

**TAX INCREMENT FINANCE
AND DEVELOPMENT PLAN**

**VILLAGE OF BIRCH RUN
DOWNTOWN DEVELOPMENT AUTHORITY (DDA)**

Plan Adopted
DECEMBER 30, 1985

Plan Revised
OCTOBER 1999

Plan Amended and Restated in its Entirety
APRIL 27, 2009

12060 HEATH STREET
PO BOX 371
BIRCH RUN, MICHIGAN 48415-0371
989-624-5711
989-624-9681 (FAX)

VILLAGE OF BIRCH RUN

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SECTION 1 DEVELOPMENT PLAN

INTRODUCTION AND GENERAL OVERVIEW

In 1985, the Village of Birch Run (Village) established the Village of Birch Run Downtown Development Authority (DDA) and designated the boundaries of the DDA Downtown District then encompassing the area of Main Street between Dixie Highway and Elm Street and portions therein up to 2,500 feet extending north and south of Main Street (see **Figure 1** and the section of this plan entitled Legal Description of the Downtown District (District).

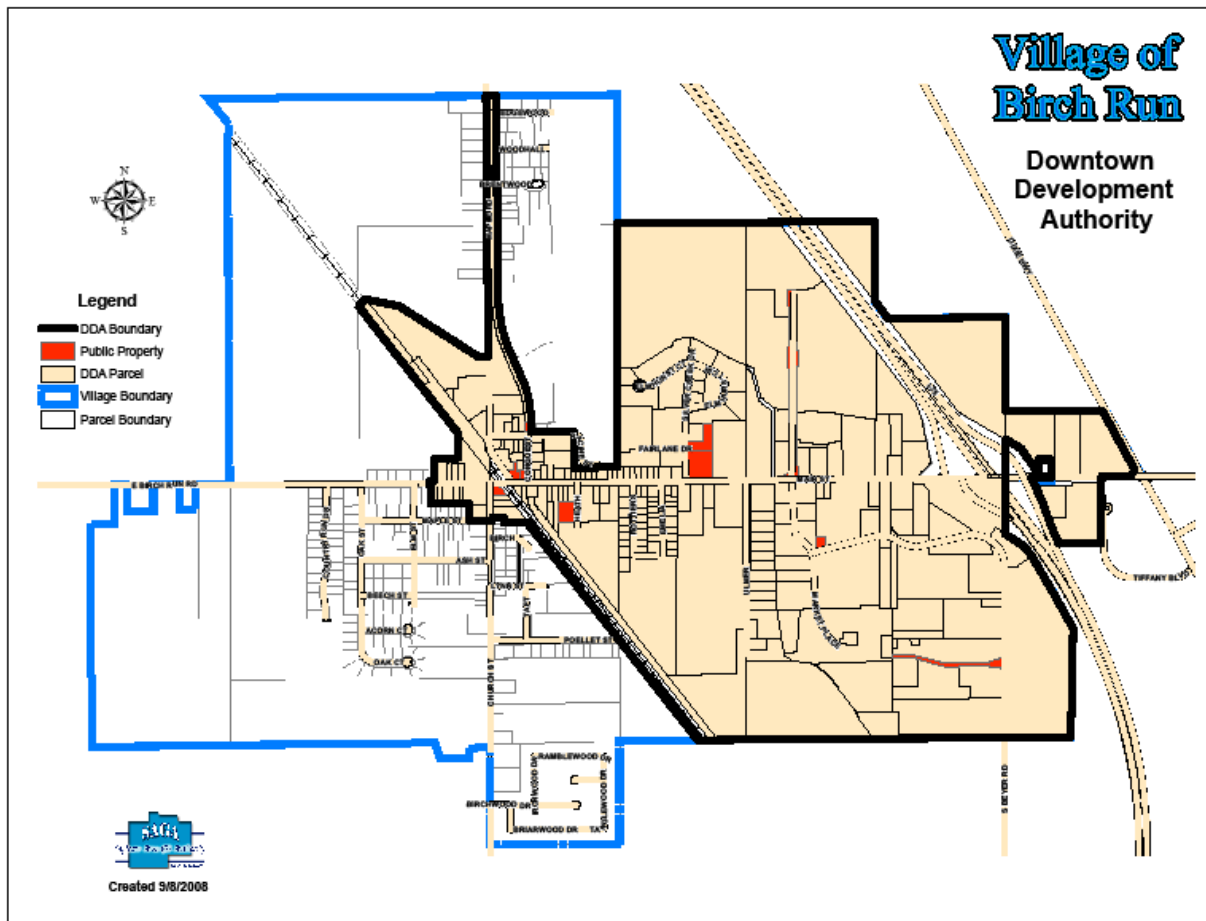
The Village originally adopted a Tax Increment Financing and Development Plan for the District on December 30, 1985. The plan that was adopted at that time has served its purpose over the years with minor amendments occurring in a few subsequent years. Over the course of its 23-year history, the DDA has undertaken most of the projects outlined in the original plan, and several more projects as outlined in subsequent amendments to the plan.

State law, through the stipulation of certain criteria, requires a determination of necessity to establish a DDA. Each of these criteria is addressed below based on information assembled from tax records, property maps, plats, zoning maps, and land use data.

The DDA was created according to Act 197 of Public Acts of 1975 of the State of Michigan, as amended (Act 197). Act 197 provides for the establishment of a downtown development authority when the Village Council determines that it is in the public's best interest. A copy of Act 197, as amended, is included as an appendix to this plan. Act 197 was established to provide a tool for communities to *“correct and prevent deterioration in business districts, encourage economic development and activity; to encourage historic preservation; to authorize the acquisition and disposal of interests in real and personal property; to provide for the creation and implementation of Development Plans; to provide for the creation of a board to govern an authority and to prescribe its powers and duties; to permit the issuance of bonds and other evidences of indebtedness by an authority; and to authorize the use of tax increment financing”*.

Figure 1

Birch Run DDA Downtown District



The DDA District encompasses approximately 515.26 acres in the heart of the Village including the Birch Run Prime Outlet Mall. The DDA District contains primarily commercial, institutional (public), and residential components. The District supports many businesses that provide jobs, tax base, goods, and services to the Village and surrounding residents. The District functions as the business core of the community. Expectations for growth and the approximate extent of anticipated development are discussed in more detail in following sections.

The primary intention of the DDA is to encourage economic growth through proper planning and provision of necessary and desirable public improvements. The following text refers to the entire

District over which the DDA maintains jurisdiction as most recently established and identified by the Village's ordinance in accordance with Act 197, PA 1975, as amended.

The DDA provides a mechanism for the Village to organize, plan, and implement the revitalization of the District. It is the objective of the DDA Board, through this plan, to stabilize conditions for those residing here, assist businesses in locating or expanding, and improve the quality of life. The original plan adopted by the Village outlined a comprehensive approach to solving problems in the Village relative to the DDA area. Projects were specified that supported local legislative goals, protected and assisted businesses, and ensured a quality of growth that would enhance the overall quality of the area.

In early 1990, the Village Council amended the DDA District's boundaries to correct a legal description deficiency in the northeast section of Section 19 along Maple Road. Then, in 1992, the plan was amended to reprioritize proposed projects. The DDA Plan was also amended to include a few additional projects to reflect recent and proposed economic growth within the DDA.

The intent of development projects proposed in the Development Area then and now, is twofold: first, to foster the revitalization of the commercial component; and second, to provide the atmosphere for supporting development and an improved character to the DDA Development Area. The success of the DDA is contingent upon functional and recognizable land use arrangements, development control, public service enhancement, and basic infrastructure improvements. Many individual and cooperative efforts will lead to its success in the coming years. It is hoped that the DDA will continue to have a positive influence on the future of the Village. The projects and activities outlined in this plan have been conceived and defined to serve the needs of the community. The DDA Board of Directors is pleased to present this plan to the Village Council and citizens of the community and expresses its optimism about the future.

There is little doubt that the public interest would clearly benefit from a coordinated program of revitalization of the Village's business sector. The aim of the DDA is to finance certain public improvements within its boundaries that effectively enhance the overall image and character of the area.

Tax Increment Financing (TIF), the financing tool authorized by Act 197, provides a mechanism for

communities to address local problems and concerns by financing needed planning and development. Without this financing tool, implementation of the projects outlined in this plan would be difficult. The primary focus of the DDA is to encourage economic growth through proper planning and provision of necessary and desirable public improvements.

Now, in 2009, the Development Plan and Tax Increment Financing Plan is being amended and restated in its entirety.

The revised plan is very similar to its predecessor. The extent of the plan amendment has been kept to a minimum to adjust, define and prioritize proposed projects and to address only those aspects that have come to be out of date or to add new information considered necessary or desirable. This will provide a clearer definition of projects as they move closer to being implemented. In some instances, sections are revised to identify the projects that have been implemented since the plan's inception and to update data on captured assessed value (CAV) and tax increment revenues. Primarily, the revised plan outlines the need for additional improvements that have emerged in recent years. The intention of the DDA in all cases, however, has been to revise and supplement the original plan, to update the plan, and not to replace it. This is a revised plan, not a new plan.

Over the last several years, the DDA Board has directed its efforts toward streetscape improvements of the core blocks along Main Street. The focus of this redevelopment project was to improve sidewalks, trees, benches, lighting, parking, and add intersection bump outs and streetscape amenities. Expansion and definition of the entire range of proposed improvements involves a variety of components. In addition, the Development Area is being expanded consistent with the recently expanded District. The following text refers to the entire Development Area over which the DDA maintains jurisdiction as most recently established, identified and certified by Village ordinance according to Act 197, P.A. 1975, as amended.

HISTORY

February 1984: Village of Birch Run (Birch Run) held a public hearing concerning the establishment of a DDA.

May 29, 1984: An ordinance creating the DDA and establishing the DDA District's boundaries became effective.

August 19, 1985: The Village Council held a public hearing to consider an expansion of the DDA District.

October 14, 1985: The Village Council approved the DDA District expansion.

December 9, 1985: The Village Council held a public hearing to consider the Development and Tax Increment Financing Plan of the DDA.

December 30, 1985: The Village Council approved the original Development and Tax Increment Finance Plan.

August 11, 1986: The Village Council held a public hearing to consider an expansion of the DDA district.

December 22, 1986: The Village Council approved revisions to the Development and Tax Increment Finance Plan.

August 17, 1987: The Village Council approved an expansion of the DDA District.

December 14, 1987: The Village Council approved revisions to the Development and Tax Increment Finance Plan.

May 9, 1988: The Village Council approved revisions to the Development and Tax Increment Finance Plan.

January 8, 1990: The Village Council approved revisions to the DDA District's boundaries.

December 10, 1990: The plan was amended to correct an error in the May 9, 1988, plan, which referenced an incorrect initial assessed value.

October 26, 1992: The Village Council approved revisions to the DDA District's boundaries and revisions to the Development and Tax Increment Finance Plan and entered into an Interlocal Agreement between the Village and the DDA.

April 20, 1998: The plan was amended to extend the life of the plan to make possible the completion of various improvements described in the plan, despite the significant decrease in tax increment revenues resulting from so-called "Proposal A" and to identify several projects and improvements described in the 1985 plan, as amended, to be financed with bonds to be issued by the Village on behalf of the Authority and to provide updated cost estimates and means of financing.

October 9, 2000: The plan was amended to revise the public improvement projects and extend the term to 2020.

June 25, 2007: The Village Council held a public hearing on the expansion of the DDA District's boundaries.

August 27, 2007: The Village Council adopted an ordinance to amend the DDA District's boundaries.

April 27, 2009: The Village Council held a public hearing to adopt an ordinance amending and restating the plan in its entirety and expanding the Development Area.

According to Act 197, the legislative body must first identify a "downtown district" as an area in a business district of the municipality. A business district means an area in the downtown of a municipality zoned and used principally for business. The DDA downtown district as determined by Village Ordinance adopted on August 27, 2007 and the expanded development, consistent with the downtown district, are portrayed in **Figure 2**. One hundred seven (107) real property parcels have been added to the DDA downtown district and Development Area by virtue of this amendment.

PLANNING AND ZONING

Land Use

When analyzing existing land use and thus potential business district uses, 79.8 percent of all real

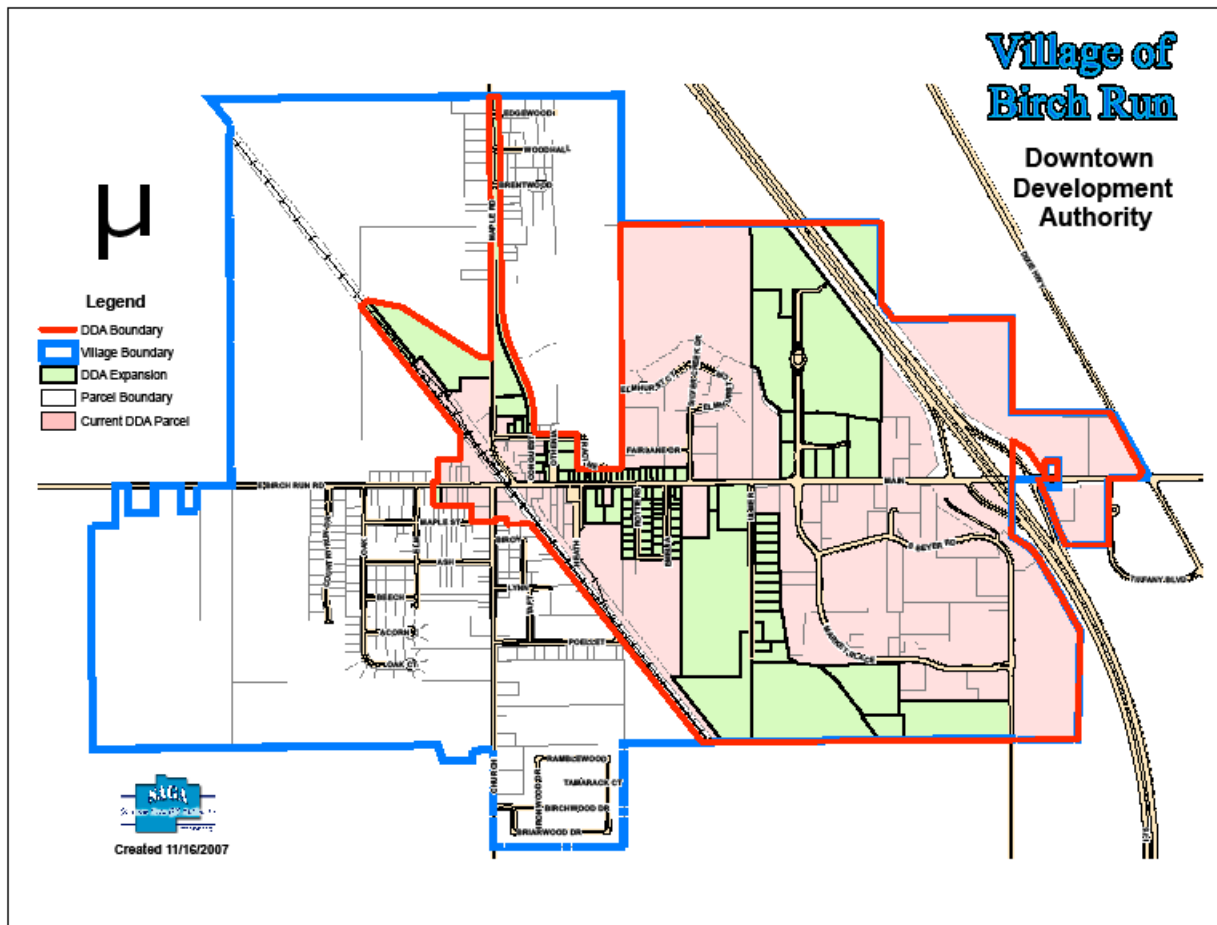
property on average (see **Table 1**) is currently used for non-residential purposes. Vacant land is the predominant land use classification in the DDA by number of tax parcels. This is deceiving because a large number of these vacant parcels are extremely small and not developable. Less than one-fourth of all parcels are classified as residential. It is reasonable to expect a downtown business district to consist predominantly of a combination of commercial, vacant, and public properties.

The major land use categories for the real property within the DDA Development Area based upon the 2008 tax roll are as follows:

TABLE 1 SUMMARY OF 2008 LAND USES							
	No. Of Parcels	Percent	Taxable Value	Percent	Acres	Percent	<i>Average</i>
Commercial	124	51.6	\$40,453,301	91.6	291.8	57.1	66.8%
Industrial	13	5.4	\$211,815	0.5	66.2	12.9	6.3%
Public/ Semipublic	13	5.4	0	0	19.8	3.9	3.1%
Residential	86	36.3	\$3,447,510	7.8	84.6	16.6	20.2%
Agricultural	3	1.3	\$44,115	0.1	48.3	9.5	3.6%
TOTAL	239	100.0	\$44,156,741	100.0	510.7	100.0	100.0%

Figure 2

DDA Original and Expanded Areas



As of 2008, the Village tax roll had 239 real properties in the Development Area. Of these, 137 (57 percent) are either commercial or industrial and currently used for business. The largest land use category is commercial representing 51.6 percent of the parcels and 91.6 percent of the taxable value. The central section of the Development Area (several blocks along Main Street) is primarily commercial with some public and residential land concentrated between Ulmer and Maple Streets. The Development Area contains a mix of land uses comprised of a few industrial parcels, the grain elevator facility, the Birch Run Prime Outlet mall, the Birch Run Expo Center and the Silver Creek apartment complex.

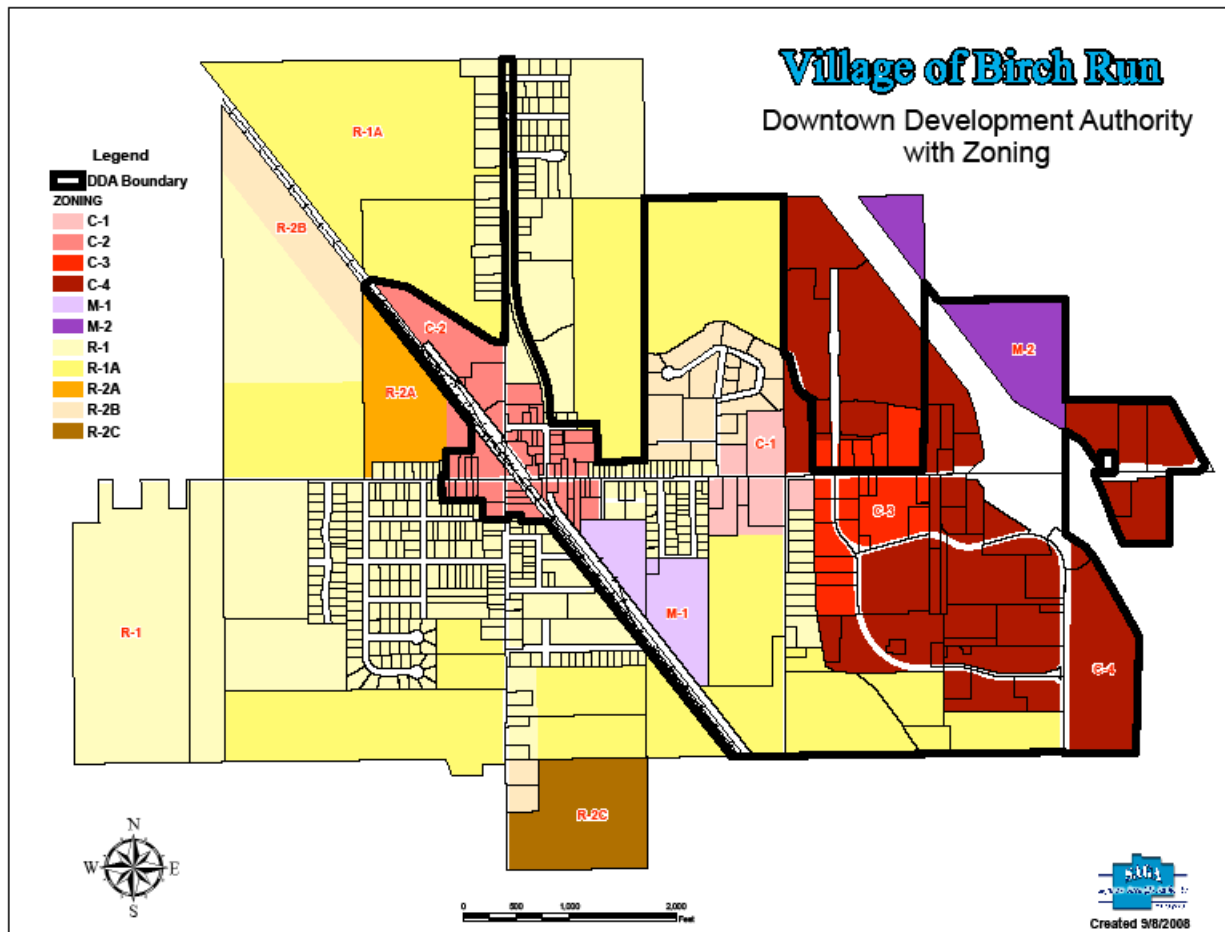
These 239 properties contain approximately 511 acres. The district itself encompasses approximately 600 acres. The 89-acre difference in area primarily consists of street, alley, highway, and railroad rights-of-way.

Zoning

Another means of quantifying land use is by the amount of land area, value or acreage the various uses occupy in terms of zoning. Zoned districts are vital to the objectives of the DDA as they allow for the regulation of development and assist in the implementation of measures defined within the proposed improvements section. Properties having either commercial or industrial zoning make up 56.3 percent (134 parcels) of all property within the DDA. The existing zoning map (***Figure 3***) depicts the location of the zoning districts. When using an average percentage calculation for analysis, 68.7 percent of the area of all real property is currently used for non-residential purposes. The major zoning categories for real property within the DDA are as follows:

TABLE 2							
SUMMARY OF 2008 ZONING CLASSIFICATIONS							
	No. Of Parcels	Percent	Taxable Value	Percent	Acres	Percent	<i>Average</i>
Commercial	129	54.2	\$37,053,979	82.1	276.6	56.3	<i>64.2%</i>
Industrial	5	2.1	\$998,879	2.2	45.8	9.3	<i>4.5%</i>
Residential	104	43.7	\$7,054,048	15.7	169.3	34.4	<i>31.3%</i>
TOTAL	238	100.0	\$45,136,741	100.0	491.7	100.0	<i>100.0%</i>

Figure 3
Zoning Map



Using this method, commercial land is the single most predominant zoning classification in the DDA. Less than one-third of all land area is used as residential.

DECLINING PROPERTY VALUES

The governing body must determine that a downtown development authority is necessary to halt property value deterioration and to promote economic growth. Between 1979 and 1990, 104 properties (36.5 percent of both real and personal property) in the district experienced absolute declines in value. These decreases in value were determined by tax records and recorded as state equalized values (SEV), not market values. Decreases in market values have not been documented in this report. Sales transaction records and other types of information are not always readily available, making this kind of analysis for a district containing this many properties very difficult.

ECONOMIC GROWTH

The purpose of a DDA is to eliminate deterioration of property values and increase property values by promoting economic growth. The mechanism available to accomplish this is primarily the use of tax increment revenue to finance public improvements. The implementation of public improvements fosters economic development, which subsequently yields benefits to the public. Better public facilities attract business and industry, particularly when new facilities are important to new investments. Simultaneously, the quality of both public and private investment can be maximized and perpetuated for long-term benefit. The property owner and the public sector share in the economic development process.

The 239 real properties in the Development Area comprise a total 2008 taxable value of \$43,921,678. There are currently approximately 232 personal properties associated with the district having a 2008 taxable value of \$9,406,880. The Development Area's 1985 distribution of taxable values among the assessment categories appears in **Table 3** while the Development Area's 2008 Taxable Value distribution among the assessment categories appears in **Table 4**.

TABLE 3			
SUMMARY OF 1985 INITIAL ASSESSED VALUES			
Type	Number	Taxable Value	% of Total
Real Non-Homestead Property	149	\$4,076,750	59.5
Real Homestead Property	0	\$0	0.0
Personal Property	250	\$2,779,947	40.5
Total (Real and Personal)	399	\$6,856,697	100.0

TABLE 4			
SUMMARY OF 2008 TAXABLE VALUES			
Type	Number	Taxable Value	% of Total
Real Non-Homestead Property	172	\$41,503,963	77.8
Real Homestead Property	67	\$2,417,715	4.6
Personal Property	232	\$9,406,880	17.6
Total (Real and Personal)	471	\$53,328,558	100.0

The total tax increment revenue generated from all property located within the Development Area in 2007 was \$724,697. Contributing taxing jurisdictions include the Village of Birch Run, Birch Run Township, Delta Community College, the State Education Tax, Saginaw Intermediate School District, Birch Run Public Schools, and Saginaw County all according to their various millage levies. The State Education Tax, Saginaw Intermediate School District and Birch Run Public Schools contribute only to the extent that “eligible obligations” will allow in accordance with Act 197. With tax increment financing in effect since 1985, the tax revenues from the initial assessed values established in 1985 continue to be distributed to these taxing jurisdictions unchanged. Only the taxes from taxable value that exceed the initial assessed value (the captured assessed value) are being captured by the DDA. With the expansion of the DDA Development Area in accordance with this plan, only the millages levied by the Village, County, Community College and Township are subject to capture in the expansion area of the plan. Since February 15, 1994, the governing body

of a taxing jurisdiction levying ad valorem property taxes that would otherwise be subject to capture may exempt its taxes from capture by adopting a resolution to that effect and filing a copy with the clerk of the municipality (opt out). Saginaw County and Delta Community College have filed such a resolution and effectively “opted out” of tax increment financing for the expanded area of the Development Area (highlighted area in **Figure 1**). Birch Run Township did not opt out.

CONCLUSION

It is important to recognize that the use of tax increment financing to finance public improvements helps offset improvement costs. Not only does tax increment financing generate significant revenues for downtown improvements, it also frees up Village funds to be used in other areas of the Village that might otherwise have been spent in the Development Area. Tax increment revenue is available for expenditure on public improvements within the Development Area without the Village raising taxes, assessing property owners, or going into debt. This program, through the potential expansion of public services and other public improvements, is in the best interest of the public. Before 1985, there was a demonstrated decline in property values and district-wide growth was stagnant. Since then, commercial improvement projects have been significant enough to generate significant annual tax increment revenue. When combined with potential future increases, the revenue is expected to be substantial and vital to the sustained vitality of the Development Area.

DESCRIPTION OF DEVELOPMENT AREA BOUNDARIES

The Development Area generally encompasses an area centrally located within the Village. Dixie Highway bounds the Development Area to the east. The Development Area generally includes properties north and south of Main Street to a point 200 feet east of the Elm and Main Street intersection and includes the Interstate 75 (I-75) interchange at Main Street. The northern boundary extends north from Main Street to include properties along I-75, Silver Creek Drive, and Maple Road. The southern boundary includes two areas, one of which is 2,200 feet south along South Beyer Road west to the Trinklein Drain and the other includes properties abutting the C & O Railroad south of Ash Street to Main Street.

LEGAL DESCRIPTION OF THE DEVELOPMENT AREA

The DDA Development Area boundary (See Figure 1) is legally defined as follows:

Beginning at the Southwest corner of Section 21; thence North along West line of said section approximately 965 feet to the North right-of-way of Highway 1-75; thence Southeasterly along said right-of-way approximately 484 feet to the North right-of-way of Birch Run Road; thence North approximately 136 feet; thence East approximately 129 feet; thence south approximately 186 feet to the centerline of Birch Run Road; thence West along said centerline of Birch Run Road approximately 207 feet; thence Southeasterly along right-of-way of Highway 1-75 to a point measured at right angles approximately 722 feet from the centerline of Birch Run Road; thence East approximately 436 feet; thence North approximately 672 feet to the corporate limits of Birch Run; thence East approximately 280 feet along said corporate limits; thence Northeasterly approximately 95 feet to the Westerly right-of-way of Dixie Highway; thence Northwesterly along said right-of-way approximately 683 feet; thence West approximately 990 feet to the West line of Section 21; Thence North approximately 950 feet along said section line; thence West approximately 1195 feet to the Easterly right-of-way of Highway 1-75; thence Northwesterly along said right-of-way approximately 227 feet to the East 1/8 line of Section 20; thence North along said East 1/8 line approximately 810 feet to the east-west 1/4 line of Section 20; thence West along said 1/4 line approximately 2,627 feet to the west 1/8 line of Section 20; thence South along said 1/8 line approximately 2,473 feet; thence West approximately 444 feet thence North approximately 366 feet to the north right-of-way of Racine Street; thence West approximately 430 feet along the north right-of-way of Racine Street; thence northerly along the east line of the former consumers right-of-way approximately 3,477 feet to the north 1/8th line of section 20; thence west approximately 99 feet to the west right-of-way of Maple Road; thence south approximately 2,655 feet to the Silver Creek Drain; thence Westerly along said Silver Creek Drain approximately 108 feet; thence northwesterly along said Silver Creek Drain approximately 946 feet; thence Westerly along said Silver Creek Drain approximately 351 feet to the east right-of-way of the CSX railroad; thence Southwesterly 101 feet at right angles to the Southwesterly right-of-way of the CSX Railroad; thence Southeasterly along said west right-of-way approximately 1,644 feet; thence South approximately 259 feet; thence West approximately 239 feet; Thence South approximately 228 feet to the north right-of-way of Birch Run Road; thence West along said right-of-way approximately 43 feet; thence South approximately 232 feet to the plat of Sheley Addition; thence East approximately

386 feet along the North line of Lots 49 through 57 of said plat; thence South approximately 176 feet to the south right-of-way of Maple Street; thence East along said right-of-way approximately 243 feet to the East right-of-way of Church Street; thence North along said right-of-way approximately 36 feet; thence East approximately 115 feet; thence South approximately 55 feet to the North line of Wolohan and Corlett's Plat; thence East approximately 232 feet to the Westerly right-of-way of The CSX Railroad; thence Southeasterly along said right-of-way approximately 2,819 feet; thence East across the east-west ¼ line of section 29 (corporate limits) approximately 3,798 feet to the East line of the West 1/2 of The West 1/2 of the Northwest 1/4 of Section 28; thence North approximately 1,103 feet to the Southwesterly right-of-way of Highway 1-75; thence northwesterly along said right-of-way approximately 1,204 feet to the East line of Section 29; thence North approximately 965 feet along said section line to the point of beginning.

The above description is based on assessment records, plats, and related information and, as such, is intended to include only complete and whole tax parcels of record.

PUBLIC PROPERTIES AND FACILITIES

EXISTING STREETS

Most of the public streets within the Development Area include entire rights-of-way and, as such, fall under the jurisdiction of the plan. In a few cases, the Development Area boundary includes only a part of the street right-of-way. In other cases, the DDA boundary creates two segments of the same street. Where the street configuration changes within the DDA, the inventory of conditions has been divided into street segments.

The following public streets are within the Development Area:

Church Street:	Between Maple Street and Main Street
Conquest Street:	Entire length
Elmhurst Circle:	Entire length
Elmhurst Court:	Entire length
Emelia Street:	Entire length
Fairlane Drive:	Entire length
Heath Street:	Entire length

Main Street:	200 feet east of Elm to Dixie Highway
Maple Road:	From Main Street north to Village Limits
Market Place Drive:	Entire length
North Beyer Road:	Entire length
Racine Street:	Entire length
Rottiers Street:	Entire length
Silver Creek Drive:	Entire length
South Beyer Road:	From Main Street south to Village limits
Ulmer Road:	Entire length

SANITARY SEWER

Properties within the Development Area east of Ulmer Road have recently been connected to the Genesee County sanitary sewer facility. The existing collection system was used, a pump station was installed at Main Street and Ulmer Road, and 1.5 miles of force main were placed along Ulmer Road to tie into the existing Genesee County system. The existing collection system west of Ulmer Road is a gravity system. This sewer system runs westerly to a lagoon treatment facility west of the Village (see **Figure 4**).

MUNICIPAL WATER SYSTEM

Most of the Development Area is serviced by the Village water system. Main lines run the length of Main Street through Silver Creek Development and almost all streets in the DDA district. Recently a water storage tower was built to help supply merchants in the commercial area west of 1-75 (see **Figure 5**).

STORM SEWER

The existing storm sewer system services the entire length of Main Street (within the Development Area boundaries). It also runs through the Silver Creek Development along Silver Creek Drive, Fairlane and Elmhurst (see **Figure 6**).

PARK AND RECREATION AREAS

Gazebo Park is the only Village park or recreation area located within the Development Area.

PUBLIC AND SEMIPUBLIC LANDS AND BUILDINGS

Public and semi-public land consists of the Village and Township offices, as well as property owned by State of Michigan, public schools, churches, lodges and fraternal orders, social services, nonprofit agencies, utilities, etc. There are 13 such public and semipublic properties within the Development Area.

PUBLIC UTILITIES

AT&T Telephone, Consumers Energy Company, Charter Communications Cable, and Michigan Electric Transmission Company provide utilities to the Village and Development Area.

Figure 4
Sanitary Sewer System

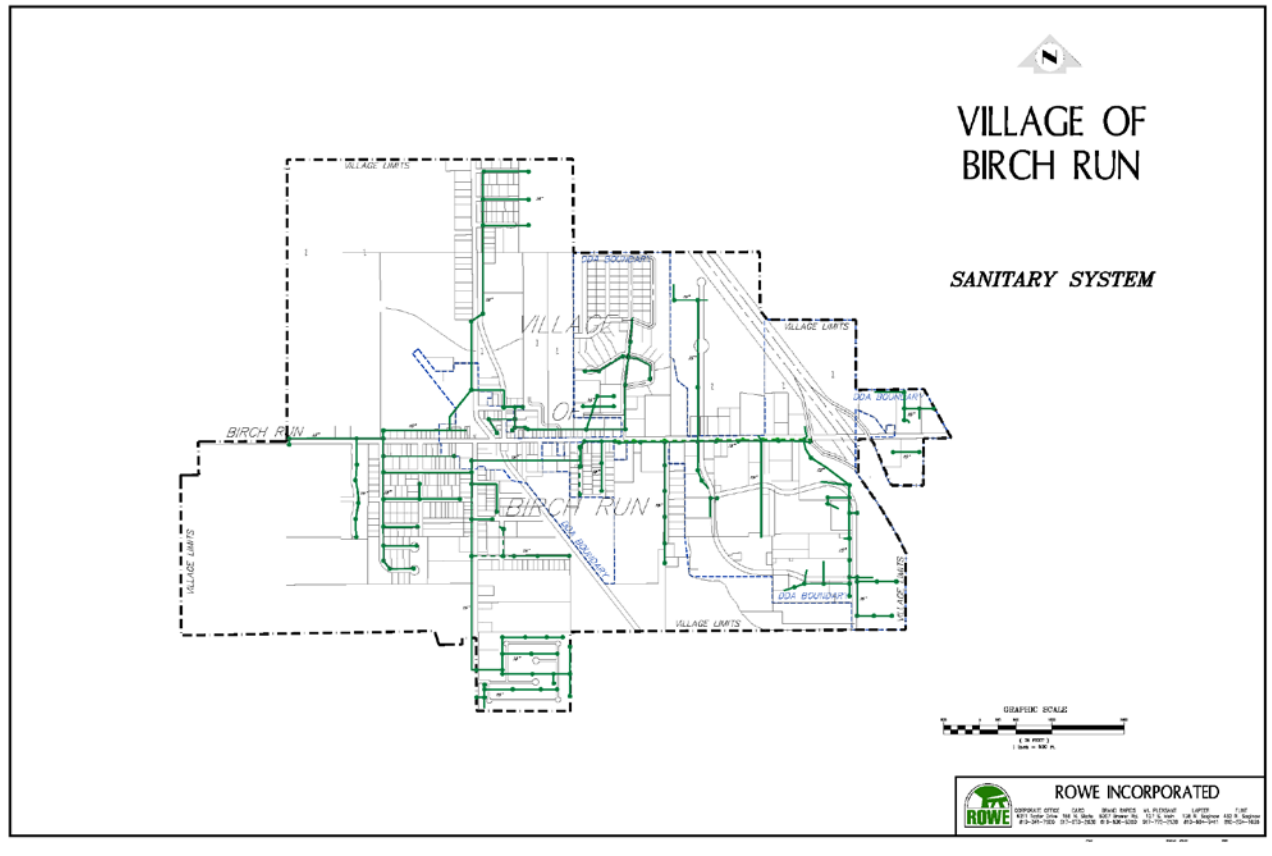


Figure 5
Municipal Water System

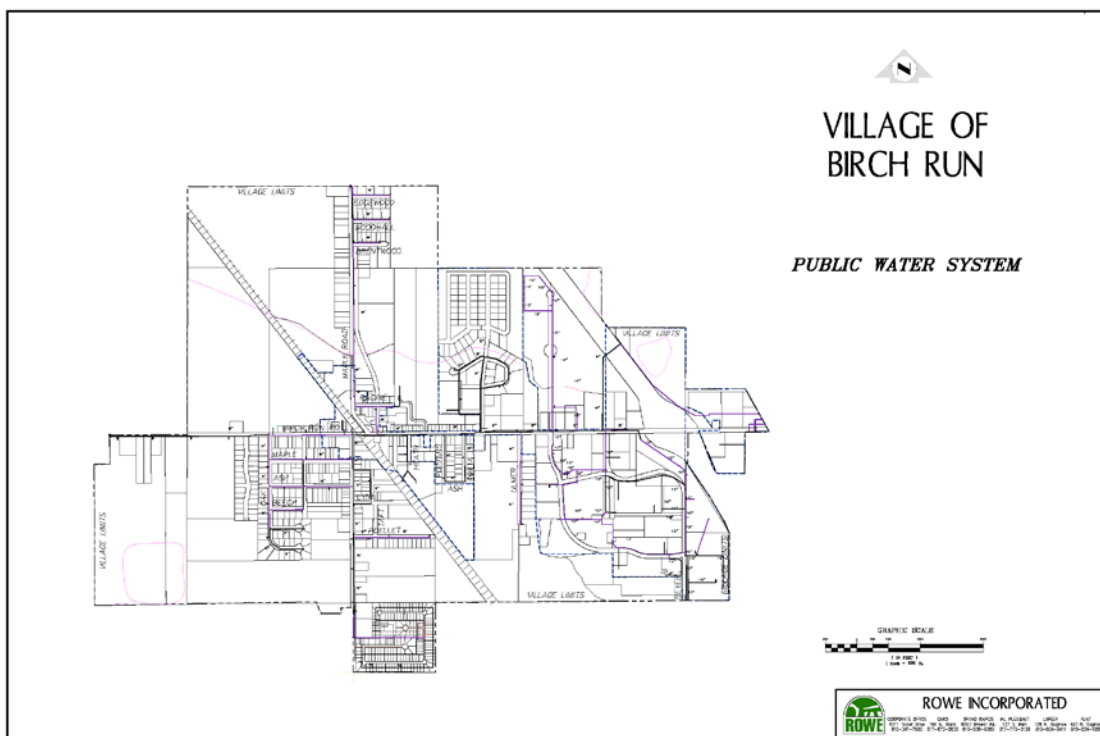
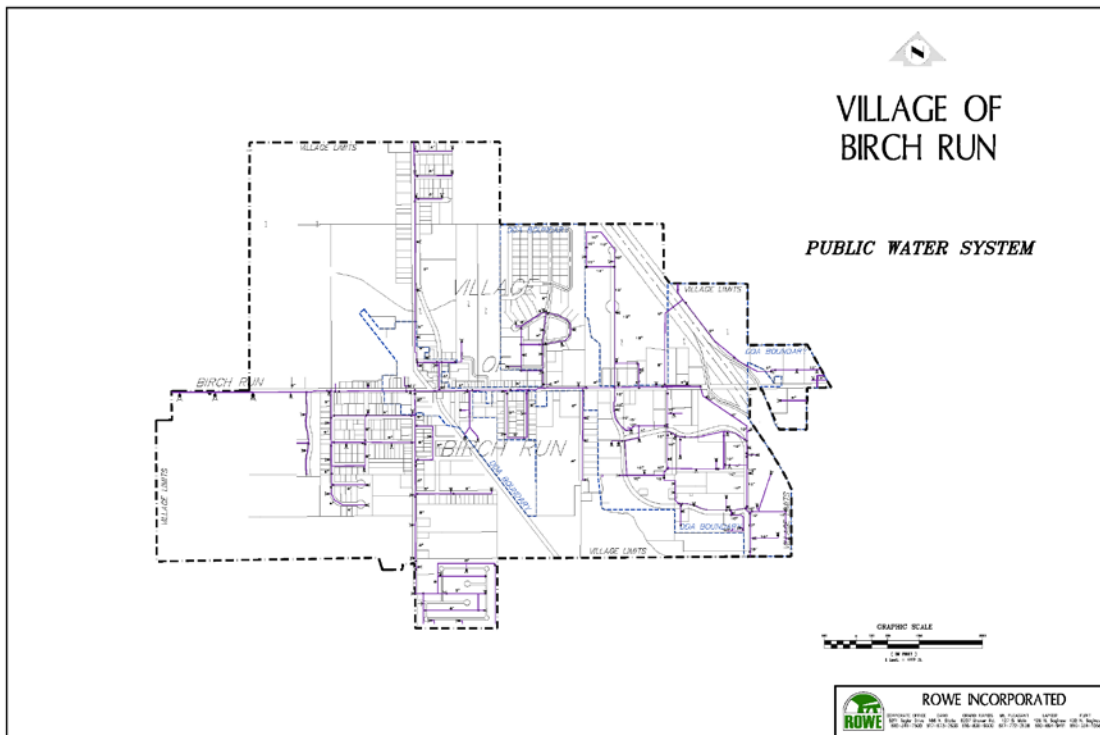
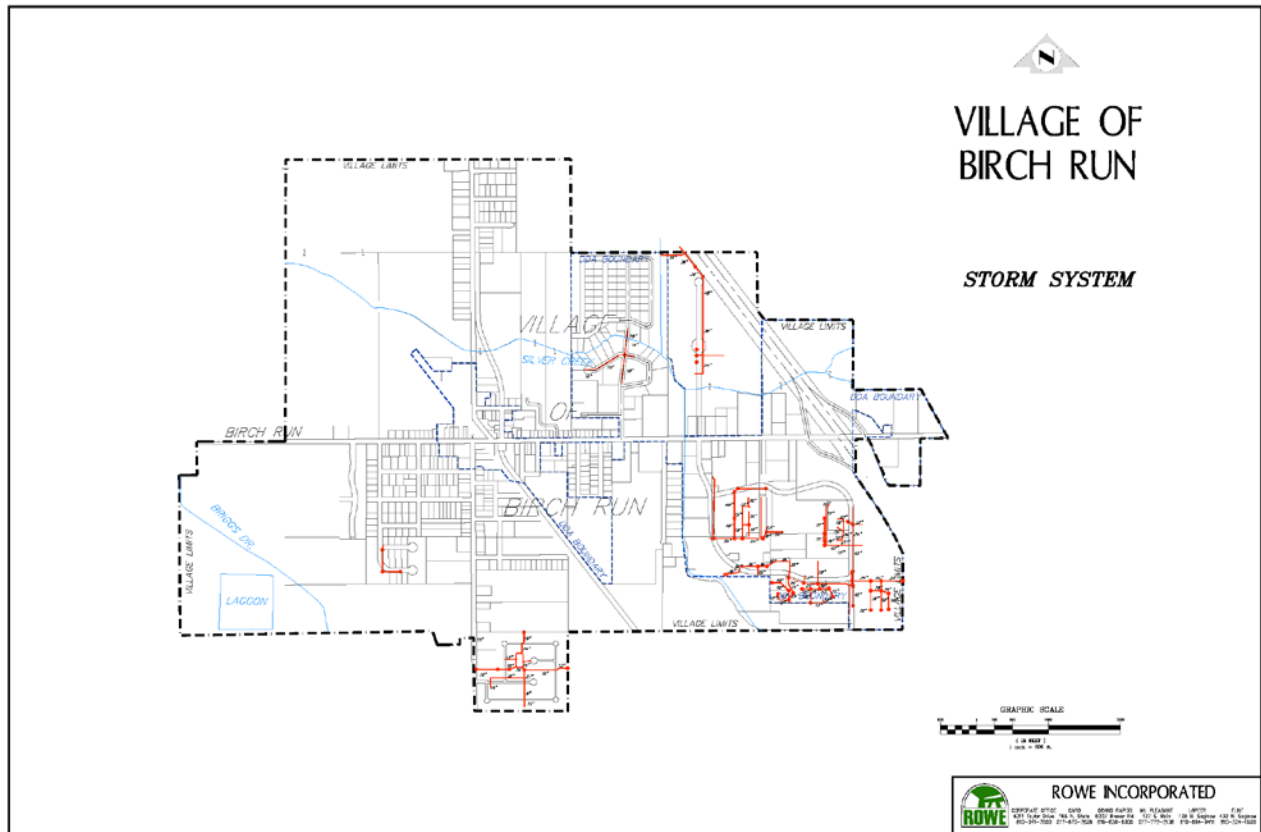


Figure 6
Storm Water System



DDA PROJECTS FUNDED AND COMPLETED

Projects Accomplished Under Original Plan

Several projects that were identified in the original plan, as amended, have been undertaken by the DDA and the Village of Birch Run. The completion status of each project is identified below as taken from the summary of development projects and costs from the 1992 plan.

Project:	Year Completed:	DDA Cost:
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Beyer Road Construction	1992	\$389,460
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This project involved the relocation of the Beyer Road /Main Street intersection to the west, extended Beyer Road to that point, and reconnecting it to the existing roadway to the east.

Main Street Improvements

- | | | |
|---------------------------|------|-----------|
| • Beyer Road Intersection | 1993 | \$188,500 |
|---------------------------|------|-----------|

This project involved the widening on Main Street, from Ulmer Road to Beyer Road, to a five-lane configuration.

- | | | |
|---------------------|------|-----------|
| • Road Construction | 1992 | \$120,000 |
|---------------------|------|-----------|

This project involved reconstructing the sub-base and surface of Main Street, from Ulmer Road to the CSX railroad crossing.

Lighting and Landscaping Community Parking Lot	1993	\$11,900
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This project involved the acquisition of land, the demolition of existing structures, and the construction of a parking area in the central downtown business district.

Racine Street Improvements	1993	\$21,750
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This project involved the reconstruction of Racine Street, from Conquest Street to the Marshall Greene Middle School entrance.

DDA Administration and Storage Building	1994	\$170,000
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This project involved the acquisition of land and construction of an administration office and a garage facility.

Machinery and Equipment

This project involved the purchase of machinery and equipment for use within the DDA district. Items purchased include the following:

- | | | |
|------------------|------|-----------|
| • Street Sweeper | 2007 | \$188,000 |
| • 1 ½ Ton Truck | 1992 | \$19,700 |
| • Lawn Tractor | 2005 | \$4,400 |
| • Salt Spreader | 1993 | \$3,300 |

Village Park	2002	\$66,900
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This project was done in combination with Phase I of the Streetscape Beautification project and involved making appearance and amenity improvements to the existing downtown Village Park (known as Veterans Park).

Streetscape Beautification (Phase I)

- | | | |
|------------------------|------|-----------|
| • Decorative Sidewalks | 2002 | \$370,000 |
|------------------------|------|-----------|

As part of the streetscape beautification project, this segment included the construction of decorative paved sidewalks, planting of ornamental shade trees, and addition of benches and trash receptacles.

- | | | |
|-----------------------|------|-----------|
| • New Street Lighting | 2002 | \$494,300 |
|-----------------------|------|-----------|

As part of the streetscape beautification project, this segment included the installation of decorative streetlights on both sides of Main Street.

- | | | |
|--|------|-------------|
| • Main Street Reconstruction/Reconfiguration | 2002 | \$1,055,540 |
|--|------|-------------|

As part of the streetscape beautification project, this segment included the reconstruction of Main Street, along with the reconfiguration of on-street parking spaces, new curb & gutter, and curbed bump-out areas to reduce traffic speed.

Silver Creek Drive Extension (South of Drain)	1994	\$584,800
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This project included infrastructure improvements to the area now known as Silver Creek Apartments.

Overhead Utility Lines	2001	\$597,000
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This project was done in combination with Phase I of the Streetscape Beautification project

and involved putting the various utility lines underground that run throughout the downtown business district, such as cable television, electric, and telephone.

Repair and Upgrade Storm Sewer Mains	2002	\$96,000
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This project was done in combination with Phase I of the Streetscape Beautification project and involved storm sewer improvements along Main Street, west of Emelia Street, as well as along Maple Road.

Maple Road Beautification	2002	\$45,500
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This project involved following the theme of the Streetscape Beautification project and included extending the landscape berm along Maple Road, just north of Main Street and the addition of Veteran's Park.

C & O Railroad Crossing	2005	No cost to DDA
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This project involved the replacement of the existing crossing with new asphalt and a rubberized track border. *NOTE:* This project was initiated by and completed at the expense of CSX Railroad.

Streetscape Beautification (Phase II)	2006	\$346,000
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This project involved continuing the streetscape theme along Main Street, from Silver Creek Drive to Ulmer Road. This segment included sidewalk replacement, planting of ornamental shade trees, and the installation of decorative streetlights on both sides of Main Street. A left turn lane was also added in this segment of Main Street to assist with efficient traffic flow. Total project cost was \$456,500, of which \$110,500 was paid for by grant funding.

Beyer Road Improvements	2007	\$231,000
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This project involved the widening of Beyer Road in certain segments from the north intersection on Beyer Road and Marketplace Drive to the southern Village limits. The project also included curb and gutter and sidewalk construction in areas along Beyer Road that did not have them previously. The result was a consistent four-lane configuration for Beyer Road through the Prime Outlet facility. Total project cost was \$760,000, of which \$298,000 was paid for by grant funding and the balance shared with Prime Outlets.

In addition to the projects that have been completed and those that have yet to be undertaken, the

following projects that were identified in the original plan, as amended, are ongoing.

Ongoing Costs:

- **Police and Public Service Enhancement (Interlocal Agreement)**
This project involves the contracting of Village DPW employees and Police Officers to render specific services within the Development Area. It should be noted that the school tax capture funding mechanism for the Interlocal Agreement ended on December 31, 2007. The DDA continues to pay for these services, but uses general DDA tax capture to do so.
- **Maintenance / Repairs / Equipment**
This project involves the maintenance of the streetscape improvements, Village Park, and the parking area in the central downtown business district.
- **Miscellaneous Consulting Services**
This project involves the use of a professional consultant to assist in developing plans and strategies to achieve the goals and objectives identified in the plan.
- **Executive Director**
This project involves the employment of an Executive Director as provided in Act 197.
- **Operation and Administration**
This project includes expenses necessary for the day-to-day operations and items necessary for the continuation of the DDA.
- **Engineering, Legal Fees, and Contingencies**
This project includes any engineering services and legal fees required as they relate to projects identified in the plan.
- **Sidewalk Improvements**
This project involves the replacement or upgrade of sidewalks within the Development Area.
- **Land Acquisition**
This project involves the acquisition of real property where the accomplishment of the plan would best be served by that acquisition.

FUNCTIONAL GOALS AND POLICIES

The mission of the Birch Run DDA is to create a functional, attractive business district to meet the needs of the community. The functional goals outlined below concern the development of the downtown development district and address specific areas of particular attention in order to carry out this mission in the development of the downtown. The policy recommendations represent methods of implementing the functional goals.

Goal: Encourage an improved environment for development and redevelopment of commercial buildings and land.

Policy Recommendations:

Develop a cooperative relationship between property owners, businesses, service clubs, and private developers in the Development Area.

Acquire land within the district, prepare sites for expansion of commercial facilities, and encourage “in-fill” development of vacant parcels.

Discourage incompatible land uses in the district through proper land use controls.

Coordinate public improvements with planned, private investment. Use public improvements in the district as a catalyst for private investment.

Complete an inventory of business types and conduct a survey to determine residents' needs and attitudes regarding local business as well as to identify spending patterns and market preferences.

Goal: Improve overall parking and circulation.

Policy Recommendations:

Improve circulation patterns for automobile and pedestrian traffic.

Consider improved parking and circulation in the rear of commercial buildings in the downtown to improve the general appearance and access.

Goal: Improve the overall appearance of the downtown area.

Policy Recommendations:

Provide amenities, such as street lighting, landscaping, signs, street and sidewalk improvements, and other amenities, to foster a more pleasing environment.

Conduct a design plan, establish a theme, and identify public space needs and beautification standards.

Unify streetscape and storefronts with cohesive design aspects and compatible architecture.

Lend order to the downtown environment and enhance the architectural statement of downtown buildings by regulating the size, location, and appearance of business signs.

Goal: Create an aesthetically pleasing environment.

Policy Recommendations:

Use signs and signalization to coordinate public improvements.

Make better utilization of existing natural features within the Development Area for the development of public spaces and recreational uses.

Acquire land within the Development Area for the creation of green space and treescaping.

Goal: Encourage development of additional public spaces in the Development Area, and improve the existing facilities.

Policy Recommendations:

Encourage improvements to existing facilities.

Provide an information center.

Provide additional amenities, such as public rest rooms, farmers market, and an outdoor entertainment facility for concerts, plays, etc.

Provide sidewalk-extensions to coordinate with existing facilities.

Encourage street widening or bike routes to provide for pedestrian and bicycle traffic.

Goal: Strive for improved infrastructure and utilities within the development district.

Policy Recommendations:

Study the need for expanding the water, sanitary, and storm sewer systems for the Development Area and improve as necessary.

Provide street improvements where necessary within the Development Area.

Expand and improve the existing sidewalks in the Development Area where appropriate.

PROPOSED IMPROVEMENTS

The DDA believes that successful revitalization requires a commitment from both the public and private sectors. Sometimes, timely planning and development of the infrastructure to support development, renovations of existing structures, and other physical improvements geared toward creating new jobs, attracting new businesses, retaining existing businesses, increasing the Village's tax base, and increasing property values are essential.

The DDA has identified both short and long-term activities and improvements that fulfill its objectives of revitalizing the Village. A long-term commitment is needed to implement the

recommendations of the DDA. This commitment is being met by an extended period of 30 years over which the DDA intends to operate.

This document is designed to provide the legal authority for the Village to utilize tax increment financing for public purposes, which will in turn halt the deterioration in property values throughout the Village. The DDA has become aware of several areas of concern that should be explored to determine their long-term effect on the DDA's area of operation.

1. Activities that the DDA has identified as requiring improvement, support, attention, or areas of concern and for which the plan amendment outlines financing for the following activities, include, but are not limited to:
 - a. The development of an information center with a public restroom in the Development Area.
 - b. Cultural activities.
 - c. A planning effort to identify the proper mix of activities and promotions needed to allow the Village to take advantage of tourism and business potential.
 - d. Public open space and streetscape improvement work.
 - e. Costs to acquire, construct, reconstruct, rehabilitate, restore and preserve, equip, improve, maintain, repair, and operate public facilities and buildings, which in the opinion of the DDA, are appropriate to the execution of the plan.
 - f. Property appraisals, title searches, legal services, purchase negotiations, eminent domain proceedings (if necessary), and payment for real and personal property acquisitions.
 - g. Relocation assistance payments and compensation payments to displaced businesses and individuals (if necessary).

- h. Planning promotional costs associated with stimulating business development in the Development Area.
- i. Administrative costs associated with carrying out the plan.
- j. The need for improved way-finding, communications, community interaction, and pedestrian amenities in the Development Area.
- k. The design and implementation of a Marketing Strategy to attract a larger entrepreneurial investment base.
- l. The beautification of the Village through a coordinated streetscape program, especially along the entire length of Main Street, and the need to improve the visual attractiveness of the entrances to the Village. These improvements could include streetscape, lighting, seasonal displays, improved Village entry signs, etc.
- m. The infrastructure needed to stimulate development in the Development Area.

It is recognized by the DDA that the projects listed may be beyond the scope of the DDA to complete with its own limited resources. It is hoped that with the assistance of possible grants from other government entities and private involvement from property owners and corporate contributions, the implementation of the above-mentioned items will be possible.

Projected revenues over the remaining life of this plan are expected to be approximately \$27,891,177. Once it is determined how projects are going to be financed, a realistic approach to project completion can be developed. In addition, certain projects must be completed according to schedules (i.e., underground work should be completed before aboveground work). By consensus of the DDA Board, some projects are perceived as having a more urgent need than others have.

The following projects are considered crucial because the DDA expects them to provide significant incentives to new investment and the development of ongoing projects. The DDA Board members prioritized the projects in the order presented below. These public improvement projects may be

financed through a variety of sources as identified in **Table 5**. The following projects represent the scope of perceived projects that will accomplish the objectives of the DDA and the Development Plan and Tax Increment Financing Plan.

1. GATEWAY ENHANCEMENTS – MAIN ENTRANCES

Implement streetscape enhancements on Main Street at the main entrance to the downtown area designed as “gateway” to the district, including a proposed boulevard with center islands on either side of I-75.

Total Estimated Project Cost:	\$300,000
Estimated DDA Share:	\$150,000
Estimated Completion:	2010



2. I-75 INTERCHANGE IMPROVEMENTS

The DDA is proposing to extend the streetscape beautification project across the I-75 overpass. The interchange area of I-75 and Birch Run Road is the major entryway into the DDA. For safety reasons and enhancement of the nighttime interchange area, high-mast, multiple-lamp lighting should be installed. The proposed I-75 streetscape beautification project would also include decorative, paved sidewalks; landscaped and mowable interchange quadrants, with plantings, retaining walls, and ground lighted banners; bridge façade treatments on north and south sides; and crosswalk signalization for pedestrian safety. The poles of the roadway and pedestrian lighting shall match in design form and color and be coordinated with the landscaping layout. Estimated design budgets depend on design approval from the state highway department regarding pole setback requirements. Preliminary designs shall be sent to the state highway department for review and

approval. East of the expressway, the treatment should be limited to sidewalk, lighting, benches, and landscaping. Some funding may be available through MDOT with the availability of local matching funds. (See **Figures A-1 and A-2**)

Total Estimated Project Cost:	\$1,200,000
Estimated DDA Share:	\$ 600,000
Estimated Completion:	2020

3. WATER LOOP ACROSS CSX RAILROAD TRACKS

This project involves the installation of a 12-inch water main beginning in the area of the existing water tower at the south end of Heath Street. The proposed main will cross beneath the railway and connect to the existing 8-inch water main at Church Street.

This project will address a longstanding concern regarding back-up fire protection for the various homes and businesses that are west of the railway.

Based on approximate flow quantities from the portion of the DDA receiving benefit and from the Village, a percentage has been determined for estimating the proportion of benefit received by the two groups. For this project, the results are that the estimation of benefit is 50 percent for the DDA and 50 percent for the village.

Total Estimated Project Cost:	\$220,000
Estimated DDA Share:	\$110,000
Estimated Completion:	2021

4. STREETScape AND SIDEWALK

Complete the network of sidewalks throughout the Development Area, provide clearly legible crosswalks at each intersection, and add bump-outs to facilitate pedestrian movement. The pedestrian scale streetscape improvements that have been completed throughout most of the downtown should be extended east to Dixie Highway. Continue DDA investment in public improvements including, but not limited to, utilities, lighting, parking, and landscaping, and streetscape improvements throughout the Development Area as indicated on the “1998 Master Downtown Development Plan”. Add landscaping, trees, benches, bike racks, and other pedestrian

amenities to the streetscape to enhance pedestrian comfort. Continuation of these improvements throughout the Development Area would enhance the cohesion of the Development Area and further create the sense of having arrived at a meaningful destination. Adoption of these elements by the businesses would further reinforce the identity of the Development Area. (See **Figures A-3 and A-4**)

Total Estimated Project Cost:	\$2,890,000
Estimated DDA Share:	\$2,050,000
Estimated Completion:	2028

5. SENIOR CITIZEN HOUSING

The need for additional housing types such as assisted living, convalescent care, and senior housing is frequently mentioned. In the recent past, the Village has been approached by developers of these types of facilities who have expressed an interest in this area. Currently, people have to move out of the Village to find assisted living, convalescent care, and senior housing. The DDA could participate in the construction, acquisition, and operation of such a facility and/or just participate in public infrastructure improvements (water, sewer, parking lot, roadway, electrical service, etc.) that would facilitate the development of a senior housing or similar type complex.

Total Estimated Project Cost:	\$10,000,000
Estimated DDA Share:	\$ 1,000,000
Estimated Completion:	2032

6. PROJECT MAINTENANCE AND REPAIR

The maintenance of proposed improvements, such as DDA streetscape lighting and landscape, gateway entrances, DDA parking areas, public art, Development Area beautification, the Village Park, the I-75 Interchange project, etc., will be an additional expense not currently provided by the Village at large. The allocation of revenue for this purpose would cover the costs associated with replacement and upkeep of fixtures, structures, vegetation, public amenities, etc. It will be necessary to maintain and repair all constructed improvements. The DDA will contract either with the Village or with a professional services organization to ensure that the improvements made continue to impress and service the community.

Total Estimated Project Cost:	\$3,973,841
Estimated DDA Share:	\$3,973,841
Estimated Completion:	Term of the plan

7. ADMINISTRATION AND OPERATIONS

This item includes the fees, salaries, and costs related to secretarial and financial assistance, an annual audit, the preparation of reports, etc., and other necessary items for the continuation of the DDA. For the purposes of this plan, administration and operations expenses will include expenses for day-to-day operations, such as utilities, telephone, legal, engineering, and consulting fees, travel and training.

Total Estimated Project Cost:	\$2,407,633
Estimated DDA Share:	\$2,407,633
Estimated Completion:	Term of the plan

8. MACHINERY AND EQUIPMENT

The DDA intends to purchase a street sweeper, a bobcat, and flatbed maintenance truck, to be used exclusively in the DDA. Currently, the DDA contracts for this equipment within its boundaries and plans to continue to do so. However, should the contracting of this equipment become unavailable, not cost-effective, or otherwise impractical, the DDA intends to purchase and operate this equipment exclusively within the DDA.

- Street Sweeper \$170,000

The DDA has a continual need for a street sweeper to maintain safe, clean streets as well as to keep dirt from clogging storm sewer lines.

- Flatbed Truck \$50,000

The 1½-ton truck is to be used to move parts for jobs within the DDA and to move any material needed for road repair or other repair projects within the DDA.

- Bobcat \$50,000

This versatile piece of equipment will be used for a variety of projects within the DDA district, as well as ongoing maintenance of the DDA Streetscape.

9. COMMUNITY INFORMATION & EVENT SIGNS

Improved communications with the citizens and visitors to of the community can be achieved by the installation and maintenance of computerized event signs in the Development Area. The signs will be a visible reminder of announcements of public meetings, community events, and downtown activities to the community's vehicle and pedestrian traffic in the Development Area.

Total Estimated Project Cost:	\$200,000
Estimated DDA Share:	\$200,000
Estimated Completion:	2033

10. SANITARY SEWER

This project involves the elimination of the sewage lagoon, transporting flow to the Genesee County Treatment facility, and upgrading the Village's sanitary sewer lift stations located within the Development Area. Sanitary sewer flow will be diverted to the Genesee County system by installing a new lift station at the sewage lagoon and discharging flow by a force main, southeasterly along the Briggs Drain to the County interceptor at Burt and Maple Road. Elimination of the lagoon system will include draining the existing reservoirs and hauling off the solids. The cost for a possible environmental remediation is not included in this estimate. Construction cost of the sanitary sewer lift station upgrades is focused mainly on replacement of the pumps.

Total Estimated Project Cost:	\$1,500,000
Estimated DDA Share:	\$ 750,000
Estimated Completion:	TBD

11. BOND PAYMENTS

In 1991 and 1995, the DDA sold \$3,410,000 in bonds for to finance the construction of sanitary sewer improvements and streetscape improvements. The average annual expenditure on the two outstanding bonds is \$262,000. DDA bond information is provided in Appendix B.

Total Estimated Project Cost:	\$2,826,580
Estimated DDA Share:	\$2,826,580
Estimated Completion:	2022

12. POLICE AND PUBLIC SERVICE ENHANCEMENT

In order to promote better traffic control and law enforcement within the Development Area, to provide for increased water availability through more fire hydrants, and to provide for a cleaner environment within the Development Area, the DDA and Village have entered into an Interlocal Agreement (a copy of which is included in Appendix C). The agreement provides for annual payments by the DDA to the Village for enhanced services. The DDA has determined to contract with the Village rather than hire its own employees for this purpose. The annual revenues of the DDA will be used to pay for the services.

Total Estimated Project Cost:	\$8,444,896
Estimated DDA Share:	\$8,444,896
Estimated Completion:	Term of the plan

13. DEDICATED WATER SUPPLY ALONG DIXIE HIGHWAY

This project involves the installation of a 12-inch transmission waterline parallel with the existing 12-inch feed from the City of Saginaw's pumping station at Town Line Road as a dedicated supply line to the Village's distribution system. The project would benefit all users of the current system, as well as any future users, by providing additional fire flow and any increased future capacity that may be needed in light of future growth and system improvements. The benefit percentages (flow basis) are 50 percent for the DDA and 50 percent for the Village.

Total Estimated Project Cost:	\$3,730,000
Estimated DDA Share:	\$1,000,000
Estimated Completion:	TBD

14. MAPLE ROAD BEAUTIFICATION

Maple Road is one of the major north-south roads in the Village. As is true with Main Street, the DDA wishes to continue the overall concept of the area with street lighting, sidewalks, and landscaping along Maple Road from Main Street north to the Development Area boundary. Upgrades to Maple Road would include milling and resurfacing the entire length along with improved storm sewers and new curbs and gutter. It is important to keep the underlying theme of the area in mind when adding any lighting, etc., to the area.

Estimated Cost:	\$1,200,000
Estimated DDA Share:	\$ 500,000
Estimated Completion:	2035

15. INTERSECTION IMPROVEMENTS

A concern regarding navigation in the downtown is the painted stop bars on the pavement at intersections. Currently, they are located too far back from the intersection to be able to view on-coming traffic and require vehicles to rest in the cross walk or the intersection. This creates a conflict between vehicles and pedestrians. Relocate the stop bars and crosswalks in the downtown to ensure drivers can see on-coming traffic when stopped at the stop bar and that the stop bars do not conflict with the crosswalks.

Total Estimated Project Cost:	\$30,000
Estimated DDA Share:	\$30,000
Estimated Completion:	TBD

16. SILVER CREEK DRIVE EXTENSION

The comprehensive plan for revitalization of the Development Area has led to the development of an extensive area of retail shopping, known as Prime Outlets. To round out the development of the Main Street corridor, the DDA has encouraged and supported a mixed-use development between Main Street and Silver Creek Drain at Silver Creek Drive. In 1987, the Silver Creek Estates project was begun. The DDA's continued support for this development will take the form of infrastructure improvements constructed in several stages, including extension of Silver Creek Drive to Silver Creek Drain; construction of a bridge over Silver Creek Drain; installation of a pump station extension of sewer main from the pump station; extension of sewer main from the pump station to the Main Street collector; extension of waterman, lighting, sidewalks, curbs, and gutters; and a parking lot. Financing for this project will come from bonding and/or annual revenue dollars as they become available. The preliminary estimate of costs for utilities, pavement, and a bridge over Silver Creek will run as follows:

Roads (curb. Gutter, Paving, and Base)	\$175,000
Sanitary	\$126,000

Water	\$84,000
Sidewalks	\$35,000
Storm	\$98,000
Pumping Station	\$101,250
Crossing/Culvert	\$70,000
Lighting	\$14,000
Consumers Power company	\$42,000
Site Preparation (clear and Grub)	\$14,000
Engineering, Legal, and contingencies	<u>\$90,750</u>
Sub-Total Estimate	\$850,000

Total Estimated Cost:	\$850,000
Estimated DDA Share:	\$850,000
Estimated Completion:	TBD

17. EXECUTIVE DIRECTOR

The DDA Board will continue to employ an executive director as provided in Act 197 and the DDA bylaws. The estimated cost of this provision is expected to include the directors' salary and expenses over 30 years.

Total Estimated Project Cost:	\$2,826,285
Estimated DDA Share:	\$2,826,285
Estimated Completion:	Term of the plan

18. DDA / MUNICIPAL OFFICE RELOCATION

The existing facilities for the Village to conduct meetings, hearings, to carry out daily administrative activities are inadequate and outdated. The Village proposes to relocate the current administration office. A portion of the new building would contain the DDA administrative offices and be used for storage of documents, administrative activities, and public meetings.

Total Estimated Project Cost:	\$800,000
Estimated DDA Share:	\$400,000
Estimated Completion:	2038

19. MAIN STREET PARKING

Reduce the travel lanes on Main Street to 11 feet and re-stripe on-street parking spaces to be one-foot wider.

Total Estimated Project Cost:	\$25,000
Estimated DDA Share:	\$25,000
Estimated Completion:	TBD

20. WAY FINDING SYSTEM

The Development Area could benefit from the further development of a “way-finding” system to facilitate movement to and through the downtown and to assist people in reaching their destination. This should include determining the places to be identified as a destination, determining the location of the signage, and developing an appropriate sign design so that they reflect the character of the community. This project includes a complete signage program for the entire DDA. Attractive and well-coordinated street signs, directional signs, and informational signs will not only add aesthetic value to the DDA, but will also assist pedestrian and vehicular circulation. Directional and informational signs along Main Street should include public parking locations and attractions. Attractive entryway signs should be placed at the Village limits, or other appropriate locations, welcoming people to the Village. Signs for parking, information, chamber of commerce, parks, government buildings, etc. could be initiated. A sign program could include a map sign showing the location of businesses.

Total Estimated Project Cost:	\$150,000
Estimated DDA Share:	\$150,000
Estimated Completion:	TBD

21. PROMOTIONAL STRATEGY, BUSINESS PROMOTION AND ASSISTANCE

The DDA may want to attract new businesses and maintain existing occupancy in the business district. The development of promotional literature and assisting potential interests will enable the DDA to seek additional businesses, such as retail, service, and professional offices. The success of these types of activities should contribute toward growth with community involvement, support, and enthusiasm. It may be beneficial to appoint a dedicated volunteer or hire a director to coordinate these efforts. The provision of promotional brochures, publications, advertising, banners, and

decorations fall within this category as well as tenant search and recruitment. The DDA has determined that an opportunity exists to develop a community-wide strategy to attract a greater customer base.

Total Estimated Project Cost:	\$816,442
Estimated DDA Share:	\$816,442
Estimated Completion:	Term of the plan

22. COMMUNITY ACTIVITY CENTER

Currently, the Village does not have a central gathering place for citizens to congregate. To solve this dilemma, the DDA intends to create a Community Activity Center. This development will offer services to both the youth and senior members of the community. This facility should be planned in a location that will improve the walkability of the Development Area. This facility could also double as the DDA public meeting location.

Total Estimated Project Cost:	\$5,000,000
Estimated DDA Share:	\$1,000,000
Estimated Completion:	TBD

23. PROPERTY ACQUISITION

It may be desirable and/or necessary to acquire, demolish, rehabilitate, or redevelop dilapidated properties located throughout the Development Area to accomplish various improvement projects. It may be necessary to undertake site preparation activities following acquisition, such as surveying, demolition, hauling debris, backfilling, drainage, grading, and excavation. Potential development projects include but are not limited to immediate expansion of parks, parking, and residential or commercial facilities. Additional property that could be leased or offered for private development in the future may be acquired by the DDA as it becomes available. It may be necessary to obtain rights-of-way to be used as alleys in the core area to allow parking lot access and utility corridors. The DDA may look at purchasing property for recreational use, such as a linear park, greater public access, public parking, or development property. Acquisition costs may include necessary legal fees, recording fees, surveys and appraisals. Acquisition of property by the DDA can be by eminent domain.

Total Estimated Project Cost:	\$310,000
Estimated DDA Share:	\$310,000
Estimated Completion:	Term of the plan

24. TOURIST INFORMATION / RECEPTION CENTER

Develop a tourist orientation center, possibly adjacent to the trolley-line trail and the downtown area or another appropriate location in the Development Area. Included would be the creation of an information center near the trail right-of-way to be used for public restrooms and a tourist information center, possibly incorporating a unique theme. Part of the theme could include a gallery that might highlight local arts and crafts. The center could also function as the local Chamber of Commerce office or as the Birch Run Area Convention and Visitors Bureau. The facility could be made more affordable by combining functions and combining the use of personnel. The information center could also serve as a winter activity and warming hut if done in conjunction with the potential trolley-line trail improvements and within a reasonable distance of the trailhead. If not, a warming house for winter trail users could become a separate project.

Total Estimated Project Cost:	\$500,000
Estimated DDA Share:	\$500,000
Estimated Completion:	TBD

25. MISCELLANEOUS CONSULTING SERVICES

This section applies to non project-related services. In order to accomplish the financing objectives identified in this plan, it will be necessary to search for or apply for various grants and loans and to undertake the plans and studies required for grant eligibility. Examples of projects requiring the use of consultants would be continued planning for growth and development, development of design standard and specifications, zoning ordinance amendment recommendations, coordination with Village goals and strategies, and grant research and application.

Total Estimated Project Cost:	\$544,295
Estimated DDA Cost:	\$544,295
Estimated Completion:	Term of the plan

26. GRANARY BLOCK REDEVELOPMENT

The redevelopment of the granary block, which may be necessary due to discontinued operations at some point in the future, could be accomplished with a public/private partnership. In order for the result to be a high quality development, the DDA should take an active role in the project. In this case, DDA activities that could facilitate the implementation of the project include the purchase of property, which can later be sold to a developer willing to work on the project. The granary tower could be redeveloped with any number of possible project improvements deemed important to the continued growth of the central downtown district. Improve pedestrian circulation around and thru the granary tower block to reduce potential conflict with vehicles.

Total Estimated Project Cost:	\$400,000
Estimated DDA Share:	\$400,000
Estimated Completion:	TBD

27. PUBLIC ART

One element that helps to create a place where people want to come and spend time is public art. Public art can enliven a downtown space considerably. It engages the individual and stimulates the senses; it can serve as a focal point, be an interesting background, or it can be the basis for a gathering. The Veteran's Memorial sculpture at Veterans Park is the artistic centerpiece in Birch Run and by all accounts is tastefully done. Other opportunities exist for incorporating public art in the Development Area, including well-crafted murals along the sidewalls of buildings, or even the creation of a community cultural event. The DDA intends to form a committee to investigate and review public art selections and installations. While additional installations of public art would help enliven the downtown, they should be professionally commissioned works.

Total Estimated Project Cost:	\$100,000
Estimated DDA Share:	\$100,000
Estimated Completion:	TBD

28. SCREEN OBJECTIONABLE VIEWS

Screen all objectionable structures located in the Development Area from public view, such as the transformer on Main Street. If there were sufficient space, a public art installation would be appropriate.

Total Estimated Project Cost:	\$50,000
Estimated DDA Share:	\$50,000
Estimated Completion:	TBD

29. MARKET PAVILION

In order to increase local trade, community involvement, and the level of awareness in the DDA district, the DDA could establish a market pavilion facility to host a Farmer's Market or other market events, such as an antiques market or craft fair. The facility should provide adequate parking for market events that could also be used as additional parking for local businesses when market events are not scheduled.

Total Estimated Project Cost:	\$800,000
Estimated DDA Share:	\$800,000
Estimated Completion:	TBD

30. DDA ARTIST'S COLONY

One element that will assist in the expansion and improvement of the Development Area's retail offerings is the establishment of a DDA Artist's Colony. The DDA will facilitate in the development of a six to eight unit indoor shopping incubator. The DDA Artist's colony will create a theme for the downtown business district to promote trade area, bring highway shoppers into the downtown DDA district with a strong core theme, and complement existing downtown businesses with a theme that will strengthen current and new merchandise categories.

Total Estimated Project Cost:	\$500,000
Estimated DDA Share:	\$500,000
Estimated Completion:	TBD

31. BIRCH RUN TOWNSHIP FIRE DEPARTMENT CAPITAL PROJECT

Participation in the cost to acquire fire equipment, vehicles, and/or improvements to or an expansion of the existing Birch Run Township fire station, or construction of a new fire station for the Birch Run Township Fire Department to aid in providing prompt fire and emergency response services to properties located within the DDA district (the "Fire Capital Project"). The scope of the

items and improvements and the projected schedule for completion for the Fire Capital Project described herein are estimates only and may be revised from time to time by the DDA Board without amending this plan; provided, however, that such items and improvements must be completed within the term of this plan, unless the term is amended in accordance with Act 197. The DDA Board may, in its sole discretion, determine the amount of financial participation in the Fire Capital Project, the type of Fire Capital Project to be undertaken, and the schedule for cost participation by the DDA, based upon funds available and projected tax increment revenues.

Total Estimated Project Cost:	\$100,000
Estimated DDA Share:	\$ 50,000
Estimated Completion:	TBD

STAGES OF CONSTRUCTION

Construction of the projects being proposed above will be accomplished during construction seasons. It is expected that expenditures will occur annually, as revenues are available. A bond issue may be necessary to complete some or all of the scheduled projects.

OPEN SPACE AND THE USE CONTEMPLATED FOR THE SPACE

Currently, several vacant lots remain vacant and could be dedicated as open space depending on when and if they are developed. No specific open space use is currently contemplated for the DDA except for Veterans Park and those incorporated into public areas within and along alleys, parking lots, rights-of-way, etc.

CONVEYANCE

All public improvements accomplished by the DDA and any land, property, or equipment, etc., obtained to complete the plans set forth in this document may be conveyed to the Village, at no cost, at the discretion of the DDA Board. At the time of dissolution of the DDA, all property then in its control would become the property of the Village. It is possible that the DDA may also convey property within its control to a private party, but no specific plans of this type of conveyance exist at this time. The procedures for bidding, leasing, purchasing, or conveying, in any manner, of all or

some of the development upon its completion will be consistent with those procedures already in place for the Village and in accordance with the provisions of Act 197, as amended.

In the event that the DDA proposes to acquire residential property or conveys property, the plan will be so amended to conform to the requirements regarding relocation and displacement of persons. If a portion of the development is to be leased, sold, or conveyed in any manner, the plan shall designate the person or persons, natural or corporate, to whom all or and for whose benefit the project is being undertaken if that information is available to the authority.

The amended plan will:

1. Specify 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.
2. Establish priority for the relocation of persons displaced by the development in any new housing in the development area.
3. Provide 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.
4. Comply with Act No. 227 of the Public Acts of 1972, being sections 213.321 to 213.332 of the Michigan Compiled Laws.

CHANGES IN ZONING, STREETS, AND UTILITIES

A Description of Desired Zoning Changes

The primary means for ensuring implementation of private development objectives complementing the public improvements proposed in the plan is through the Village Zoning Ordinance. This plan serves as a guide in the implementation of public improvements financed by the DDA or associated

parties. The Village Zoning Ordinance should reflect the development patterns outlined in the DDA Plan. Therefore, reviewing and updating the Village Zoning Ordinance as necessary, by the Village Planning Commission and Village Council, is essential. One specific change that is recommended by the DDA Board of Directors is to revise the C-2 Commercial Downtown zoning district to allow residential occupancies on the second floor of businesses.

A Description of Desired Changes in Streets, Street Levels, or Intersections

Some disruption of pavement, shoulders, gutters, sidewalks, and drainage along roadways will occur within the scope of this plan. Changes anticipated in local streets, street levels, or intersections involve improvements as described herein, such as resurfacing and upgrading. The proposed street and parking area reconstructions provide for better drainage and as such may necessitate some minor changes in final grades.

A Description of Desired Changes in Utilities

Improvements in lighting, drainage, water, and sewer are anticipated, along with public utilities, such as electric, telephone, and cable television being put underground. Storm drainage improvements may be necessary based on the results of a storm water study.

DEVELOPMENT COSTS

The proposed development costs are expected to be \$53,575,972 with the DDA portion of those costs to be \$34,245,972. **Table 5** provides a summary of proposed development activities and their projected costs. The total projected income, if no bond is used, is estimated to be \$27,891,177.

The funding sources listed are options the DDA could utilize to finance various projects. Capital improvement projects can be financed through tax increment bonds, revenue bonds, general obligation bonds of the Village, or special assessment programs. Specific projects may also qualify for a variety of grant funds.

Larger scale projects that are constructed only partially within the Development Area have a percent benefit ratio between the DDA and the Village. These projects have costs reflecting that portion or benefit that occurs within the DDA. DDA costs for these projects would reflect the portion or benefit

that occurs within the Development Area. Some projects have been identified as having a possible combination of funding sources. Since the DDA is not expected to provide 100 percent of the total, additional funding sources are anticipated.

The costs of projects have been projected to account for the estimated dollars required in the particular year the project is to be completed. A 3.5 percent per year inflation rate was applied to the cost estimates to arrive at the anticipated project cost in the listed completion year. This rate of inflation reflects recent economic trends, such as the cost of living. In this manner, project costs more accurately depict expected budget requirements. Actual project costs may increase in the particular year the project is completed. This possible increase in project costs reflects typical economic trends, future rates of inflation, material and labor cost increases, etc. In this manner, project costs would be expected to increase three to five percent per year.

TABLE 5 SUMMARY OF PROPOSED DEVELOPMENT ACTIVITIES				
PROPOSED PROJECT	COST	DDA SHARE	YEAR	ANTICIPATED METHOD OF FINANCING
Gateway Enhancements – Main Entrances	\$300,000	\$150,000	2010	1,4
I-75 Interchange Improvements	\$1,200,000	\$600,000	2020	1,4
Water Loop Across CSX Railroad Tracks	\$220,000	\$110,000	2021	1,3
Streetscape & Sidewalk	\$2,890,000	\$2,050,000	2028	2
Senior Citizen Housing	\$10,000,000	\$1,000,000	2032	1,4
Project Maintenance and Repair	\$3,973,841	\$3,973,841	Ongoing	1

PROPOSED PROJECT	COST	DDA SHARE	YEAR	ANTICIPATED METHOD OF FINANCING
DDA Administration and Operations	\$2,407,633	\$2,407,633	Ongoing	1
Machinery and Equipment	\$881,000	\$881,000	Ongoing	1
Community Information & Event Signs	\$200,000	\$200,000	2033	1
Sanitary Sewer	\$1,500,000	\$750,000	TBD	1,3,5
Bond Payments	\$2,826,580	\$2,826,580	2022	1
Police and Public Service Enhancement	\$8,444,896	\$8,444,896	Ongoing	1
Dedicated Water Supply Along Dixie Highway	3,730,000	1,000,000	TBD	1,3,5
Maple Road Beautification	1,200,000	500,000	2035	1,3,4
Intersection Improvements	30,000	30,000	TBD	1
Silver Creek Drive Extension	850,000	850,000	TBD	1
Executive Director	\$2,826,285	\$2,826,285	Ongoing	1
DDA / Municipal Office Relocation	\$800,000	\$400,000	2038	1
Main Street parking	\$25,000	\$25,000	TBD	1
Way finding System	\$150,000	\$150,000	TBD	1

PROPOSED PROJECT	COST	DDA SHARE	YEAR	ANTICIPATED METHOD OF FINANCING
Promotional Strategy, Business Promotion and Assistance	\$816,442	\$816,442	Ongoing	1
Community Activity Center	\$5,000,000	\$1,000,000	TBD	1
Property Acquisition	\$310,000	\$310,000	Ongoing	1
Tourist Information /Reception Center	\$500,000	\$500,000	TBD	1
Miscellaneous Consulting Services	\$544,295	\$544,295	Ongoing	1
Granary Block Redevelopment	\$400,000	\$400,000	TBD	1
Public Art	\$100,000	\$100,000	TBD	1
Screen Objectionable Views	\$50,000	\$50,000	TBD	1
Market Pavilion	\$800,000	\$800,000	TBD	1
DDA Artist's Colony	\$500,000	\$500,000	TBD	1
Birch Run Township Fire Department Capital Project	\$100,000	\$50,000	TBD	1
1 = Annual Tax Increments 2 = Tax Increment Bonds 3 = Village Funds 4 = State, Federal, and Private Grants 5 = Special Assessments				

PROPOSED METHOD OF FINANCING THE DEVELOPMENT

Since 1985, the average annual increase in taxable values has been 13.33% per year. For planning purposes, this plan will assume an initial growth rate of 9% decreasing by 10% each year over the life of the plan. At this rate, the 2008 revenue of \$533,193 will increase to \$1,099,864 in the thirty-year plan period. The DDA anticipates a 2009 income of approximately \$589,643 based on growth that has occurred within the Development Area since 1985 (see revenue projections in Section 2).

ABILITY OF THE AUTHORITY TO ARRANGE THE FINANCING

The proposed development activities identified above will be financed from a combination of tax bonds issued either by the DDA or by the Village on behalf of the DDA, cumulative reserve revenues (cash on hand), grants, and other sources as they may become available. These revenues will be allocated according to this plan and the DDA bylaws. The DDA will establish an account or accounts as depository for funds. Most activities will be financed from tax increment revenues; however, other sources of funding will be sought on a continuing basis. The DDA finds it desirable to pursue other sources of funding in order to better utilize tax increment revenues and further the development capabilities. Consequently, the DDA expects to utilize grants from the state and federal governments for any eligible project or activity; grants from private foundations; appropriations and shared expense from the Village, other municipal entities, or other local governmental agencies; and other sources as identified in the DDA's bylaws, local ordinances or resolutions, and Act 197, as amended.

Table 5 provides a summary of proposed development activities. The table is arranged for short- and long-term projects, Short-term projects are those with a higher priority and an expectation of completion within 5 years of the 2009 construction season. Long-term projects are those that are annual or ongoing, that have lower priority, or that are cost-prohibitive of completion prior to the 2038 construction season. The funding sources listed are options the DDA could utilize to finance various projects. Capital improvement projects can be financed through the issuance of bonds or special assessment programs. Specific projects may also qualify for economic development grant funds. Those projects identified as having funding sources from Village or private funds generally have service agreement contracts between the DDA and the Village or private development.

RESIDENTIAL POPULATION AND THE DISPLACEMENT OF PERSONS

The 2000 census indicates that the Village has an average of 2.35 persons per household. There are 58 occupied single-family dwelling units within the development district, representing approximately 136 persons. There are also approximately 100 apartment units representing approximately 235 residents. This yields a total population of approximately 371 persons. There is no anticipated displacement or relocation required because of this plan. **Table 6** describes all of the DDA households.

DEVELOPMENT AREA CITIZENS ADVISORY COUNCIL

If a Development Area has 100 or more residents residing within it, a Development Area citizens' council must be appointed at least 90 days before the public hearing on the plan. The Village Council appointed a 9-member Development Area Citizens Advisory Council (DDA-CAC) on March 16, 1998, comprised of residents of the DDA district. The DDA-CAC was notified of the plan amendment and their participation was requested.

TABLE 6		
DDA HOUSEHOLDS		
	Number Of Units	Number Of Persons
Single Family	58	136
Multiple Family (Apartments)	100	235
TOTAL	158	371

SECTION 2

TAX INCREMENT FINANCING PLAN

WHY THIS PLAN WILL RESULT IN THE DEVELOPMENT OF CAPTURED ASSESSED VALUE THAT COULD NOT OTHERWISE BE EXPECTED

The primary objective of the DDA concept is to create economic expansion. The major objective of the plan is to provide the necessary public improvements with which to support property owners involved in their projects with a favorable climate for development. A constraint inherent in plans of this scale is the unavailability of the required amount of money for public improvements. It has been determined that tax increment financing would provide an appropriate source of funds within a reasonable time. Tax increment financing is considered an equitable method to help develop the projects identified herein and to give the DDA some financial advantage that it previously did not have. A significant portion of the final financing package will consist of public participation through cooperative joint funding and the use of tax increment financing. The Village's commitment to establish a DDA is an important and necessary ingredient upon which to accomplish the Development Plan.

Successful financial packaging of the entire development over the intended 30-year period will serve to fulfill the objectives of the Village. However, the entire range of projects will not be completed without commitment through the Tax Increment Finance and Development Plan. New commercial tenants can take advantage of the improvements detailed in the Development Plan. Bonds issued as the result of new development create a self-fulfilling situation; in that, the public improvements are made possible through tax increment bonds issued as the result of the private investment. In this way, revenue is captured from SEV increases that otherwise would not have occurred.

DETERMINATION OF INITIAL ASSESSED VALUE

In 1985, there were 149 real properties within the Development Area with a total initial assessed value of \$4,076,750. In addition, there were 250 personal properties totaling \$2,779,947. Since the DDA Development Area is being expanded to include new property outside the previous Development Area, the initial assessed value will increase by the amount of current taxable value

for those newly added parcels. The expanded area contains 107 real property parcels having a base year (2008) value of \$9,913,569. In addition, the expanded area contains 30 personal properties having a base year (2008) value of \$1,099,261. The revised initial value of all DDA property is identified in **Table 7**.

Table 7 DDA Initial Assessed Values			
	Original Area	Expanded Area	Combined Total
Real	\$4,076,750	\$7,630,023	\$11,706,773
Personal	\$2,779,947	\$1,099,261	\$3,879,208
Homestead	\$0	\$2,283,546	\$2,283,546
Total	\$6,856,697	\$11,012,830	\$17,869,527

The 2008 aggregate of all these properties constitutes the current assessed value of all DDA property. However, since Saginaw County and Delta Community College have “opted out” of the expanded area, only the Village and Birch Run Township will be contributing tax increments for this portion of the DDA.

Taxable Properties and Values

There are currently 239 real properties within the Development Area with a total 2008 taxable value (as of December 31, 2007) of \$43,921,678. There are also 232 personal properties with a total value of \$9,406,880. **Appendix C** contains the complete list of parcels that have been in the original DDA since 1985 including splits and combinations of those parcels over time, and the complete list of the parcels most recently added with the 2008 expansion are listed in **Appendix D**. Only the Village and Birch Run Township will contribute toward the tax increment resulting from the growth in the parcel values listed in **Appendix D**.

Personal Property

Personal property is identified slightly differently than real property and, for the purposes of determining Initial Value, falls into three categories. First, are those personal properties that are located entirely at one real property parcel location. These can easily be cross-referenced to a single real property location and are always 100 percent within the Development Area (single

location). Second, are those that are identified by one tax number but located in multiple locations. These locations may be all within the district, or they may be located both outside and within the Development Area (multiple and single location). For those that cannot be positively linked to real property locations within the Development Area, a methodology must be used to determine the amount of that personal property that is within the Development Area. The third class of personal property is that which is distributed throughout the community, therefore being only partially within the Development Area (linear location). Typically, this class of personal property includes transmission lines owned by public utilities (gas, electric, and telephone) and cable television companies. A suitable method must be established to determine the estimated amount of that property attributable to the Development Area. This methodology must be consistently applied every year.

Single location personal properties are accounted for annually by simply determining changes in value, ownership, etc., the same as any real property. Personal property may be withdrawn from some premises and have a zero assessment, and new personal property may be added with a base year of zero.

The multiple location, single-tax number personal properties located entirely within the Development Area are accounted for annually in the same manner. For multi-locational property not located 100 percent within the DDA, a percentage is determined by the number of locations within the Development Area, relative to the total number of locations.

Linear-locational personal property is allocated to the Development Area based on a proportional multiplier determined by the mean of the following two factors:

1. The number of real property parcels in the Development Area relative to the number of parcels in the Village. ($239/539 = 44.34$ percent)
2. The number of acres in the Development Area compared to the area of the Village. ($515.26/1,211.87 = 42.52$ percent)

The result of this analysis is that the Development Area represents approximately 44 percent of the total Village. Therefore, the SEV to be used for the linear locational personal property designations

will be 44 percent of current total SEV. The following is a listing of multiple and linear locational personal properties by types and their respective values.

TABLE 8 PERSONAL PROPERTY DESIGNATIONS						
	Type	Tax Number	Name	Total Value	% Of SEV	Value In DDA
A	Linear (44%)	99 0023 000	CHARTER COMMUNICATIONS	\$53,300	44	\$23,452
	Linear (44%)	99 0046 000	CONSUMERS ENERGY CO	\$1,342,100	44	\$590,524
B	Multilocalational (Entirely Within District)	None				
C	Multilocalational (Both in and out of District)	99 0007 500	RWS OF MID-MICHIGAN INC	\$14,100	44	\$6,204

DETAILED EXPLANATION OF THE TAX INCREMENT PROCEDURE

The Tax Increment Procedure

The theory of tax increment financing is that increased investment in public improvements within a specific area of the municipality will result in greater tax revenues than would otherwise occur if no public improvements were undertaken. Therefore, it is essential that the resulting increased tax revenue pay for public improvements in that area. In addition, tax increment proceeds can be used to pay for the cost of the plan.

The local legislative body, following consultation with the taxing units involved and a public hearing as required by statute, must adopt the plan. The essence of the tax increment financing procedure is as follows:

Captured Assessed Value

The captured assessed value (CAV) is determined at the end of each year of the plan and is equal to the difference between the initial assessed value and the current assessed value. The initial assessed values (base year values) for the original DDA properties are derived from the 1985 Tax Roll as indicated in **Appendix C**. The initial assessed values (base year values) for the newly expanded portion of the DDA are derived from the 2008 Tax Roll as indicated in **Appendix D**. Taxes generated from the subsequent growth in the tax base of the development district are retained and utilized by the DDA. Specifically, it is the increase in taxable value (not SEV) of the project area in any given year over the valuation of that area at the time the Tax Increment Financing Plan was adopted. In future years, the initial assessed value base year of individual properties may be from a more current year because of a property split but will be added at a zero initial assessed value.

Taxing Jurisdiction Agreements

Tax increment revenues result from the levy of the general tax rates of the Village and all other eligible taxing jurisdictions levying taxes in the Development Area to the captured assessed value. Since the plan may provide for the use of part or all of the captured assessed value, the DDA may enter into agreements with each of the taxing units to share a portion of the captured assessed value.

Should a political subdivision levying taxes in the Development Area vote extra millage for specific projects (for example, street building and repair inside or outside the DDA area or additional fire or police protection) such increased millage will also be subject to capture by the DDA and will be included in the calculation of the tax increment.

Taxes Exempt From Capture

The governing body of a taxing jurisdiction levying taxes that would otherwise be subject to capture may exempt its taxes from capture by adopting a resolution to that effect and filing a copy with the Village Clerk. Saginaw County and Delta Community College have resolved to exempt their taxes from capture in the newly expanded portion of the DDA.

Release of Captured Assessed Value

When the goals, specified public improvements and purpose of the plan have been accomplished, the capture of the tax increment is terminated. The taxing units then receive all the taxes levied on properties within the DDA from that point forward.

Justification for Tax Increment Financing

The justification of tax increment financing is that the captured assessed value would not have occurred without the stimulation of the public investment resulting from plan implementation. Since only the growth in tax base in the development district is used to finance the plan, the taxing units continue to receive their full tax levy on the initial assessed value of property in the Development Area. The initial assessed value is the tax base in existence at the time of adoption of the plan. Subsequently, the short-term investment made by the taxing units, in foregoing part of the initial growth in tax revenues, is repaid by the long-term benefit of substantially greater taxes realized from a significantly stronger tax base. In addition, surplus funds shall revert proportionately to the respective taxing bodies upon expiration or abolishment of the plan.

Preparation of Tax Increment Worksheets

Each year, within 30 days of the date that the state finally equalizes SEV (the fourth Monday in May) or before the day summer taxes are first due (July 1), the Village or the DDA will prepare the Tax Increment Work Sheet. The Tax Increment Work Sheet will be prepared in a manner similar to **Appendix C**. The Tax Increment Work Sheet will contain a complete listing of all properties within the Development Area (real and personal) and include the following required information:

- ❖ Identification of type of property (real, facility exemption, homestead, etc.)
- ❖ Property code and/or tax identification number
- ❖ Name of owner of record
- ❖ Initial assessed (base year) value for each property and totals for all property within the district
- ❖ Current year values and total amounts of assessed values within the district

- ❖ Total millage being levied by all taxing jurisdictions
- ❖ Total CAV for all property in the district
- ❖ Tax revenue from the CAV
- ❖ Amount of current tax increment revenue due the DDA based on total CAVs
- ❖ Data deemed necessary for the accounting and reporting of DDA tax increments

The Village Treasurer will provide information on the taxes paid and the ad valorem millage rate so that the current assessed value can be determined. This worksheet will be prepared again before the day winter taxes are first due (December 1).

Preparation of Taxing Jurisdiction Reports

A summary of the Tax Increment Work Sheet called the "Taxing Jurisdiction Report" will be prepared for the appropriate taxing jurisdictions. It will list:

1. Each taxing jurisdiction in which the Development Area is located,
2. The IAV and CAV of all real property in the Development Area,
3. The current millage rates of each taxing jurisdiction on real property,
4. The special tax rolls prepared for property for which facility exemption certificates have been awarded, and
5. The tax revenue derived by each taxing jurisdiction from ad valorem taxes on the property in the Development Area.

The Village Treasurer will transmit copies of the taxing jurisdiction report, together with a notice that the report has been prepared pursuant to Act 197, as amended, to the Village, Township and County Treasurers, and the DDA.

Annual Updates of Tax Increment Worksheets and Taxing Jurisdiction Reports

Each tax collection period and prior to the time tax bills are mailed to the owners of property in the Development Area, the Village Treasurer will prepare an updated tax increment work sheet and taxing jurisdiction report. The updated reports will show the information required above and the captured assessed value for that year. Copies of the updated taxing jurisdiction reports will be transmitted to the same persons as the base year report, together with a notice that it has been prepared in accordance with the Development Plan, pursuant to Act 197, as amended.

Establishment of Project Fund Account; Approval of Depository

The Village Treasurer, with approval by the DDA Board, will act as DDA Secretary/Treasurer and will establish a depository in a bank or banks or other financial institution or institutions, approved by the DDA Board, to be designated the DDA Fund account(s). All monies received by the DDA pursuant to the plan will be deposited in the fund account(s). All monies in that account(s) and earnings thereon will be used only in accordance with the plan, the DDA's bylaws, and related municipal ordinances and resolutions.

Payment of Tax Increments to the DDA

The Village and Township Treasurers will (as ad valorem taxes are collected on the property in the Development Area) pay that proportion of the taxes, except penalties and collection fees that the captured assessed value bears to the initial assessed value, to the DDA Treasurer for deposit to the fund account. Distribution of tax increment revenues commences to the DDA Treasurer on the same date or dates and in the same way in which the municipal and township treasurers are required to remit taxes to each of the other taxing jurisdictions. Since each dollar collected from the Development Area contains the proceeds of the tax on the initial and captured assessed values, the amounts should, therefore, be distributed pro rata (captured assessed value divided by the current assessed value; initial assessed value divided by current assessed value) for each dollar collected.

Provisions of Section 43(3) of the General Property Tax Act (M.C.L. 211.43(3)) apply to the distribution of all taxes, including taxes collected within the Development Area. This section specifies that tax collections on hand must be distributed within 10 business days of the first and

fifteenth of each month.

IMPLEMENTING PUBLIC IMPROVEMENTS

The DDA makes an investment in public improvements (and potentially in facilities to be leased or sold to private owners) to stimulate private investment in a specific development district. The investment must be made in response to a declining business climate and tax base that the public wishes to protect and nurture.

ISSUING BONDS

Bonds may be issued to finance the improvements, This is not mandatory, as tax increments may be used in any manner the DDA desires, provided those uses are described in this plan. Should increments be sufficient to warrant the issuance of bonds, these bonds will be retired in a manner prescribed by the DDA.

USE OF REVENUE FOR BOND PAYMENTS

The DDA commits and pledges all tax increment revenue to the retirement of debt in cooperation with the Village or other entity allowed by law to assist the DDA in debt financing. All tax increment revenue is obligated for the purposes identified in this plan. When the DDA finances projects or activities with bonds, the payment of principal and interest on those bonds will be the priority.

MAXIMUM AMOUNT OF BONDED INDEBTEDNESS

The DDA intends to finance, in whole or in part, the projects identified in the plan through the issuance of bonds. The bonds may be issued by the DDA, the Village, or by other authorized public entities on behalf of the DDA. Whichever bonding method is selected, the DDA intends to use tax increment revenues to pay, directly or indirectly, the debt service on bonds issued to pay the costs of the improvements described in the plan.

Bonds could be sold anytime to help finance the plan. Should investment occur at a greater rate than that anticipated, a greater amount of indebtedness could be incurred. It is not anticipated that

bonded indebtedness will exceed the maximum amount of \$5.0 million.

In 1998, a General Obligation Limited Tax bond for \$2,475,000 was issued by the DDA with the Village's secondary full faith and credit pledge. The proceeds of the bonds were used to finance the designing, engineering, acquisition, construction and installation of certain parking, street, curb, sidewalk, utility, signage, and streetscape improvements undertaken during 1999 and 2000. The amortization schedule for the 1998 bond can be found in **Appendix B**.

In 2003, a General Obligation Limited Tax bond for \$935,000 was issued by the DDA secured by the Village's full faith and credit pledge. The proceeds of this sale were used to finance the refunding of Saginaw County's outstanding Saginaw County Sewage Disposal System bonds dated August 1, 1991. The Amortization schedule for this issue can be found in **Appendix B**.

Future bond issues may be necessary to implement the proposed projects and activities during the term of the plan. The cost estimates provided in the plan do not include the cost of interest should it be necessary to issue bonds. All bonding methods (i.e., revenue, general obligation, and tax increment) that might be employed are subject to the provisions of Act 197. All projects and activities of the DDA could benefit from the sale and use of bond proceeds.

In the event the DDA, either itself or through the Village, is obligated to repay all or part of future bond issues, the cumulative maximum indebtedness each year on one or more such issues will not exceed the total principal and interest amounts required to retire bonds in the amount of \$5.0 million.

DURATION OF THE PROGRAM

The duration of the Tax Increment Financing and Development Plan will be 30 years from the December 31st following the date the Village approves this plan and will expire on December 31, 2038, or until the following two conditions have been met:

1. The purposes for which the plan was established have been accomplished.
2. The principal and interest on any outstanding bonds issued have been paid or funds

sufficient to make payment have been segregated.

The end date does not prevent the DDA from receiving all tax increments it is entitled to receive from taxes levied on December 1, 2038.

ESTIMATE OF THE ANNUAL CAPTURED ASSESSED VALUE AND TAX INCREMENT REVENUES

Revenue projections (**Table 9**) have been used to determine most of the fiscal aspects of the plan, including the projected total revenue available to the DDA annually over the duration of the plan. Annual tax increment revenue may be used as it is received each year for projects, operations, administration, etc., or may be accumulated until sufficient sums are attained to undertake larger projects. Annual revenues may be used in the same manner every year, including debt service.

The DDA's 2008 debt obligation is \$260,676. The average annual payment over the term of the bonds is \$292,384 until the last bond is retired in 2022. Additional bonding could be undertaken if it is determined necessary to accomplish the objectives of the plan.

Revenue projections have been based on the Development Area's historical taxable value growth performance. Over the life of the plan, the Development Area's SEV has increased an average of 13.33 percent per year. However, the past ten years has been slower, averaging just 4.65 percent. After 23 years, it is probably realistic to justify a long-term growth rate projection at 9 percent. Assuming a continued modest investment climate, an initial projected annual increase of 9 percent will be used with a steadily declining rate over the term of the plan.

Table 9
REVENUE PROJECTIONS

REVENUE PROJECTIONS

The Revenue Projections (see **Table 9**) reflect a reasonable projection of revenue over the life of this plan based on the growth rate already experienced. The DDA intends on using all revenues resulting from the captured assessed value to finance the projects and purposes identified in this plan. However, annual tax increment revenues may increase or decrease over time due to changing conditions, such as:

- ❖ Additional investment within the Development Area not currently anticipated.
- ❖ Effects of inflation and changing interest rates on existing property values and new development projects.
- ❖ Tax laws and local response to development incentives, such as tax abatements.
- ❖ Local adjustments or changes regarding valuation trends.

It is assumed that there will be continued increases in revenue as the result of these factors and the climate for continued investment within the DDA seems positive. This is an important assumption based on several factors affecting future growth within the DDA, such as:

- ❖ There is ample vacant land within the DDA to be developed.
- ❖ Property values are expected to increase (although perhaps at a slower rate than in the past).
- ❖ There are known developments proposed within the DDA.

It is assumed that there will be offsetting increases and decreases from the above-mentioned factors. The DDA intends to use all of the revenue generated to undertake its Development Plans.

ESTIMATED IMPACT OF TAX INCREMENT FINANCING ON THE TAXING JURISDICTIONS

Tax increment financing, while being one of the most effective tools for the municipality to fund necessary improvements, is no different from other public development programs. Along with the benefits gained, there are certain costs to be incurred. These costs are the temporary reallocation of tax revenues from the CAV in the development district. It is important to note that the impact on the revenues of the taxing jurisdictions occurs on only the increase in taxable value from properties

within the DDA and does not affect revenues from the base year values. The impact of these revenue reallocations on each taxing jurisdiction will be proportional to the ratio of the millage rate and the total SEV of the respective jurisdiction.

For predicting future increases in the SEVs, there are assumptions that have to be made. First, it is assumed that there is a lag time involved between the current investment climate and reportable SEV increases. Second, there is a relationship between past and future SEVs. The average annual percentage increase is expected to be less than it has been in the past few years. To make projections as realistic as possible, for the purposes of this analysis, future SEVs will be assumed to grow at a rate below that indicated by the past records. In order to predict the impact of tax increment financing on each of the respective Jurisdictions, two critical pieces of information are required:

1. The first is the amount of private investment expected to occur in the development district as new construction, expansion, renovation, or the addition of personal property. In the short term, this type of investment information is somewhat available although it is limited and not firmly committed. In the long term, this information becomes much more speculative and, therefore, much less reliable. This plan assumes moderate annual increases in investments that are likely to occur over the life of the plan period.
2. The second piece of information needed is the rate of increases in the SEV of each taxing jurisdiction. Varying rates of increases in SEV were exhibited by each taxing jurisdiction that levies taxes within the DDA Development Area. However, a trend is evident from analyzing the history of the taxing jurisdictions' SEVs', the SEV's are increasing at an increasing rate. This may be attributable to a variety of conditions. Most obvious perhaps, is the trend of increasing property values linked to historically favorable annual inflation rates.

Although the trend may be for SEVs to increase at an increasing rate, the rates of increase for the purposes of this impact analysis will be held constant.

Table 10 illustrates the average annual increase in SEVs over the past 18 years for all four affected taxing jurisdictions levying taxes within the DDA, which will be affected by the DDA's use of tax increment financing. This table shows the Village having a larger annual growth rate than the other

taxing jurisdictions with an 11.66 percent average annual increase. The average annual growth rate for all taxing jurisdictions equaled 9.13 percent. The properties located within the DDA's boundaries slightly outpaced the average over the same eighteen-year period. The proposed annual 9.00 percent rate of increase will be used to predict the future annual growth of all of the taxing jurisdictions within the Birch Run DDA for the term of the Development Plan. This effect however, is somewhat offset by the annual rate of growth of the DDA district, which is projected at an annual rate averaging 2.87 percent per year (see **Table 9**). The result is that the impact of tax increment financing is reduced over time.

TABLE 10 TAXING JURISDICTION VALUES – HISTORICAL GROWTH RATES			
Taxing Jurisdictions	1990 TAXABLE VALUE	2008 TAXABLE VALUE	Average Annual Increase
Village of Birch Run	\$ 22,488,110	\$ 69,686,912	11.66%
Birch Run Township	\$ 74,078,535	\$ 215,908,921	10.64%
Saginaw County	\$2,493,734,815	\$ 6,012,166,490	7.84%
Delta Community College	\$5,669,292,879	\$11,668,380,954	5.88%
DDA	\$ 12,456,320	\$ 34,008,109	9.61%
AVERAGE			9.13%

General Impact

There are certain factors that are constant for all of the impact analyses. Real property increases are expected to increase at a decreasing rate. A reduction of 10 percent per year has been calculated into the DDA rate of growth projections.

The following table portrays the current taxing jurisdictions from whose millages tax increment revenues will be produced. The total millage is for the entire tax year. The Village and the County collect their taxes in the Summer Tax collection period. The Townships collect their taxes in the Winter Tax collection period. The tax increment revenue produced depends on the DDA's captured assessed value and the millage rate. However, the less of a percentage of each taxing jurisdiction's

total assessed value within the DDA the less of an impact tax increment financing will have.

TABLE 11 2008 TAXING JURISDICTION MILLAGE RATES		
	Millage Type	Millage Rate
Village of Birch Run	Operating	4.5700
Saginaw County	Allocated	4.8558
	Event Center	0.4493
	Hospital Debt	0.4169
	Hospital Operating	0.2496
	Juvenile Debt	0.0498
	Mosquito Control	0.4993
	Castle Museum	0.1997
	Parks	0.1615
	Law Enforcement	0.3394
	Senior Citizens	0.3295
Delta Community College	Operating	2.0427
Birch Run Township	Allocated	0.9211

STATEMENT ABOUT WHETHER PLAN PROVIDES FOR THE USE OF SOME OR ALL OF THE CAPTURED VALUE

The total cost of the development program to the DDA is estimated to be \$34,245,972. The estimated tax increment revenues as projected in **Table 9** are based on assumptions about historical trends combined with new development projects. The total revenue to the DDA over the thirty-year duration of the DDA Plan is projected to be \$27,891,177. This is considerably short of the funds necessary to complete the program by approximately \$6.355 million. Therefore, all of the available tax increment revenues from the captured assessed value will be necessary to accomplish the objectives of all improvements set forth in the plan.

METHOD FOR EXCLUDING GROWTH IN PROPERTY VALUE RESULTING SOLELY FROM INFLATION

Property valuation increases resulting from inflation are not excluded in the anticipated captured assessed value set forth in the Revenue Projections Schedule (see **Table 9**).

APPENDIX A

FIGURES

APPENDIX B

DDA Bond Information

Description: 1998 Downtown Development Bonds
Purpose: Proceeds from the sale of these bonds will be used to pay the cost of designing, engineering, acquiring, constructing and installing certain parking, street, curb, sidewalk, utility, signage and streetscape improvements within the Village of Birch Run Downtown Development Area and to pay certain expenses relating to the issuance of the Bonds.
Bond Holder: Cede & Company, nominee for The Depository Trust Company (DTC), New York, New York
Issue Date: June 1, 1998
Full Term Date: June 1, 2023
Bond Type: General Obligation Limited Tax
Par Amount: \$2,475,000
Average Annual Payment: \$99,000 (principal)
Full Term Interest: \$1,861,687.50
Average Annual Payment: \$74,467.50 (interest)

Description: 2003 Sewage Disposal System Refunding Bonds, Birch Run Village Extension No. 2 (Refunding of Callable 1991 Sewer Bonds)
Purpose: Proceeds from the sale of these bonds will be used for refunding the County's outstanding Saginaw County Sewage Disposal System Bonds (Birch Run Village Extension No. 2), dated August 1, 1991.
Bond Holder: Cede & Company, nominee for The Depository Trust Company (DTC), New York, New York
Issue Date: January 28, 2003
Full Term Date: September 1, 2011
Bond Type: General Obligation Limited Tax
Par Amount: \$935,000
Average Annual Payment: \$103,889 (principal)
Full Term Interest: \$135,243.50
Average Annual Payment: \$15,027 (interest)

APPENDIX C

DDA List of Parcels

TAX NUMBER	PROPERTY NAME	ZONING	LAND USE	BASE SEV	2008 VALUE
19 1990 000	PEPIN, DANIEL J. TRUST	COMMERCIAL	COMMERCIAL	48,600	246,777
19 1992 000	-COMBINED-	-COMBINED-	-COMBINED-	8,600	0
19 1993 000	-COMBINED-	-COMBINED-	-COMBINED-	1,400	0
19 1994 000	-COMBINED-	-COMBINED-	-COMBINED-	19,900	0
19 1994 001	-COMBINED-	-COMBINED-	-COMBINED-	14,000	0
19 1995 000	-COMBINED-	-COMBINED-	-COMBINED-	4,000	0
19 2002 700	POLZIN, T.J.	COMMERCIAL	COMMERCIAL	48,600	70,361
19 2004 700	BAILER, DOUGLAS I. TRUST	COMMERCIAL	COMMERCIAL	108,200	598
19 2004 702	S & S WHOLESALE	COMMERCIAL	COMMERCIAL	9,700	78,546
19 2004 703	CONAGRA INC	COMMERCIAL	COMMERCIAL	0	36,589
19 2007 700	KLOSS	COMMERCIAL	COMMERCIAL	32,700	56,775
19 2007 701	POLZIN, TIM	COMMERCIAL	COMMERCIAL	0	16,710
19 2008 700	POLZIN, T.J.	COMMERCIAL	COMMERCIAL	3,000	4,682
19 2009 700	CSX TRANS TAX DEPT J-910	AGRICULTURAL	INDUSTRIAL	17,900	13,400
19 2010 700	CSX TRANS TAX DEPT J-910	AGRICULTURAL	VACANT	1,100	1,205
20 0401 000	VILLAGE OF BIRCH RUN	COMMERCIAL	PUBLIC	22,700	0
20 0402 000	-COMBINED-	-COMBINED-	-COMBINED-	700	0
20 0403 000	CREDIT UNION PLUS	COMMERCIAL	COMMERCIAL	5,400	75,600
20 0405 000	SCHMITZER, R. A. & R. M.	COMMERCIAL	COMMERCIAL	33,200	61,100
20 0409 000	SEGAR, WESLEY	COMMERCIAL	RESIDENTIAL	3,600	47,800
20 0411 000	JOHNSON, HR & RM	COMMERCIAL	RESIDENTIAL	6,100	6,902
20 0437 000	JOANNIE'S FLORAL	COMMERCIAL	COMMERCIAL	16,000	33,942
20 0442 000	MCCLINTOCK, FLOYD (36%)	COMMERCIAL	COMMERCIAL	7,308	15,847
20 2028 000	HOULIHAN BROS. BLDRS.	COMMERCIAL	PUBLIC	24,900	0
20 2028 001	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	43,119
20 2028 002	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	517,635
20 2028 003	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	117,693
20 2028 004	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	291,353
20 2028 005	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	745,106
20 2028 006	BIRCH RUN TOWNSHIP	RESIDENTIAL	COMMERCIAL	0	0
20 2028 007	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	242,272
20 2028 008	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	119,755
20 2028 009	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	40,800
20 2028 010	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	130,923
20 2028 011	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	130,217
20 2028 012	WICKLOW LTD	RESIDENTIAL	COMMERCIAL	0	130,923
20 2029 000	BIRCH RUN SCHOOL DIST	RESIDENTIAL	COMMERCIAL	0	0
20 2035 000	IRISH FAMILY FARMS	COMMERCIAL	COMMERCIAL	192,300	81,154
20 2036 000	IRISH FAMILY FARMS	COMMERCIAL	COMMERCIAL	1,600	1,368
20 2039 000	IRISH FAMILY FARMS	COMMERCIAL	COMMERCIAL	23,400	45,598
20 2040 000	PEPIN, DANIEL J. TRUST	COMMERCIAL	COMMERCIAL	18,100	3,400
20 2041 000	VILL DOWNTOWN DEVEL AUTH	COMMERCIAL	PUBLIC	3,800	0
20 2043 000	RAQUEPAW, G & B. L. TRUST	COMMERCIAL	COMMERCIAL	14,000	19,498

20 2044 000	POLZIN, TJ & MB	COMMERCIAL	RESIDENTIAL	8,800	44,007
20 2067 000	BOWNS, DR & BJ	COMMERCIAL	COMMERCIAL	55,500	75,209
20 2071 000	BADER FAMILY LLC	COMMERCIAL	COMMERCIAL	76,000	181,640
20 2073 000	BIRCH RUN TOWNSHIP	COMMERCIAL	PUBLIC	0	0
20 2088 000	LAGALO LEASING LLC	COMMERCIAL	COMMERCIAL	109,700	196,479
20 2089 000	PAXSON OIL COMPANY	COMMERCIAL	COMMERCIAL	11,200	52,800
20 2090 000	EXIT MOTEL, INC.	INDUSTRIAL	COMMERCIAL	22,500	28,014
20 2091 000	LAGALO, R. P. & B.A.	COMMERCIAL	COMMERCIAL	78,400	105,712
20 2099 000	PAXSON OIL COMPANY	COMMERCIAL	COMMERCIAL	69,900	204,766
20 2101 000	WICKLOW LTD	COMMERCIAL	COMMERCIAL	0	315,352
20 2102 000	WICKLOW LTD	COMMERCIAL	COMMERCIAL	0	313,814
20 2103 000	WICKLOW LTD	COMMERCIAL	COMMERCIAL	0	72,151
20 2104 000	WICKLOW LTD	COMMERCIAL	COMMERCIAL	0	310,697
20 2109 000	WICKLOW LTD	COMMERCIAL	COMMERCIAL	0	79,232
20 2110 000	WICKLOW LTD	COMMERCIAL	COMMERCIAL	0	78,175
20 2111 000	WICKLOW LTD	COMMERCIAL	COMMERCIAL	0	75,198
20 3000 000	FLECKENSTEIN	COMMERCIAL	COMMERCIAL	65,700	37,389
20 3000 001	BIRCH RUN ENTERPRISES	COMMERCIAL	COMMERCIAL	0	232,900
21 3016 000	EXIT MOTEL, INC.	COMMERCIAL	COMMERCIAL	240,000	1,147,701
21 3018 000	FENT LAUNDRY CENTER, INC.	COMMERCIAL	COMMERCIAL	75,000	967,750
21 3031 000	EXIT RESTAURANT, INC.	COMMERCIAL	COMMERCIAL	424,300	307,212
28 2009 000	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	20,000	4,614,985
28 2009 001	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	0	371,582
28 2010 000	-COMBINED-	-COMBINED-	-COMBINED-	6,400	0
28 2010 001	-COMBINED-	-COMBINED-	-COMBINED-	0	0
28 2010 002	-COMBINED-	-COMBINED-	-COMBINED-	0	0
28 2030 001	-COMBINED-	-COMBINED-	-COMBINED-	2,100	0
28 2032 000	CONLEE OIL CO.	COMMERCIAL	COMMERCIAL	157,700	281,816
28 2032 001	SAMOHT, INC.	COMMERCIAL	COMMERCIAL	177,100	243,625
29 0104 000	REIF, R. L. & J. K.	RESIDENTIAL	COMMERCIAL	17,500	24,371
29 2901 000	MICH. STATE HWY. DEPT.	COMMERCIAL	PUBLIC	0	0
29 2903 000	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	7,100	3,070,800
29 2904 000	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	93,900	516,700
29 2907 000	H.O.C. c/o PRIME RETAIL LP	COMMERCIAL	INDUSTRIAL	34,700	4,859
29 2907 001	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	0	213,602
29 2907 002	HUGHES ENTERPRISES	COMMERCIAL	COMMERCIAL	0	167,669
29 2907 003	NORWEN INC	COMMERCIAL	COMMERCIAL	0	157,575
29 2907 004	S & J PROPERTY DEVELOPMENT LLC	COMMERCIAL	COMMERCIAL	0	93,108
29 2907 005	BIRCH RUN LODGING INC	COMMERCIAL	COMMERCIAL	0	1,143,600
29 2909 000	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	27,600	10,424
29 2909 001	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	0	39,700
29 2911 007	BLOCK, C.A. REVOC TR	COMMERCIAL	COMMERCIAL	12,600	10,777
29 2913 000	BOB EVANS FARMS INC	COMMERCIAL	COMMERCIAL	0	340,147
29 2913 001	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	0	54,400
29 2917 000	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	14,100	60,913
29 2917 600	BIRCH RUN OUTLETS LLC	COMMERCIAL	COMMERCIAL	0	98,139
29 2917 601	H.O.C. c/o PRIME RETAIL LP	COMMERCIAL	COMMERCIAL	0	20,228
29 2917 602	H.O.C. c/o PRIME RETAIL LP	COMMERCIAL	COMMERCIAL	0	77,119
29 2917 700	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	120,500	844,400

29 2917 800	BIRCH RUN OUTLETS II	INDUSTRIAL	COMMERCIAL	126,200	1,067,900
29 2917 801	H.O.C. c/o PRIME RETAIL LP	INDUSTRIAL	COMMERCIAL	0	2,568
29 2917 802	H.O.C. c/o PRIME RETAIL LP	INDUSTRIAL	COMMERCIAL	0	2,161
29 2917 803	BIRCH RUN OUTLETS II	INDUSTRIAL	COMMERCIAL	0	770,300
29 2917 804	BIRCH RUN OUTLETS II	INDUSTRIAL	COMMERCIAL	0	404,170
29 2917 805	VILLAGE OF BIRCH RUN	INDUSTRIAL	COMMERCIAL	0	0
29 2917 900	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	25,000	0
29 2919 000	ANDREWS PROPERTIES	COMMERCIAL	COMMERCIAL	208,900	572,695
29 2919 001	- GONE -	COMMERCIAL	COMMERCIAL	0	0
29 2919 002	ANDREWS PROPERTIES	COMMERCIAL	COMMERCIAL	0	28,967
29 2919 003	VILLAGE OF BIRCH RUN	COMMERCIAL	PUBLIC	0	0
29 2920 000	ANDREWS PROPERTIES	COMMERCIAL	COMMERCIAL	2,400	7,932
29 2922 000	MICH. BELL TELEPHONE CO.	COMMERCIAL	EXEMPT	0	0
29 2924 000	GARB-CO INC	COMMERCIAL	RESIDENTIAL	7,700	5,138
29 2924 001	BIRCH RUN SEVEN CO	COMMERCIAL	RESIDENTIAL	0	134,674
29 2927 000	ANDREWS PROPERTIES	COMMERCIAL	COMMERCIAL	4,000	7,932
29 2931 000	ANDREWS PROPERTIES	COMMERCIAL	COMMERCIAL	30,900	238,925
29 2940 001	BIRCH RUN OUTLETS II	AGRICULTURAL	COMMERCIAL	5,250	116,248
29 2940 002	H.O.C. c/o PRIME RETAIL LP	AGRICULTURAL	INDUSTRIAL	250	13,923
29 2940 003	H.O.C. c/o PRIME RETAIL LP	AGRICULTURAL	INDUSTRIAL	200	22,900
29 2940 004	H.O.C. c/o PRIME RETAIL LP	AGRICULTURAL	INDUSTRIAL	700	5,692
29 2940 005	BIRCH RUN OUTLETS II	AGRICULTURAL	INDUSTRIAL	0	7,188,000
29 2951 002	RAUSCH, SCOTT R. (30%)	INDUSTRIAL	COMMERCIAL	0	15,315
29 2951 003	COMMUNITY STATE BANK	COMMERCIAL	VACANT	850	299,227
29 2952 000	RAUSCH, SCOTT R.	INDUSTRIAL	VACANT	400	1,384
29 2961 000	RUECKERT, WILLIAM E	COMMERCIAL	COMMERCIAL	46,200	28,000
29 2961 001	RAUSCH, SCOTT R.	INDUSTRIAL	COMMERCIAL	473,000	916,700
29 2962 000	VILLAGE OF BIRCH RUN	COMMERCIAL	PUBLIC	0	0
29 2966 000	OGUINN LLC	COMMERCIAL	COMMERCIAL	39,500	106,042
29 2967 000	CONSUMERS ENERGY CO.	COMMERCIAL	INDUSTRIAL	9,800	12,500
29 2972 000	LANGMAID, ROBERT & JOANN (50%)	COMMERCIAL	COMMERCIAL	6,450	8,982
29 2974 000	LANGMAID, JOANN	COMMERCIAL	COMMERCIAL	18,100	22,341
29 2976 000	VILLAGE OF BIRCH RUN	COMMERCIAL	PUBLIC	0	0
29 2976 001	PUTNAM	COMMERCIAL	COMMERCIAL	0	5,042
29 2978 000	PUTNAM	COMMERCIAL	COMMERCIAL	40,000	62,464
29 2980 000	CHRISTENSON	COMMERCIAL	RESIDENTIAL	16,400	58,665
29 2994 000	RUECKERT, WILLIAM E.	COMMERCIAL	COMMERCIAL	8,100	10,208
29 2994 700	RUECKERT, WILLIAM E.	COMMERCIAL	COMMERCIAL	6,000	7,564
29 2996 000	RUECKERT, WILLIAM E.	COMMERCIAL	COMMERCIAL	39,800	54,056
29 2997 000	TARDIFF	COMMERCIAL	COMMERCIAL	22,100	55,885
29 2999 000	ANDREWS PROPERTIES	COMMERCIAL	COMMERCIAL	15,500	348,202
29 2999 001	BIRCH RUN OUTLETS II	COMMERCIAL	COMMERCIAL	0	28,300
29 3001 700	WILSON, GALEN E. CO.	COMMERCIAL	COMMERCIAL	71,600	137,073
29 3003 700	OGUINN LLC	COMMERCIAL	COMMERCIAL	7,700	9,000
29 3003 701	OGUINN LLC	COMMERCIAL	VACANT	900	7,600
30 3026 000	NATIONAL CITY BANK	COMMERCIAL	COMMERCIAL	133,600	154,014
30 3028 000	ROSS, M. (ROTTIERS 2004)	COMMERCIAL	RESIDENTIAL	15,400	44,600
30 3028 700	DILLON, ELIZABETH M.	COMMERCIAL	COMMERCIAL	5,700	22,100
30 3030 000	SOUS, E. A. & S.	COMMERCIAL	RESIDENTIAL	7,400	57,391

30 3043 000	VANDERMEULEN, J & B	COMMERCIAL	RESIDENTIAL	12,200	96,775
REAL				\$4,027,308	\$33,873,940
20 0407 000	SCHMITZER, M. L. & V. A.	COMMERCIAL	RESIDENTIAL	12,400	20,888
20 0442 000	MCCLINTOCK, FLOYD (64%)	COMMERCIAL	COMMERCIAL	12,992	28,172
29 2951 002	RAUSCH, SCOTT R. (70%)	INDUSTRIAL	COMMERCIAL	0	35,736
	LANGMAID, ROBERT & JOANN				
29 2972 000	(50%)	COMMERCIAL	COMMERCIAL	6,450	8,982
30 3029 000	MC GREGOR, B. D. & S. A.	COMMERCIAL	RESIDENTIAL	17,600	40,391
HOMESTEAD				\$49,442	\$134,169
99 0001 000	LANGMAID, JOANNE E			500	0
99 0001 225	A & W			0	45,000
99 0001 350	ADT SECURITY SYSTEMS			0	900
99 0001 385	AEROPOSTALE			0	96,500
99 0001 500	ADVANTA LEASING			550	0
99 0002 100	AT&T CAPITAL LEASING SERVICES			25,700	0
99 0004 000	ABBYS COOKIES & CREAM			1,000	0
99 0006 000	NAMES FOR DAMES INC			1,100	0
99 0006 350	NC4 LLC			0	4,700
99 0006 775	AMERICAN EAGLE OUTFITTERS			0	57,500
99 0007 560	RWS OF MID-MICHIGAN INC	VARIOUS		0	3,946
99 0008 000	SAMSONITE COMPANY STORES			13,050	7,300
99 0008 100	SAMSONITE COMPANY STORES			21,200	5,500
99 0009 000	ANDREWS HAIRSTYLING			200	0
99 0009 250	H.O.C. c/o PRIME RETAIL LP			7,900	0
99 0009 350	APPLEBEES			0	124,900
99 0009 500	ARROW FACTORY STORES			36,850	0
99 0009 750	ASIAN/AMERICAN PARTNERS			33,750	0
99 0010 000	AUNT MARYS YARN			5,850	0
99 0011 000	BADER BROS SERVICE CTR			14,700	25,000
99 0013 100	DESIGNS CMAL BIG & TALL			0	32,800
99 0013 250	NINEWEST GROUP			20,000	0
99 0013 500	BARBIZON LINGERIE #40			11,000	0
99 0014 000	BASS, GH & CO			9,450	8,100
99 0014 500	BASS, GH & CO			0	32,100
99 0014 750	BATH & BODY WORKS LLC			0	41,500
99 0015 000	BCBG MAX AZRIA			800	17,000
99 0015 100	BEAR CREEK STORES			0	16,700
99 0015 250	BEENE, GEOFFREY			0	7,300
99 0015 300	BEENE, GEOFFREY			0	15,600
99 0016 000	BEIJING EXPRESS			16,450	5,800
99 0016 250	BELL ATLANTIC-TRICON LEASING			2,550	0
99 0016 650	BIG DOG SPORTSWEAR			0	17,500
99 0016 700	BENJIS CAR WASH			0	7,000
99 0017 000	BIRCH RUN CAR WASH			13,800	0
99 0018 000	FBN DRUG CO			20,000	5,600
99 0018 750	BIRCH RUN MOTORSPORTS			0	14,000
99 0020 250	BIRCH RUN SUPER 8			0	32,800
99 0020 500	BLACK & DECKER			0	8,800

99 0020 525	BOB EVANS FARMS		0	45,700
99 0020 530	BONWORTH		0	1,000
99 0020 600	BORDERS OUTLET INC #248		0	22,600
99 0020 650	BOSE CORPORATION		0	103,000
99 0021 000	BOURDEAUX, H		0	500
99 0023 060	CHARTER COMMUNICATIONS	VARIOUS	0	14,914
99 0024 500	BROOKS BROTHERS		0	14,400
99 0025 500	BRUCE ALAN ASSOCIATES		19,950	0
99 0031 000	WELCOME HOME #65		6,050	0
99 0032 000	CAROLS WORLD		2,000	0
99 0033 000	MULTICOPY PRINTING		5,300	0
99 0033 500	IZOD		13,850	6,200
99 0033 525	CAMP COLEMAN		0	32,500
99 0033 550	AGENT FDMS POS		0	600
99 0034 000	CARTER CHILDRENS WEAR		13,700	9,700
99 0034 500	CHALKLINE SPORTS WEARHOUSE		13,500	0
99 0035 000	CHATEAU GRAND TRAVERSE		4,000	0
99 0035 250	CHAUS RETAIL		1,400	0
99 0037 000	CHRISTYS EATERY & PUB		20,000	0
99 0038 000	CHRISTYS CAFE		5,000	0
99 0038 275	CISCO SYSTEMS CAPITAL C		0	3,000
99 0038 500	CIT COMMUNICATIONS		3,650	1,900
99 0038 850	CLAIRES BOUTIQUES		0	13,500
99 0039 000	CLOTHES WORKS		4,550	0
99 0039 250	COCA COLA ENTERPRISES		0	17,000
99 0039 500	COLEY VENDING		0	5,500
99 0040 100	COLUMBIA SPORTSWEAR		0	85,600
99 0041 000	CONAGRA INC		48,050	0
99 0042 000	CONLEE OIL CO		50,350	38,500
99 0046 060	CONSUMERS ENERGY CO	VARIOUS	88,947	375,659
99 0047 000	WORLD KITCHEN INC		29,350	33,700
99 0047 025	COSMETIC CO STORE		0	67,500
99 0047 100	ASPEN BIRCH RUN COUNTRY INN		0	71,400
99 0048 000	COUNTRY MISS INC		7,250	0
99 0049 100	CREW, J		6,000	0
99 0049 250	CRICKET'S MARRIAGE MANSION		200	0
99 0049 500	THE GAP STORE		32,100	154,600
99 0049 600	DAIRY QUEEN OF BIRCH RUN		0	10,300
99 0051 050	DELAGE LANDEN OPERATION		0	17,400
99 0051 250	DURUSSEL INSURANCE		0	2,500
99 0052 000	FLEET CREDIT CORP		800	0
99 0052 250	DESIGNS INC #917		52,850	0
99 0055 000	DFS-SPV LP		550	0
99 0056 500	DINNERWARE PLUS		55,850	0
99 0057 150	KARRI'S DOLLAR WORLD		0	3,000
99 0057 500	DRESS BARN #411		15,400	99,600
99 0057 600	DRESS BARN WOMEN #2829		0	71,800
99 0057 625	CITICAPITAL TECHNOLOGY		0	700

99 0057 750	EDDIE BAUER INC			2,000	6,700
99 0058 250	ETIENNE AIGNER			44,900	0
99 0059 000	EXIT MOTEL			90,850	250,000
99 0060 000	EXIT RESTAURANT			138,750	47,600
99 0060 500	FAMOUS FOOTWEAR #98			7,100	39,200
99 0061 000	FANNY FARMER #2547			2,500	0
99 0062 000	D M I			4,750	0
99 0062 225	FOSSIL			0	24,000
99 0063 000	D M I			4,850	0
99 0063 500	FARM BUREAU MUTUAL INS			0	22,000
99 0064 000	FENTS LAUNDRY & DRY CLEANING			13,400	0
99 0064 100	FENN WRIGHT & MASON			20,200	0
99 0064 200	FENT'S SUBWAY INC			16,300	13,200
99 0064 400	SHIRL'S LIL BIT			250	0
99 0065 000	FIELDCREST CANNON STORES			28,450	0
99 0065 125	NEW PAR D/B/A VERIZON WIRELESS			0	129,400
99 0066 500	FULLER BRUSH COMPANY			41,350	0
99 0066 750	G E CAPITAL COMPUTER LEASING			1,750	0
99 0066 770	GENERAL MOTORS CORP			0	500
99 0066 800	G-TECH CORPORATION			1,300	3,400
99 0066 950	GNC INC			0	12,900
99 0067 000	GALEN WILSON CO			20,550	18,500
99 0068 150	GARB CO INC			0	21,800
99 0068 250	GANT COMPANY STORE			31,900	0
99 0068 500	GELCO CORPORATION			5,300	0
99 0070 000	ELECTRONIC DATA SYSTEMS CORP			550	0
99 0071 000	PUTNAM ENTERPRISES			12,450	10,000
99 0071 150	GOLF MANIA OUTLET			0	4,300
99 0071 175	GORDON FOOD SERVICE INC			0	15,000
99 0074 150	GUESS RETAIL			0	84,400
99 0074 200	HAGGAR DIRECT			0	29,200
99 0076 000	HAIR COMPANY			300	0
99-0077-000	THE HAIR EXPRESS			0	200
99 0077 250	HARVE BENARD LTD			4,800	0
99 0077 500	HFD SS FACTORY STORES			27,150	2,400
99 0078 250	HOOK, J G			21,650	0
99 0078 500	WICKLOW LTD			6,700	5,300
99 0078 750	KIDSPOT #645			0	2,200
99 0080 000	KC'S			4,000	0
99 0080 500	CRYSTAL SALES			22,700	0
99 0081 000	IBM CREDIT CORP			34,750	7,000
99 0081 550	IMAGISTICS INTERNATIONAL			0	3,900
99 0082 000	IVEY, WILLIAM G ATTY			650	0
99 0083 000	W S W INC			7,100	0
99 0084 000	JEWELERS OUTLET INC			2,500	0
99 0084 250	JINDO			6,000	0

99 0085 000	JITTERS FAMILY HAIR CARE			2,000	0
99 0086 000	JOANNIE'S FLORAL			0	500
99 0086 500	JOCKEY INTERNATIONAL GLOBAL			27,550	82,700
99 0086 525	JODY'S FAMILY HAIR CARE			0	3,100
99 0086 550	JONES RETAIL CORP #116			18,600	69,100
99 0086 600	KMS INC/ELITE MARKETING CO			800	0
99 0086 750	JUST MY SIZE			30,200	0
99 0087 000	KAL-MED ENTERPRISES			6,600	0
99 0087 550	JONES RETAIL CORPORATION			0	33,900
99 0088 000	KIDSPORT USA			19,900	0
99 0089 000	KINGS ROW FIREPLACE			800	0
99 0090 000	KITCHEN COLLECTION			14,650	6,300
99 0090 250	KLEIN, ANNE			6,000	0
99 0090 500	KNITS BY K T			5,550	0
99 0091 000	OGUINN FAMILY FUNERAL HOME			7,150	50,800
99 0092 000	KRISELER WELDING			6,250	4,700
99 0092 300	LAGALO LEASING			0	33,800
99 0092 750	L C I HOLDINGS			44,200	21,200
99 0093 000	TONY'S RESTAURANT			40,700	46,500
99 0094 300	LE CREUSET			0	41,900
99 0094 400	KITCHEN COLLECTION INC			0	38,600
99 0095 000	LEATHER LOFT STORES			4,550	0
99 0095 100	LECHTER'S MICHIGAN INC			27,500	0
99 0095 150	LENOX			0	54,300
99 0095 250	LINEN MILL			5,000	0
99 0096 000	J T OUTLETS (MICHIGAN) INC			9,450	0
99 0098 500	MAIDENFORM			13,650	0
99 0100 000	MARK & SONS TIRE REPAIR			500	0
99 0102 000	MASTER LEASE CORP			500	0
99 0102 300	MARATHON ASHLAND			0	4,300
99 0102 500	MOTHER WORKS INC			0	2,200
99 0103 000	ERB LUMBER COMPANY			78,700	0
99 0103 500	SPORTS OUTLET			4,000	0
99 0103 775	JONES RETAIL CORP #305			0	65,300
99 0104 000	MENS CONCERN			2,000	0
99 0106 400	MICHIGAN SERVICE CENTER			0	3,000
99 0106 500	MID MICHIGAN SREEN PRINTING			0	2,500
99 0107 000	MOTTARD ENTERPRISES INC			17,900	0
99 0108 000	ANDERSON DISTRIBUTION INC			144,150	178,200
99 0109 000	MR VIDEO			4,100	0
99 0109 250	MULTIPLES			8,850	0
99 0110 000	RED CROSS #54			14,150	0
99 0110 250	NAMES FOR DAMES INC			8,600	0
99 0111 200	NAUTICA OF BIRCH RUN			0	32,000
99 0111 250	NAUTICA OF BIRCH RUN			750	0
99 0112 000	NEWPORT SPORTSWEAR #69			3,000	0
99 0113 500	NIKE RETAIL SERVICES			26,700	142,200
99 0113 750	NINE WEST #2523 TAX			0	34,500

99 0114 250	NORTHFACE			0	21,400
99 0114 400	NORTHERN LEASING SYSTEM			0	2,800
99 0114 500	NORWEN INC			0	45,200
99 0114 700	EPROPERTY TAX			0	3,400
99 0115 500	EUROPEAN COLLECTIONS INC			6,000	0
99 0115 700	OMNIPOINT COMMUNICATIONS			0	5,300
99 0115 750	O'MALLEY, GILLIGAN			5,000	0
99 0116 000	KENWOOD SILVER CO			22,200	8,000
99 0116 500	ORIT RETAIL HOLDING CO			46,500	0
99 0116 600	CARTERS RETAIL INC			7,400	39,500
99 0116 800	PACIFIC SUNWEAR #1059			0	67,500
99 0120 000	PARTY CITY DBA PAPER FACTORY			14,200	13,400
99 0122 000	PAXSON OIL CO			33,300	19,600
99 0123 000	ODELL, MARK L DDS			28,600	59,000
99 0123 050	RUE 21 INC			0	30,000
99 0123 100	WASTE MANAGEMENT INC			0	33,700
99 0123 150	PEPPERIDGE FARMS			0	9,100
99 0123 250	PERFUMANIA			0	18,400
99 0124 000	PERRY, C E & T			11,200	0
99 0124 100	PERRY, C E & T			400	0
99 0125 000	LIFETIME BRANDS INC			41,350	16,500
99 0126 000	PHILLIPS VANHUESEN INC #107			14,350	21,800
99 0127 000	PILGRIM SILK FLOWERS INC			4,000	0
99 0129 350	PIZZERIA UNO			0	105,100
99 0129 500	PLUM, E J SOCKS #103			3,000	0
99 0130 000	DON'S FOODLAND			5,000	10,500
99 0130 100	POLO/RALPH LAUREN			0	463,200
99 0131 999	PRESTIGE FRAGRANCE			18,400	0
99 0131 500	RADCON INDUSTRIES			8,200	0
99 0131 800	RAYMOND LEASING CORP			0	53,400
99 0132 400	REEBOK/ROCKPORT			0	35,000
99 0133 000	THE RIBBON OUTLET			6,000	0
99 0133 250	ROCKY MOUNTAIN CHOC FACTORY			0	42,000
99 0135 000	RUECKERT'S MARKET			25,000	11,700
99 0137 000	SALANT CORP			23,350	0
99 0140 000	SARA LEE DIRECT #43			29,450	0
99 0141 000	SARA LEE DIRECT #03			27,000	0
99 0141 100	SASSAFRAS			6,000	0
99 0141 250	SCANDIA TRADING CO			9,600	0
99 0141 750	SCHMITT, PHILIP G			4,400	16,500
99 0141 800	SCHMITT, WALTER			2,650	0
99 0142 000	SCHMITZER HARDWARE INC			1,900	11,800
99 0142 250	SELF SERVE LUMBER			0	3,900
99 0143 500	SHORT FREIGHT LINES			0	500
99 0144 000	SIGN MEDIA			1,800	0
99 0145 000	SOCKS GALORE			6,850	0
99 0145 750	SPRINGMAID-WANSUTTA			0	9,000

99 0146 000	STEVE & BERRYS			5,050	0
99 0146 060	STRIDE RITE #6066			0	22,700
99 0147 000	SUNGLASS WORLD			1,450	0
99 0148 000	SUSKI CHEV-BUICK			80,800	119,900
99 0149 000	SWANK INC			6,200	0
99 0150 000	SWEATSHIRT CO			21,000	0
99 0150 500	TACO BELL #311			0	49,300
99 0150 625	T-SHIRTS PLUS			300	0
99 0150 700	THOMAS, BILL HALOBURGERS			48,550	28,300
99 0151 000	TIFFANY FACTORY OUTLET			2,000	0
99 0151 350	TOMMY HILFIGER			0	171,200
99 0151 400	TOMMY HILFIGER #105			0	89,300
99 0151 500	TOOL WAREHOUSE #119			2,000	0
99 0152 000	FRAGRANCE OUTLET			7,800	8,500
99 0153 000	TOTES-ISOTONER			8,950	13,200
99 0157 000	KAYBEE TOY & HOBBY SHOPS			11,900	7,800
99 0158 000	HUSH PUPPIES RETAIL INC			22,950	43,000
99 0158 050	WATERFORD WEDGEWOOD USA			0	28,000
99 0158 250	WINTHROP RESOURCES			0	800
99 0159 000	NINE WEST GROUP			16,300	0
99 0159 300	V F FACTORY OUTLET			0	59,100
99 0159 335	VALLEVERDE USA CORP			0	25,800
99 0159 450	VANHEUSEN			0	27,300
99 0159 500	VANDERBILT FASHIONS INC			5,550	0
99 0159 600	S & J PROPERTY DEVELOPMENT			0	2,500
99 0159 650	PRIME OUTLETS AT BIRCH RUN			0	62,600
99 0159 750	VILLEROY & BOCH			6,000	0
99 0159 850	VITAMIN WORLD			0	13,000
99 0160 000	WALLET WORKS, THE			10,150	0
99 0161 000	OLGA WARNER			7,400	0
99 0162 000	AUTO TUNE PLUS			2,000	13,900
99 0162 500	WEMCO FACTORY STORE			5,100	0
99 0163 000	WESTPOINT HOME INC			25,750	0
99 0165 000	WICKES LUMBER COMPANY			8,200	0
99 0165 225	WESTPOINT HOME INC			0	36,800
99 0165 250	IZOD			43,050	5,600
99 0165 500	WINONA KNITS			19,650	0
99 0166 850	WOOLRICH			0	90,000
99 0167 000	ZAKS CONFECTIONS			3,950	0
99 0169 000	ZALE DELAWARE INC			5,000	24,800
99 0171 000	COLDWATER CREEK OUTLET			0	55,600
99 0172 000	BROWN GROUP RETAIL			0	8,500
99 0180 000	BURCH RUN AREA DAYCARE			0	1,800
99 0182 000	SUNGLASS HUT TRADING CO			0	8,400
99 0193 000	ADIDAS OUTLET			0	98,000
99 0201 000	50 OFF INC			0	1,500
99 0205 003	HARTSTRINGS LLC			0	25,000
99 0205 005	WILLIAMS SONOMA STORES			0	243,900

99 0205 010	LEVI/DOCKER OUTLET #62			0	9,800
99 0205 013	COACH STORE			0	31,000
99 0205 019	COCA COLA COMPANY			0	11,500
99 0205 024	WABASHA LEASING LLC			0	3,100
99 0205 026	WALDEN BOOK CO INC			0	6,400
99 0205 028	GE CAPITAL INFO TECH			0	4,800
99 0206 002	FAST TRAX			0	1,200
99-0206-009	HEARTLAND FOOD PRODUCTS			0	600
99 0206 008	CHILDRENS PLACE 1843			0	240,000
99 0206 024	KELLWOOD RETAIL GROUP			0	34,000
99 0206 025	CALVIN KLEIN #037			0	53,000
99 0206 026	DESIGNER FRAGRANCES			0	28,500
99 0206 028	ANN TAYLOR INC #1226			0	77,000
99 0206 029	ULTRA STORES INC			0	80,000
99 0206 030	CIT TECHNOLOGY FINANCING			0	24,000
99 0206 031	GAP INC & SUBS			0	195,100
99 0206 037	GYMBOREE			0	95,400
99 0206 043	PBG MICHIGAN LLC			0	44,600
99 0206 045	SRV			0	14,400
99 0206 046	DAY BY DAY CALENDER			0	5,000
99 0206 050	PLAY NETWORK INC			0	18,000
99 0206 066	CALPHALON CORPORATION			0	3,600
99 0206 067	UNITED PARCEL SERVICE			0	300
99 0206 069	HERSHEY CREAMERY COMPANY			0	2,000
99 0206 079	WHEELS INC			0	3,400
99 0206 087	ATT MOBILITY LLC			0	12,800
99 0206 089	MICHIGAN ETHANOL			0	30,000
99 0207 001	BRECKENRIDGE & ASSOCIATES			0	12,000
99 0207 005	GAP INC			0	160,300
99 0207 009	PETITE SOPHISTICATE 449			0	9,600
99 0207 011	SMITH & HAWKEN			0	43,200
99 0207 012	FRAGRANCE GALLERY			0	6,000
99 0207 015	JOURNEYS 1189			0	67,000
99 0207 017	ORVIS COMPANY			0	21,400
99 0207 019	GREENLEAF COMPACTION			0	22,900
99 0207 020	HANES BRANDS INC			0	5,200
99 0207 021	HANES BRANDS INC #43			0	32,800
99 0207 022	HANES BRANDS INC #606			0	26,000
99 0207 023	PERRY ELLIS / TAYLA GRA			0	120,000
99 0207 024	WILLIAMSON-DICKIES OUTLET			0	98,000
99 0207 025	LANE BRYANT OUTLET #43			0	26,600
99 0207 027	CEDAR CREEK REALTY			0	6,000
99 0207 031	PALACE LOCKER ROOM			0	6,000
99 0207 039	GRIFFIN BEVERAGE INC			0	200
99 0207 041	AT&T CAPITAL SERVICE			0	1,100
99 0207 044	WIN STUFF/GOOD STUFF			0	1,200
99 0207 048	CIT TECHNOLOGY FINANCING			0	1,900
99 0207 051	CHECKFREEPAY CORPORATION			0	400

99 0207 052	US BANCORP EQUIP FINAN			0	5,800
99 0208 003	TWEEN BRANDS INC #760			0	31,300
99 0208 005	OLD NAVY #6351			0	174,800
99 0208 007	GOLD TOE STORES INC			0	29,700
99 0208 008	GREENHAVEN PROPERTIES			0	51,900
99 0208 009	JONES NEW YORK #0563			0	4,200
99 0208 010	LIBERTEES INC			0	25,000
99 0208 013	BOOKS ARE FUN			0	10,000
99 0208 014	ADADOS AVON BEAUTY CENTER			0	10,000
99 0208 018	DEB OF MICHIGAN 365			0	25,500
99 0208 020	TRM ATM CORPORATION			0	1,100
99 0208 021	MACQUARIE EQUIPMENT			0	4,900
99 0208 022	BANC OF AMERICA LEASING			0	700
99 0208 027	FIBERTOWER NETWORK SERVICE			0	7,000
99 0208 028	NATIONAL CITY COMM			0	2,300
PERSONAL	<i>personal:</i>			\$2,779,947	\$8,307,619
	<i>real:</i>			\$4,027,308	\$33,873,940
	<i>homestead:</i>			\$49,442	\$134,169
	<i>personal:</i>			\$2,779,947	\$8,307,619
	<i>grand total:</i>			\$6,856,697	\$42,315,728

APPENDIX D

DDA List of Parcels

2008 expanded area

In addition to the above parcels that were originally included in the DDA, new parcels are being added with this revised plan. The following parcel list establishes the initial values of these parcels as taken from the 2008 Assessment Roll.

TAX NUMBER	PROPERTY NAME	ZONING	LAND USE	BASE SEV	2008 VALUE
19-1996-001	DOUGLAS I. BAILER TRUST		Commercial	\$354,722	\$354,722
20-0420-000	MICHAEL K. & SH BERGMAN		Residential	\$41,900	\$41,900
20-0424-000	VILLAGE OF BIRCH RUN		Public/Institutional	\$0	\$0
20-0436-000	ROBERT L. BAILER TRUST		Commercial	\$44,684	\$44,684
20-2034-003	DOUGLAS I. BAILER TRUST		Commercial	\$174,947	\$174,947
20-2045-000	J A & M K HERZOG		Residential	\$25,206	\$25,206
20-2046-001	FRANKENMUTH CREDIT UNION		Commercial	\$353,241	\$353,241
20-2049-000	D D & T J HOBSON		Commercial	\$38,757	\$38,757
20-2056-000	BIRCH RUN SCHOOL DISTRICT		Public/Institutional	\$0	\$0
20-2058-000	D L GARNER		Residential	\$49,861	\$49,861
20-2062-000	LL III & F I GLASCO		Commercial	\$5,770	\$5,770
20-2063-000	LL III & F I GLASCO		Commercial	\$42,352	\$42,352
20-2066-000	G A & B MILLER		Residential	\$55,300	\$55,300
20-2084-000	USRP FUNDING		Commercial	\$213,100	\$213,100
20-2085-001	REDSTONE - BIRCH RUN LLC		Commercial	\$38,178	\$38,178
20-2085-003	REDSTONE - BIRCH RUN LLC		Commercial	\$1,949,640	\$1,949,640
20-2085-005	REDSTONE - BIRCH RUN LLC		Commercial	\$157,259	\$157,259
20-2085-006	VILLAGE OF BIRCH RUN		Public/Institutional	\$0	\$0
20-2085-007	R M DEVELOPMENT LLC		Commercial	\$919,983	\$919,983
20-2085-008	REDSTONE - BIRCH RUN LLC		Commercial	\$2,730	\$2,730
20-2085-009	REDSTONE - BIRCH RUN LLC		Commercial	\$307,100	\$307,100
20-2085-700	DINGEMAN LLC		Industrial	\$1,730	\$1,730
20-2086-000	CBA MANAGEMENT INC		Commercial	\$324,147	\$324,147
20-2087-000	STONE LAND INVESTMENTS		Commercial	\$266,685	\$266,685
20-2093-000	BIRCH RUN VILLAGE LLC		Commercial	\$285,110	\$285,110
20-2098-000	ALY & MARY MERCHANT		Commercial	\$516,800	\$516,800
29-0101-000	DOWNEY MI POST OFFICES		Commercial	\$315,595	\$315,595
29-0103-000	PAUL T & PAMELA MOORE		Residential	\$53,200	\$53,200
29-0457-000	R & B KETTLER		Residential	\$27,228	\$27,228
29-0459-000	DENNIS D HODGES		Residential	\$55,852	\$55,852
29-0463-000	OSCAR PLACHER		Residential	\$28,600	\$28,600
29-0495-000	S & M L ELLISON		Residential	\$20,331	\$20,331
29-0518-000	L E & T L SIMS		Residential	\$32,033	\$32,033
29-0544-000	JOSHUA SISCO		Residential	\$43,600	\$43,600
29-0570-000	ROBERTA M JOHNSON		Residential	\$35,454	\$35,454
29-0570-700	VILLAGE OF BIRCH RUN		Public/Institutional	\$0	\$0

29-2905-001	GARY & MARY CROSBY	Residential	\$41,861	\$41,861
29-2911-005	TRAVIS PRINCE	Residential	\$61,529	\$61,529
29-2911-006	C A BLOCK TRUST	Commercial	\$3,754	\$3,754
29-2915-000	G R & J A HUTCHINSON	Residential	\$22,142	\$22,142
29-2951-005	WOODVIEW DEVELOPMENT CO	Commercial	\$565,800	\$565,800
29-2951-006	SCOTT RAUSCH TRUST	Commercial	\$88,600	\$88,600
29-3002-700	CONSUMERS ENERGY	Public/Institutional	\$15,600	\$15,600
30-3032-000	K & M TILLER TRUST	Commercial	\$49,642	\$49,642
REAL			\$7,630,023	\$7,630,023
20-0412-000	NORA L KRISLER	Residential	\$28,410	\$28,410
20-0422-000	INEZ ALFONSO	Residential	\$16,430	\$16,430
20-0434-000	DAVID & KAREN RAQUEPAW	Residential	\$32,479	\$32,479
20-0438-000	R A & V A YOUNG	Residential	\$43,692	\$43,692
20-2034-000	PATRICIA L VAUGHN	Residential	\$35,236	\$35,236
20-2050-000	R E & M M SOUTHWARD	Residential	\$27,740	\$27,740
20-2051-000	G & J L AHEJEV	Residential	\$58,500	\$58,500
20-2052-000	R E & M M SOUTHWARD	Residential	\$2,778	\$2,778
20-2053-000	J F FILA III	Residential	\$45,600	\$45,600
20-2054-000	CAROL M GEBHARD ETAL	Residential	\$31,894	\$31,894
20-2057-000	S M & I M LEIX	Residential	\$36,629	\$36,629
20-2059-000	JOSEPH L & RANA ALVORD	Residential	\$39,700	\$39,700
20-2060-000	L H & C E NEWLAND	Residential	\$25,642	\$25,642
20-2061-000	L E & M L MORSE	Residential	\$23,394	\$23,394
20-2064-000	M L MORSE	Residential	\$29,942	\$29,942
20-2065-000	J A ROSS	Residential	\$31,790	\$31,790
20-2068-000	M D SEVERN	Residential	\$46,862	\$46,862
20-2069-000	R C & L LETTERMAN III	Residential	\$37,647	\$37,647
29-0105-000	S E MORSE	Residential	\$48,655	\$48,655
29-0451-000	PHYLLIS I STAFFORD ETAL	Residential	\$39,133	\$39,133
29-0455-000	T T DOLL	Residential	\$36,618	\$36,618
29-0465-000	MARY ANN COOPER	Residential	\$26,495	\$26,495
29-0467-000	D L & G R COOPER	Residential	\$43,417	\$43,417
29-0469-000	W J & K L LEWIS	Residential	\$41,751	\$41,751
29-0471-000	CHARLENE D WILLIAMS	Residential	\$32,724	\$32,724
29-0475-000	PATSY R DYMANSKI	Residential	\$57,803	\$57,803
29-0489-000	E & P A MCNAMARA JR	Residential	\$42,644	\$42,644
29-0492-000	ROBERTA M JOHNSON	Residential	\$15,291	\$15,291
29-0498-000	G H & A J KRISLER	Residential	\$24,562	\$24,562
29-0504-000	STEPHANIE M WORTHING	Residential	\$54,300	\$54,300
29-0511-000	DAWN I STEFAN	Residential	\$30,683	\$30,683
29-0512-000	AMY MEREDITH	Residential	\$24,200	\$24,200
29-0516-000	MIKE & JOANIE BROWN	Residential	\$46,800	\$46,800
29-0520-000	D & K HANSON	Residential	\$43,511	\$43,511
29-0522-000	J L & C M MORSE	Residential	\$15,177	\$15,177
29-0524-000	JUDY L FERGUSON	Residential	\$23,482	\$23,482
29-0528-000	JOHN & DOROTHY OSTERMILLER	Residential	\$30,223	\$30,223
28-0531-000	PAUL & CYNTHIA CLARK	Residential	\$50,300	\$50,300
29-0534-000	J TUTTLE	Residential	\$28,597	\$28,597
29-0537-000	EARL & ZADA R RAQUEPAW	Residential	\$69,400	\$69,400

29-0541-000	NANCY WALKER	Residential	\$46,971	\$46,971
29-0546-000	CLIFFORD & NANCY BIELBY	Residential	\$44,800	\$44,800
29-0550-000	T ROTTIERS	Residential	\$30,919	\$30,919
29-0553-000	BRANDON M & ZUEH FIERO	Residential	\$43,400	\$43,400
29-0554-000	T D & S L SHANAHAN	Residential	\$37,080	\$37,080
29-0563-000	BRENT & SHERI A COFFIN	Residential	\$40,310	\$40,310
29-0567-000	LAURIE L GUNNELS	Residential	\$39,000	\$39,000
29-0574-000	RUDY O ALMEDAREZ	Residential	\$44,200	\$44,200
29-2905-000	R K & M A PARLBERG	Residential	\$39,802	\$39,802
29-2905-002	P R & D R FETTING JR	Residential	\$35,814	\$35,814
29-2905-003	R K & M A PARLBERG	Residential	\$20,821	\$20,821
29-2911-001	LEWIS A REYNOLDS	Residential	\$35,514	\$35,514
29-2911-002	C & S SALMINEN	Residential	\$45,125	\$45,125
29-2911-003	TIMOTHY J LAFFERTY	Residential	\$38,578	\$38,578
29-2911-004	B J MATZKE	Residential	\$38,020	\$38,020
29-2911-700	D P VANWORMER	Residential	\$32,310	\$32,310
29-2915-001	G R & J A HUTCHINSON	Residential	\$73,823	\$73,823
29-2921-000	JORDAN J BELILL	Residential	\$44,873	\$44,873
29-2929-000	H A & M MATZKE	Residential	\$38,301	\$38,301
29-2933-000	TERRY & RAQUEL BELILL	Residential	\$51,661	\$51,661
29-2940-000	J A & G R HUTCHINSON	Residential	\$3,834	\$3,834
29-2951-000	SCOTT RAUSCH TRUST	Residential	\$19,460	\$19,460
29-2998-000	C E STAFFORD	Residential	\$18,799	\$18,799
HOMESTEAD			\$2,283,546	\$2,283,546
99-0001-100	AAA MICHIGAN		\$17,200	\$17,200
99-0001-250	CBA MANAGEMENT INC		\$154,000	\$154,000
99 0007 561	RWS OF MID-MICHIGAN INC		\$2,258	\$2,258
99-0013-005	BAILER STORAGE		\$500	\$500
99-0015-050	BEACH BAY TANNING		\$12,000	\$12,000
99-0017-250	BIRCH RUN CHIROPRACTIC		\$5,000	\$5,000
99-0019-500	BIRCH RUN VISION CENTER		\$20,000	\$20,000
99 0023 061	CHARTER COMMUNICATIONS		\$8,538	\$8,538
99 0046 061	CONSUMERS ENERGY CO		\$214,865	\$214,865
99-0049-300	CURVES FOR WOMEN		\$4,000	\$4,000
99-0068-750	MAIN STREET TANNING & NAILS		\$8,000	\$8,000
99-0078-000	HOBSON, D D & T J		\$29,400	\$29,400
99 0095 160	LES SPORTS CARDS		\$100	\$100
99-0103-800	MAPLE & MAIN ANIMAL HOSPITAL		\$6,300	\$6,300
99-0111-300	REDSTONE - BIRCH RUN LLC		\$84,000	\$84,000
99-0114-800	DCT ENTERPRISES		\$13,200	\$13,200
99-0129-000	PITNEY BOWES INC		\$1,000	\$1,000
99 0131 000	QUIZNOS		\$72,000	\$72,000
99 0145 975	STARBUCKS COFFEE #2740		\$91,900	\$91,900
99-0166-800	SYBRA INC - ARBYS #6130		\$39,900	\$39,900
99 0185 100	STONE RESTAURANTS INC		\$45,000	\$45,000
99 0205 025	RESTAURANT TECHNOLOGIES		\$1,400	\$1,400
99-0206-023	BETH FRAHM		\$3,600	\$3,600
99-0206-033	SHIAWASSEE SPORTS CENTER		\$108,300	\$108,300

99-0206-049	MERCHANT FOODS INC.			\$144,000	\$144,000
99-0206-084	WAYPORT INC			\$200	\$200
99 0208 001	CAROLL CHIROPRACTIC INC			\$8,300	\$8,300
99-0208-023	RICOH AMERICAS			\$1,400	\$1,400
99-0208-024	LEAF FINANCIAL			\$1,800	\$1,800
99-0208-026	T-MOBILE CENTRAL LLC			\$1,100	\$1,100
PERSONAL				\$1,099,261	\$1,099,261
	Real Property			\$7,630,023	\$7,630,023
	Homestead Property			\$2,283,546	\$2,283,546
	Personal Property			\$1,099,261	\$1,099,261
				\$11,012,830	\$11,012,830

APPENDIX E

Revenue Projections by Taxing Jurisdiction

APPENDIX F

PLAN ADOPTION DOCUMENTS

APPENDIX G

INTERLOCAL AGREEMENT

APPENDIX H

COUNTY AND COMMUNITY COLLEGE OPT-OUT LETTERS AND RESOLUTIONS