RESEARCH MEMORANDUM

Information accurate as of July 2026

Executive Summary

This memorandum examines three regional revenue-sharing models that use distinct structures to distribute fiscal resources and coordinate development across local boundaries. Minnesota's Twin Cities Fiscal Disparities Program shares a portion of commercial-industrial property tax-base growth through a regional formula based on population and fiscal capacity. At the same time, New Jersey's Meadowlands framework combines adjustment payments with dedicated hotel-assessment and sports-wagering revenues. Ohio's Joint Economic Development Districts rely instead on negotiated agreements among participating local governments, allowing districts to levy income taxes and allocate revenues for economic development, public services, and infrastructure. Together, the models illustrate how states may structure revenue sharing through statutory formulas, state-administered regional accounts, or locally negotiated contracts, with measurable fiscal effects but more limited evidence isolating broader economic outcomes.

Research Methods

Review of state statutes, government reports, agency materials, and available academic research to compare the structure, operation, and documented outcomes of revenue-sharing models in Minnesota, New Jersey, and Ohio.

Findings and Analysis

Intergovernmental revenue-sharing arrangements distribute tax revenues or other public resources among different levels of government or among jurisdictions at the same level through formulas, transfers, or shared tax bases. [1]These arrangements are commonly used to address differences between a jurisdiction's available revenues and its expenditure responsibilities, reduce disparities in fiscal capacity, and support the provision of public services across jurisdictions.[2] At the regional level, revenue-sharing arrangements also may provide a framework for coordinating economic development, infrastructure investment, and other activities whose costs and benefits extend across local boundaries.[3] The design of these arrangements varies according to the revenue source, participating governments, distribution formula, administrative structure, and balance between state requirements and local decision-making.[4] This memorandum examines three revenue-sharing models by assessing their structures, operations, and documented outcomes from available government reports, academic research, and program evaluations.

Minnesota: Twin Cities Fiscal Disparities Program

Structure

The Twin Cities Metropolitan Area Fiscal Disparities Program, often referred to as the fiscal disparities program, was established by the Charles R. Weaver Metropolitan Revenue Distribution Act of the Minnesota statutes.[5,6,7] Although the original statute was enacted in 1971, it was implemented in 1975 due to legal opposition.[8] The program encompasses a seven-county metropolitan area: Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington.[9] The program's model is that a portion of the growth in the region's commercial-industrial property tax base will be shared among the metropolitan area, rather than transferring locally collected revenue through a separate grant program.[10] The statute also links the program to regional cooperation, redevelopment, environmental protection, and reducing the influence of fiscal considerations on development decisions.[11] This arrangement, in turn, serves the central purposes of the revenue-sharing program: promoting more orderly regional development and improving equity in the distribution of fiscal resources.[12]

<u>Operation</u>

The Twin Cities Metropolitan Area Fiscal Disparities Program operates by requiring each taxing jurisdiction to contribute 40 percent of the growth in its C/I property tax base since the 1971 assessment to an areawide pool.[13] The remaining 60 percent of that growth stays in the municipality's local tax base and is taxed at the applicable local tax rates. Operationally, the growth in value since the 1971 assessment is measured by taking each jurisdiction's current net tax capacity of C/I property and subtracting the 1971 C/I net tax capacity. Growth includes the effects of new construction, inflation, demolition, revaluation, appreciation, and depreciation. There is no need to identify growth since 1971 for individual properties—all calculations are based on aggregate values.[14] Property that is included in the shared tax base includes commercial, industrial, and utility property, including business facilities and land used or zoned for commercial or industrial purposes, while generally excluding residential, agricultural, and tax-exempt property.[15]

The program does not divide contributions to the revenue pool equally. Each municipality receives a distribution index that dictates its contribution amount (See Figure 1).[16] The distribution index for each municipality is calculated using the municipality's population and its fiscal capacity relative to the metropolitan average. Fiscal capacity of a municipality means its adjusted market value, determined as of January 2 of any year, divided by its population, determined as of a date in the same year.[17] The average fiscal capacity of municipalities means the sum of the adjusted market values of all municipalities, determined as of January 2 of any year, divided by the sum of their populations, determined as of a date in the same year.

Figure 1.Distribution Index Formula

$$\text{Population of City/Town} \times \frac{\text{Metro Average Fiscal Capacity}}{\text{City/Town Fiscal Capacity}} = \text{Distribution Index}$$

Source: Minnesota House Research Department[18]

A municipality's population increases the jurisdiction's share of the revenue pool.[19] There is no measure of spending need in the distribution formula other than population. This situation has several implications:

- If the municipality's fiscal capacity is the same as the metropolitan average, its percentage share of the areawide tax base will be the same as its share of the area's population.
- If its fiscal capacity is above the metro average, its per capita share will be smaller.
- If its fiscal capacity is below the metro average, its per capita share will be larger.

The pool is divided according to each jurisdiction's index. After calculating the indices for all eligible municipalities, the program sums them. Each municipality receives the same percentage of the areawide tax base as its percentage of the combined distribution indexes. For example, if a municipality accounts for 3 percent of the total regional distribution index, it receives approximately 3 percent of the areawide tax base. • A jurisdiction's contribution depends on its growth in commercial-industrial tax capacity, while its distribution depends on population and overall fiscal capacity. As a result, a municipality:

- With substantial commercial-industrial growth, it may contribute a relatively large amount.
- With a large population or comparatively low property wealth per resident, a relatively large distribution may be received.
- May receive more than it contributes and be a net recipient; or
- May contribute more than it receives and be a net contributor.

Outcome

For taxes payable in 2026, the Twin Cities Fiscal Disparities Program shared more than $622 million in commercial-industrial tax base, generating more than $825 million in tax revenue across 177 participating communities.[20] According to the Metropolitan Council, the program improves fiscal equity by reducing differences in tax-base wealth among communities, limiting competition for taxable development, and supporting regional wastewater and transportation services.[21] It also encourages land uses that may generate limited local tax revenue, including regional parks, open space, and low-income housing, while promoting a regional approach to planning and development.[22] For taxes payable in 2025, the shared pool represented 35 percent of the metropolitan area's commercial-industrial tax base.[23] Of the 177 participating communities, 104 were net recipients, and 73 were net contributors.[24] Among communities with populations above 10,000, the program reduced the ratio between the highest and lowest commercial-industrial tax base per resident from approximately 16-to-1 to 6-to-1.[25]

The program's clearest measurable outcomes are fiscal, including the amount of tax base shared, changes in municipal tax capacity, differences in local tax rates, and the distribution of benefits among jurisdictions.[26] Broader economic effects are more difficult to isolate. Transportation infrastructure, land-use regulation, local tax rates, tax increment financing, state aid, demographic change, and wider economic conditions also influence business location, development patterns, and regional growth.[27] Because the program has operated throughout the seven-county metropolitan area since 1975, there is no directly comparable untreated portion of the region that can serve as a clear control group.[28] In addition, net-contributor and net-recipient classifications may not capture the full fiscal effect of the program because contributing communities may benefit through county, school district, or regional services.[29] In contrast, recipient communities may experience offsetting changes in other aid programs.[30]

New Jersey: Meadowlands District

Structure

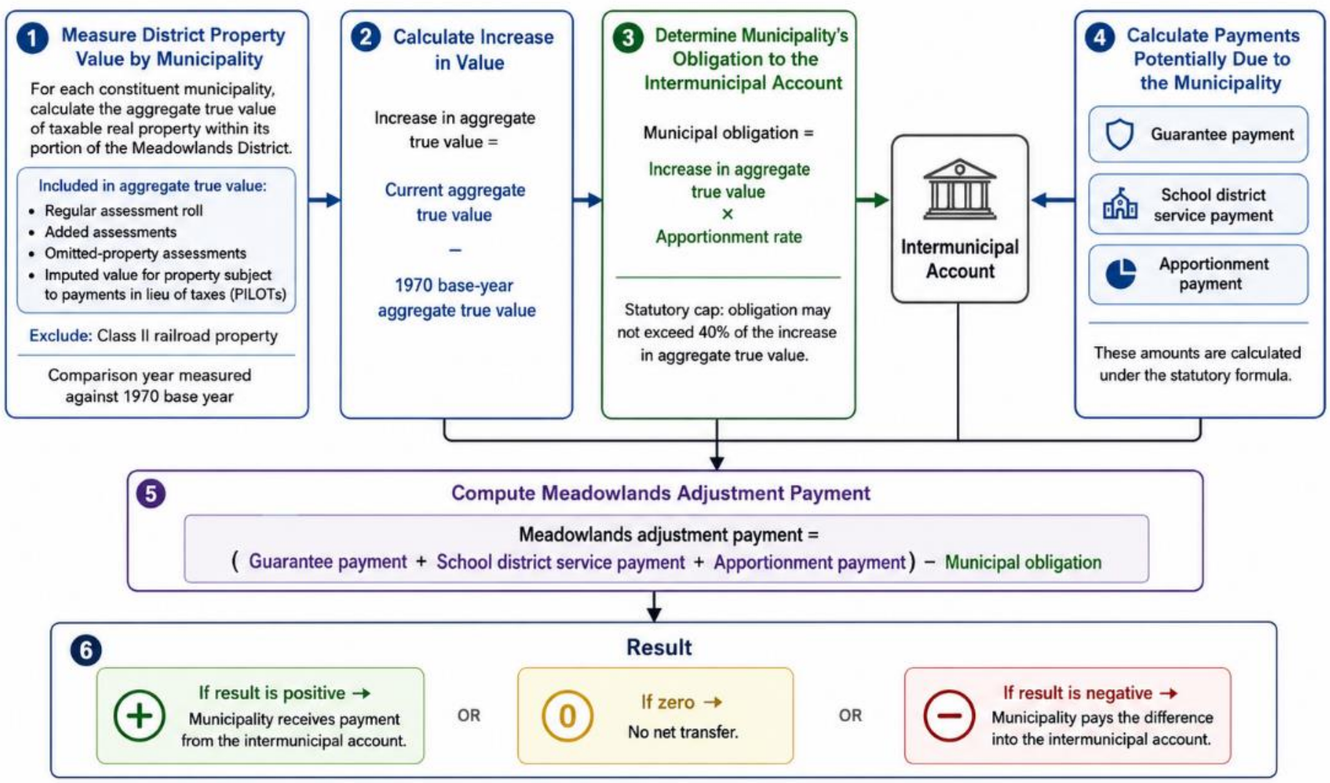
The State of New Jersey created the Meadowlands District as a state-defined regional planning and development area under the Hackensack Meadowlands Reclamation and Development Act.[31] The district covers portions of 14 municipalities in Bergen and Hudson counties, specifically: Carlstadt, East Rutherford, Jersey City, Kearny, Little Ferry, Lyndhurst, Moonachie, North Arlington, North Bergen, Ridgefield, Rutherford, Secaucus, South Hackensack, and Teterboro.[32] The New Jersey Sports & Exposition Authority (NJSEA) is responsible for land-use planning and permitting in the Meadowlands district.[33]

The original Meadowlands framework combined regional land-use authority with an intermunicipal tax-sharing arrangement intended to distribute certain fiscal benefits and burdens associated with development.[34] The adjusted framework post-2015 retained the intermunicipal account and Meadowlands adjustment-payment calculations while adding dedicated revenue sources, including the regional hotel-use assessment and certain sports-wagering revenue, to support required municipal payments. The current principal revenue sources supporting the revenue account are the redirection of revenue from the Meadowlands hotel-use assessment and revenue associated with sports wagering at the Meadowlands Racetrack.[35,36]

Operation

The New Jersey Sports and Exposition Authority calculates each municipality's fiscal position by comparing the aggregate true value of taxable real property within its portion of the Meadowlands District with the statutory 1970 base year (See Figure 2).[37] The calculation generally includes: property on the regular assessment roll, added assessments, omitted-property assessments, and an imputed property value for property generating payments instead of taxes.[38] Notably, Class II railroad property is excluded from the calculation.[39] The resulting change in property value is used, together with the applicable apportionment rate, to calculate each municipality's payment obligation to the intermunicipal account, subject to the statutory 40 percent limit.[40] Additional calculations used to determine amounts payable to municipalities include guarantee, school-service, and apportionment payments.[41]

Figure 2. Original Meadowlands Tax-Sharing Formula

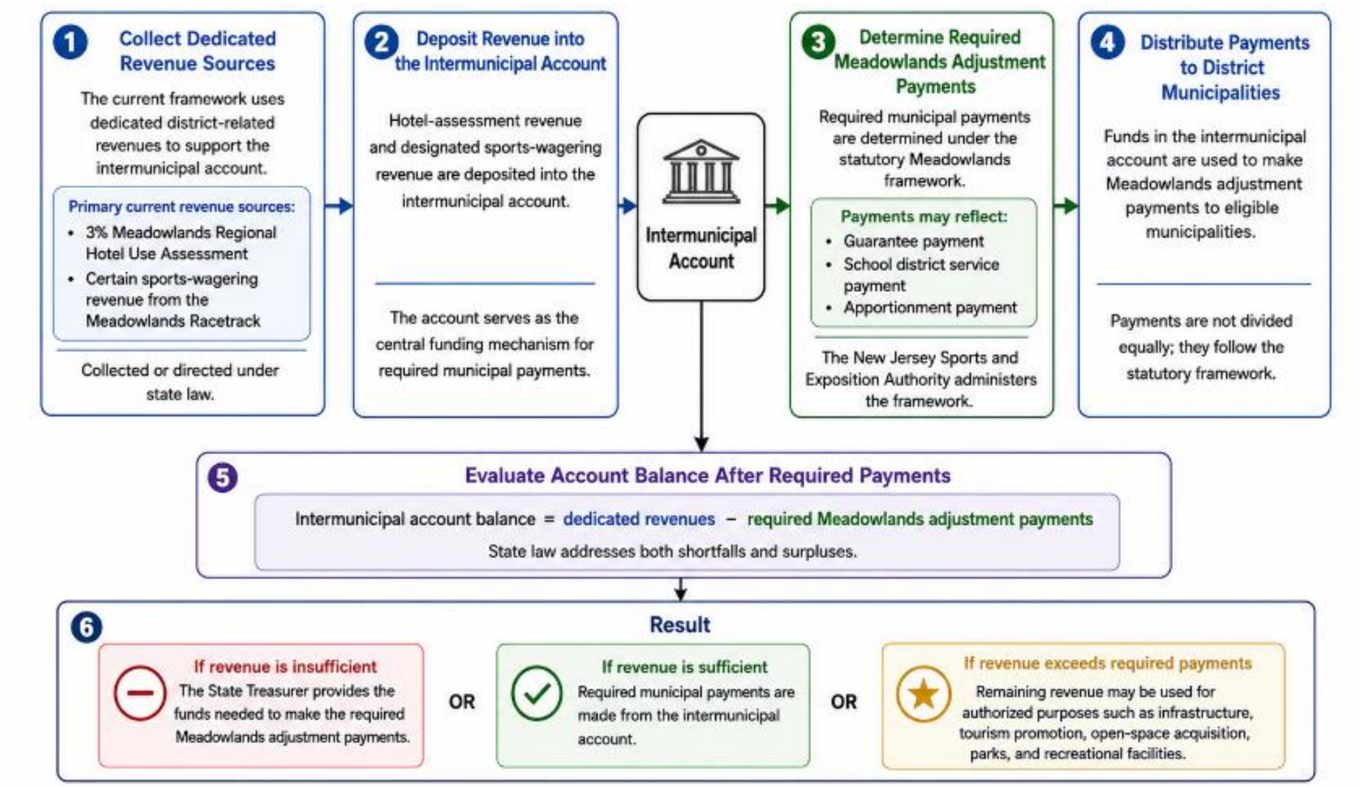


Source: Author's visualization utilizing information from the New Jersey Public Law.[42]

The intermunicipal account serves as the central funding mechanism for Meadowlands adjustment payments. The New Jersey Sports and Exposition Authority calculates the payments due to eligible municipalities under the statutory framework, which may include guarantee, school district service, and apportionment payments.[43] Later legislation added dedicated revenue sources to support the account: A 3 percent Meadowlands regional hotel-use assessment collected by the New Jersey Division of Taxation and certain sport-wagering revenue generated at the Meadowlands

Racetrack (See Figure 3).[44,45] Hotel-assessment revenue is deposited into the intermunicipal account and used to make required Meadowlands adjustment payments.[46]

Figure 3. Current Meadowlands Revenue-Sharing Model



Source: Author's visualization based on information from the New Jersey Public Law.[47,48,49]

New Jersey statutes address account surpluses by directing excess hotel-assessment revenue for specified infrastructure, tourism, recreation, and open-space purposes.[50] Furthermore, during account shortfalls, the state provides additional funding when the assessment revenue is insufficient to make the required municipal payments.[51]

Outcome

The Meadowlands adjustment-payment framework distributed approximately $12.44 million to six district municipalities in 2026, compared with $11.95 million in 2025, an increase of approximately $486,000, or 4.1 percent.[52] Kearny remained the largest recipient, with its payment increasing from $8.08 million in 2025 to $8.24 million in 2026.[53] Ridgefield's payment increased from approximately $952,000 to $1.28 million, while Lyndhurst shifted from a calculated obligation of approximately $168,000 in 2025 to a payment of approximately $1,900 in 2026.[54] Among calculated contributors, North Bergen's obligation increased from $1.61 million to $2.05 million, while Secaucus' obligation decreased from $3.58 million to $3.15 million.[55] The 2026 schedule divided payments to recipient municipalities among three installments totaling approximately $4.15 million each and noted that adjustment payments are funded primarily through the Meadowlands Regional Hotel Use Assessment.[56]

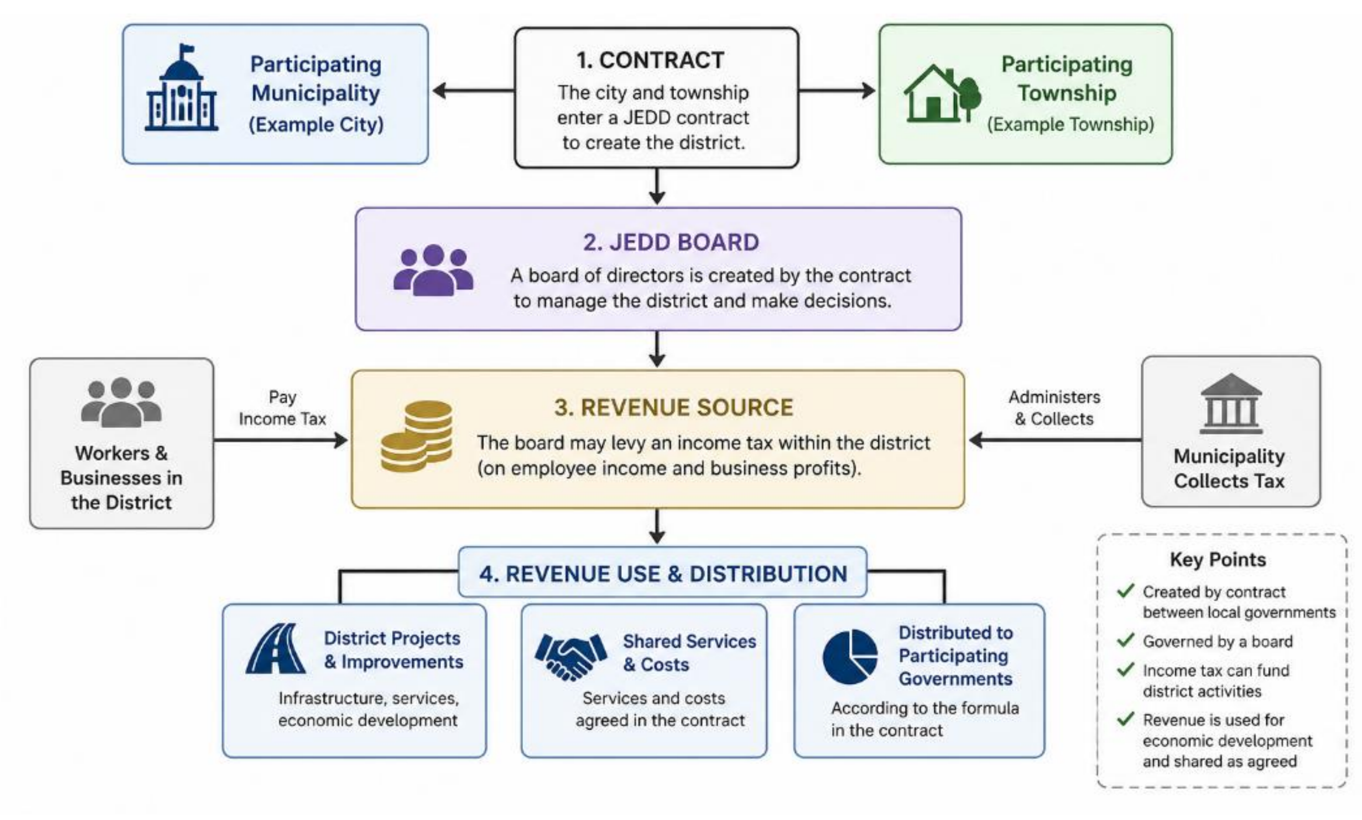
The authority reports that district redevelopment plans have supported the rehabilitation of contaminated and derelict sites. However, this is an agency characterization rather than an independent evaluation of the tax-sharing program's effect.[57] The authority adopted the original Meadowlands District Transportation Plan in 2007 and has developed an updated plan for 2045 to address the movement of people and goods across the district.[58] Current law permits hotel-assessment revenue remaining after required adjustment payments to be used for flood control, traffic improvements, renewable-energy projects, other infrastructure, tourism promotion, open-space acquisition, parks, and recreation.[59]

Ohio: Joint Economic Development Districts (JEDDs)

Structure

Ohio law authorizes Joint Economic Development Districts (JEDDs) through contracts among local governments rather than through a single statewide district or a revenue-sharing formula (see Figure 4). JEDDs are established to facilitate economic development or redevelopment, create or preserve employment opportunities, and improve economic welfare.[60,61,62] Some statutes apply only to limited categories of municipalities and townships, including jurisdictions in charter counties, certain municipally owned airport districts, and specified transportation-improvement-district arrangements, while others serve as a broader alternative procedure for municipalities and townships in the same or adjacent counties.[63,64,65] Under Sections 715.70 and 715.71, one or more municipal corporations and one or more townships may participate.[66,67] On the contrary, under Section 715.72, one or more municipal corporations, one or more townships, and, in narrowly defined circumstances, counties may participate.[68] The district may include all or part of the territory of participating governments, and its boundaries must be described in the contract or an addendum.

Figure 4. Ohio Joint Economic Development District (JEDD) Structure

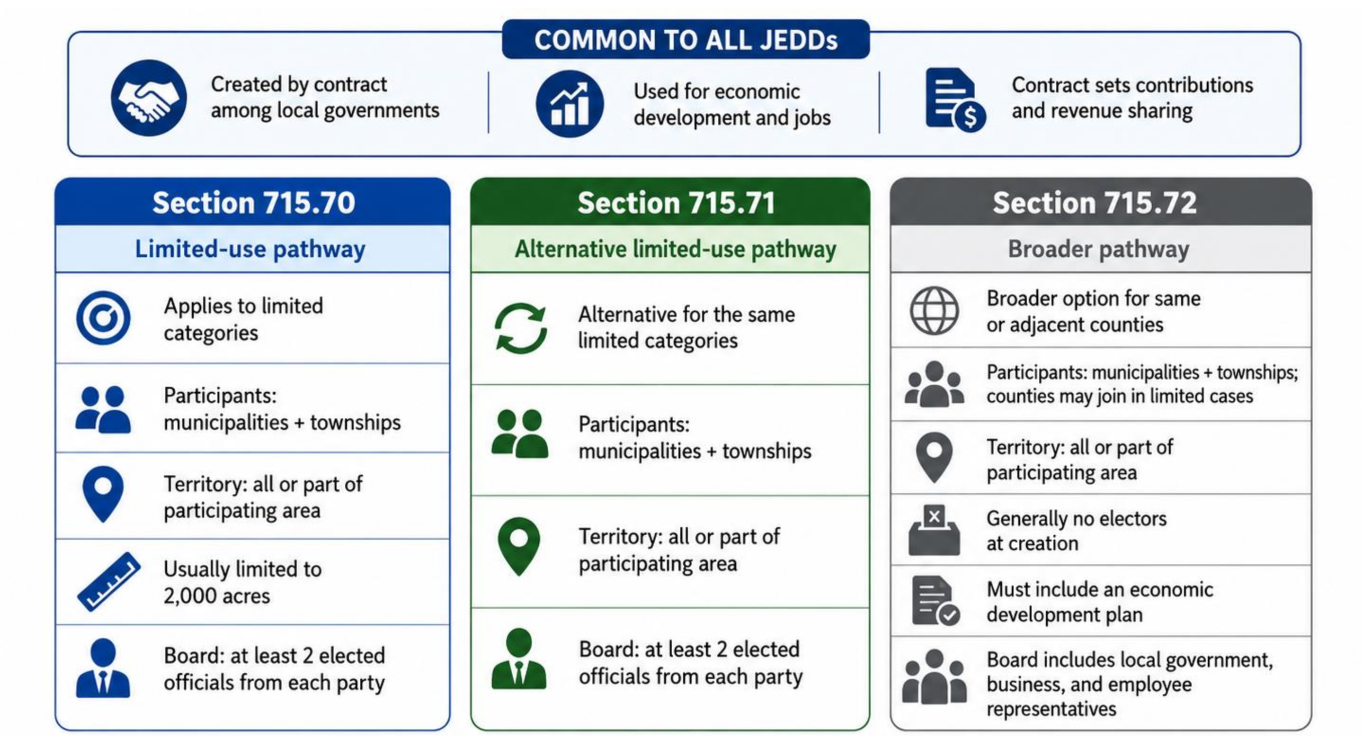


Source: Author's visualization utilizing information from the Ohio Revised Code.[69,70,71]

There are principal territorial differences among the pathways (see Figure 5). Section 715.70 generally limits a district to 2,000 acres and prohibits it from surrounding excluded territory.[72] Section 715.72 generally prohibits electors from residing in the district at creation, except in mixed-use developments, and permits contracting parties to exclude specific parcels.[73] The contract establishes each party's contribution to the district and may provide for sharing operating and improvement costs, as well as certain tax revenues. Contributions may include services, money, property, facilities, or equipment. For Section 715.72 districts, explain that the contract must include an economic development plan and a schedule for new, expanded, or additional services, facilities, or improvements.[74]

Each district is governed by a board of directors whose powers and procedures are established by statute and the district contract. Under Sections 715.70 and 715.71, the contract appoints at least two elected officials from each contracting party.[75,76] Under Section 715.72, the board generally includes representatives of municipalities, townships, businesses, employees, and participating counties, or an at-large member when no county participates.[77] Participating governments retain their underlying statutory powers, while the board possesses only the powers granted by statute and the contract.

Figure 5. Ohio JEDD Structure by Statutory Pathway



Source: Author's visualization utilizing information from the Ohio Revised Code.[78,79,80]

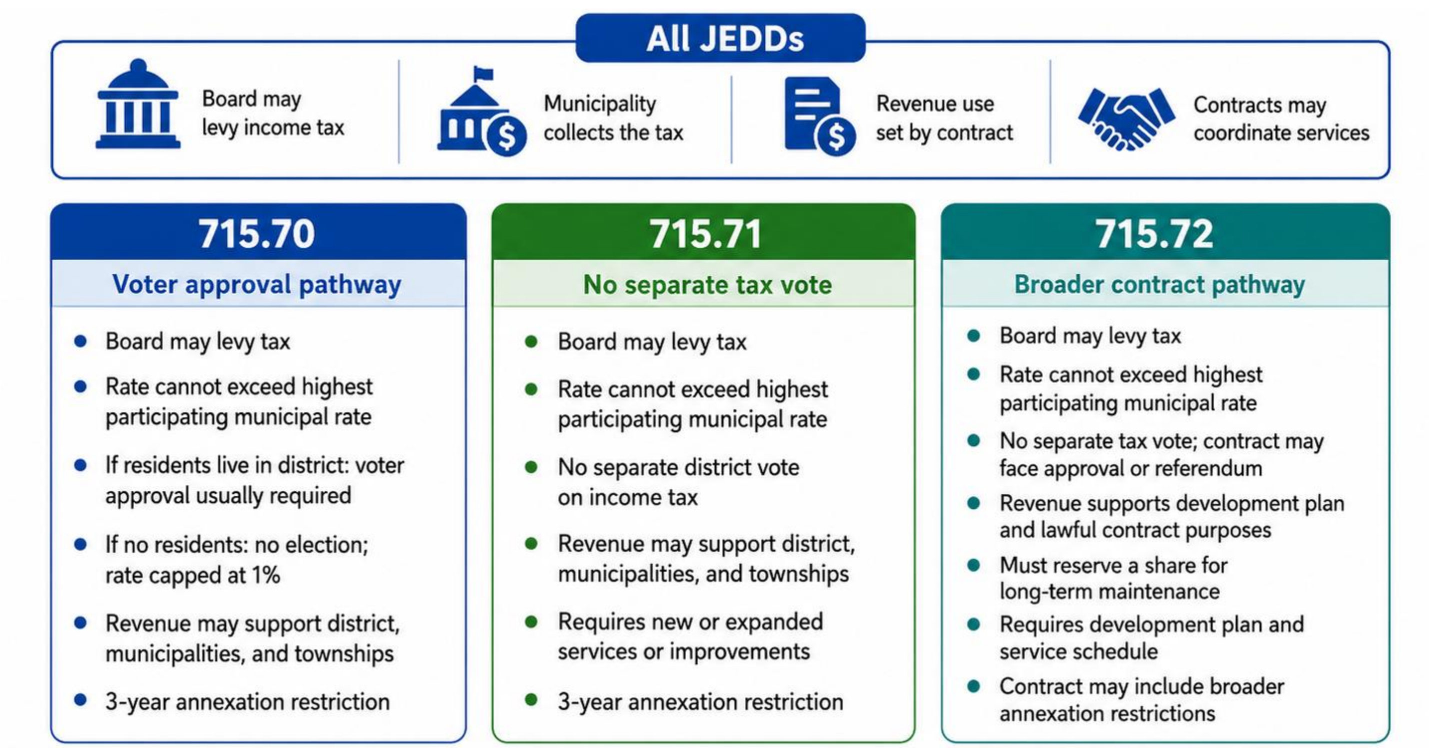
<u>Operation</u>

The operation of a JEDD contract depends on the statutory pathway (see Figure 6). A JEDD contract may authorize the district's board of directors to levy an income tax within the district.[81,82,83] The rate generally may not exceed the highest municipal income tax rate imposed by a participating municipality, but voter approval requirements differ among the three statutory pathways. Under Section 715.70, district electors generally must approve the tax when residents live within the district.[84] If no electors reside there, no election is held, but the tax rate is limited to 1 percent. Sections

715.71 and 715.72 do not require a separate vote on the income-tax levy, although Section 715.72 includes approval and referendum procedures for the district contract itself. A participating municipality administers, collects, and enforces the tax on behalf of the district board.[85,86]

Income-tax revenue may support district operations, economic development, public services, and other purposes established in the contract. Under Sections 715.70 and 715.71, the revenue may be used for the district and the participating municipalities and townships.[87,88] Section 715.72 directs revenue toward the district's economic development plan and other lawful contractual purposes, including utility services.[89] Additionally, for Section 715.72 districts, tax resolution must reserve a stated percentage of collections for long-term district maintenance.[90] Each contract determines how remaining revenue is distributed, so Ohio does not use one statewide allocation formula. Contracts also may coordinate roads, utilities, public facilities, and other services. Sections 715.70 and 715.71 require new, expanded, or additional services, facilities, or improvements, while Section 715.72 requires an economic development plan and a schedule for those activities, including certain cost, funding, and construction information.[91,92,93] Agreements also may address zoning, building codes, permanent improvements, and other governmental functions, but they do not supersede otherwise applicable land-use procedures.[94] Each pathway includes annexation protections, and the contract may impose additional restrictions during its term. Contractual rights and obligations generally remain in effect following annexation, merger, or governmental succession.

Figure 6. Ohio JEDD Taxation Rules by Statutory Pathway



Source: Author's visualization utilizing information from the Ohio Revised Code.[95,96,97]

<u>Outcome</u>

Financial outcomes vary across Ohio's Joint Economic Development Districts because each operates under its own contract. For example, the Berkshire Township–City of Delaware JEDD collected approximately $557,400 in income-tax revenue in 2024, up from approximately $489,300 in 2023, an increase of 13.9 percent.[98] In 2024, the district distributed approximately $305,400 to Berkshire Township and $203,600 to the city of Delaware, while spending about $21,400 on tax collection and fiscal services and $4,700 on income-tax refunds.[99] The district ended the year with a cash balance of approximately $148,700, compared with $126,500 at the end of 2023.[100] Under the district's agreement, the city receives 4 percent of gross collections for administrative expenses, the district retains 1 percent, and the remaining net revenue is divided 60 percent to the township and 40 percent to the city.[101] These figures illustrate how a JEDD can generate recurring income tax revenue and distribute it among participating governments according to a locally negotiated formula.

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[65] *Section 715.72: Alternative Procedures and Requirements for Creating Joint Economic Development District, 6*
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[68] *Section 715.72: Alternative Procedures and Requirements for Creating Joint Economic Development District, 6*

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