

Tax Incremental Financing (TIF)

Public Hearing: December 9, 2025

5 Year Report on: Branson Landing Branson Hills Aquarium at the Boardwalk

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Tax Increment Financing (TIF)

A Method to Encourage Redevelopment

The Basics

- Term—23 Years
- City negotiates TIF contract/Board has final approval
- The “base” and the “increment”
 - 100% of incremental PILOTS (Payments in Lieu of Taxes)
 - 50% of incremental EATS (Economic Activity Taxes)
- Blight or conservation area finding
- “But-for” test

5 year report—Missouri Law

- Is the project making progress under proposed time?

The Base and the Increment

Amount changes based on valuation

**\$4,950
Increment
(PILOT'S)**

Amount remains constant

**\$50
Base
(received by taxing districts)**

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Base
(received by taxing districts)**

Increment

- Total Assessed Value After Development - \$100,000
- Total Levy - \$5.00/\$100 of Assessed Value
- Total Revenue - \$5,000
- Total Increment - \$4,950 (PILOT'S)

Base

- Property Assessed Value \$1,000
- Total Levy - \$5.00/\$100 of Assessed Value
- Total Tax Revenue - \$50

TIF Area, Plan, and Project



Redevelopment Area

Area which is as a whole a blighted or conservation area
Defined by the City and described in the plan
Each Redevelopment Area can have multiple
Redevelopment Project Areas



Redevelopment Plan

Overall blueprint for the assistance of development in a
given area



Redevelopment Project

Specific project described in Redevelopment Plan
Each Plan can have multiple projects

Branson Landing TIF

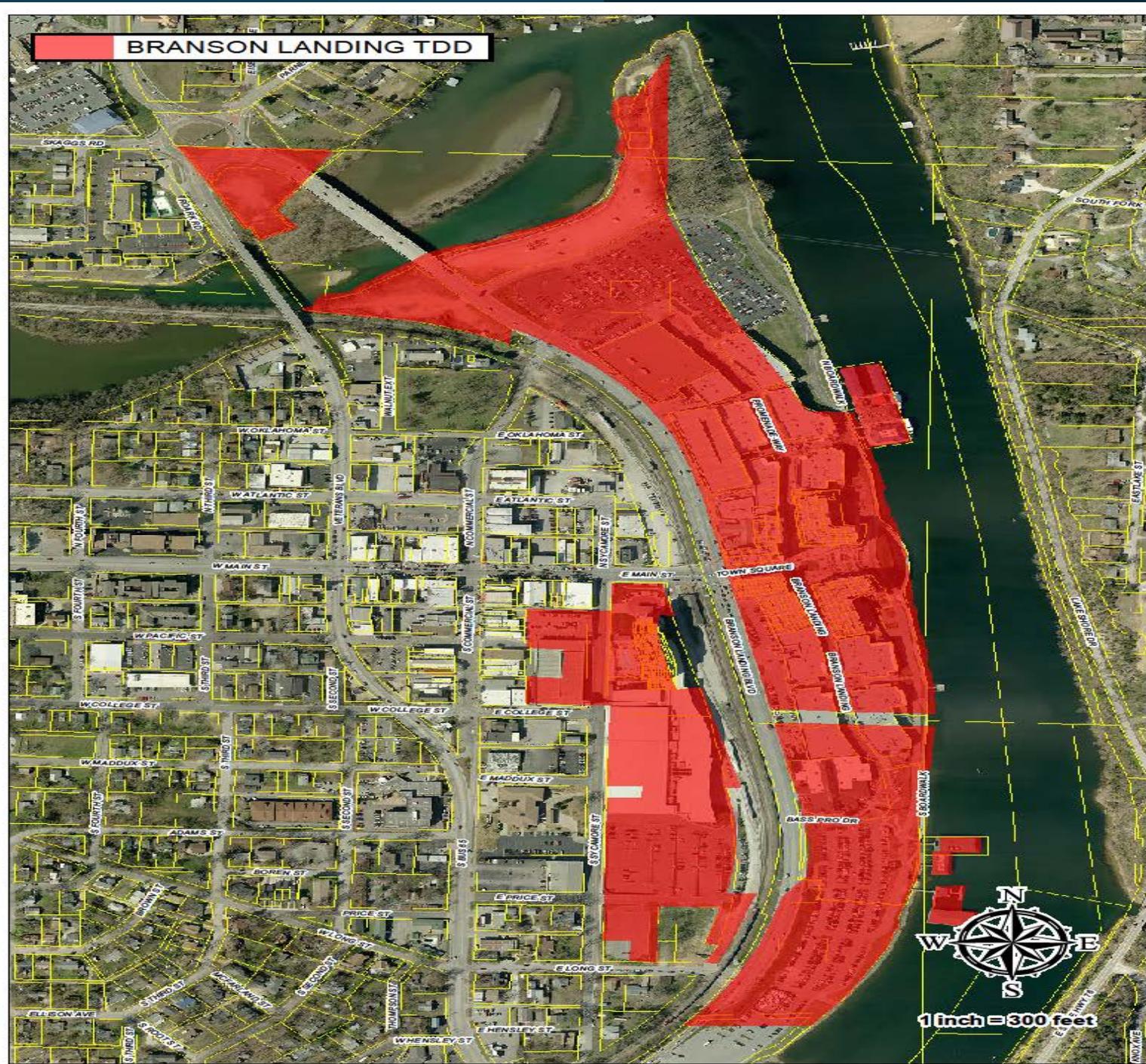


- **Began 2002-(Amended 2005)**
- **Blighted Area**
- **208 acres on lakefront for mixed use commercial, convention center & infrastructure improvements**
- **\$176 M Project Cost**
- **4 Projects-all are complete**
- **City owns Land but leases to developer-HCW**
- **“State TIF”(Super TIF)-City pledged revenues of uncaptured portions of various taxes not generated by the Landing Project; plus, state sales tax of 1.5%**

City of Branson Finance Department
Branson Landing TIF District Summary
2020-2024 Revenue

Tax Source	2020	2021	2022	2023	2024
Branson City Sales Tax (1%)	1,125,839.14	1,577,272.59	1,647,809.36	1,575,392.75	1,662,725.15
Branson City Trans. Sales Tax (.5%)	562,919.31	790,129.46	823,904.62	787,696.66	831,362.66
Taney County Sales & Jail Tax (.8125%)	803,108.75	1,240,137.66	1,456,512.73	1,267,206.83	1,337,772.57
Taney County Ambul. District (.125%)	140,729.93	197,159.08	205,976.18	196,924.11	207,840.66
Branson Area Tourism Enhanc. Dist. (.5%)	474,417.69	673,195.00	686,291.57	659,252.75	682,435.97
Mo. Dept. of Econ. Dev. (1.5%)	1,864,678.40	2,476,616.17	2,215,527.54	2,686,171.22	2,465,650.83
Branson Food Tourism Tax (.5%)	191,370.21	275,346.92	290,313.93	293,182.63	284,371.51
Branson Lodging & Amusement Tourism Tax (4%)	584,306.76	1,041,912.28	1,135,148.35	1,122,487.45	1,085,268.00
TDD Tax (1%)	1,146,788.81	1,618,755.43	1,705,378.23	1,576,205.30	1,675,398.96
Land Lease Payments	455,000.00	455,000.00	455,000.00	455,000.00	455,000.00
100% Real Estate Property Taxes	1,943,460.53	1,470,759.88	1,302,407.23	1,750,498.39	1,161,478.97
Total	9,292,619.53	11,816,284.47	11,924,269.74	12,370,018.09	11,849,305.28

Branson Landing TIF Area



Branson Hills TIF

Began 2004

Blighted Area

141 acres on retail shopping

\$65M Project Cost

3 Phases-portions of all phases are complete ,
but with some leasable lots still available



City of Branson Finance Department
Branson Hills SHOPPES TIF District Summary
2020-2024 Revenue

Tax Source	2020	2021	2022	2023	2024
50% of Branson City Sales Tax (1%)	708,743.73	773,475.03	881,991.92	928,537.49	983,056.33
50% of Branson City Trans. Sales Tax (.5%)	354,371.84	386,737.45	440,996.01	464,268.93	491,528.22
Taney County Sales & Jail Tax (.8125%)	1,042,340.94	1,220,875.20	1,540,179.16	1,493,784.77	1,581,491.53
Taney County Ambul. District (.125%)	177,185.96	193,368.77	220,498.00	232,134.38	245,764.09
Branson Area Tourism Enhanc. Dist. (.5%)	431,724.24	490,549.71	528,306.42	535,808.85	550,535.58
Branson Hills CID - TIF Portion (.25%)	359,057.01	382,579.82	432,258.14	470,190.12	501,289.01
Branson Hills CID - CID Overage	426,430.21	522,220.42	574,727.69	601,869.18	622,037.29
50% of Branson Food Tourism Tax (.5%)	16,178.79	19,279.72	19,062.26	20,830.65	21,261.47
50% of Branson Lodging & Amusement Tourism Tax (4%)	-	-	-	-	-
100% Real Estate Taxes	429,686.41	823,180.32	319,075.14	402,131.41	483,243.97
Total	3,945,719.13	4,812,266.44	4,957,094.74	5,149,555.78	5,480,207.49

City of Branson Finance Department
Branson Hills TIF District Summary (North Side)
2020-2024 Revenue

Tax Source	2020	2021	2022	2023	2024
50% of Branson City Sales Tax (1%)	284,853.65	372,229.52	394,076.64	373,432.11	364,939.80
50% of Branson City Trans. Sales Tax (.5%)	142,426.79	186,114.77	197,038.17	186,715.99	182,469.93
Taney County Sales & Jail Tax (.8125%)	413,656.85	590,210.28	687,185.36	600,758.60	587,096.80
Taney County Ambul. District (.125%)	71,213.42	93,057.38	98,519.16	93,358.03	91,234.96
Branson Area Tourism Enhanc. Dist. (.5%)	258,897.73	342,180.86	360,119.13	339,201.23	329,582.70
Branson Hills CID - TIF Portion (.25%)	142,373.30	187,215.66	201,044.58	192,454.10	181,998.34
50% of Branson Food Tourism Tax (.5%)	14,221.50	17,211.73	21,597.48	20,102.25	19,849.24
50% of Branson Lodging & Amusement Tourism Tax (4%)	-	-	-	-	-
100% Real Estate Taxes	299,144.48	479,636.34	301,416.31	279,304.54	262,175.26
Total	1,626,787.72	2,267,856.54	2,260,996.83	2,085,326.85	2,019,347.03



Aquarium at the Boardwalk TIF

- Began 2019
- Pay as you go TIF-not to exceed \$7M plus Financing Cost
- Blighted Area
- Project #1- 1.64 acre portion of the full 13.26 acre parcel
- 46,000 square foot aquarium and related amenities; partial demolition of structures and site improvements through out the full redevelopment area.
- Total Project cost-\$50,939,633

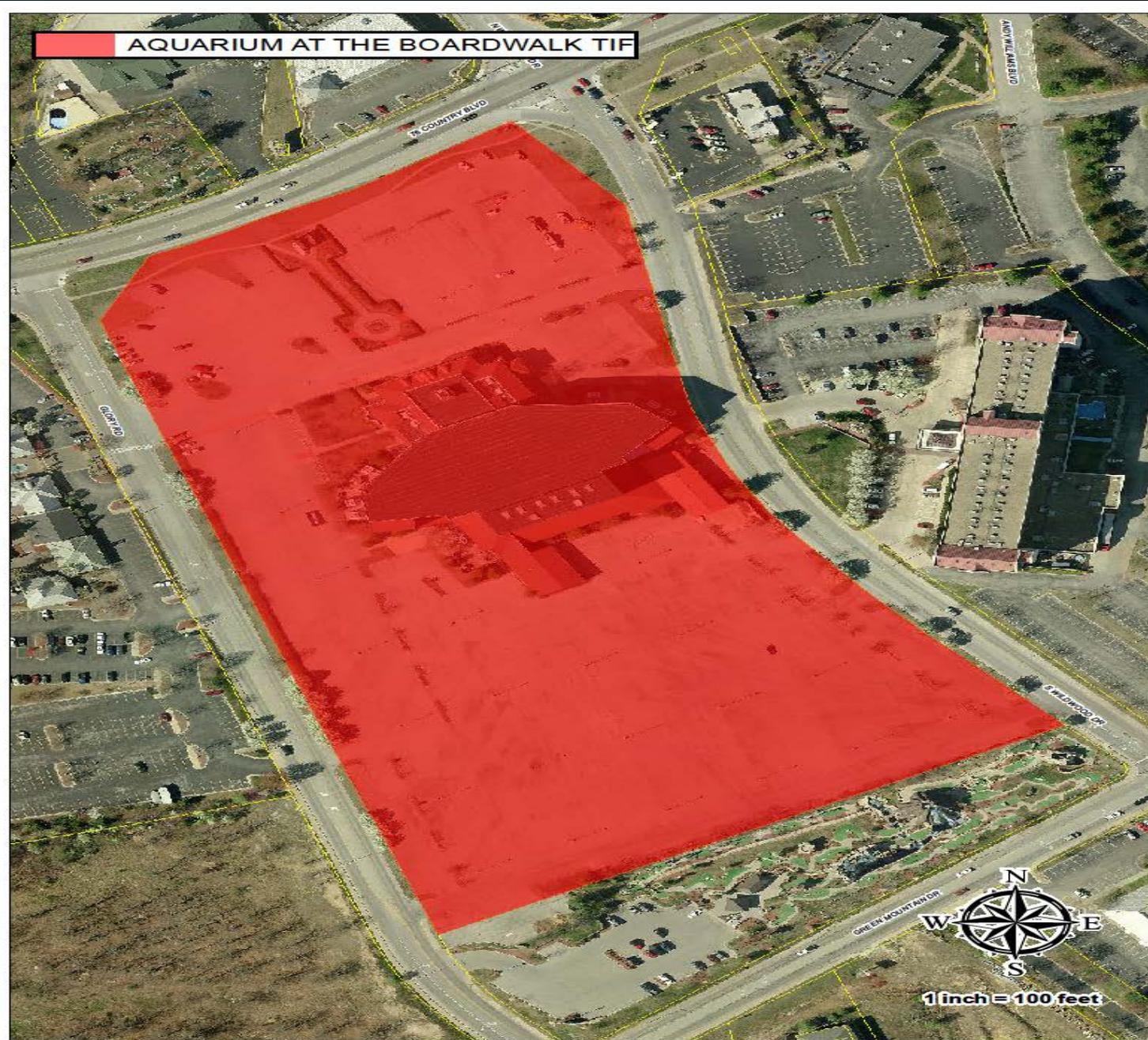
City of Branson Finance Department

Aquarium at the Boardwalk TIF District Summary

2020-2024 Revenue

Tax Source	2021	2022	2023	2024
50% of Branson City Sales Tax (1%)	96,709.00	68,086.85	71,351.58	69,006.55
50% of Branson City Trans. Sales Tax (.5%)	48,354.51	34,043.44	35,675.80	34,503.30
50% of Branson Public Safety Sales Tax (.5%)	48,354.51	34,043.44	35,675.80	34,503.30
Taney County Sales & Jail Tax (.8125%)	147,374.68	117,740.74	114,786.91	110,913.98
Taney County Ambul. District (.125%)	24,177.25	17,021.72	17,837.91	17,251.66
Branson Area Tourism Enhanc. Dist. (.5%)	18,114.00	13,953.72	13,615.80	12,696.26
50% of 76 Entertainment CID Portion (1%)	96,709.03	68,086.90	71,351.61	69,006.58
50% of Branson Food Tourism Tax (.5%)	162.97	490.86	359.26	324.88
Tax (4%)	321,269.06	214,202.95	234,541.60	215,245.73
100% Real Estate Property Taxes	-	129,217.97	132,614.14	129,143.28
Total	801,225.01	696,888.59	727,810.41	692,595.51

Aquarium at the Boardwalk TIF





Final TIF Debt Progression

Bond Issue	Financed Amount	Remaining Balance as of 12/31/2025	Maturity Date
Branson Landing		TIF Ends 2028	
2012A MDFB	\$ 33,450,000	5,520,000	12/1/2027
2015A MDFB	\$ 62,560,000	39,610,000	6/1/2034
2005A IDA	\$ 18,560,000	5,765,000	6/1/2029
Branson Hills		TIF Ends 2029	
2005A IDA	\$ 14,760,000	6,815,000	5/1/2027
2005B*	\$ 1,889,338	1,889,338	
2007A IDA	\$ 3,385,000	1,760,000	5/1/2026
2017A IDA SHOPPES	\$ 28,025,000	6,529,895	11/1/2029
2017B IDA SHOPPES *	\$ 8,668,665	2,264,442	

*Subordinate TIF Obligation bonds that will be paid by the waterfall after all other debt has been paid.