

The death and life of Tax Increment Financing (TIF) : Redevelopment lessons in affordable housing and implementation



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Property Management (2014) 32 (5): 368–377.

<https://doi.org/10.1108/PM-07-2013-0037>

Purpose

– The purpose of this paper is to draw out interesting nuances and lessons when using a Tax Increment Financing (TIF) model in San Francisco given the abandonment of California's redevelopment agencies (RDAs) created via TIF funds.

Design/methodology/approach

– This research is based on secondary literature review, desk-based study and primary interviews with professional interviewees that have been heavily involved in TIF projects in San Francisco over the last decade.

Findings

– The abolition of the RDAs in California may be inadvertently cutting-off the principal supply of funds for redevelopment that includes much needed affordable housing.

Originality/value

– Reflective lesson learning for the management of land and property development in the USA and UK. Particularly with respect to funding mechanisms and agencies that can implement and develop affordable housing.

Keywords: [Finance](#), [Housing](#), [Property tax](#), [Redevelopment](#), [Urban areas](#)

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