



2025 Base Revenue & SHARED TAX INCREMENT REVENUE

In Colorado, downtown development authorities that are older than 30 years automatically share tax increment revenue with affected local government entities. This "share back" results from a widely supported bipartisan amendment of the DDA Act adopted by the state legislature in 2008.

In 2011, the Fort Collins Downtown Development Authority (DDA) began sharing back 50% of its tax increment revenue with the Poudre School District, Larimer County, the Poudre River Public Library District, and other overlapping tax entities. In 2025, the DDA shared over \$6.89 million in tax increment revenues with these local government entities.

In addition, these local government entities also received revenue from the Base Assessed Value of the property in the DDA district, totaling more than \$16.6 million in 2025.

