DEVELOPMENT PLAN AND TAX INCREMENT FINANCING PLAN FOR THE VILLAGE OF LEXINGTON DEVELOPMENT AREA

Village Of Lexington Downtown Development Authority Village of Lexington, Sanilac County, Michigan October 10, 1986

Prepared by:

Roberts, Bartow & Associates 701 N. Jefferson Bay City, Michigan 48708 (517)-892-4221

DEVELOPMENT PLAN

Act 197, Public Acts of Michigan, 1975, as amended (the "DDA Act") requires that certain information be set forth in a development plan and this Development Plan, therefore, will follow the outline of information required by Section 17 (2) of the DDA Act.

A. The designation of boundaries of the development area in relation to highways, streets, streams, or otherwise.

The boundaries of the proposed development area shall be the same as the current Downtown Development District as described in Exhibit A.

The boundaries of the development area on the north are the northern Village limits; the south boundaries are the southern Village limits; the west boundaries vary as shown on Exhibit B. The eastern boundaries also vary as shown on Exhibit B.

B. The location and extent of existing streets and other public facilities within the development area and shall designate the location, character, and extent of 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 shall include a legal description of the development area.

The location and extent of existing streets, the approximate location and size of existing public utilities, including watermains, sanitary sewers, sewage pumping stations and water towers are shown on the enclosed maps labeled Exhibit C, "Location of Public Facilities within Downtown Development Area."

The existing land uses and zoning of the proposed development area, and any future proposed zoning changes are shown on Exhibit D, Exhibit G, and Exhibit H.

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.

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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.

AND

E. A statement of the construction or stages of construction planned, and the estimated time of completion of each stage.

Any projects to be undertaken by the Downtown Development Authority will have approvals by the Downtown Development Authority and Village Council.

The Downtown Development Authority is proposing the following projects. The projects listed in this Development Plan are as follows:

- * Village Harbor Park improvements
- * New street lighting along Huron Avenue and Main Street
 - * Street and drainage improvements along Main Street
 - * Street improvements along Huron Avenue
 - * Sidewalk improvements
 - * Relocation of D.P.W. garage to new site by waste stabilization lagoons
 - * Beautification projects
 - * Landscaping along existing municipal trailer park at the northern limits of the development area.
 - * Senior citizen housing project adjacent to existing ball diamonds south of Lester Street
 - * Parking lot expansion in downtown area
 - * Parcel acquisition within development area

The Village Harbor Park improvements, street lighting, and sidewalk improvement projects are to be undertaken first.

The construction time table for each project is dependent to a large extent on Tax Increment Revenues which in turn are dependent primarily on new construction in the development area. A supplemental or amended Development Plan and Tax Increment Financing Plan will be approved, if necessary, prior to the commencement of any future project.

Village Harbor Park Improvements

The Village is proposing to complete the improvements recently started at the Village Park located on Lake Huron. A master plan has been prepared which outlines the improvements proposed. Work activities to be completed by the Downtown Development Authority would be as follows:

- * Installation of parking lot lights.
- * Installation of lighting along boardwalk and sidewalks.
- * Construction of two 36 ft. dia. pavilions for family reunions.
- * Construction of a wooden boardwalk and concrete sidewalks throughout the park, and along Huron Ave. from the Park to Coles Alley.
- Installation of new recreation equipment for children.
- st Addition of a tennis court, adjacent to the existing tennis court.
- * Installation of picnic tables and grills.
- * Installation of park benches
- * Installation of volleyball courts.
- * Construct new bituminous parking area north of Simons Street with storm drainage.
- * Landscape entire park.
- * Installation of shuffleboard courts, horseshoe courts, 10 ft. dia. Gazebo.
- * Placement of the 2nd lift of asphalt on the main parking lot.
- * Seating and small amphitheater for cultural and social events.

The construction time table for the project is dependent to a large extent on Tax Increment Revenues which in turn are dependent primarily on new construction in the development area. A supplemental or amended Development Plan and Tax Increment Fincancing Plan will be approved, if necessary, prior to the commencment of construction.

Street Lighting

The Village DDA is proposing to replace, and add additional street lighting within the district. The Village DDA is currently working with Village officials and residents to develope a theme for street lighting. Once the theme is established the DDA will install the street lights throughout the DDA district, with Huron Avenue being completed first.

Sidewalk Improvements

The Village DDA is planning to rehabilitate, expand and replace sidewalks throughout the DDA district. Various sections of sidewalks will be replaced each year as a sidewalk improvements program. The Huron Avenue area immediately downtown will be completed first.

Other Projects:

The construction time table, detailed cost estimates and detailed work tasks for the remaining projects are dependent to a large extent on Tax Increment Revenues which in turn are dependent primarily on new construction in the development area. A supplemental or amended Development Plan and Tax Increment Financing Plan will be approved, if necessary, prior to the commencement of construction.

F. A description of any parts of the development area to be left as open space and the use contemplated for the space.

The purpose of the Harbor Park project is to provide open space for recreation and enjoyment of the lake for Village residents and tourists. Open spaces and the use thereof will not be affected by the proposed projects.

G. A description of any portions of the development area which 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 sell, donate, exchange or lease to or from the Municipality any part of the development area.

H. A description of desired zoning changes and changes in streets, street levels, intersections, and utilities.

No changes in zoning, streets, street levels, or intersections are contemplated as part of the projects noted in the Development Plan.

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.

1. Harbor Park Improvement Project

It is estimated that the aggregate cost of the improvements planned for the Harbor Park Improvement Project including administrative costs and professional fees incurred will be \$ 207,000. The D.D.A. will plan to undertake only portions of the project each year. This is dependent on the amount of tax revenues received during that year.

The estimated cost of the project is as follows:

Construction costs \$ 180,000

Administrative, legal, engineering fees, and contingencies \$ 27,000

Total Cost: \$ 207,000

2. Street Lighting and Sidewalk Improvments

It is estimated that the aggregate cost of these two items will be dependent upon the amount of the revenues received during the year. The D.D.A. has estimate that it is possible to expend \$10,000 per year for these two projects.

3. Other Projects

All other projects will be undertaken with tax increment revenues not used specifically for principal and interest payments on any bond issues, if a bond issue is used to undertake a project.

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.

1. Harbor Park Improvement Project

The park will be owned and maintained by the Village of Lexington. The improvements will benefit the Village residents and tourists coming to Lexington.

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.

Not applicable.

L. Estimate 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, 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, and estimate of the total demand for housing in the community, and the estimated capacity of private and public housing available to displaced families and individuals.

The estimated number of persons residing in the development area is ____. No occupied residences are designated for acquisition and clearance by the authority.

M. A plan for establishing priority for the relocation of persons displaced by the development in any new housing in the development area.

Not applicable.

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 Federal Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, being Public Law 91-646, 42 U.S.C. Sections 4601, et seq.

Not applicable.

O. A plan for compliance with Act No. 227 of the Public Acts of 1972, being Sections 213.321 to 213.332 of the Michigan Compiled Laws.

Not applicable.

P. Other material which the authority, local public agency, or governing body deem pertinent.

The development area may be expanded as deemed pertinent. When and if such modifications are required, an amended or supplemental development plan and tax increment financing plan will be submitted.

VILLAGE OF LEXINGTON SANILAC COUNTY, MICHIGAN TAX INCREMENT FINANCING PLAN

Section 14(2) of the DDA Act provides than when the authority determines that it is necessary for the achievement of the purposes of the DDA Act, the authority shall prepare and submit a tax increment financing plan to the governing body of the municipality. The DDA Act requires that the plan include: (A) a detailed explanation of the tax increment procedure, (B) the maximum amount of bonded indebtedness to be incurred, (C) the duration of the program, (D) compliance with Section 15 of the DDA Act, (E) a statement of the estimated impact of tax increment financing on the assessed value of all taxing jurisdictions in which the development area is located and (F) a statement of the portion of the captured assessed value intended to be used by the authority.

A. Detailed explanation of tax increment financing procedure.

The DDA Act enables downtown development authorities to undertake a broad range of downtown improvement activities which will contribute to the economic growth and the halting of deterioration of property values in a designated downtown district. These improvement activities include, but are not limited to, to the following: plan and propose construction, renovation, repair, remodeling, rehabilitation, restoration or reconstruction of public facilities; development of longrange plans; and otherwise implement any plan of development in the downtown district necessary to achieve the purposes of the DDA Act.

In order to provide the Downtown Development Authority with the means of financing the planning and implementation of development proposals, the DDA Act affords the opportunity to undertake tax increment financing of the development program. These programs must be identified in a tax increment financing plan which has been approved by the governing body of a municipality.

Simply stated, tax increment financing permits the authority to capture tax revenues attributable to increases in value of real and personal property located within an approved development area. The increases in property value may be attributable to new construction, rehabilitation, remodeling, alteration, additions, or to such other factors as the assessor may deem appropriate.

At the time the ordinance establishing the tax increment financing plan is approved, the sum of the most recently assessed values, i.e., the values as finally equalized by the State Board of Equalization, of those taxable properties located within the development area is established as the "Initial Assessed Value". Property exempt from taxation at the time of determination of the Initial Assessed Value shall be included as zero.

In each subsequent year, the total assessed value of real and personal property within the district is termed the "Current Assessed Value".

The difference in any one year between the Current Assessed Value and the Initial Assessed Value is the "Captured Assessed Value". During that period during which the tax increment financing plan is in place, local taxing jurisdictions continue to receive ad valoerm taxes based on the Initial Assessed Value. Taxes paid on the Captured Assessed Value in years subsequent to the establishment of the development are, however, are payable to the authority for the purposes set forth in the tax increment financing plan.

For example, in Year One a development area is created in the downtown district. An Initial Assessed Value of \$10,000,000 is established. Assuming a 50 mill tax rate, the tax revenue from the development area is \$500,000. In Year Two, new construction within the development area increases the total assessed valuation to \$11,000,000. The difference between the Current Assessed Value, \$11,000,000, and the Initial Assessed Value, \$10,000,000. While the normal taxing jurisdictions continue to receive \$500,000 the authority would receive tax increment revenue equal to the Captured Assessed Value, \$1,000,000, times the rate, 50 mills.

The tax increment payable to the authority in Year Two is, therefore, \$50,000. Additional increases in value would augment the authority's tax increment revenues commensurately while the normal taxing jurisdictions would continue to receive \$500,000 annually for the duration of the tax increment financing program.

B. Maximum Amount of Bonded Indebtedness to be Incurred.

There are no projects to be bonded at this time.

C. The Duration of the Program.

The plan will remain in effect until the projects, as listed in the development plan, are fully completed.

D. Compliance with Section 15 of Act No. 197, Public Acts of Michigan, 1975, as amended.

It is recognized that the amount of tax increment revenue to be transmitted to the authority by the Village Treasurer and Township Treasurer shall be that portion of the tax levy of all taxing bodies paid annually on the assessed value of real and personal property in the development area in excess of the initial assessed value.

It is further recognized that tax increment revenues shall be expended only in accordance with the provisions of the tax increment financing plan and the surplus tax increment revenues not used for projects as listed in the development plan, shall revert proportionately to the respective local taxing jurisdictions.

It is also recognized that tax increment revenues shall not be used to circumvent existing levy limit laws and that the Village of Lexington

Council may abolish the tax increment financing plan when it finds that the purposes for which the plan was created are accomplished. Pursuant to Section 15(3) of the DDA Act, the authority shall submit to the Village Council an annual report on the status of the tax increment financing account. The report shall include, but not be limited to, the following items:

- 1. Amount and source of revenue in the account.
- 2. Amount and purpose of expenditures from the account.
- 3. Amount of principal and interest on outstanding bonded indebtedness, if any.
- 4. Initial assessed value of the project area.
- 5. Captured assessed value retained by the authority.
- 6. Tax increments received by the authority.
- 7. Such other additional information as is deemed necessary by the Lexington Village Council.

The authority shall publish or cause to be published the annual tax increment financing account report in the local legal newspaper, that currently being the Sanilac County Jeffersonian.

E. Statement of the estimated impact of tax increment financing on the assessed value of all taxing jurisdictions in which the development area is located.

The tax increment financing plan will in no way diminish the assessed values of property within the area boundaries. Local taxing jurisdictions, Village of Lexington, Lexington Tonwship, Sanilac County, Croswell Lexington School District, Sanilac County Intermediate School District, will therefore, suffer no loss of current tax revenues.

For the period during which the tax increment financing plan is in effect, the assessed values of properties within the development area will effectively remain constant insofar as the local taxing jurisdictions are concerned. Any increase in property values will generate tax increment revenues which will be available only to the authority during the duration of the plan unless excess funds are available and if available will be distributed proportionately to the taxing units.

It should be noted, however, that Act No. 404 of the Public Acts of 1974, as amended, specifically authorizes the exclusion of the Captured Assessed Value of the development area in computations made by school districts to determine state financial assistance.

It is anticipated that the development activities of the authority financed in whole or in part by tax increment revenues will produce a positive,

material effect on the assessed values of property within and in the proximity of the development and will ultimately result in the eventual collection of greater real and personal property tax revenues than would otherwise have been available; and that the improvements will be fully paid for in less than fifteen years.

Pursuant to Section 14(4) of the DDA Act, the authority shall fully inform the members of the Sanilac County Board of Commissioners and the members of the various school boards of the fiscal and economic implications of the proposed development area.

F. Statement of the portion of the Captured Assessed Value intended to be used by the authority.

In view of the necessity of halting property value deterioration and of promoting economic growth within the downtown area, it is the intention of the authority to expend or otherwise obligate all tax increment revenues collected to achieve the purposes of the DDA Act.

The tax increment revenues which are generated by the Captured Assessed Value will be used to pay costs which are not financed by the issuance of bonds, in connection with the described projects or to amortize bonds if used for future projects.

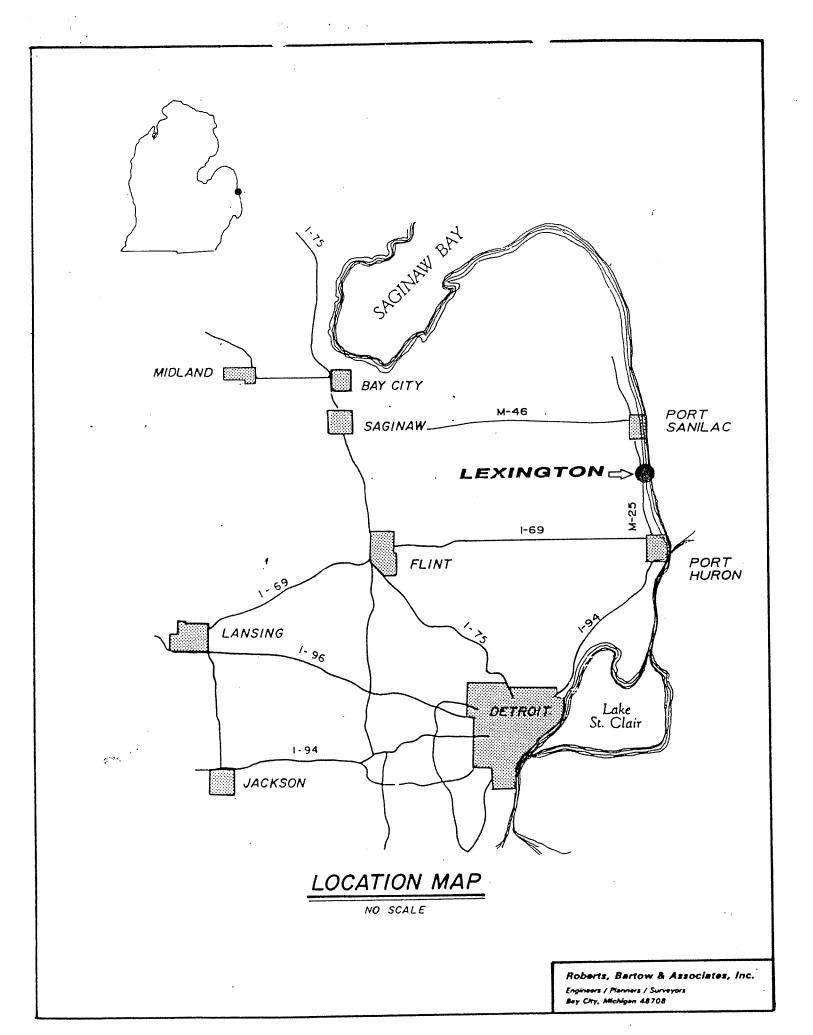


EXHIBIT A

LEGAL DESCRIPTION OF LANDS WITHIN THE VILLAGE OF LEXINGTON, SANILAC COUNTY, MICHIGAN.

This legal description is by the section type description method rather than by metes and bounds type description for ease of reading and understanding.

Land in the east half of Section 25 and the northeast owarter of Section 36, T10N-R16E, and in the west half of Section 30 and the northwest quarter of Section 31, T10N-R17E, Village of Lexington, Sanilac County, Michigan, described as: All that land lying in and adjacent to Main Street between a line 132 feet west of and parallel to the west right of way line and a line 132 feet east of and parallel to the east right of way line from the south Village Limits and extending to the north Village Limits, also,

That part of the northeast quarter of Section 36 lying south of "Rueben Simons Addition to Village of Lexington" and east of a line 214.5 feet east of the east line of Union St., except the south 198 feet of the west 155 feet of the east 320 feet, and except the north 132 feet of the west 198 feet of the east 363 feet, and except the north 231 feet of the south 462 feet of the west 183 feet thereof, also,

That part of Section 36 being Lots 46 thru 56 and Lots 61, 71 & 72, "Commissioner's Plat of Village of Lexington" and that part of Boyington Street lying north of said Lot 61, also all of "James Plat of Village of Lexington" and all of Huron Avenue lying east of Vulclan Street, also,

That part of Section 25 being the south 198 feet of the west 462 feet of the east 627 feet thereof, also,

That part of the southeast quarter of Section 25 lying north of Dennison Street, also including the westerly 1075 feet of Dennison Street, except the west 726 feet of the east 891 feet of the south 234 feet lying north of the north line of Dennison Street, and except the west 664 feet of the east 1555 feet of the south 350 feet lying north of the north line of Dennison Street, also,

That part of the northeast quarter of Section 25 being the south. 490 feet thereof, also

That part of the southwest quarter of Section 30 lying west of Lake Huron north of a line 300 feet north of the north line of Jefferson Street and south of a line 1072.5 feet south of the north Village Limits, except the north 120 feet of the easterly 450 feet thereof, also,

That part of Section 30 and Section 31 lying south of the north line of Simons Street and north of the south line of Boyington . Street, also including lots 1, 2 and 3 "Anson Simons Plat", also,

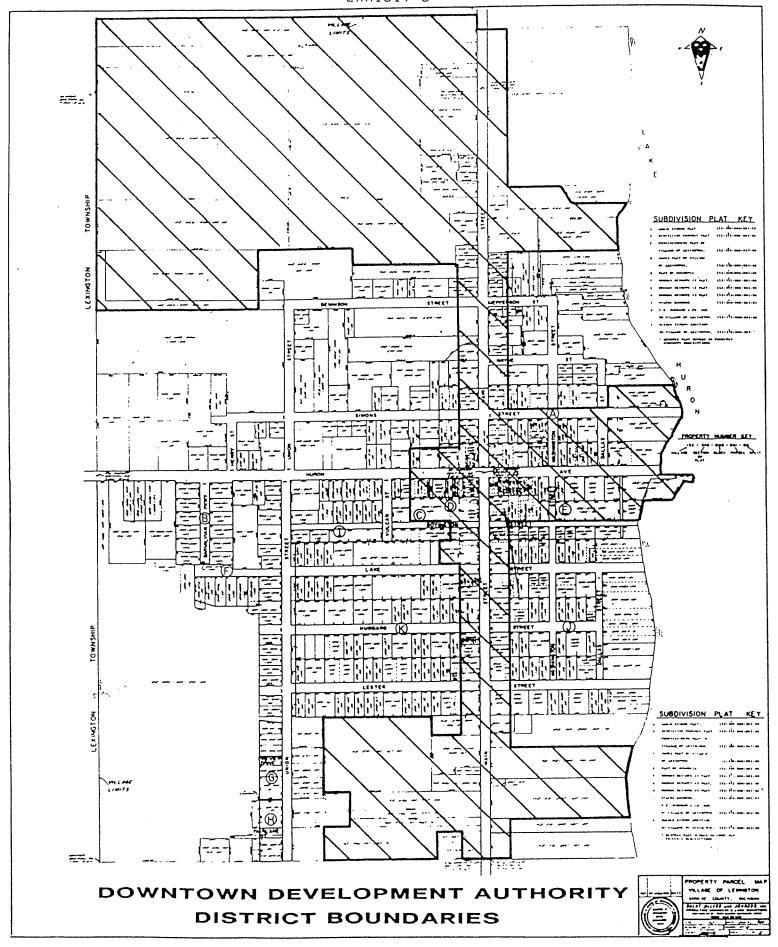
That part of the northwest quarter of Section 31 being the north 484 feet of the south 764 feet thereof.

By:

BOLDT, McLEOD & JOHNSON, INC. CONSULTING ENGINEERS & LAND SURVEYORS 1904 POPLAR STREET

PORT HURON, MICHIGAN 48060. (313) 984-5596

John C. Niederhauser, L.S.



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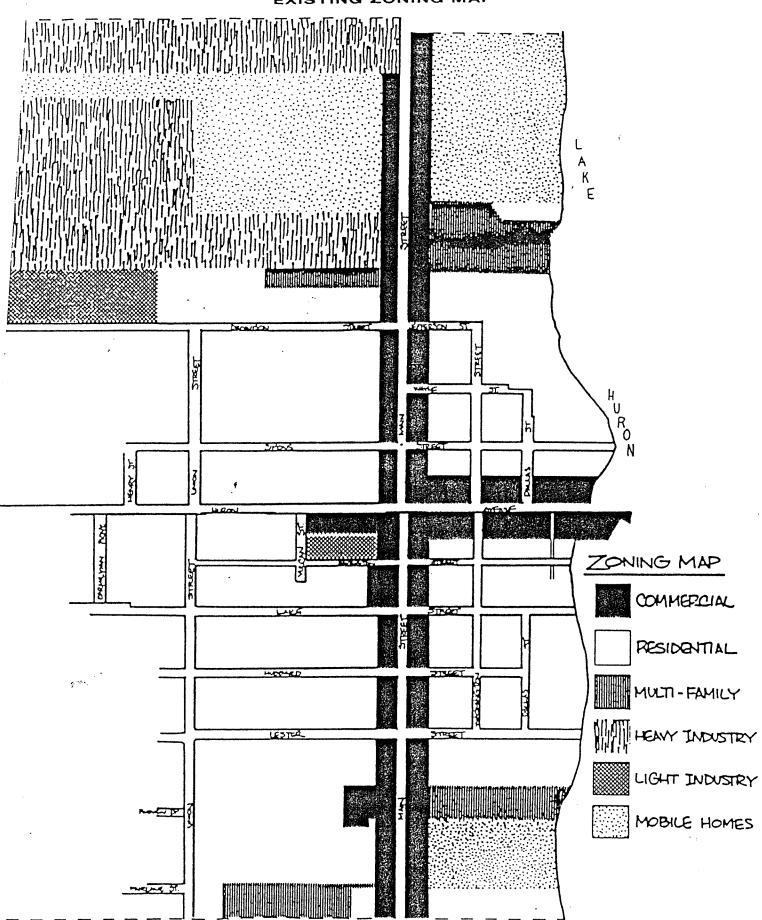
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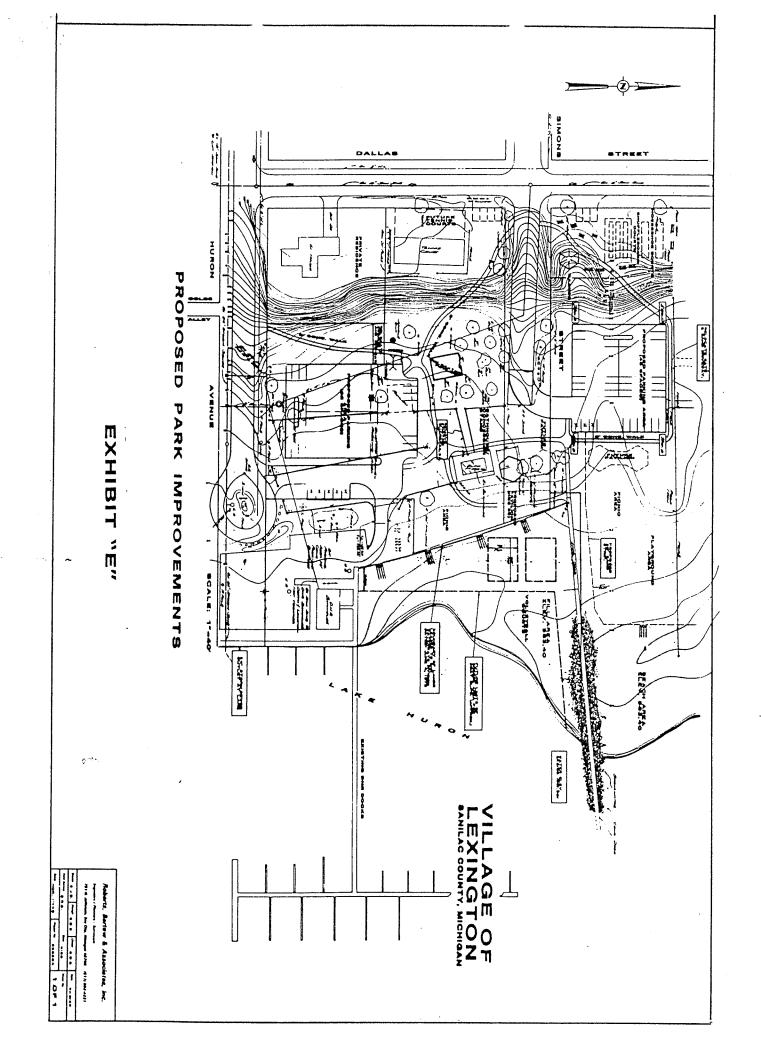
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EXHIBIT "D" VILLAGE OF LEXINGTON SANILAC COUNTY MICHIGAN EXISTING ZONING MAP





MATERIALS REGARDING NOVEMBER 10, 1986, AMENDMENT TO LEXINGTON DOWNTOWN DEVELOPMENT AUTHORITY.

ADDITIONAL MATERIALS NEEDED:

A. PROOF OF FILING AMENDMENTS WITH SECRETARY OF STATE.

PROOF OF POSTING

I posted a copy of the attached Notice at the following public places located within the Village of Lexington Downtown Development Authority District on October 13, 1986:

Total Gas Station Project Blessing Village Hall Bea's Restaurant Lex Plaza Market A & W Restaurant Water Works Shop Brite & Clean Laundry Sam's Barber Shop Town Shop Old Fudge Shop U.S. Post Office Ehardt's Pharmacy Richard Home Furnishing Foley's Market Shell Gas Station - Rowland Village Park Cal's Standard Gas Station & Party Store Esselink Plumbing Dairy Queen

The General Store

PATRICK TIERNEY

NOTICE OF PUBLIC HEARING ON THE ADOPTION OF AN ORDINANCE APPROVING A DEVELOPMENT PLAN FOR THE LEXINGTON DOWNTOWN DEVELOPMENT AUTHORITY

PLEASE TAKE NOTICE that a public hearing will be held on the adoption of a proposed ordinance adopting a development plan for the Lexington Downtown Development Authority.

The description of the development area in relation to highways, streets, and streams, as well as a map of the entire area, is available for public inspection during regular business hours at the office of the Village Clerk for the Village of Lexington.

All aspects of the proposed development plan will be open for discussion at said public hearing.

Said hearing shall take place on MONDAY, NOVEMBER 10, 1986 in the Town Hall in the Village of Lexington, at 7:00 p.m., Eastern Standard Time.

David X. Regan, Village Clerk

Prepared by: RIGNEY AND TEEPLE Attorneys for Village of Lexington 34 East Sanilac Avenue Sandusky, MI. 48471

RIGNEY & TEEPLE
Attorneys at Law
J4 E. Sanilac Avenue
iandusky. Mich. 48471

Notices Marled. 10-13-86

NOTICE OF PUBLIC HEARING TO AMEND BOUNDARIES OF LEXINGTON DOWNTOWN DEVELOPMENT AUTHORITY DISTRICT

PLEASE TAKE NOTICE that a public hearing will be held on the adoption of an amendment to the boundaries of the Lexington Downtown Development Authority District to include additional lands in said Downtown Development Authority District described as follows:

Land situated in the Village of Lexington, Township of Lexington, County of Sanilac, State of Michigan, Section 36, to-wit:

Lots 11, 12, 13 of Wilcox Gardens Subdivision; AND

Lot 74 excepting the East 8 feet thereof, Lots 75, 76, 77, 78, 79, 92, 93, 94, 95, 108, 110 of Simons Plat of the Village of Lexington; AND

Lot 65 excepting the East 18 feet thereof, Lots 66 and 67 of Commissioners Plat of the Village of Lexington.

Said hearing shall take place on MONDAY, NOVEMBER 10, 1986 in the Town Hall in the Village of Lexington, at 7:00 p.m. Eastern Standard Time.

DAVID X. REGAN, Village Clerk

Prepared by: RIGNEY & TEEPLE Attorneys for Village of Lexington 34 East Sanilac Avenue Sandusky, MI. 48471

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