

Table 1: Comprehensive List of Transportation Value Capture (VC) Tools

VC Category	VC Tool/Technique	States with Case Examples Identified	Mandated, Negotiated or Market-Based	Who Pays?			
				Taxpayers (Existing Tax Base, No New Taxes)	Property/ Business Owners/Tenants	Developers	Private Investors/ Corporate Sponsors
I. Property and Other <i>Ad Valorem</i> Taxes (e.g., Land Value Taxes)	Tax Increment Financing (TIF) (VC Enabler, No New Taxes)	CA, FL, GA, IL, IN, NJ, OR, PA, WA	Mandated	✓			
	TIF Districts (e.g., Tax Allocation Districts, Transportation Reinvestment Zones, Urban Renewal Areas (TAD/TRZ/URA)) (VC Enabler, No New Taxes)	GA, OR, TX		✓			
II. Special Assessments, Taxes and Fees (<i>Non Ad Valorem</i>)	Special or Benefits Assessment Districts	DC, FL, MI, NV, TX, VA	Mandated		✓		
	Business/Community/Local Improvement or Community Facility Districts (BID/CID/LID/CFD)	CA, GA, ID, MO, OR, WA			✓		
	Transportation Improvement or Development Districts (TID/TDD)	CO, FL, KS, OH, VA			✓		
	Special Service Areas (SSA)	IL			✓		
	Sales Tax Districts	AZ, CA, CO, DC, IL, LA, MN, MO, NC,NV, NY, OR, TX, WA			✓		
	Local Option Transportation Taxes (LOTT)	NC,NV, NY, OR, TX, WA			✓		
	Transportation Utility Fees	OR			✓		
IIIa. Developer In-Lieu Fees	Impact Fees	CA, CO, FL, GA, ID, MA, MD, OR, VA, WA, WY	Mandated			✓	
	Linkage Fees					✓	
	Mobility and Related Fees (e.g, Road or Traffic Impact Fees, Intersection Development Charges (IDC), System Development Charges (SDC))					✓	
IIIb. Developer Negotiated Exactions/Agreements/Fair Share Mitigation	Land Dedications	CA, CO, FL, NY, OR, PA, TX, VA, WA	Negotiated			✓	
	In-Kind Facility and/or Service Contributions					✓	
	Development Agreements					✓	
	Community Benefits Agreements (CBA)					✓	
IV. Development Rights and Other Entitlements Related	Joint Developments	CA, NY, OR, VA	Negotiated		✓	✓	✓
	Transfer of Development Rights (TDR)				✓	✓	
	ROW Use Agreements	CA, CO, DC, KY, OH			✓	✓	✓
	Naming Rights	CA, OH, MA, NY, PA			✓	✓	✓
	Solar Energy Uses	CA, CO, MA, MD, MI, OR			✓	✓	✓
V. Others VC-Based Revenue Generators	Private Contributions	CA, FL, IL, KY, NV, OH, OK, PA, VA, WA, WV	Negotiated			✓	✓
	Asset Recycling (Lease/Sales)	CO, IL, IN, MD, OH, PR, VA				✓	✓
	Certificates of Potential Additional Construction (CEPACs)	Brazil (Sao Paulo)	Market-Based	✓	✓	✓	✓
Vi. Other Relevant “Financing” Enablers	Transportation Corporations	CA, FL, MO, TX	Mandated		✓	✓	✓
	State Infra Banks (SIBs)			✓			✓
	Infra Financing Districts (IFDs)			✓	✓	✓	✓