



# Village of Lexington

## Development Plan & Tax Increment Financing Plan

Adopted: December 19, 2022

# ACKNOWLEDGEMENTS

The Village of Lexington Downtown Development Authority was first established in 1986, pursuant to the current Downtown Development Authority Act (Act 57 of 2018). The purpose of the Authority is to correct and prevent deterioration and promote economic growth within Village of Lexington's principal business district.

For their vision and support, the following community leaders should be recognized:

## VILLAGE COUNCIL

- KRISTEN KAATZ, COUNCIL PRESIDENT
- PETER MUOIO, PRESEIDENT PRO TEM
- LARRY ADAMS
- KATHLEEN DECOSTER
- MICHAEL FULTON
- ED JAROSZ
- DENNIS KLAAS

## DDA BOARD OF DIRECTORS

- KERI OWENS-YANKEE, CO-CHAIR
- JAMES VANDYKE, CO-CHAIR
- KRISTEN KAATZ, VILLAGE PRESIDENT
- LARRY ADAMS
- STACIE BALES
- MICHAEL BENDER
- BRIAN BLAESING
- DOUGLAS DROUILLARD
- MICHAEL MCGOVERN
- PEGGY STENCEL
- COLLIN WESTBROOK
- VICKI SCOTT, RECORDING SECRETARY

Alexandria Sutton, Village Manager

Vicki Scott, Village Clerk

Shelly McCoy, Village Treasurer

This plan was prepared with assistance from:

## **CIB Planning**



ADOPTED BY DDA BOARD: December 19, 2022

ADOPTED BY VILLAGE COUNCIL: December 19, 2022

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# BACKGROUND AND PURPOSES

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## GENERAL OVERVIEW

The Village of Lexington Downtown Development Authority (DDA) was created in in 1986. A DDA is governed by a Board of Directors whose primary purpose is to correct and prevent deterioration and promote economic growth within Village of Lexington’s principal business district. Other purposes of a DDA include reversing declining property values, improving the overall business climate, and increasing employment opportunities. A primary benefit of forming a DDA is the ability to capture the incremental increase in property taxes that result from improvements in the district. These tax revenues are used to finance public improvements and redevelopment projects within the district, which furthers the goal of economic growth.

A Development Plan is one tool the DDA relies upon for identifying and implementing projects aimed at spurring new private investment. The goals, objectives and recommended actions presented in this document are intended to plan and prioritize projects to help ensure that development and redevelopment within the downtown occurs in an orderly manner. Recommendations also ensure that improvements match the available revenues and can enable the DDA to become eligible for other funding sources. Plan was prepared in accordance with the Downtown Development Authority Act, P.A. 57 of 2018.

A DDA can capture new tax increment in the district (TIF) and use it to pay for improvements that otherwise could not be afforded by either local businesses or Village government. This funding can also be used to incentivize projects that otherwise are not feasible due to development costs that exceed possible revenue. Moreover, creation of a TIF district does not take away current tax revenue; it just captures any new increment that results from improvements to property or an increase in value. Nor does it cause payment of increased taxes by property owners in the DDA District.

## LEGAL BASIS OF THE PLAN

The Development Plan and Tax Increment Financing Plan are prepared pursuant to the requirements of Section 217(2)(a-p) of Act 57 of 2018. More specifically, Section 217 of the Act states that “When a board decides to finance a project in the downtown district by the use of revenue bonds as authorized in section 213 or tax increment financing as authorized in sections 214, 215, and 216, it shall prepare a development plan.”

## DEVELOPMENT PLAN REQUIREMENTS

Section 217 also indicates that the development plan shall contain all of the following:

**A. THE DESIGNATION OF BOUNDARIES OF THE DEVELOPMENT AREA IN RELATION TO HIGHWAYS, STREETS, STREAMS, OR OTHERWISE.**

The development area is located within the limits of the Village of Lexington (Map 1.) In general, the development area is bounded by an area just north of Debell Street to the south; an area just north of Porter Street to the north; Lake Huron to the east; and along Huron Street to Vulcan Street to the west. The legal description is found in Appendix A, Development Area Boundary.

**B. THE LOCATION AND EXTENT OF EXISTING STREETS AND OTHER PUBLIC FACILITIES WITHIN THE DEVELOPMENT AREA, DESIGNATING THE LOCATION, CHARACTER, AND EXTENT OF THE CATEGORIES OF PUBLIC AND PRIVATE LAND USES THEN EXISTING AND PROPOSED FOR THE DEVELOPMENT AREA, INCLUDING RESIDENTIAL, RECREATIONAL, COMMERCIAL, INDUSTRIAL, EDUCATIONAL, AND OTHER USES, AND INCLUDING A LEGAL DESCRIPTION OF THE DEVELOPMENT AREA.**

Existing land uses in the Development Area are illustrated on Map 2, "Existing Land Use".

**C. A DESCRIPTION OF EXISTING IMPROVEMENTS IN THE DEVELOPMENT AREA TO BE DEMOLISHED, REPAIRED, OR ALTERED, A DESCRIPTION OF ANY REPAIRS AND ALTERATIONS, AND AN ESTIMATE OF THE TIME REQUIRED FOR COMPLETION.**

The description of existing improvements to be demolished and associated schedule for implementation is provided in this plan under the heading “Proposed Improvements.”

**D. THE LOCATION, EXTENT, CHARACTER, AND ESTIMATED COST OF THE IMPROVEMENTS INCLUDING REHABILITATION CONTEMPLATED FOR THE DEVELOPMENT AREA AND AN ESTIMATE OF THE TIME REQUIRED FOR COMPLETION.**

To expand upon what was indicated above, the location, character and estimated cost/timing of the improvements is provided below:

# PROPOSED IMPROVEMENTS

## **1. Business Development      \$150,000**

The DDA will assist the Village Council, Planning Commission, local officials, businesspeople, entrepreneurs, etc., in providing an acceptable climate for business investment. Efforts will focus on assisting existing businesses and promoting new businesses that benefit the community. This will likely involve the following projects:

- Institution of a building rehabilitation grant program that provides qualifying applicants funding to improve their building.
- Incentive programs that stimulate private investment and property maintenance such as beautification awards.
- Encouraging property owners and developers to create mixed-use developments, in keeping with downtown zoning requirements.
- Other potential activities that support and promote local business development.

## **2. Public Buildings and Spaces      \$250,000**

To better create a sense of place in the downtown and at strategic locations in the DDA District, the DDA will support the development and enhancement of public buildings and spaces including: construction of public restrooms, or other similar structures identified as development occurs, pedestrian plazas, parks, open spaces, gardens, gazebos, performance areas, walkways, and supporting site amenities.

## **3. DDA Marketing/Development Studies and Promotional Materials      \$140,000**

Destination branding and marketing have a key relationship with successful downtown districts. It is an important task to complete once the DDA has identified redevelopment goals and has established its identity within the greater region. Marketing and development attraction studies can be used as tools to attract specific development types or specific developers. Marketing materials (print, digital, radio, mailers, billboard rental) can also be prepared for distribution to developers, retailer, and real estate firms promoting downtown Lexington. This may include brochures, exhibits, trade area data, web site materials, social media activities, etc. It is also the Village's desire to create a unified image and market downtown Lexington as a cohesive business district. To that end, funding can be used for a joint marketing strategy with involvement of the business community that brings together resources for advertising, special events and public relations; similar to the programs employed by retail malls. Included here are the festivals and similar activities that are held in the Downtown area.

## **4. Building Facade and Sign Improvement Program      \$800,000**

Existing signs and structures in the DDA that are in need of upgrade in terms of design, materials and colors can apply for funding under this program. The DDA can allocate resources to pursue the following efforts toward upgrading the appearance of buildings in the Downtown:

- Develop design guidelines or requirements for all buildings and signs in the downtown with corresponding sketches and pictures
- Develop a program to assist business owners in funding these improvements as a method to encourage implementation of the design guidelines or requirements
- Utilize Village's current zoning ordinance and design guidelines

**5. DDA Property Acquisition                    \$1,000,000**

This involves the acquisition of property to accomplish the goals set forth by the DDA. There are times when key pieces of property become available for purchase within the DDA District, which require the DDA to purchase said properties for redevelopment or public purposes. This can also be a tool to assist with blight removal and demolition within the District.

**6. Special Downtown & Urban Design Plans                    \$100,000**

Downtown plans and urban design help to guide the built environment of the downtown District. Many times, these plans focus on form and design elements to enhance the function of the District. Results of these plans can lead to new development projects that have been thoughtfully crafted to create vibrancy and increase density within the District core. These plans also generally result with the development of design-based guidelines for redevelopment of existing sites or development of new sites.

**7. Demolition                    \$225,000**

Occasionally, development opportunities require demolition of existing sites and structures. The DDA can participate in the costs of the demolition process when it is appropriate to spur new development opportunities.

**8. Public Infrastructure Improvements                    \$625,000**

Public improvements cover a wide array of projects including street lighting, streetscape enhancements, water and sewer improvements, electrical improvements, burying of existing and new utilities, storm water improvements, parking improvements and generally anything else that falls within the public right-of-way, easement or public realm.

**9. Private Infrastructure Improvements                    \$625,000**

As part of redevelopment, developers are often required to improve private infrastructure or anything on a private property (not in a public right-of way). The DDA is able to assist with offsetting these costs, specifically when it comes to integrated parking structures such as vertical and underground parking, utilities, water and sewer tap fees, soft costs and others that support density in accordance with local zoning, master plans and Village goals but may be cost-prohibitive to complete the project. Although these improvements are considered private for funding purposes, they have public benefit and support the redevelopment efforts of the Village and DDA.

**10. Site Preparation                    \$425,000**

Costs associated with site preparation can be significant for both public and private investment. These costs include such activities as clearing & grubbing, compaction and sub-base preparation, cut and fill operations, dewatering, excavation for unstable material, foundation work to address special soil concerns, retaining walls, temporary sheeting/shoring, specific and unique activities, etc.) anything on private property not in a public right-of-way to support density and prohibitive costs to allow for greater density in accordance with local zoning, master plans and Village goals.



**11. Environmental Activities     \$300,000**

Environmental Activities would include activities beyond what may be supported by the Michigan Department of Environment, Great Lakes and Energy (EGLE) under an approved Brownfield Plan and Act 381 Work Plan to protect human health and the environment, off-set cost-prohibitive environmental costs and insurance needs, etc. This can also include wildlife and habitat preservation or restoration related to a specific development project or Public Buildings and Spaces under item #2 above.

**12. Gap Funding                 \$1,000,000**

Recognizing that the cost of mixed-use, traditional development is higher than it is for undeveloped sites, the Village may, at its own discretion, commit project-specific future tax increment capture back to private projects for a specified period of time. The goal is to provide funding to close the “gap” that prevents the project from becoming a reality due to financial feasibility. For example, if the pro-forma for a project indicates that it cannot generate enough income to cover the cost of construction and a reasonable rate of return for a developer/investor, future tax increment can be committed to that development to make it feasible. It can also be used as a tool to attract companies and businesses to the Village to create new employment opportunities within the DDA District.

**13. Consultation and Operational Expenditures     \$625,000**

The Consultation and Operational Expenditures category provides for professional services and operational activities relating to the DDA. This category is relatively variable and is subject to the level and complexity of future activities taken on by the DDA. Professional services may be required to implement the proposals within this Plan and to manage and operate the DDA. This may include, but is not limited to, market studies, grant writing and administration, planning and architectural design, engineering, inspections & construction management services, environmental assessment & mitigation planning. DDA operational activities may include but are not limited to, public notices, mailings, office supplies, administrative support, equipment usage/rental, etc.

**Estimated Total Cost of All Projects:                 \$6,265,000**

**E. A STATEMENT OF THE CONSTRUCTION OR STAGES OF CONSTRUCTION PLANNED, AND THE ESTIMATED TIME OF COMPLETION OF EACH STAGE.**

The specific projects to be undertaken by the DDA are not known at this time. The “Proposed Improvements” list above will be updated to show the construction planned, and the estimated time of completion, for each project as this information is known.

**F. A DESCRIPTION OF ANY PARTS OF THE DEVELOPMENT AREA TO BE LEFT AS OPEN SPACE AND THE USE CONTEMPLATED FOR THE SPACE.**

Future land uses for DDA District are shown on Map #3 and it identifies existing and proposed open space.

**G. A DESCRIPTION OF ANY PORTIONS OF THE DEVELOPMENT AREA THAT THE AUTHORITY DESIRES TO SELL, DONATE, EXCHANGE, OR LEASE TO OR FROM THE MUNICIPALITY AND THE PROPOSED TERMS.**

At the present time the Authority has no plans to lease, own, or otherwise control property in its own name. Should acquisition of property be required in the future to accomplish the objectives of the DDA, or should the Authority receive property by donation, through purchase, or by any other means of acquisition, the Authority will establish and formally adopt appropriate procedures for property disposition, subject to applicable Federal, State, and local regulations.

**H. A DESCRIPTION OF DESIRED ZONING CHANGES AND CHANGES IN STREETS, STREET LEVELS, INTERSECTIONS, TRAFFIC FLOW MODIFICATIONS, OR UTILITIES.**

Lexington has recently updated the Village Master Plan and also the Zoning Ordinance to strengthen zoning requirements, while remaining flexible, for new uses that may be attracted to the downtown. Proposed changes in infrastructure such as streets, sidewalks, utilities, etc. are not known at this time but will also be added to the Appendix when they are.

**I. AN ESTIMATE OF THE COST OF THE DEVELOPMENT, A STATEMENT OF THE PROPOSED METHOD OF FINANCING THE DEVELOPMENT, AND THE ABILITY OF THE AUTHORITY TO ARRANGE THE FINANCING.**

A description, including cost estimate, schedule of implementation, and method of financing for each improvement project that will be completed within the district is contained in the Implementation Strategy. This Strategy is adopted as a separate document to allow for regular updates that will keep it current without amending the DDA Plan.

**J. DESIGNATION OF THE PERSON OR PERSONS, NATURAL OR CORPORATE, TO WHOM ALL OR A PORTION OF THE DEVELOPMENT IS TO BE LEASED, SOLD, OR CONVEYED IN ANY MANNER AND FOR WHOSE BENEFIT THE PROJECT IS BEING UNDERTAKEN IF THAT INFORMATION IS AVAILABLE TO THE AUTHORITY.**

Information concerning the names of people for whom benefits may accrue is unknown at this time and will not be available until phases of implementation are underway.

**K. THE PROCEDURES FOR BIDDING FOR THE LEASING, PURCHASING, OR CONVEYING IN ANY MANNER OF ALL OR A PORTION OF THE DEVELOPMENT UPON ITS COMPLETION, IF THERE IS NO EXPRESS OR IMPLIED AGREEMENT BETWEEN THE AUTHORITY AND PERSONS, NATURAL OR CORPORATE, THAT ALL OR A PORTION**

**OF THE DEVELOPMENT WILL BE LEASED, SOLD, OR CONVEYED IN ANY MANNER TO THOSE PERSONS.**

All such procedures will follow both Village and state law and at the present time there are no commitments made.

- L. **ESTIMATES OF THE NUMBER OF PERSONS RESIDING IN THE DEVELOPMENT AREA AND THE NUMBER OF FAMILIES AND INDIVIDUALS TO BE DISPLACED. IF OCCUPIED RESIDENCES ARE DESIGNATED FOR ACQUISITION AND CLEARANCE BY THE AUTHORITY, A DEVELOPMENT PLAN SHALL INCLUDE A SURVEY OF THE FAMILIES AND INDIVIDUALS TO BE DISPLACED, INCLUDING THEIR INCOME AND RACIAL COMPOSITION, A STATISTICAL DESCRIPTION OF THE HOUSING SUPPLY IN THE COMMUNITY, INCLUDING THE NUMBER OF PRIVATE AND PUBLIC UNITS IN EXISTENCE OR UNDER CONSTRUCTION, THE CONDITION OF THOSE UNITS IN EXISTENCE, THE NUMBER OF OWNER-OCCUPIED AND RENTER-OCCUPIED UNITS, THE ANNUAL RATE OF TURNOVER OF THE VARIOUS TYPES OF HOUSING AND THE RANGE OF RENTS AND SALE PRICES, AN ESTIMATE OF THE TOTAL DEMAND FOR HOUSING IN THE COMMUNITY, AND THE ESTIMATED CAPAVILLAGE OF PRIVATE AND PUBLIC HOUSING AVAILABLE TO DISPLACED FAMILIES AND INDIVIDUALS.**

At the present time, no known relocation of families or individuals will take place within the scope of this proposed Development Plan or Tax Increment Financing Plan. Should said displacement be planned during implementation of the plan, the above information will be gathered accordingly.

- M. **A PLAN FOR ESTABLISHING PRIORITY FOR THE RELOCATION OF PERSONS DISPLACED BY THE DEVELOPMENT IN ANY NEW HOUSING IN THE DEVELOPMENT AREA.**

At the present time, no known relocation of families or individuals will take place within the scope of this proposed Development Plan or Tax Increment Financing Plan.

- N. **PROVISION FOR THE COSTS OF RELOCATING PERSONS DISPLACED BY THE DEVELOPMENT AND FINANCIAL ASSISTANCE AND REIMBURSEMENT OF EXPENSES, INCLUDING LITIGATION EXPENSES AND EXPENSES INCIDENT TO THE TRANSFER OF TITLE, IN ACCORDANCE WITH THE STANDARDS AND PROVISIONS OF THE UNIFORM RELOCATION ASSISTANCE AND REAL PROPERTY ACQUISITION POLICIES ACT OF 1970, PUBLIC LAW 91-646, 84 STAT. 1894.**

At the present time, no known relocation of families or individuals will take place within the scope of this proposed Development Plan or Tax Increment Financing Plan.

- O. **A PLAN FOR COMPLIANCE WITH THE FEDERAL UNIFORM RELOCATION ASSISTANCE AND REAL PROPERTY ACQUISITION POLICIES ACT OF 1970 AND ACT 227 OF THE PUBLIC ACTS OF 1972.**



At the present time, no known relocation of families or individuals will take place within the scope of this proposed Development Plan or Tax Increment Financing Plan.

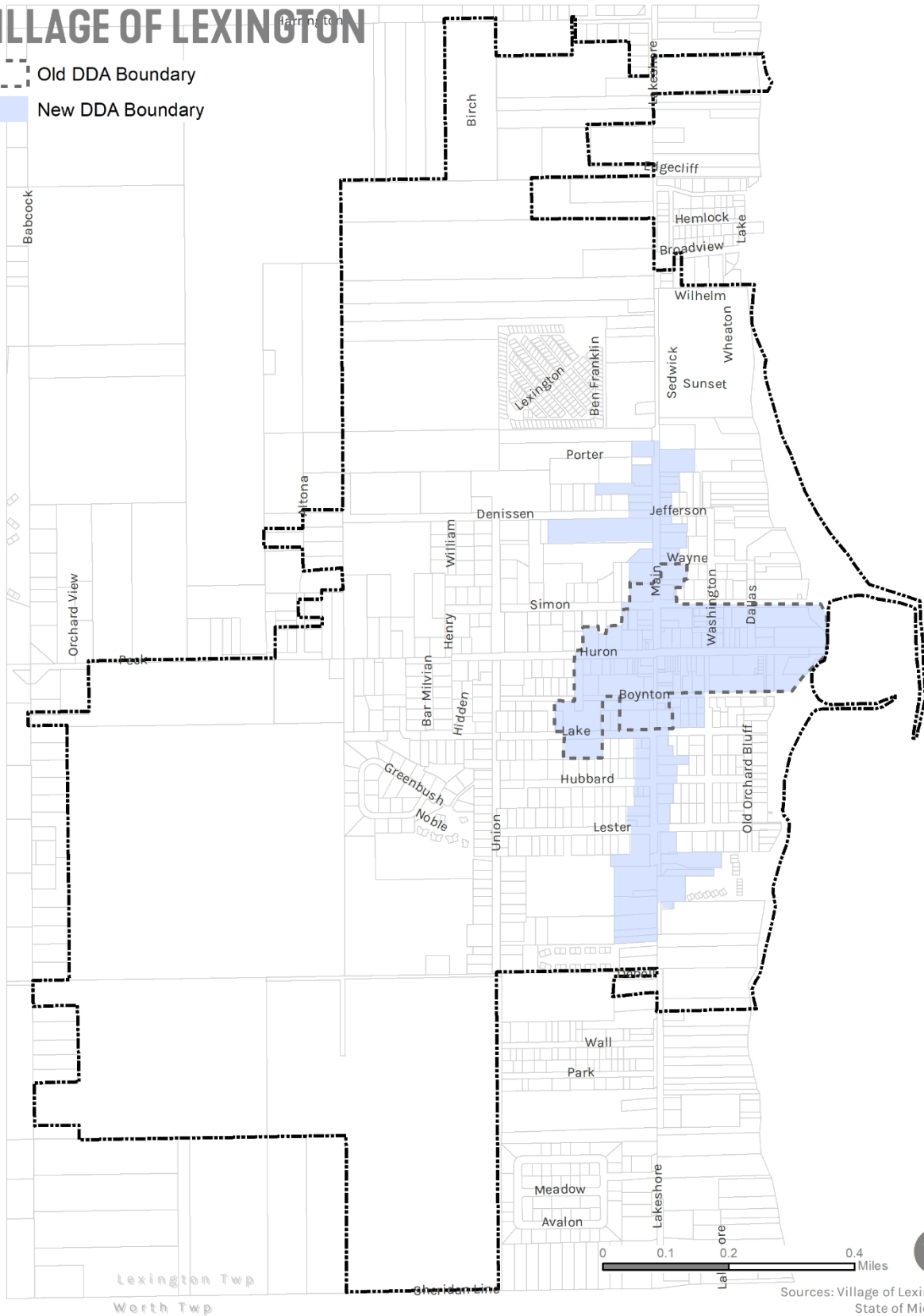
**P. OTHER MATERIAL THAT THE AUTHORITY, LOCAL PUBLIC AGENCY, OR GOVERNING BODY CONSIDERS PERTINENT.**

Such other material will be identified or added as the need arises.

# Map I: DDA District Boundaries

## VILLAGE OF LEXINGTON

-  Old DDA Boundary
-  New DDA Boundary



Sources: Village of Lexington, State of Michigan

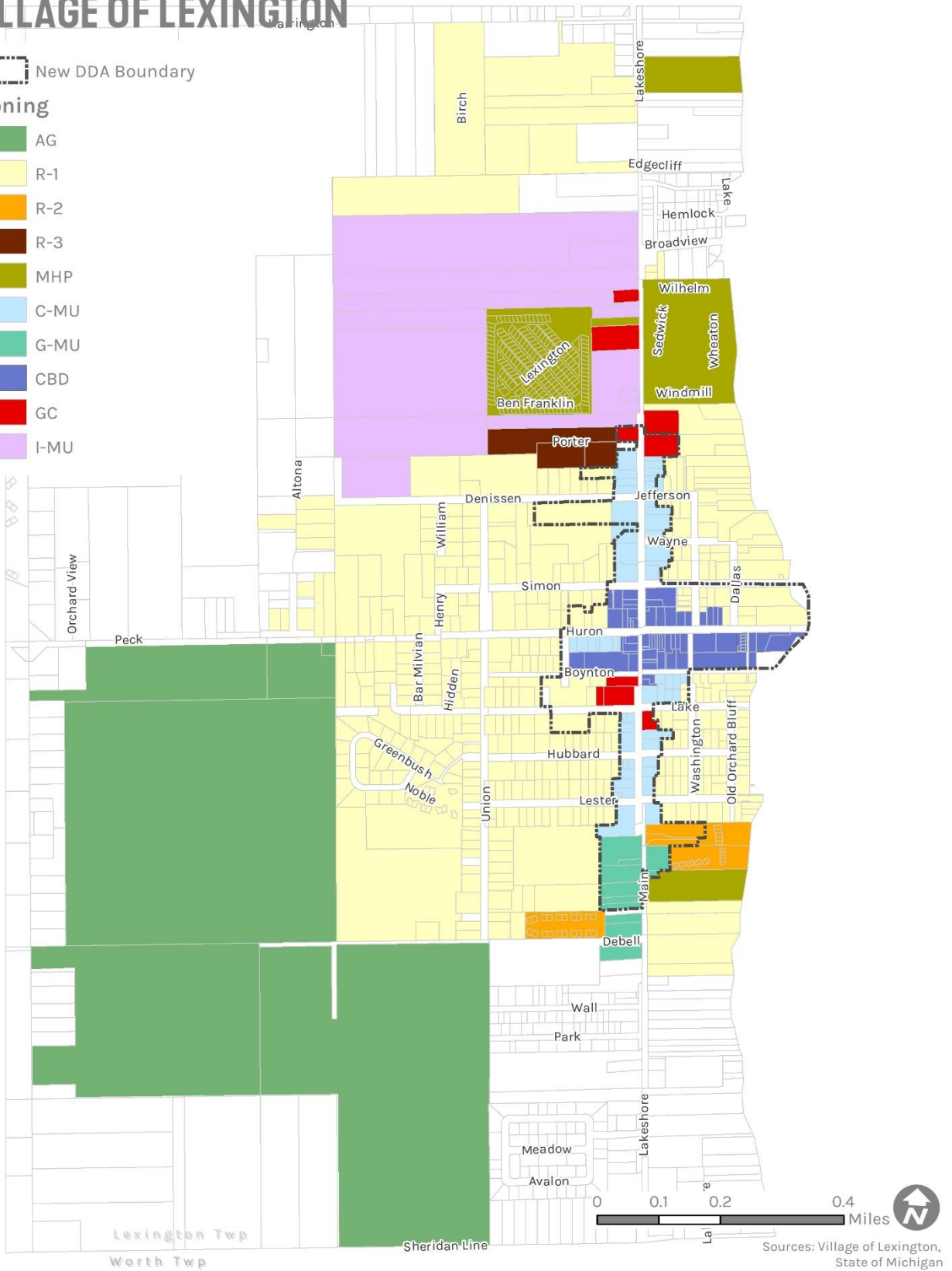
## Map 2: DDA District Zoning Map

# VILLAGE OF LEXINGTON

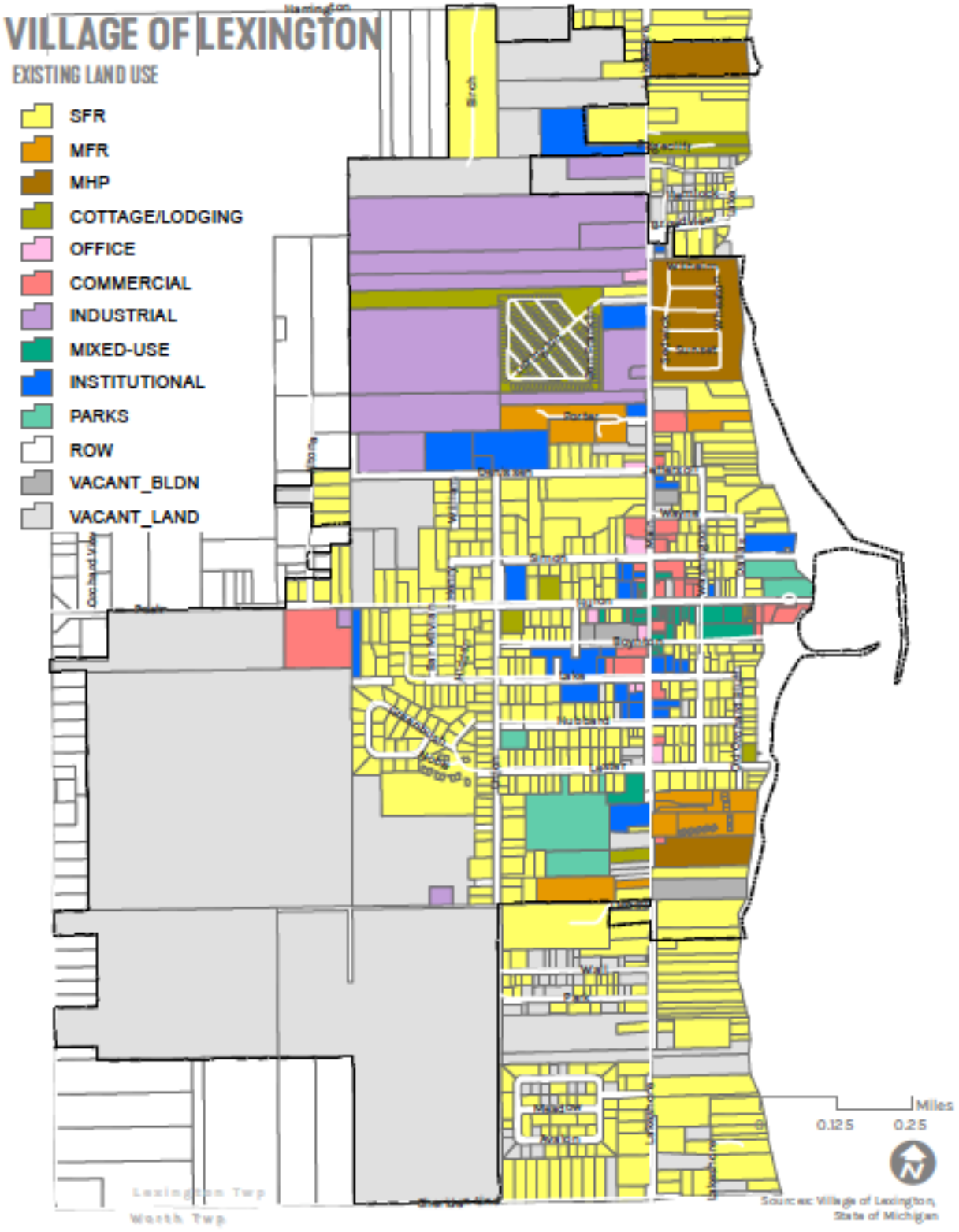
 New DDA Boundary

### Zoning

-  AG
-  R-1
-  R-2
-  R-3
-  MHP
-  C-MU
-  G-MU
-  CBD
-  GC
-  I-MU



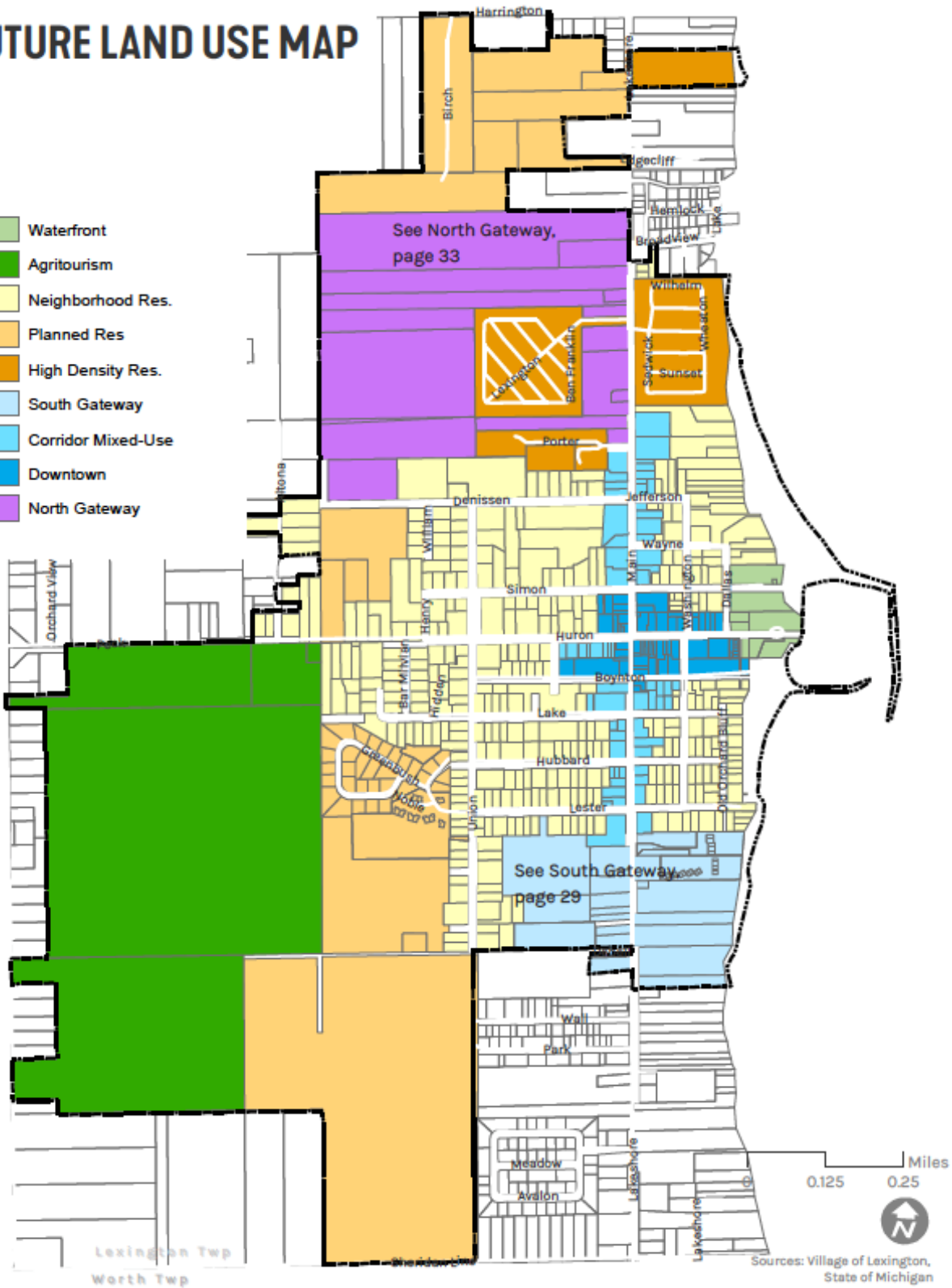
**Map 3: Existing Land Use**



**Map 4: Future Land Use**

**FUTURE LAND USE MAP**

- Waterfront
- Agritourism
- Neighborhood Res.
- Planned Res.
- High Density Res.
- South Gateway
- Corridor Mixed-Use
- Downtown
- North Gateway



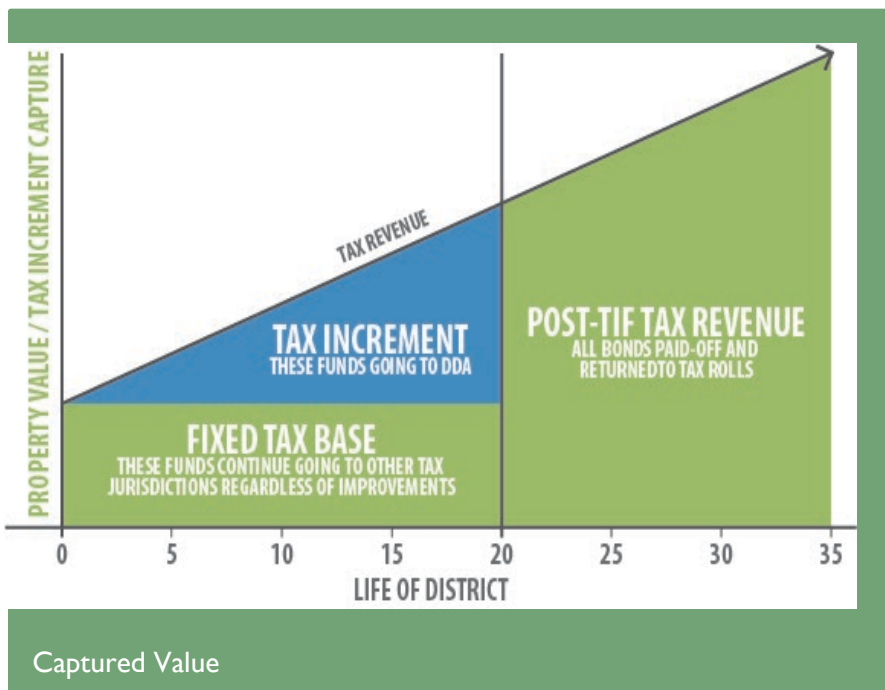


# TAX INCREMENT FINANCING PLAN

## EXPLANATION OF THE TAX INCREMENT PROCEDURE

Tax Increment Financing (TIF financing) is a method of funding public investments in an area slated for (re)development by capturing, for a time, all or a portion of the increased tax revenue that may result from increases in property values, either as a result of (re)development or general market inflation. The concept of tax increment financing is applied only to the Development Area for which a development plan has been prepared by the Downtown Development Authority and adopted by the Village Council.

As provided in PA 57 of 2018, tax increment financing is an effective tool for financing redevelopment and planning of designated development areas within a Downtown Development Authority District. TIF financing can be used to fund facilities, structures, or improvements within the district and to: 1) market businesses within the district; 2) plan for property within the district; 3) acquire land; 4) improve sites; 5) construct buildings; and 6) administer the Development Plan. Because TIF financing involves capture of tax revenue for certain parcels, TIF dollars must be used for improvements that will generally benefit those same parcels.



“Captured Taxable Value” can be described as the difference in amount in any year of the Plan in which the current assessed value exceeds the initial assessed value. “Current Taxable Value” is the amount of value upon which taxes are based for the current year, also called the Taxable Value. “Initial Taxable Value” represents the assessed value of properties at the time the DDA was established or updated, in this case 1986. Tax exempt properties are represented as a zero value in the Plan, since no tax increments will be collected for that site, regardless of increases in actual property value. The difference between the initial

taxable value (base year total) and the current taxable value (current year total) is the value of property for which taxes can be captured and (re)invested by the DDA.

**I. Increase in taxable value.** The initial taxable value (“SEV”) for this plan is the taxable value of all real and personal property in the development area as determined on December 31, 1986 and finally equalized by the State in May 1987. This is commonly considered the SEV for 2006. As shown in Table 1, the base value of real property in the district is \$1,920,100.

## ESTIMATED TAXABLE VALUE INCREASE (Table 1)

Estimated Taxable Value Increase <sup>(1)</sup>				
Table 1				
ESTIMATED TAX CAPTURE VALUE 2022 - 2046				
	Fiscal Year	Base Value	% Value	Taxable Value <sup>(2)</sup>
Base Year:	1986	\$1,920,100		
	2022	\$11,230,473		\$11,230,473
	2023	\$11,230,473	2.0%	\$11,455,082
	2024	\$11,230,473	2.0%	\$11,684,184
	2025	\$11,230,473	2.0%	\$11,917,868
	2026	\$11,230,473	2.0%	\$12,156,225
	2027	\$11,230,473	2.0%	\$12,399,350
	2028	\$11,230,473	2.0%	\$12,647,337
	2029	\$11,230,473	2.0%	\$12,900,283
	2030	\$11,230,473	2.0%	\$13,158,289
	2031	\$11,230,473	2.0%	\$13,421,455
	2032	\$11,230,473	2.0%	\$13,689,884
	2033	\$11,230,473	2.0%	\$13,963,682
	2034	\$11,230,473	2.0%	\$14,242,955
	2035	\$11,230,473	2.0%	\$14,527,814
	2036	\$11,230,473	2.0%	\$14,818,371
	2037	\$11,230,473	2.0%	\$15,114,738
	2038	\$11,230,473	2.0%	\$15,417,033
	2039	\$11,230,473	2.0%	\$15,725,373
	2040	\$11,230,473	2.0%	\$16,039,881
	2041	\$11,230,473	2.0%	\$16,360,679
	2042	\$11,230,473	2.0%	\$16,687,892
	2043	\$11,230,473	2.0%	\$17,021,650
	2044	\$11,230,473	2.0%	\$17,362,083
	2045	\$11,230,473	2.0%	\$17,709,325
	2046	\$11,230,473	2.0%	\$18,063,511

(1) This table assumes capture based on inflation only - no new development or increase in  
(2) 2022 - 2046 assume 2.0% growth/year.

The purpose of the Tax Increment Financing Plan is to ensure that revenues from tax increment capture will be sufficient to cover anticipated costs, especially when it comes to bond debt. Therefore, some assumptions are involved in order to project property values into the future to determine anticipated revenues. Using long-term historical data, 2% is a normal rate of inflation. A modest increase in property values was assumed. A conservative

growth rate of 2.0% was used in the projections for future TIF revenue. The amount of millage capture for the Village in 2021 was \$85,602.60.

2. **Capturable Taxable Value.** A limited amount of development is expected over the entire DDA District. To provide conservative estimates, the TIF revenues are based on increases in property values based on the market, not improvements to property.

## DDA TOTAL PROJECTED REVENUES (Table 2)

### Village of Lexington DDA Total Projected Revenues

Table 2

FY	Taxable Value	Tax Increment Captured	Millage Multiplier	Tax Increment Revenue
1986	\$ 1,920,100	\$ -	0.0203074	\$ -
2022	\$ 11,230,473	\$ 9,310,373	0.0203074	\$ 189,069
2023	\$ 11,455,082	\$ 9,534,982	0.0203074	\$ 193,631
2024	\$ 11,684,184	\$ 9,764,084	0.0203074	\$ 198,283
2025	\$ 11,917,868	\$ 9,997,768	0.0203074	\$ 203,029
2026	\$ 12,156,225	\$ 10,236,125	0.0203074	\$ 207,869
2027	\$ 12,399,350	\$ 10,479,250	0.0203074	\$ 212,806
2028	\$ 12,647,337	\$ 10,727,237	0.0203074	\$ 217,842
2029	\$ 12,900,283	\$ 10,980,183	0.0203074	\$ 222,979
2030	\$ 13,158,289	\$ 11,238,189	0.0203074	\$ 228,218
2031	\$ 13,421,455	\$ 11,501,355	0.0203074	\$ 233,563
2032	\$ 13,689,884	\$ 11,769,784	0.0203074	\$ 239,014
2033	\$ 13,963,682	\$ 12,043,582	0.0203074	\$ 244,574
2034	\$ 14,242,955	\$ 12,322,855	0.0203074	\$ 250,245
2035	\$ 14,527,814	\$ 12,607,714	0.0203074	\$ 256,030
2036	\$ 14,818,371	\$ 12,898,271	0.0203074	\$ 261,930
2037	\$ 15,114,738	\$ 13,194,638	0.0203074	\$ 267,949
2038	\$ 15,417,033	\$ 13,496,933	0.0203074	\$ 274,088
2039	\$ 15,725,373	\$ 13,805,273	0.0203074	\$ 280,349
2040	\$ 16,039,881	\$ 14,119,781	0.0203074	\$ 286,736
2041	\$ 16,360,679	\$ 14,440,579	0.0203074	\$ 293,251
2042	\$ 16,687,892	\$ 14,767,792	0.0203074	\$ 299,895
2043	\$ 17,021,650	\$ 15,101,550	0.0203074	\$ 306,673
2044	\$ 17,362,083	\$ 15,441,983	0.0203074	\$ 313,587
2045	\$ 17,709,325	\$ 15,789,225	0.0203074	\$ 320,638
2046	\$ 18,063,511	\$ 16,143,411	0.0203074	\$ 327,831
<b>Total Taxable Value Captured:</b>		<b>\$ 311,712,916</b>	<b>Total TI Revenue:</b>	<b>\$ 6,330,079</b>

**3. Tax Increment Capture.** Beginning with the 2022 tax collection, and for each year within the term of the plan, municipal and county treasurers transmit directly to the DDA, the applicable portion of the tax levy set by the taxing units on the real property in the development area, including that portion of any commercial facilities tax levied pursuant to P.A. 255 of 1978 and that portion on an industrial facilities tax levied pursuant to PA 198 of 1974. Voted and separately identified debt millage revenues do not come to the DDA, but instead go directly to the intended taxing units.

“Tax increment revenues” means the amount of ad valorem property taxes and specific local taxes attributable to the application of the levy of all taxing jurisdictions upon the captured assessed value of real and personal property in the Development Area. Tax increment revenues do not include any of the following:

- a. Taxes under the state education tax act, 1993 PA 331, MCL 211.901 to 211.906.
- b. Taxes levied by local or intermediate school districts.
- c. Ad valorem property taxes attributable either to a portion of the captured assessed value shared with taxing jurisdictions within the jurisdictional area of the authority or to a portion of value of property that may be excluded from captured assessed value or specific local taxes attributable to the ad valorem property taxes.
- d. Ad valorem property taxes excluded by the tax increment financing plan of the authority from the determination of the amount of tax increment revenues to be transmitted to the authority or specific local taxes attributable to the ad valorem property taxes.
- e. Ad valorem property taxes exempted from capture under section 18(5) or specific local taxes attributable to the ad valorem property taxes.
- f. Ad valorem property taxes specifically levied for the payment of principal and interest of obligations approved by the electors or obligations pledging the unlimited taxing power of the local governmental unit or specific taxes attributable to those ad valorem property taxes.

To utilize tax increment financing, the DDA must prepare a development plan and a tax increment financing plan. Both plans are submitted to the Village Council, who must approve the plans. These plans may be amended in the future to reflect changes desired by the DDA or the Village. All amendments must follow the procedures of the Act.

## **MAXIMUM AMOUNT OF BONDED INDEBTEDNESS TO BE INCURRED**

The Downtown Development Authority may explore the possibility of bonding against future revenues to supply the funds required to accomplish larger public improvement projects. The extent of the indebtedness and the timing of the debt retirement will be determined by the extent of the tax increment revenues. The maximum indebtedness, as stated in PA 57 of 2018, cannot exceed the ability to service the debt from tax increments. Only 80% of projected revenues are available as debt service funds. The DDA currently has no bonded indebtedness. Future plan updates will consider outstanding debt as it plans for continued investment in the district.

## **DURATION OF THE DEVELOPMENT PROGRAM**

The duration of the tax increment financing plan is twenty-five (25) years, commencing in 2022 and will cease with tax collections due in December 2046, unless this plan is amended to extend or shorten its duration.

**STATEMENT OF THE ESTIMATED IMPACT OF TAX INCREMENT FINANCING ON TAXING JURISDICTIONS IN WHICH THE DEVELOPMENT AREA IS LOCATED.**

The DDA is eligible to capture tax increment revenues from Sanilac County and Sanilac County taxing entities including: Drug Task Force; Senior Citizens; County Road Commission; County Parks; Medical Control; County Veterans; Medical Care Facility; 911 EMG; S.A.V.E.; Recycling, Lexington Township Operating and Moore Operating. Local tax increment capture includes the Village of Lexington Operating, Village of Lexington Cemetery, and Village of Lexington Streets.

Village of Lexington	
County Operating	4.0482
Co. Drug Task	0.5000
Seniors	0.2500
Co. Road Commission	2.0000
Co. Parks	0.2000
Med Control	0.2000
Co. Veterans	0.2000
Med. Care Facility	0.2000
911 EMG	0.2000
S.A.V.E.	0.2000
Recycle	0.1500
Lex. Township Operating	0.6328
Moore Library	0.5986
Lex. Village Operating	7.3842
Lex. Village Cemetery	0.5903
Lex. Village Streets	2.9533
Total	20.3074

The most important impact on the affected taxing jurisdictions is that the amount of revenue they currently receive from property within the district will not increase during the life of the Plan. Once the base value of the district is set, the DDA will capture the revenue from any increase in property value. The base amount would still flow to the appropriate taxing jurisdictions. In other words, the revenue to each taxing jurisdiction would effectively be frozen at the base value for the entire term of the DDA Plan.

The impact of tax increment financing on the revenues of all taxing properties is illustrated in Table 3 on the following page.

# Village of Lexington DDA Total Projected Revenue by Taxing Jurisdiction (Table 3)

Table 3: Village of Lexington DDA Total Projected Revenues By Taxing Jurisdiction																				
Fiscal Year	Taxable Value	Captured Tax Increment	County												Township	Village				Total Annual Capture
			Gen Oper	Co. Drug	Seniors	Road Commission	Parks	Med. Control	Co. Veterans	Med. Care Facility	911 EMG	S.A.V.E.	Recycle	Lex. TWP Gen Oper		Lex. Village Oper	Lex. Village Cemetery	Lex. Village Streets	Moore Library	
1986	\$ 1,920,100	\$ -	0.0040482	0.0005000	0.0002500	0.0020000	0.0002000	0.0002000	0.0002000	0.0002000	0.0002000	0.0002000	0.0002000	0.0001500	0.0006328	0.0073842	0.0005903	0.0029533	0.0005986	0.0203074
2022	\$ 11,230,473	\$ 9,310,373	\$ 37,690	\$ 4,655	\$ 2,328	\$ 18,621	\$ 1,862	\$ 1,862	\$ 1,862	\$ 1,862	\$ 1,862	\$ 1,862	\$ 1,862	\$ 1,397	\$ 5,892	\$68,750	\$ 5,496	\$ 27,496.32	\$ 5,573	\$ 189,069
2023	\$ 11,455,082	\$ 9,534,982	\$ 38,600	\$ 4,767	\$ 2,384	\$ 19,070	\$ 1,907	\$ 1,907	\$ 1,907	\$ 1,907	\$ 1,907	\$ 1,907	\$ 1,907	\$ 1,430	\$ 6,034	\$70,408	\$ 5,629	\$ 28,159.66	\$ 5,708	\$ 193,631
2024	\$ 11,684,184	\$ 9,764,084	\$ 39,527	\$ 4,882	\$ 2,441	\$ 19,528	\$ 1,953	\$ 1,953	\$ 1,953	\$ 1,953	\$ 1,953	\$ 1,953	\$ 1,953	\$ 1,465	\$ 6,179	\$72,100	\$ 5,764	\$ 28,836.27	\$ 5,845	\$ 198,283
2025	\$ 11,917,868	\$ 9,997,768	\$ 40,473	\$ 4,999	\$ 2,499	\$ 19,996	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,500	\$ 6,327	\$73,826	\$ 5,902	\$ 29,526.41	\$ 5,985	\$ 203,029
2026	\$ 12,156,225	\$ 10,236,125	\$ 41,438	\$ 5,118	\$ 2,559	\$ 20,472	\$ 2,047	\$ 2,047	\$ 2,047	\$ 2,047	\$ 2,047	\$ 2,047	\$ 2,047	\$ 1,535	\$ 6,477	\$75,586	\$ 6,042	\$ 30,230.35	\$ 6,127	\$ 207,869
2027	\$ 12,399,350	\$ 10,479,250	\$ 42,422	\$ 5,240	\$ 2,620	\$ 20,958	\$ 2,096	\$ 2,096	\$ 2,096	\$ 2,096	\$ 2,096	\$ 2,096	\$ 2,096	\$ 1,572	\$ 6,631	\$77,381	\$ 6,186	\$ 30,948.37	\$ 6,273	\$ 212,806
2028	\$ 12,647,337	\$ 10,727,237	\$ 43,426	\$ 5,364	\$ 2,682	\$ 21,454	\$ 2,145	\$ 2,145	\$ 2,145	\$ 2,145	\$ 2,145	\$ 2,145	\$ 2,145	\$ 1,609	\$ 6,788	\$79,212	\$ 6,332	\$ 31,680.75	\$ 6,421	\$ 217,842
2029	\$ 12,900,283	\$ 10,980,183	\$ 44,450	\$ 5,490	\$ 2,745	\$ 21,960	\$ 2,196	\$ 2,196	\$ 2,196	\$ 2,196	\$ 2,196	\$ 2,196	\$ 2,196	\$ 1,647	\$ 6,948	\$81,080	\$ 6,482	\$ 32,427.78	\$ 6,573	\$ 222,979
2030	\$ 13,158,289	\$ 11,238,189	\$ 45,494	\$ 5,619	\$ 2,810	\$ 22,476	\$ 2,248	\$ 2,248	\$ 2,248	\$ 2,248	\$ 2,248	\$ 2,248	\$ 2,248	\$ 1,686	\$ 7,112	\$82,985	\$ 6,634	\$ 33,189.74	\$ 6,727	\$ 228,218
2031	\$ 13,421,455	\$ 11,501,355	\$ 46,560	\$ 5,751	\$ 2,875	\$ 23,003	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 1,725	\$ 7,278	\$84,928	\$ 6,789	\$ 33,966.95	\$ 6,885	\$ 233,563
2032	\$ 13,689,884	\$ 11,769,784	\$ 47,646	\$ 5,885	\$ 2,942	\$ 23,540	\$ 2,354	\$ 2,354	\$ 2,354	\$ 2,354	\$ 2,354	\$ 2,354	\$ 2,354	\$ 1,765	\$ 7,448	\$86,910	\$ 6,948	\$ 34,759.70	\$ 7,045	\$ 239,014
2033	\$ 13,963,682	\$ 12,043,582	\$ 48,755	\$ 6,022	\$ 3,011	\$ 24,087	\$ 2,409	\$ 2,409	\$ 2,409	\$ 2,409	\$ 2,409	\$ 2,409	\$ 2,409	\$ 1,807	\$ 7,621	\$88,932	\$ 7,109	\$ 35,568.31	\$ 7,209	\$ 244,574
2034	\$ 14,242,955	\$ 12,322,855	\$ 49,885	\$ 6,161	\$ 3,081	\$ 24,646	\$ 2,465	\$ 2,465	\$ 2,465	\$ 2,465	\$ 2,465	\$ 2,465	\$ 2,465	\$ 1,848	\$ 7,798	\$90,994	\$ 7,274	\$ 36,393.09	\$ 7,376	\$ 250,245
2035	\$ 14,527,814	\$ 12,607,714	\$ 51,039	\$ 6,304	\$ 3,152	\$ 25,215	\$ 2,522	\$ 2,522	\$ 2,522	\$ 2,522	\$ 2,522	\$ 2,522	\$ 2,522	\$ 1,891	\$ 7,978	\$93,098	\$ 7,442	\$ 37,234.36	\$ 7,547	\$ 256,030
2036	\$ 14,818,371	\$ 12,898,271	\$ 52,215	\$ 6,449	\$ 3,225	\$ 25,797	\$ 2,580	\$ 2,580	\$ 2,580	\$ 2,580	\$ 2,580	\$ 2,580	\$ 2,580	\$ 1,935	\$ 8,162	\$95,243	\$ 7,614	\$ 38,092.46	\$ 7,721	\$ 261,930
2037	\$ 15,114,738	\$ 13,194,638	\$ 53,415	\$ 6,597	\$ 3,299	\$ 26,389	\$ 2,639	\$ 2,639	\$ 2,639	\$ 2,639	\$ 2,639	\$ 2,639	\$ 2,639	\$ 1,979	\$ 8,350	\$97,432	\$ 7,789	\$ 38,967.72	\$ 7,898	\$ 267,949
2038	\$ 15,417,033	\$ 13,496,933	\$ 54,638	\$ 6,748	\$ 3,374	\$ 26,994	\$ 2,699	\$ 2,699	\$ 2,699	\$ 2,699	\$ 2,699	\$ 2,699	\$ 2,699	\$ 2,025	\$ 8,541	\$99,664	\$ 7,967	\$ 39,860.49	\$ 8,079	\$ 274,088
2039	\$ 15,725,373	\$ 13,805,273	\$ 55,887	\$ 6,903	\$ 3,451	\$ 27,611	\$ 2,761	\$ 2,761	\$ 2,761	\$ 2,761	\$ 2,761	\$ 2,761	\$ 2,761	\$ 2,071	\$ 8,736	\$101,941	\$ 8,149	\$ 40,771.11	\$ 8,264	\$ 280,349
2040	\$ 16,039,881	\$ 14,119,781	\$ 57,160	\$ 7,060	\$ 3,530	\$ 28,240	\$ 2,824	\$ 2,824	\$ 2,824	\$ 2,824	\$ 2,824	\$ 2,824	\$ 2,824	\$ 2,118	\$ 8,935	\$104,263	\$ 8,335	\$ 41,699.95	\$ 8,452	\$ 286,736
2041	\$ 16,360,679	\$ 14,440,579	\$ 58,458	\$ 7,220	\$ 3,610	\$ 28,881	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,888	\$ 2,166	\$ 9,138	\$106,632	\$ 8,524	\$ 42,647.36	\$ 8,644	\$ 293,251
2042	\$ 16,687,892	\$ 14,767,792	\$ 59,783	\$ 7,384	\$ 3,692	\$ 29,536	\$ 2,954	\$ 2,954	\$ 2,954	\$ 2,954	\$ 2,954	\$ 2,954	\$ 2,954	\$ 2,215	\$ 9,345	\$109,048	\$ 8,717	\$ 43,613.72	\$ 8,840	\$ 299,895
2043	\$ 17,021,650	\$ 15,101,550	\$ 61,134	\$ 7,551	\$ 3,775	\$ 30,203	\$ 3,020	\$ 3,020	\$ 3,020	\$ 3,020	\$ 3,020	\$ 3,020	\$ 3,020	\$ 2,265	\$ 9,556	\$111,513	\$ 8,914	\$ 44,599.41	\$ 9,040	\$ 306,673
2044	\$ 17,362,083	\$ 15,441,983	\$ 62,512	\$ 7,721	\$ 3,860	\$ 30,884	\$ 3,088	\$ 3,088	\$ 3,088	\$ 3,088	\$ 3,088	\$ 3,088	\$ 3,088	\$ 2,316	\$ 9,772	\$114,027	\$ 9,115	\$ 45,604.81	\$ 9,244	\$ 313,587
2045	\$ 17,709,325	\$ 15,789,225	\$ 63,918	\$ 7,895	\$ 3,947	\$ 31,578	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158	\$ 2,368	\$ 9,991	\$116,591	\$ 9,320	\$ 46,630.32	\$ 9,451	\$ 320,638
2046	\$ 18,063,511	\$ 16,143,411	\$ 65,352	\$ 8,072	\$ 4,036	\$ 32,287	\$ 3,229	\$ 3,229	\$ 3,229	\$ 3,229	\$ 3,229	\$ 3,229	\$ 3,229	\$ 2,422	\$ 10,216	\$119,206	\$ 9,529	\$ 47,676.34	\$ 9,663	\$ 327,831
<b>Total</b>	<b>\$ 311,712,916</b>	<b>\$ 1,261,876</b>	<b>\$ 155,856</b>	<b>\$ 77,928</b>	<b>\$ 623,426</b>	<b>\$ 62,343</b>	<b>\$ 62,343</b>	<b>\$ 62,343</b>	<b>\$ 62,343</b>	<b>\$ 62,343</b>	<b>\$ 62,343</b>	<b>\$ 62,343</b>	<b>\$ 62,343</b>	<b>\$ 46,757</b>	<b>\$ 197,252</b>	<b>\$2,301,751</b>	<b>\$ 184,004</b>	<b>\$ 920,582</b>	<b>\$ 186,591</b>	<b>\$ 6,330,079</b>

## **PLAN FOR THE EXPENDITURE OF CAPTURED TAXABLE VALUE BY THE AUTHORITY**

1. **Estimate of Tax Increment Revenues.** Table 3 on the page above summarizes the estimated tax increment revenues by year. The projected annual growth in taxable value is estimated at 2% annually and is shown in Tables 1 and 2 above. Additional increases in the assessed valuation for the Development Area and consequent tax increment revenues may result from other new construction, rehabilitation, expansion, or additional appreciation in property values beyond the estimated 2% figure. These increases are beyond those projected in this plan but if such increases result, the tax increment revenues will be spent according to this plan to accelerate the implementation of the public improvement program.
2. **Expenditure of Tax Increment Revenues.** Any additional tax increment revenues beyond those projected in this plan will:
  - a. Be used to expedite any debt service;
  - b. Further the implementation of the public improvement program; or
  - c. Be returned, pro-rata, to the taxing units.

Should the tax increment revenues be less than projected, the DDA may choose to:

- a. Collect and hold the captured revenues until a sufficient amount is available to implement specific public improvements;
- b. Consider implementing public improvement projects based upon the ability to match existing funds with expenditures while seeking out additional funding sources; or
- c. Amend the development plan and/or tax increment financing plan to allow for alternative projects and funding.

# APPENDIX A: LEGAL DESCRIPTION OF DDA BOUNDARIES

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The Boundary of the Downtown Development Authority (DOA) district shall include all adjacent parcels to the following described street right of ways. The DDA shall exercise its powers only within the right of ways which are described as follows:

**Land within the Street Right of Ways: in the SW 1/4 of Section 25 and the NE1/4 of Section 36, T10N-R16E and the SW 1/4 of Section 30 and the NW 1/4 of Section 31, T10N-R17E Village of Lexington, Sanilac County, Michigan being:**

## MAIN STREET (M-25)

All land in Main Street, right of way from a point being 570.38 feet north of the north limits of Dennison Street, thence south to a point being 166 feet north of the SE corner of the SE 1/4 of NE 1/4, excepting the east 1/2 of the south 437 feet.

## DENNISON STREET

All land in Dennison Street right of way commencing from a point 878.5 feet west of the W. right of way of Main Street, East to the west right of way for Main Street, excepting the west 680.50 of the North half.

## JEFFERSON STREET

All land in Jefferson Street right of way starting at the E right of way of Main Street, Thence East 99 feet.

## WAYNE STREET

All land in Wayne Street right of way from the east right of way link of Main St. (M-25) east 222 feet, except the north 1/2 of the east 60 feet.

## SIMONS STREET

All land in Simons St. right of way from 264 feet west of the west right of way line of Main St. (M-25) east to Lake Huron, except the north 1/2.

## HURON STREET

All land in Huron Avenue right of way from the west right of way line of Vulcan St. to Lake Huron.

## BOYNTON STREET

All land in Boynton St. right of way from the west line of Vulcan St. east to Lake Huron, except the south 1/2 east of Washington Street.

## LAKE STREET

All land in the N 1/2 of Lake Street. right of way from a point 858 □ feet west of the west right of way line of Main St (M-25 Hwy) east to the centerline of Washington Street. Also all the land in the S 1/2 of Lake Street. right of way from a point 726 feet west of the west right of way line for Main St (M-25 Hwy) east to a point 89 feet east of the east right of way of Main St. (M-25 Hwy); excepting the east 264 feet of the west 594 feet of the S 1/2 of Lake St. right of way.



#### HUBBARD STREET

All land in Hubbard Street right of way from the NW corner of Lot 64 Reuben Simons addition to Lexington, being on the W. side of Main Street (M-25); thence east to a point 164 ft east of the SW corner of lot 6 of R. Hubbard addition to Lexington, being east of Main Street (M-25).

#### LESTER STREET

All land in Lester Street right of way from the SW corner of Lot 103 Reuben Simons addition to Lexington, being on the W. side of Main Street; thence east to a point 132 feet, east of the east right of way for Main Street (M-25).

#### WASHINGTON STREET

All land in Washington St. right of way from the north right of way line of Simons St. to the north right of way line of Boynton St. Also all the land in the W 1 /2 of Washington St. right of way from the south right of way line of Boynton St. south to the centerline of Lake St.

## APPENDIX B: BASE PARCEL DATA

**TABLE 4: PARCELS IN THE DDA DISTRICT**

<b>Village of Lexington DDA Parcel List</b>	
<b>Street boundaries--East/North/West/South</b>	<b>Parcel ID</b>
Simons/Dallas/Huron	152-300-000-032-00
	152-300-000-035-00
	152-300-000-037-00
	152-300-000-037-01
Simons/Dallas/Huron/Washington	152-300-000-030-00
	152-300-000-029-00
	152-300-000-028-01
	152-300-000-028-00
	152-300-000-041-00
	152-300-000-041-01
	152-300-000-040-00
	152-300-000-039-01
	152-300-000-039-00
	152-300-000-038-00
Washington/Simons/Main/Huron	152-300-000-027-00
	152-300-000-026-00
	152-300-000-025-01
	152-300-000-025-02
	152-300-000-047-00
	152-300-000-046-00
	152-300-000-045-00
	152-300-000-044-00
	152-300-000-043-00
	152-300-000-042-00
	152-300-000-042-01
	152-300-000-027-02
	152-300-000-027-01
Main/Simons/Huron	152-300-000-020-01
	152-300-000-019-00
	152-300-000-018-00
	152-025-400-620-10
	152-025-400-630-00
	152-025-400-610-00
	152-025-400-590-00
	152-300-000-049-00

	152-300-000-050-00
	152-300-000-048-01
	152-300-000-048-04
	152-300-000-048-03
	152-300-000-020-03
	152-300-000-020-02
South of Huron, West of Main	152-320-000-049-00
	152-320-000-047-00
	152-320-000-046-00
	152-320-000-045-00
	152-330-000-002-00
	152-330-000-006-00
	152-330-000-008-00
	152-330-000-009-00
	152-330-000-014-00
	152-330-000-011-00
	152-320-000-050-00
	152-320-000-054-00
	152-320-000-057-00
	152-320-000-058-00
Washington/Huron/Main/Boynton	152-340-000-006-00
	152-340-000-005-00
	152-340-000-004-00
	152-340-000-004-01
	152-340-000-003-00
	152-340-000-003-01
	152-340-000-003-02
	152-340-000-002-00
	152-340-000-002-01
	152-340-000-002-02
	152-340-000-001-00
	152-340-000-001-03
	152-340-000-022-04
	152-340-000-022-03
	152-340-000-022-00
	152-340-000-022-01
	152-340-000-022-02
	152-340-000-021-00
waterfront on east/Huron/Washington/Boynton	152-340-000-039-00
	152-340-000-012-01
	152-340-000-012-02
	152-340-000-012-03
	152-340-000-012-04

	152-340-000-012-05
	152-340-000-012-06
	152-340-000-012-07
	152-340-000-012-09
	152-340-000-012-10
	152-340-000-012-11
	152-340-000-012-12
	152-340-000-012-13
	152-340-000-012-14
	152-340-000-012-15
	152-340-000-012-16
	152-340-000-012-17
	152-340-000-012-18
	152-340-000-012-19
	152-340-000-012-20
	152-340-000-012-21
	152-340-000-012-22
	152-340-000-012-23
	152-340-000-012-24
	152-340-000-012-25
	152-340-000-012-26
	152-340-000-012-27
	152-340-000-012-28
	152-340-000-012-29
	152-340-000-008-00
	152-340-000-014-00
	152-340-000-037-00
Washington/Wayne/Main/Simons	152-030-300-360-00
	152-300-000-012-00
	152-300-000-013-00
Main/Denissen/Union/Simons	152-025-400-220-00
	152-025-400-280-00
	152-025-400-290-00
	152-300-000-014-00
Washington/Jefferson/Main/Wayne	152-030-300-260-00
	152-030-300-250-00
	152-030-300-240-00
	152-030-300-230-00
waterfront/Main/Jefferson	152-030-300-120-00
	152-030-300-100-00
	152-030-300-090-00
	152-030-300-080-00
	152-030-300-070-00

	152-030-300-050-01
Main/Porter/Denissen	152-025-400-050-00
	152-025-400-035-00
	152-025-400-070-01
	152-025-400-080-00
	152-025-400-090-00
Washington/Boynton/Main/Lake	152-340-000-028-00
	152-340-000-027-00
	152-340-000-026-00
	152-340-000-025-00
	152-340-000-023-00
	152-370-000-001-00
	152-370-000-002-00
	152-370-000-015-00
	152-370-000-016-00
	152-370-000-025-00
	152-370-000-026-00
	152-370-000-026-01
Main/Boynton/Union/Lake	152-320-000-059-00
	152-370-000-069-00
	152-320-000-062-00
	152-370-000-111-00
	152-370-000-073-00
	152-370-000-074-00
Main/Lake/Union/Hubbard	152-370-000-068-00
	152-370-000-068-01
	152-370-000-067-00
	152-370-000-065-00
Washington/Lake/Main/Hubbard	152-370-000-004-00
	152-370-000-005-00
	152-370-000-006-00
Hubbard/Main/Lester/Washington	152-370-000-007-00
	152-370-000-008-00
	152-370-000-009-00
Main/Hubbard/Union/Lester	152-370-000-064-01
	152-370-000-064-02
	152-370-000-064-00
	152-370-000-063-00
	152-370-000-062-00
	152-370-000-061-00
	152-370-000-061-01
Main/Lester/Union/Debell (south boundary)	152-370-000-105-00
	152-036-100-400-00

	152-036-100-390-00
	152-036-100-380-00
	152-036-100-350-00
	152-036-100-370-00
	152-036-100-360-00
water on east/Lester/Main/boundary	152-031-200-145-00
	152-031-200-150-00
	152-031-200-120-01
	152-031-200-010-00