

PUBLIC REPORTING FOR TAX INCREMENT FINANCING - PUBLIC ACT 57

Members:

Organized by ordinance adopted November 16, 1992 the DDA usually meets usually the first Thursday after the first City Council meeting of the month (Check City Calendar)

		First Appointed Expires	
Dr. James Reagan, Chair	207 W. Main St.	11/16/1992	01/01/2021
Brian Doyle	115 S. Broadway	11/16/1992	01/01/2021
Eric Wakeman	221 Nora St.	01/22/2019	01/01/2020
Rick Seese	1160 W. Main St.	12/04/2017	01/01/2023
Nicole Lintemuth		01/18/2022	01/01/2026
Laurie Chambers	930 N. Washington	01/18/2022	01/01/2023
Eric Bartkus	703 N. Washington	10/17/2022	01/01/2023
Martha Davis	219 E. Main	03/01/2021	01/01/2026
Mike DeVore	424 Elm	No expiration date	

Michael Burns/Executive Director, 301 E. Main St.

Contact Information
Lowell City Hall
301 East Main Street
Lowell, MI 49331
616-897-8457

DDA Links:

- [Downtown Placemaking Plan](#) - Approved November 19, 2018
- [Lowell Stage & Showboat Masterplan - 2013](#)

- [DDA Tax Increment Financing Plan](#)
- [Minutes of all the meetings](#)
- [DDA Map \(think we should add this to our website\)](#)
- [Link of the DDA budget](#)

DOWNTOWN DEVELOPMENT AUTHORITY FUND

The City of Lowell created its Downtown Development Authority on November 16, 1992, in response to needs expressed by the Lowell Area Chamber of Commerce.

The authority consists of a nine-member board tasked with the responsibility of developing and implementing a development plan.

Accomplishments, Projects and Investment

- Each year the DDA contributes for marketing. Through the DDA support, the Chamber receives monies for community wide marketing. Additionally, monies are provided to the Chamber from the DDA for a summer concert series held downtown and Christmas activities. A link to the chamber and its activities are below

<https://www.discoverlowell.org>

In October of 1994, a \$1.235 million twenty year TIFA bond was issued through the Michigan Municipal Bond Authority so that downtown improvements could be undertaken from 1995 to 1998. In 1995, the demolition of the Hobby Stop building and construction of a seawall along the Flat River by Lafayette Street took place (\$124,438).

In 1996, the streetscape work was completed from Jefferson to Broadway Streets. Also, the Broadway-Riverside parking lot was upgraded as well as the installation of a 12 inch water main crossing the Flat River. (Total Cost \$1,237,503).

The streetscape project was extended from Broadway to Lincoln Lake Avenue in 1998 in coordination with projects completed by the Michigan Department of Transportation. The \$245,000 project was supplemented by a Federal Transportation Enhancement Grant of \$80,000. At this time, M-21 was repaved from the east City Limits to Valley Vista Drive, the M-21-Hudson Street intersection widened, and the old sluiceway near the Flat River Bridge was filled.

CAPITAL IMPROVEMENT PROJECTS WITHIN THE DDA

Following is a list of the major DDA projects since 1999 through present:

In 1999, the following projects were completed:

- Placement of a retaining wall, railing extension and sidewalk repair at the old Lee's Landing site along Main Street (\$100,749)
- Contribution toward completion of Main Street sidewalk projects (\$20,000, \$60,000 total)
- Construction of a crosswalk and sidewalk extension on the south side of Foreman Road west of Root Lowell and east of Cherry Creek. A culvert extension is planned as part of the school safety project (\$14,176)

In 2000, the following projects were completed:

- Exterior work of the Chamber of Commerce building (\$18,630)
- Engineering of Bowes Road sidewalk (\$1,100)
- Engineering and property acquisition pertaining to Monroe and King Milling parking lot improvements (\$70,000)
- City Hall Construction (\$125,000)

A second bond issue of \$1,100,000 was sold on December 16, 1999 to carry out further downtown improvements.

During the years 2000-2003, the following projects were completed:

- Extension of Riverwalk to Amphitheater (including sheet piling) \$773,374.00
 - King Milling Parking Lot improvements
 - Monroe – Avery Parking Lot improvements
 - City Hall - Police Station Parking Lot
- Lighthouse Sidewalk \$17,000.00
- Sidewalk on north side of Bowes between West and Valley Vista Streets \$14,268.00
- Graham Building Roof Contribution \$17,253.00
- Showboat Amphitheater Upgrading \$12,490.00
- Mid Michigan Railroad property purchase (off Kent Street) \$36,058.00
- Bridge railing repair (M-21) \$27,738.00
- Banner Poles \$4,200.00
- Chamber of Commerce dumpster enclosure \$26,500.00

- Tubular fence in King Milling Parking Lot \$7,731.00

During fiscal year 2003-2004, the following projects were completed:

- Assistance for barrier free ramp, stairs and sidewalks at 202-206 West Main \$16,115.00
- Downtown underground wiring \$33,950.00
- Electric service upgrades at the City Hall block \$10,617.00
- Traffic engineering study for downtown pedestrian crossing \$5,700.00
- Assistance for purchasing 475 S. Hudson (Barton house) at fairgrounds \$50,000.00

During fiscal year 2004-2005, the following projects were completed:

- Demolition of 475 S. Hudson \$12,350.00
- Crosswalk markings \$589.00
- Repair washout by Riverwalk stage \$1,634.00
- Sidewalk replacement Avery (between N. Washington and Jefferson) and Lincoln Lake (between Chatham and Main east side) \$5,992.00
- Contribution toward speed board (total: \$14,239) \$7,239.00

During fiscal year 2005-2006, the following projects were completed:

- Construction of Public Works Garage fence \$10,962.00
- Downtown Crosswalk Ramps \$10,957.00
- Reducing downtown street lights from two to one globe (sample area) \$6,500.00
- Reducing wattage from 175 to 100 watts on all downtown street lights \$21,769.50
- Downtown clock repair \$1,040.00

During fiscal year 2006-2007, the following projects were completed:

- Farmer's market Start-up \$3,650.00
- Showboat repair \$3,930.00
- Showboat swing gate \$489.00

During fiscal year 2007-2008, the following projects were completed:

- Painting the downtown light poles \$21,150.00
- Farmer's Market (assistance) \$2,500.00
- Painting downtown clock \$935.00

During fiscal year 2008-2009, the following projects were completed:

- Roto milling & repaving Riverside Drive, West Main to L&P \$66,036.00
- Paving of Larkin's – Post Office alley as well as Museum parking lot (including underground electrical) \$34,914.00
- Design of amphitheater renovation \$2,850.00
- Farmers Market (assistance) \$3,650.00

During fiscal year 2009-2010, the following projects were completed:

• Showboat electric upgrades	\$1,600.00
• West Riverbank Stabilization study	\$2,800.00
• Acquisition of parking lot located at the southwest corner of West Main and Broadway	\$60,831.00
• Phase I Environmental Study	\$2,400.00
• Phase II Environmental Study	\$8,785.00
• Painting downtown light poles	\$14,930.00
• Wall restoration by 115-119 West Main	\$30,000.00
• Light repairs at library and veterans monument	\$4,140.58

During fiscal year 2010-2011, the following projects were completed:

• Crack sealing downtown parking lots	\$3,705.00
• Upgrade electric services at 115 and 123 W. Main	\$2,985.00
• Sold property located at 320 Kent to Jice Pharmaceuticals (128 S. Washington)	\$15,000.00
• Sidewalks project in the Amity - Chatham – M21 area	\$12,125.00
• Design Charette Service for riverbank improvements (Design Plus)	\$6,500.00
• Purchase property from the Lowell Area Schools in and nearby former Showboat Amphitheater	\$25,000.00
• Assistance from Williams & Works to submit MDNR Trust Fund Grant for east side riverbank improvements	\$7,000.00
• City Hall Handicap Entrance Power Box	\$4,800.00
• Purchase of mower (one half cost)	\$3,955.00

During fiscal year 2011-12, the following projects were completed:

• Contribution to North Center street reconstruction	\$31,700.00
• Contribution to Ottawa/Brook streets reconstruction	\$17,100.00
• Downtown landscaping and tree removal	\$4,250.00
• Downtown street light improvements	\$14,400.00
• Fire station roof replacement	\$25,600.00
• Purchase property at 121 South Monroe	\$49,110.00

During fiscal year 2012-13, the following projects were completed:

• Contribution to Riverwalk Extension project	\$50,000.00
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During fiscal years 2013-14 and 2014-15, the following projects were completed:

• Downtown Development Plan	\$30,000.00
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During fiscal years 2015-16, the following projects were completed:

• Downtown Development Plan	\$33,000.00
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- Contribution to the South Monroe temporary parking \$10,000.00
- Contribution for South Monroe parking & utilities \$334,000.00
- Contribution for Avery Street project \$110,000.00
- Contribution for Lowell Arts 221 & 223 W. Main to fund handicap ramp \$13, 447.00

During fiscal years 2016-2017, the following projects were completed:

- Contribution to the Trail Project \$35,000.00
- Sidewalk Improvement Project \$34,407.00
- Contribution to the Downtown Chess Table \$2,500.00

During fiscal years 2017-2018, the following projects were completed:

- Resurfacing of Broadway Street. \$81,425
- Improvements to the old DPW Building for Riverwalk events \$9,845

During fiscal years 2018-2019 the following projects were completed:

- Repaint City Entrance Signs \$1,280.00
- Recreation Park master plan \$13,500.00

During fiscal years 2019 – 2020 the following projects were completed:

- Recreation Park master plan
- Downtown street light improvements \$6,525.15
- Purchase of 238 High Street \$226,786.21
- Clear Sky technologies – Riverwalk sound system \$11,146.03
- Groundhawg Excavating – Sidewalk work \$12,668.13
- Riverside paving \$72,235.19

During fiscal years 2020 – 2021 the following projects were completed:

- Lynch’s metal \$11,050.00
- Amity resurfacing \$80,078.68
- Lynch’s metal trash cans and bench in downtown \$22,683.17

During fiscal years 2021 – 2022 the following projects were completed:

- Terra Verde Showboat brick area \$13,617.52
- Wolverine Building Showboat restrooms \$74,809.32
- CL Trucking Amity Street Reconstruction \$45,882.61
- Williams and Works Amity resurfacing \$5,205.74

- Lynch’s Metal trash receptacles in the downtown \$6,950.00
- Electric charging stations \$9,650.00
- Transfer for street fund project \$10,250.00
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Projects anticipated in the proposed 22-23 budget include the following:

- 75% of City Hall air conditioning upgrades
- Payoff of loan for purchase of property adjacent to Riverview Flats
- Handicapped Ramp Reimbursement
- Museum Stairs Improvements
- 115 Riverside Drive Sidewalk reimbursement

Budget years run from July 1 through June 30

\$545,794.00 projected revenue for 2019-2020

\$600,000.00 projected revenue for 2020-2021

\$757,500.00 projected revenue for 2021-2022

\$799,828.00 projected revenue for 2022-2023

\$789,787.19 projected expenses for 2019-2020

\$788,475.23 projected expenses for 2020-2021

\$1,095.763.87 projected expenses for 2021-2022

\$941,374.22 projected expenses for 2022-2023

In the budget year ending 2019-2020, \$200,369.52 is being projected as our ending fund balance. These monies will be utilized for future infrastructure projects.

In the budget year ending 2020-2021, \$83,798.41 is being projected as our ending fund balance. These monies will be used for future infrastructure projects and trails.

In the budget year ending 2021-2022 \$81,669.76 is projected as our ending fund balance.

In the budget year ending 2022-2023 90,106.20 is projected as our ending fund balance.

Employment, maintenance services of public spaces within the DDA district as well as administration of the district and community promotions are within the DDA budget. Most of the community promotions are conducted in collaboration with the Lowell Area Chamber of Commerce. The Downtown Development Authority is also in the process of updating its long term development plan.

Projects anticipated in this year's 2022-2023 budget include the following:

- Handicapped assessable ramp reimbursement \$50,000.00
- 115 Riverside Sidewalk \$5,000.00
- Phase 1 trail \$50,000.00
- City Hall Air conditioning upgrades 120,000.00
- Museum Stairs \$37,500.00

Annual Report on Status of Tax Increment Financing Plan

Send completed form to: Treas-StateSharePropTaxes@michigan.gov	City of Lowell, Michigan	TIF Plan Name	For Fiscal Years ending in
Issued pursuant to 2018 PA 57, MCL 125.4911 Filing is required within 180 days of end of authority's fiscal year ending in 2022. MCL 125.4911(2)	Downtown Development Authority	1	2022
Year AUTHORITY (not TIF plan) was created:	1992		
Year TIF plan was created or last amended to extend its duration:	2011		
Current TIF plan scheduled expiration date:	2033		
Did TIF plan expire in FY22?	no		
Year of first tax increment revenue capture:	1994		
Does the authority capture taxes from local or intermediate school districts, or capture the state education tax? Yes or no?	no		
If yes, authorization for capturing school tax:			
Year school tax capture is scheduled to expire:			

Revenue:	Tax Increment Revenue	\$ 786,228
	Property taxes - from DDA millage only	\$ -
	Interest	\$ 180
	State reimbursement for PPT loss (Forms 5176 and 4650)	\$ -
	Other income (grants, fees, donations, etc)	\$ -
	Total	\$ 786,416

Tax Increment Revenues Received	Revenue Captured	Millage Rate Captured
From counties	\$ 193,020	8.2282
From cities	\$ 498,739	15.9281
From townships	\$ -	
From villages	\$ -	
From libraries (if levied separately)	\$ 30,188	1.8726
From community colleges	\$ 64,300	2.8861
From regional authorities (type name in next cell)	\$ -	
From regional authorities (type name in next cell)	\$ -	
From regional authorities (type name in next cell)	\$ -	
From local school districts-operating	\$ -	
From local school districts-debt	\$ -	
From intermediate school districts	\$ -	
From State Education Tax (SET)	\$ -	
From state share of IFT and other specific taxes (school taxes)	\$ -	
Total	\$ 786,227	

Expenditures	Maintenance	\$ 114,984
	Administration	\$ 67,558
	Community Promotion	\$ 13,582
	Debt Service	\$ 34,783
	Transfer to General Fund	\$ 293,519
	Capital Outlay	\$ 156,369
	Transfer to Local Street Fund	\$ 10,250
		\$ -
		\$ -
		\$ -
		\$ -
Transfers to other municipal fund (list fund name)		\$ -
Transfers to other municipal fund (list fund name)		\$ -
	Transfers to General Fund	\$ -
Total		\$ 691,414

Total outstanding non-bonded indebtedness	Principal	\$ 66,000
	Interest	\$ -
Total outstanding bonded indebtedness	Principal	\$ -
	Interest	\$ -
Total		\$ 66,000

Bond Reserve Fund Balance		\$ -
Unencumbered Fund Balance		\$ -
Encumbered Fund Balance		\$ -

PROPERTY CATEGORY	Current Taxable Value	Initial (base year) Assessed Value	Captured Value	Overall Tax rates captured by TIF plan	
				TIF Revenue	
Ad valorem PRE Real	\$ 1,369,271	\$ 788,700	\$ 602,571	25.0593000	\$15,100.01
Ad valorem non-PRE Real	\$ 33,413,483	\$ 12,486,800	\$ 20,916,693	25.0593000	\$524,157.88
Ad valorem industrial personal	\$ 9,882,000	\$ 934,250	\$ 8,957,750	25.0593000	\$224,474.94
Ad valorem commercial personal	\$ 2,714,800	\$ 5,015,100	(2,300,500)	25.0593000	(\$57,648.92)
Ad valorem utility personal	\$ -	\$ -	\$ -	0.0000000	\$0.00
Ad valorem other personal	\$ -	\$ -	\$ -	0.0000000	\$0.00
IFT New Facility real property, 0% SET exemption	\$ 6,550,444	\$ -	\$ 5,550,444	12.5296500	\$69,545.12
IFT New Facility real property, 50% SET exemption	\$ 845,800	\$ -	\$ 845,800	12.5296500	\$10,597.58
IFT New Facility real property, 100% SET exemption	\$ -	\$ -	\$ -	0.0000000	\$0.00
IFT New Facility personal property on industrial class land	\$ -	\$ -	\$ -	0.0000000	\$0.00
IFT New Facility personal property on commercial class land	\$ -	\$ -	\$ -	0.0000000	\$0.00
IFT New Facility personal property, all other	\$ -	\$ -	\$ -	0.0000000	\$0.00
Commercial Facility Tax New Facility	\$ -	\$ -	\$ -	0.0000000	\$0.00
IFT Replacement Facility (frozen values)	\$ -	\$ -	\$ -	0.0000000	\$0.00
Commercial Facility Tax Restored Facility (frozen values)	\$ -	\$ -	\$ -	0.0000000	\$0.00
Commercial Rehabilitation Act	\$ -	\$ -	\$ -	0.0000000	\$0.00
Neighborhood Enterprise Zone Act	\$ -	\$ -	\$ -	0.0000000	\$0.00
Obsolete Property Rehabilitation Act	\$ -	\$ -	\$ -	0.0000000	\$0.00
Eligible Tax Reverted Property (Land Bank Sale)	\$ -	\$ -	\$ -	0.0000000	\$0.00
Exempt (from all property tax) Real Property	\$ -	\$ -	\$ -	0.0000000	\$0.00
Total Captured Value	\$ 19,212,850	\$ -	\$ 34,572,758	Total TIF Revenue	\$786,226.42

**Tax Increment Revenue
Specific Taxes Allowable for Capture by PA 57 Authorities
As of January 1, 2019**

Former Public Act (now repealed) Year	DDA 1975	TIFA 450 1980	LDFA 281 1986	NSRA 35 1867	CIA 280 2005	WRITIFA 94 2008	NIA 61 2007	2018 PA 57 MCL Citation for "specific tax" definition	
								125.4201 (aa)	125.4301 (w)
PA 189 of 1953 Lessees/Tax Exempt Property	X		X	X	X	X	X	125.4402 (ht)	125.4523 (9)(e)
PA 198 of 1974 IFT	X	X	X	X	X	X	X		
PA 295 of 1978 CFT	X	X	X	X	X	X	X		
PA 385 of 1984 Tech Park	X	X	X	X	X	X	X		
PA 224 of 1985 Enterprise Zone			X						
PA 147 of 1992 NEZ				X					
PA 146 of 2000 OPRA			X	X					
PA 260 of 2003 Eligible Tax Reverted Property (Land Bank 5/50) Tax				X					
PA 210 of 2005 Commercial Rehabilitation				X					

Blue highlighted cells—properties located in renaissance zones are exempt from these taxes to the degree listed in 1996 PA 376 at MCL 125.2689 (same extent as ad valorem taxes)

Yellow highlighted cells—properties located in renaissance zones are exempt from these taxes to the degree listed in the respective public acts (same as the others, just exempted in the individual acts instead of in the RenZone Act)