related functions, not being handled by the existing jurisdiction(s). These might include street lights, drainage, sanitation, water and sewer services, power generation and distribution, and landscaping of public spaces. In some cases, properties within an SSD might span multiple jurisdictions. A flood control district, defined by a watershed, might be an example of a multi-jurisdictional SSD. Although some school districts are organized like SSDs with public elected boards empowered to raise taxes and spend revenues for facilities and teachers, they are classified as "school districts" and not as "special service districts." States may establish criteria for creating SSDs. A special election by the voters within the designated area is typically necessary to create an SSD. Often, they are created by developers when the developer is the only voter within the designated area. Once established, they are accountable to all residents within the SSD. In California, they are called community facilities districts (CFDs) or Mello-Roos districts (after the names of the State legislators who created them in the 1980s).[ii] Due to Proposition 13, CFDs may not use the value of the properties as a basis for calculating the fee.[iii] Instead, CFDs could divide the cost of the facility or service by front footage (good for sidewalks, water & sewer lines, etc.) or by the number of properties served if it appears that each property receives roughly the same benefit (e.g. street lighting), by property area or some other measure that is not the value of the property.

CIDs, in some cases, are simply BIDs by a different name. In Georgia and Missouri, some CIDs have undertaken significant capital infrastructure projects.[iv] In this regard, they more closely resemble special services districts (SSDs). In those States, CIDs obtain substantial infrastructure planning and implementation capabilities. In addition to special assessments and other fees, some of these CIDs are empowered to levy sales taxes and issue tax-exempt bonds. The differences between a typical BID and a more robust CID will be found in both the State enabling statute and in the establishment legislation for a particular CID.

Similarities:

- SADs, BIDs and CIDs are districts within a single jurisdiction subject to the rules established by that jurisdiction.
- Property owners in SADs, SSDs, BIDs, and CIDs pay an additional fee on top of their regular property tax payments.

Differences:

- SADs are typically set up to pay for one-time capital improvement projects that are constructed by a public agency. (Although the special assessment payments might be structured to pay off this cost over a specified number of years.)
- SADs are initiated and administered by a jurisdiction responsible for making certain types of capital improvements.
- SSDs are independent, special purpose, elected bodies that have the power to levy taxes and/or fees as enumerated by State authorizing legislation. In California, Proposition 13 prohibits CFDs from levying an *ad valorem* property tax. In other words, the fee must be based on something other than real estate value. (See the question "How are BIDs funded? How are BID fees determined?")

- BIDs are typically established by commercial property owners, pursuant to local enabling legislation, to pay for on-going services. If a BID is created, BID members elect a BID director or directors to administer BID funds. The directors are accountable to the BID members.
- CIDs are sometimes identical to BIDs. However, CIDs are more robust in Georgia and Missouri where enabling and implementing legislation provides them with powers similar to an SSD.[v]

How is a BID organized?

Subordinate jurisdictions cannot levy property taxes or create BIDs unless authorized to do so by State law. Even if authorized, no BID exists until a subordinate taxing jurisdiction also enacts legislation to form a BID as a private, non-profit entity that will spend revenues collected by the taxing jurisdiction on that BID's behalf.

What does BID authorizing/enabling legislation typically include?

A taxing jurisdiction must authorize the creation of BIDs through legislation. Such legislation will typically include the following elements:[vi]

- Justify the public collection of fees for private BIDs (Findings and purpose)
- Define terms:
  - What is a BID?
  - Who are BID members?
    - Owners of commercial property
    - Commercial tenants
    - Residents
  - Who are the BID directors and what is their relationship to BID members?
  - What is a minimum area?
  - Where can BID boundaries be drawn (e.g., on streets or in the middle of blocks along alleys)?
  - What properties are included within or excluded from the BID?
    - Are residential properties included in or excluded from the BID?
    - What about non-profit or other tax-exempt businesses?
- Establish one or more methods for fairly and equitably determining and assigning BID fees among BID properties
- Provide a process for BID formation that typically includes the elements listed below.[vii] Just as a jurisdiction will not use its tax collection process to fund any private entity without establishing a public purpose and guidelines, likewise property owners cannot be expected to submit to an additional mandatory tax or fee without a well-defined process for them to approve or disapprove such a fee.
  - Who can petition for BID formation;
  - Requirement for lists and maps of properties within a BID showing all properties within proposed BID boundaries and those that would be subject to BID assessments.
    - Requirement for list of commercial tenants within proposed BID
    - Name of Bank where BID account would be established
  - The process for submitting a petition for BID formation from affected property owners
  - Criteria for a sufficient petition to create a BID. Typically, this involves signatures from commercial property owners with a minimum percentage of signatures according to the number of properties and/or according to the value of property being voted. For example, one authorizing statute required signatures from 51 percent of property by assessed value <u>and</u> at least 25 percent of all properties by number for BIDs to be established within the Central Employment Area (CEA). In other words, if there are 10 properties and one property by itself has an assessed value that is 60 percent of all 10 properties, then a petition signed only by the owner of the very valuable property meets the 51 percent by value threshold, but not the 25 percent of all properties by number threshold. Interestingly, under this statute, the threshold for formation of a BID outside of the CEA was more difficult, requiring an affirmative vote

by 51 percent of property by assessed value <ins>and</ins> 51 percent of property by number. However, this provision was repealed in 2015, creating a uniform process regardless of location.[viii]

- Minimum requirements for articles of incorporation, bylaws, initial list of directors;
- Maximum reimbursable spending allowed for BID start-up expenses
- Initial budget and initial level of fees.
- Process for increasing future fees and limits on future fee increases

How are a BID's boundaries established?

BIDs are typically an attempt by property owners to enhance the "customer experience" in their area akin to the way that private shopping malls do. Property owners who want to establish a BID must create boundaries according to guidelines in the BID authorization statute. Within the statutory guidelines, boundaries will be determined according to the willingness of commercial property owners to participate and their sense of "neighborhood cohesion." In addition to providing additional services, BIDs also create or magnify a neighborhood identity as a marketing strategy. If a BID area is too large, property owners may feel like their fees are being spent in areas that don't create a benefit for them and their customers. In Washington, DC, which has a fairly large downtown, several BIDs formed within the central business district that are adjacent to each other. Several additional BIDs were also formed for discrete neighborhood commercial centers outside of the downtown.

Who serves on the BID board of directors?

Board membership is generally determined by the BID members acting within the guidelines in the BID implementing statute. Typically, board members will be selected by a vote of the property owners. If the implementing statute and BID bylaws allow it, commercial tenants, elected officials, and even residents might also have a say. Typically, a BID's bylaws will specify eligibility and term limits consistent with (but more specific than) the general guidelines provided by the authorizing statute.

How are BIDs funded? How are BID fees determined?

BID fees are property tax surcharges collected by a local jurisdiction as part of its property tax collection process. BID revenues are then turned over to a BID for expenditure. Guidelines for how the fee is determined are established in the authorizing legislation and could be based on a variety of factors. These factors might include:

- Land value only (Pittsburgh);
- Total assessed value;
- Lot size (square footage);
- Flat fee per property or per building; or
- Any other system that is deemed to be fair and uniform.

How a particular BID fee is determined will be determined by its bylaws. Fees are collected by the authorizing jurisdiction as part of its property tax collection process, but then surrendered to the BID to be spent in accordance with the authorizing statute and the BID's bylaws.

In some cases, BIDs are authorized to obtain additional revenues from service fees, enhanced membership dues (unrelated to property tax assessments), events, etc.

What are the primary advantages and disadvantages of BIDs?[ix]

<ins>Advantages:</ins>

The primary advantage is that BIDs use private funds to enhance cleanliness, security and wayfinding in a commercial neighborhood, thereby allowing this neighborhood to compete more effectively with private shopping malls where the area between and around stores is under private control. The range of services provided is limited only by the authorizing statute, BID bylaws, the imagination of the BID directors and the willingness of the property owners to pay fees.

Another advantage of a BID is that, as a private organization, it can act and react more quickly than the public sector. It also might be able to tolerate a greater level of experimentation and risk in the provision of services than public legislatures and agencies.

Disadvantages:
BIDs are not public agencies and cannot be directed to accomplish transportation goals, services, or facilities desired by elected officials and agencies.

A significant organizing effort is required by private property owners to create and maintain the BID organization. If enough property owners are opposed to it, it might never be created. Once created, its direction and control are determined by the board members selected by the BID members to run it.

BIDs, as private entities, will not fund public goods or services that provide benefits outside the BID boundaries. Also, due to sunset provisions, they are not typically structured to facilitate the development of large infrastructure facilities that require financing.

Equity Considerations:
BID authorizing legislation and creation petitions are likely to induce a discussion about the equitable provision of public goods and services. From the perspective of businesses and commercial property owners within a proposed BID, they might be fearful that if a BID is paying for sanitation and security services, the public sector might withdraw. BID proponents may seek legal guarantees that the baseline level of effort (prior to BID formation) for public goods and services within a proposed BID will not be diminished. From the perspective of businesses and residents outside of a proposed BID, they might be fearful that affluent commercial interests already exercise undue influence on the provision of public goods and services. They might oppose a BID on the grounds that it provides even more leverage for affluent commercial interests to exert additional influence on the public sector. Whereas a BID might obtain a guarantee for delivery of baseline levels of public services, taxpayers outside the BID get no such guarantee.

Are BIDs used for capital improvements or for operations and maintenance?

The types of activities that BIDs can engage in are governed by:

- The statutes that authorize and implement BID formation and operations
- A particular BID's bylaws
- A particular BID's approved budget

BIDs are not usually set up to support large capital projects. Typical BID projects are primarily related to sanitation, security, landscaping, marketing, and wayfinding. Most of these costs are operational, although wayfinding and landscaping may entail some capital expenditures. Likewise, BIDs sometimes fund bicycle and pedestrian improvements, which may also entail capital improvements.

In some cases, BIDs have provided social services to the homeless and partial support for signature transit services. For example, in the District of Columbia, several BIDs joined a partnership to provide fixed-route bus transit called the DC Circulator. This bus service, which commenced in 2005, filled a service gap for short, local trips in the downtown area.[x]

What is the timing for revenues?

Once a BID has been created and its initial fees approved, these fees are collected as part of the host jurisdiction's property tax collection process. Thus, fees would be collected with the same frequency as property tax collections, which are typically once or twice per year.

How long do BID revenues last?

BID authorizing legislation might establish a sunset for BIDs. Five or ten years might be a typical period with a provision for renewal upon approval by the BID members.

Are BID revenues constant or do they change over time?

BID revenues are part of an approved BID budget. The BID authorizing legislation may constrain how often and by how much these fees can be changed. Within those parameters, the BID directors must approve each year's fee as part of the BID's annual budget.

What types of financing tools do BID revenues support?

BIDs produce a stream of revenue over their duration. Typically, streams of revenue could be used to support various types of financing mechanisms such as revenue bonds, State infrastructure bank loans, and many other debt instruments. However, for BID revenue to support a financing mechanism, the following conditions must be met. First, BID authorizing statutes will determine if BID revenues can be pledged for financing mechanisms. Second, even if authorized to engage in financing activities, BID bylaws might not allow for it. Third, even if the BID directors are allowed to pledge revenues and are willing to do so, many BIDs are designed to sunset periodically. Lending institutions ultimately determine if there is sufficient certainty in a BID's long-term revenue stream to support a loan product with a reasonable interest rate.

Are BIDs better suited for urban, suburban, or rural areas?

BIDs are typically established to allow merchants in a traditional downtown or commercial area to compete with private shopping malls. Thus, the commercial property owners who would establish a BID must have enough physical proximity to each other to share expenses related to public space operations and maintenance. Also, there must be enough commercial property owners to make sharing enhancement of public space affordable and worth the time and expense of creating and staffing a BID organization. Therefore, a BID could be established in a city, a town, a suburban shopping neighborhood, or a rural village. However, BIDs are not suitable for scattered properties that are not proximate to one another.

How do market conditions impact the appropriateness or efficacy of a BID?

Individual property owners who wish to engage in a cooperative effort to enhance nearby public space must have sufficient resources to cover these additional costs. Market conditions will influence both the resources that property owners have available and the likelihood that public space improvements will result in enhanced sales or income for businesses in this area.

Although a BID strategy might make sense in a neighborhood with a declining economy, property owners there must be willing and able to make additional expenditures. If their buildings are partially or completely vacant, or if tenant rents are not covering operating expenditures, then property owners may lack the necessary resources or lack the confidence that spending these resources will produce economic returns.

What is the legislative process for implementation?

State Level:

A jurisdiction that levies a property tax must have plenary authority over its property tax process so that it might agree to use its property tax collection system to collect funds on behalf of another (non-public) organization. If a city, town, county or township lacks such authority, State law would determine whether such authority can be granted by the legislature or whether it must be approved by voters directly through a referendum or initiative.

Local Level:

A jurisdiction that levies a property tax must authorize the use of that tax collection system to collect funds on behalf of another (non-public) organization. Some of the key provisions of this legislation are outlined in the question, "How is a BID organized?"

Once local authorizing legislation is enacted, individual BIDs must be established according to the criteria and processes provided by that legislation. In many cases, this requires the submission of a petition from the property owners who would constitute the BID. Typically, BID formation requires approval only from the required number (or percentage) of property owners and not from voters generally.

Is a BID permanent or does it expire?

BID authorizing legislation typically includes a sunset provision for individual BIDs along with a provision for BID members to extend a BID's existence for additional terms. BID bylaws, like most corporate bylaws, will typically include provisions for the dissolution of the BID.

What type of analysis is required prior to selecting this funding technique?

BIDs are not a funding technique selected by jurisdictions to fund major transportation infrastructure projects. Typically, they are an attempt by private commercial property owners to enhance the public realm as a way to attract more business in general, and to compete with private shopping malls and office parks in particular.

If a jurisdiction wants to allow an organization of commercial property owners to tax themselves (utilizing the jurisdiction's property tax collection system) to enhance the public realm in their vicinity, legislation must be enacted to do so and the property owners must organize themselves accordingly. There is no "analysis". However, to the extent that the legislation may enable private commercial property owners to establish an organization with a mandatory funding system, the fee-setting approaches sanctioned in the authorizing legislation should meet tests of fairness and reasonableness.[xi]

Is a BID fee simply another tax?

A tax is a payment for a general benefit. There is a weak relationship between the amount of taxes paid and the benefits from public goods and services received in return. A fee is paid for a specific benefit or for a specific cost that is imposed upon the public sector. A fee is more like a price. A per-gallon water charge, a parking meter fee, a transit fare, and a highway toll are payments based upon use. They are fees, not taxes.

Because payments to a BID are imposed by private property owners upon themselves, they are likely to expect a direct and measurable benefit in return. As such, payments to a BID may resemble a "fee." On the other hand, the behavior of BID members cannot increase or decrease the amount of the public space amenities that they "consume," nor change the amount of payment due. In this respect, a BID payment is like a tax.

Thus, a BID payment is a hybrid between a fee and a tax. If the ultimate liability for the BID payment rests with the landowners and BID activities enhance land values, it is more like a fee. If the ultimate liability for the BID payment rests with commercial tenants and BID activities result in higher tenant sales/income, it is more like a fee. However, if ultimate liability for payment rests with commercial tenants and BID activities don't result in higher tenant sales/income, it is more like a tax.

How does a BID relate to a jurisdiction's capital improvement plan (CIP)?

A capital improvement plan (CIP) contains all the individual capital projects, equipment purchases, and major studies for a local government; in conjunction with construction and completion schedules, and in consort with financing plans. The plan provides a working blueprint for sustaining and improving the community's infrastructure.

For capital improvements related to transportation, a transportation improvement program (TIP) is a federally mandated requirement for all metropolitan planning organizations (MPOs).[xii] The TIP, also known as a short-range plan, lists all transportation projects in an MPO's metropolitan planning area that seek Federal transportation funding within at least a four-year horizon. A TIP must also demonstrate that funding is reasonably expected to be available for the projects identified.[xiii]

There is no direct relationship between a jurisdiction's CIP and a BID. The CIP is a public expenditure program funded by public revenue and executed by public agencies. BIDs are privately funded and undertake projects at the direction of their members. However, in some instances where enabling and implementing legislation allows, BIDs or CIDs may enter into an agreement with their sponsoring or adjacent jurisdictions for the creation or improvement of infrastructure that is part of those jurisdictions' CIP or TIP.

Are there any special accounting procedures associated with a BID?

When a BID is created and determines its fee structure pursuant to authorizing legislation and its own bylaws, the local tax authority will utilize its own real property data and tax collection system to calculate the BID fee for each property within the BID and add the BID fee as a separate item on its invoice for property tax payments. When revenues are collected, the local tax authority separates the BID fees from real property tax revenues. It then deposits the BID fees into a bank account controlled by the BID for which the BID fee was collected. BIDs are typically required to account for both revenues and expenditures in annual reports that are available to its members and to the general public.

Where can I find examples of BIDs?

Following are just a few examples of BIDs from around the country:

- Pittsburgh Downtown Partnership (Pittsburgh, PA)
- Downtown Business Improvement District (Washington, DC)
- Golden Triangle Business Improvement District (Washington, DC)
- Ohio City Improvement Corporation (Ohio City, OH)
- Downtown Cleveland Alliance (Cleveland, OH)
- Seattle Business Improvement Areas (Seattle, WA)

RESOURCES

FHWA EDC-5 Value Capture: Capitalizing on the Value Created by Transportation

https://www.fhwa.dot.gov/innovation/everydaycounts/edc_5/value_capture.cfm

FHWA Center for Innovative Finance Support – Value Capture

https://www.fhwa.dot.gov/ipd/value_capture

FHWA Center for Innovative Finance Support – Business Improvement Districts

https://www.fhwa.dot.gov/ipd/value_capture/defined/business_improvement_districts.aspx

[i] In some instances, BID directors include more than property owners. In some cases they include business owners (who may be tenants), local officials, and/or neighborhood residents as well.
[ii] See California Debt and Investment Advisory Commission, California Mello-Roos Community Facilities Districts Yearly Fiscal Status Reports 2017–2018, https://www.treasurer.ca.gov/cdiac/reports/M-Roos/2018.pdf.
[iii] Proposition 13 is embodied in Article XIII A of the Constitution of the State of California. Section 4 of Article XIIIA prohibits special districts from imposing *ad valorem* taxes on real property or a transaction tax or sales tax on the sale of real property. Article XIIIA is available at: https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=CONS&division=&title=&part=&chapter=&article=XIII%20A.
[iv] https://www.fhwa.dot.gov/ipd/value_capture/defined/community_improvement_districts.aspx
[v] https://www.fhwa.dot.gov/ipd/value_capture/defined/community_improvement_districts.aspx
[vi] For an example of implementing legislation, see the Code of the District of Columbia, Title 2, Chapter 12, Subchapter VII, https://code.dccouncil.us/dc/council/code/titles/2/chapters/12/subchapters/VIII/
[vii] For an example of a process for BID formation, visit the website of the District of Columbia's Department of Small and Local Business Development at: https://dslbd.dc.gov/service/business-improvement-districts-bids.
[viii] The DC Code used to have different criteria for BIDs created within the CEA and those created outside. However, this distinction has been repealed so that there is now a uniform criteria for BID petitions regardless of location. See the Code of the District of Columbia, 2001 Ed., Title 2, Chapter 12, Subchapter VII, § 2–1215.04(a) and (b). However § 2–1215.04(b) was REPEALED by DC Law 20-161 in 2015. https://code.dccouncil.us/dc/council/code/titles/2/chapters/12/subchapters/VIII/
[ix] See FHWA, "Value Capture Implementation Manual," Section 6.2 Business Improvement Districts at https://www.fhwa.dot.gov/ipd/value_capture/resources/value_capture_resources/value_capture_implementation_manual/ch_6.aspx
[x] For more information on the DC Circulator, visit: https://www.downtowndc.org/program/transportation/dc-surface-transit/.
[xi] Michael G Coantuono, "A History of Local Government Revenues Under California Law: Proposition 13 Through Proposition 26," Presented to the League of California Cities City Attorneys Department, May 9, 2013, at p 4. https://chwlaw.us/papers/History_of_Props_13_%20218_26.pdf
[xii] 49 U.S.C. § 5303(j)
[xiii] 23 CFR 450.326.

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