

Public Improvement District Information

Local governments cannot always do everything they would like to do for their residents. Sometimes extra revenue is necessary to meet the needs of residents. Larimer County is a leader in the establishment of small districts. It is our experience that the districts empower people to take responsibility for their needs.

What is a Public Improvement District?



A public improvement district (PID) is a taxing entity which can finance, construct and maintain public improvements. A PID may be formed to address any type of public improvement or service. It has authority to issue debt and to impose a mill levy against real and personal property within the district.

How does a Public Improvement District Work?

A PID begins with a **plan**. The **plan** identifies the proposed improvements, the cost of construction, and the cost of maintenance. It also identifies how the project is to be financed. Finally, the plan identifies the cost to each of the property owners who will benefit from the proposed improvement. The plan also serves as the basis for a petition requesting that the district be formed.



What are Some of the Benefits of a Public Improvement District?

- Property values benefit where districts are formed for the purpose of improving and maintaining streets.
- Mortgage financing companies sometimes require public maintenance of streets as a condition of making a loan.
- Public street maintenance allows owners to stay ahead of maintenance needs. A planned program of street maintenance includes preventive maintenance. Sealing cracks and resurfacing streets before deterioration occurs saves money over the life cycle of the pavement.
- Money paid to PIDs is deductible from Federal income tax for those who itemize deductions.
 - To provide a “comfort zone” for property owners, the maximum allowable mill levy can be set by election at the time of district formation.
 - Each district has a board of volunteers who work with County Staff to establish priorities for work that needs to be done.
- Money paid to a PID is kept in a fund separate from other funds. It can only be used for the established purpose of the PID.



How Does a Public Improvement District get Formed?

Citizens may initiate the PID formation process by filing an application with the Larimer County Engineering Department.

Project Plan.

The process of forming a public improvement district begins with a plan. Once the application is filed, Engineering Department staff members prepare a plan for the improvement, and a petition requesting that a district be formed. The plan includes a description of the proposed project and a cost estimate of the proposed improvements.

PID Petition.

The plan and cost estimate are then incorporated as part of a petition asking that a district be formed.

Project Meeting.

A public meeting is held at which people who are interested and would be affected by the proposed project can come and learn about the project and comment on it. At the meeting or after the meeting, the petition will be circulated in the community where the proposed project is located. The petition is filed with the Larimer County Engineering Department.

Public Hearing.

Upon receipt of a valid petition, a public hearing is held at which people can come and make comments on the proposed project to the Board of County Commissioners. During or after the hearing, the Board of Commissioners may or may not order an election on the proposed district. Although the statute requires signatures of only 30% of the residents, the Boards of Commissioners have usually ordered an election if a majority of the property owners have signed the petition.

District Election.

If an election is ordered by the Board of County Commissioners, it must be held in November of any given year. The election is a formal election under the election laws of the state. If a majority of those who vote are in favor of the proposed district, it is formed.

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<http://www.larimer.org/engineering/impdist/impdist1.htm>



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Public Improvement Districts

Public Improvement Districts (PIDs) provide a way for property owners to finance and construct public improvements.

