



Ottawa County Tax Increment Financing Report

November 2015



2015 County Board of Commissioners

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I. Introduction

Tax Increment Financing (TIF¹) has been used as a tool to finance community and economic development/redevelopment efforts in Michigan since 1975. TIF utilizes a portion of the tax millage (i.e. government operating, school operating, school building, school debt, and voter approved special millage) to pay for public infrastructure improvements, economic development projects, or activities that assist with the clean-up and redevelopment of environmentally contaminated sites.

Ottawa County participated in its first TIF Plan in 1985 by allowing a portion of its property tax revenue to be captured by the City of Hudsonville. Today, the County is participating in 14 TIF Plans. The Ottawa County Board of Commissioners has historically viewed TIF as a beneficial economic development tool that municipalities can use to improve their communities, create jobs, and increase their tax base. Because many County Commissioners have retired in recent years and newly elected Commissioners have since replaced them, County Administration requested that a Report be compiled to inform Commissioners about this commonly utilized economic development tool.

This Report was originally intended to evaluate TIF outcomes such as job creation, leveraged private investment, and return-on-investment (ROI). However, as the research and data collection effort got underway, it became evident that much of the information necessary to accurately evaluate the outcomes of TIF in Ottawa County did not exist or would require excessive staff resources to locate in historic records. And when data were available, they were either generalized or estimates, which was not useful for quantitative analysis.

Despite challenges with data collection, the available information was still useful for reporting the general operation of TIF Authorities, extent of TIF use in Ottawa County, and tax revenue being captured by TIF Authorities. From this information, specific recommendations were developed that could help optimize the utilization of TIF, promote collaboration between TIF Authorities and taxing jurisdictions, and improve the fairness of tax distributions.

1. Due to the number of acronyms used throughout this report, an acronym list is provided in **Appendix A**.

II. Background

This section of the Report provides technical information regarding TIF that includes, but is not limited to, the types of Authorities in Michigan that are authorized to use TIF, the method by which taxes are calculated and captured for TIF, and some of the statutory factors that govern the administration of TIF.

A. Types of Authorities

State statutes allow a municipality to create a TIF Authority and establish a TIF District where new development, redevelopment, and/or environmental clean-up activities will occur. There are 10 types of Authorities permitted to utilize TIF in Michigan. These Authorities are listed below:

- Downtown Development Authority (DDA) Act (PA 197 of 1975)
- Tax Increment Finance Authority (TIFA) Act (PA 450 of 1980)
- Local Development Finance Authority (LDFA) Act (PA 281 of 1986) – includes Smart Zones
- Brownfield Redevelopment Authority (BRA) Act (PA 381 of 1996)
- Historic Neighborhood Tax Increment Finance Authority (HNTIFA) Act (PA 530 of 2004)
- Corridor Improvement Authority (CIA) Act (PA 280 of 2005)
- Neighborhood Improvement Authority (NIA) Act (PA 61 of 2007)
- Water Resource Improvement Tax Increment Finance Authority Act (PA 94 of 2008)
- Transit Operations Finance Zone Act (PA 486 of 2008)
- Private Investment Infrastructure Funding Act (PA 250 of 2010)

More detailed information regarding each type of Authority, including the purpose of each Authority, statutory determinations that must occur prior to establishing an Authority, tax capture exemptions, and other general information is provided in **Appendix B**.

B. Process to Establish an Authority

Authorities which use TIF are required to create two different operating Plans. The first plan, called a Development Plan (or Brownfield Plan for BRAs), identifies the areas targeted for revitalization by the Authority and the various projects that will be undertaken to stimulate economic growth. The other plan, called a TIF Plan, identifies the specific boundaries of the TIF District and the projects that will be funded with TIF revenue. The steps required by Michigan municipalities to create a TIF Authority and obtain approval of their operating Plans are listed in **Appendix C**.

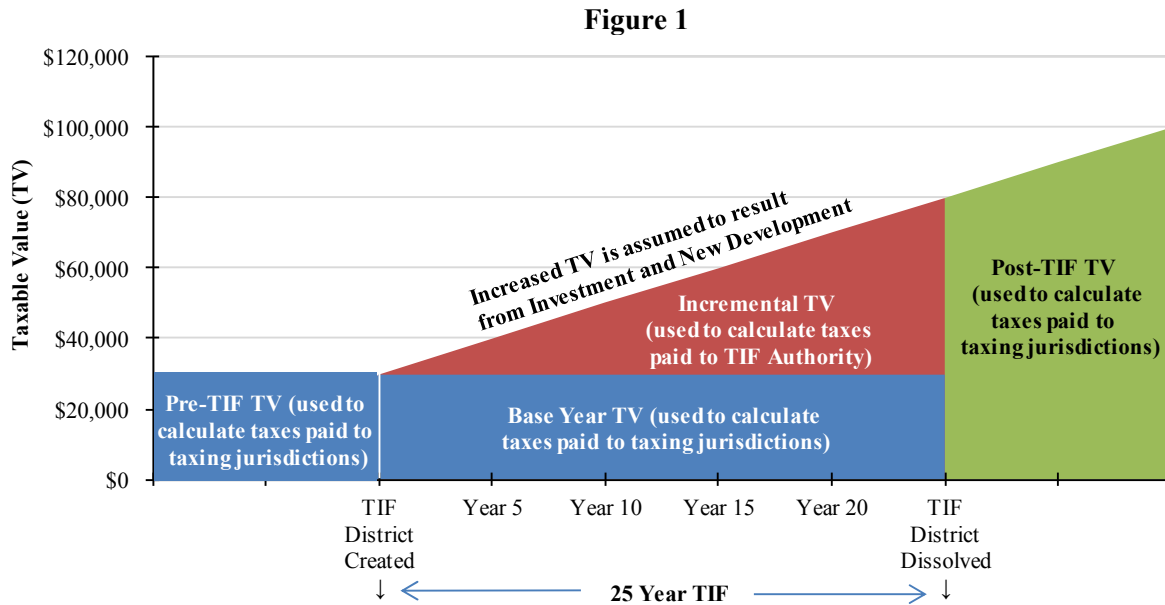
C. Calculating and Capturing Taxes in a TIF District

Once a municipality creates an Authority, it can establish a TIF District. The Authority can then invest in public infrastructure improvements and projects that promote economic opportunities or assist with the clean-up and redevelopment of contaminated sites.

With the exception of BRAs, most TIF Authorities are not limited by statute with regard to the type of projects that can be completed with TIF revenue. The statutes specify that TIF revenue is to be expended for the development program(s) as specified in an approved TIF Plan. However, the projects should relate back to the purpose of the Authority as stated in the statute. BRAs are limited to expending TIF revenue for “eligible activities” which include, but are not limited to, the following: baseline environmental assessment activities, due care activities, and preparing a brownfield plan.

By using TIF, municipalities should experience increased property values, which result in higher taxable values and increased property tax collection within the TIF District. The difference between the taxable value of properties before the TIF District is created (i.e. Base Year Taxable Value) and the taxable value in subsequent years is known as the Incremental Taxable Value. A taxing jurisdiction participating in a TIF Plan continues to collect taxes on the Base Year Taxable Value, while the TIF Authority is allowed to capture the taxes from the Incremental Taxable Value. These captured funds are then used by the Authority for community and economic development purposes. If a TIF District dissolves and/or the TIF Plan expires, the combined value of the base taxable value and the incremental taxable value is then collected by the taxing jurisdiction.

The graph below (**Figure 1**) visually depicts how TIF works based on a hypothetical property.



D. Capturing School and Debt Millage

With the exception of DDAs and TIFAs, debt millage cannot be captured by a TIF Authority. School taxes cannot be captured by an Authority unless an exemption is granted by the State of Michigan, and if an exemption is granted, the State reimburses the school for the loss in tax revenue with School Aid Funds. School tax capture exemptions may be granted to certain TIF Authorities as provided below:

- **BRA:** The MEDC and MEGA must approve requests to capture school taxes for non-environmental activities (e.g. public improvements/ infrastructure). The MDEQ reviews school tax capture for environmental activities (e.g. clean-up)
- **Smart Zones:** Allowed to capture 50% of school taxes if approved by State Treasurer
- **DDA, TIFA, and LDFA:** Allowed to capture school taxes if the taxes were being captured prior to the passage of Proposal A in 1994 and they were being used to repay outstanding debt obligations. DDAs and TIFAs may also capture school debt millage as part of their capture of school taxes

E. TIF Plans – Time-Limits, Time Extensions, Boundary Changes, and Opt-Out Provisions

When a TIF District is initially created, taxing jurisdictions may opt-out of the TIF Plan that was created by the Authority, except when the Authority implementing the TIF is a BRA or Smart Zone. The time-limit that TIF may be captured by Authorities vary based on the type of Authority. BRAs are limited to 30 years of tax capture, and Smart Zones are limited to 15 years, unless they add a “satellite zone,” which allows an extension of 15 years. There is no time-limit on the duration of tax capture by other Authorities that can use TIF.

Once a TIF Plan is approved, the statutes pertaining to TIF do not provide criteria that TIF Authorities must meet in order to extend the duration of a TIF Plan (except for Smart Zones which require a satellite zone to be added). Further, TIF Plans may be extended by any TIF Authority without the approval of the taxing jurisdictions whose millage are being captured (i.e. taxing jurisdictions are not allowed to opt-out of any extended TIF Plan).

If an Authority proposes a change (e.g. expansion) to their approved TIF boundary, it must notify each impacted taxing jurisdiction of the proposed boundary change. Although taxing jurisdictions are not allowed to prevent boundary modifications, they can opt-out from having their taxes captured on the

parcels included in the expanded boundary (except in a BRA or Smart Zone District). In order to opt-out of a proposed boundary change, the taxing jurisdiction must pass a resolution within 60 days of the Authority's public hearing.

F. Non-TIF Financing Tools Utilized by Authorities

In addition to using TIF, Authorities can take advantage of other financing tools such as special assessments (except BRAs), grants (only BRAs), bonds (revenue bonds or tax increment bonds), donations, local unit of government contributions, and revenue generation from property owned or leased by the Authority. The Authority may also try to leverage private sector funds to supplement the Authority's investment. DDAs can also levy a millage¹ of up to two mills on property located within the boundaries of the Authority for the purpose of financing public improvement projects to stimulate economic growth.

1. The Grand Haven City DDA, Hudsonville City DDA, and Holland City DDA each levy a DDA millage. Grand Haven City DDA levies 1.8448 mills, Hudsonville City DDA levies 1.0000 mills, and Holland City DDA levies 1.8333 mills.

III. Tax Increment Financing Utilization In Ottawa County

This Section of the Report examines eight different factors regarding the utilization of TIF Districts and TIF Plans in Ottawa County. These factors include the following:

- A. Types of Authorities
- B. Location of Authorities and TIF Parcels
- C. Duration of TIF Plans
- D. TIF Plan Extensions
- E. TIF Parcels, Taxable Value, and Total Tax Dollars Captured with TIF (2014)
- F. Total Tax Dollars Captured with TIF (2005-2014)
- G. Increasing Incremental TV compared to Stagnant Base Year TV
- H. Projects Funded with TIF
- I. Self-Reported Benefits

A. Types of Authorities

There are currently 18 Authorities authorized to use TIF in Ottawa County (**Table 1**). Of the 18 Authorities, 14 currently utilize TIF. These Authorities are comprised of 5 DDAs, 7 BRAs, 1 LDFA (Smart Zone), and 1 Corridor Improvement Authority (CIA). Four of the Authorities in Ottawa County have elected not to utilize TIF at this time.

B. Location of Authorities and TIF Parcels

The majority of Authorities utilizing TIF in Ottawa County are located primarily in urbanized areas (**Appendix D1**). This is not uncommon when compared to other areas of the State since TIF has traditionally been utilized as an economic development tool for urbanized communities. A map depicting TIF parcels that are included in each Authority is provided in **Appendix D2**.

C. Duration of TIF Plans

The average duration (including extensions) for non-BRA TIF Plans as of 2014 is 29.3 years. One DDA has been in existence since 1983 (32 years). Their TIF Plan was adopted in 1985 (30 years) and is still active today (**Table 1**). The most recent Authority to be established in Ottawa County (2015) is the multi-jurisdictional LDFA Smart Zone in Holland City and Holland Township.

D. TIF Plan Extensions

As described in the Background Section of the Report, a TIF Plan's original duration may be extended without the affirmation of taxing jurisdictions. As a result, extending the duration of a TIF Plan is a common occurrence throughout the State.

In Ottawa County, three Authorities have extended the duration of their original TIF Plan. These Authorities include the Allendale DDA (3 extensions), Coopersville DDA (1 extension), and Hudsonville DDA (3 extensions). The total durations of these TIFs (original and extensions) are 38 years, 25 years, and 57 years respectively (**Table 1**). Within the next 5 years, 4 more TIF Plans will expire unless the plans are extended by the Authorities governing them.

Three TIF Authorities in Ottawa County, and their respective Plans, have expired. These Authorities, which are not listed in Table 1, include the Grand Haven City TIFA (early 1990s), Ferrysburg TIFA (2001/02), and Hudsonville LDFA (2011).

**Table 1
Ottawa County TIF Authorities and Plans**

Local Unit of Government	Type of Authority	Year TIF Capture was Established	Duration of Original TIF Plan in (Years)	Number of Extensions to TIF Plan	Duration of TIF Plan with Extensions (Years)	Current Total Duration of TIF Plan (Years)	Current TIF Plan Expiration Date ¹	Number of Years TIF Collected (through 2014)
Authorities that are Currently Using TIF (Except BRAs)								
Allendale Township	DDA	1986	15	3	23	38	2024	29
Coopersville City	DDA	1990	15	1	10	25	2015	25
Crockery Township	CIA	2012	20	0	0	20	2032	3
Grand Haven City	DDA	2004	25	0	0	25	2029	11
Grand Haven Township	DDA	1998	25	0	0	25	2023	17
Holland City/Township	LDFA-SZ	2015	15	0	0	15	2030	0
Hudsonville City	DDA	1985	15	3	42	57	2042	30
BRA Authorities that are Currently Using TIF								
Grand Haven City	BRA	2003	15	0	0	15	2020	12
Grand Haven Township	BRA ²	2014	11	0	0	11	2025	0
Holland City	BRA	2002	10-25 ³	0	0	10-25 ³	2033	13
Holland Township	BRA	2005	10-27 ³	0	0	10-27 ³	2033	10
Spring Lake Village	BRA	2006	5-10	0	0	5-10	2016	9
Zeeland City	BRA	2004	13	0	0	13	2013	11
Ottawa County	BRA	2011	10-30 ³	0	0	10-30 ³	2041	4
Authorities that will be Using TIF								
Spring Lake Village	DDA ⁴	1983	12	3	30	42	2025	22
Authorities that Do Not Currently Use TIF								
Ferrysburg City	BRA							
Holland City	DDA							
Zeeland Township	BRA							

Source: Local Unit of Government Officials

1. With the exception of BRAs, the expiration date is for the TIF Plan in its entirety. Since BRAs have a TIF Plan for each BRA Project, the expiration date listed for BRAs is for the BRA Project that is in existence for the longest duration.
2. Beginning in 2015, the Grand Haven Township DDA is capturing TIF and sharing it with the BRA for one BRA project that is within the DDA's boundaries.
3. Each BRA Project has a different duration in the TIF Plan. Since these BRAs have multiple projects, a range is provided.
4. Spring Lake Village's DDA has used TIF in the past but went into hibernation in October 2005. They expect to start collecting TIF again beginning in January 2016.

E. TIF Parcels, Taxable Value, and Total Tax Dollars Captured with TIF (2014)

TIF is currently being used on a total of 3,656 real property parcels in Ottawa County (Table 2). This equates to 3.5% of the real property parcels in the County (103,012 as of December 31, 2014).

The 2014 total taxable value of those real property parcels in the TIF Districts is over \$420 million. This equates to 4.7% of the County's total taxable value for real property parcels (\$8.9 billion). The total tax revenue captured from all taxing jurisdictions by TIF Authorities in 2014 was \$3.6 million, which represented 1.1% of the total taxes levied in Ottawa County (\$338 million). The total tax revenue captured from Ottawa County (operating, parks, 911) by TIF Authorities in 2014 was \$1.2 million. This captured amount represented 3.0% of the total taxes collected by the County (\$41 million).

**Table 2
Parcels, Taxable Values, and Amount Captured (2014)**

Authorities in Ottawa County that use TIF	Number of Real Property Parcels (2014)	Taxable Value of Real Property Parcels¹ (2014)	Total Tax Revenue Captured (2014)	Ottawa County² Tax Revenue Captured (2014)
Allendale Township DDA	1,575	\$155,347,184	\$1,089,814	\$668,820
Coopersville City DDA	151	\$22,293,985	\$400,000	\$95,771
Crockery Township CIA	123	\$9,467,196	\$2,716	\$1,544
Grand Haven City DDA	356	\$43,388,444	\$307,383	\$68,109
Grand Haven City BRA	117	\$11,273,963	\$392,615	\$46,760
Grand Haven Township DDA	263	\$52,365,315	\$472,317	\$215,632
Grand Haven Township BRA	1	\$350,204	n/a	n/a
Holland City BRA	233	\$20,520,261	\$842,458	\$89,060
Holland Township BRA	3	\$3,980,392	\$59,961	\$15,799
Holland SmartZone	727	\$85,118,765	n/a	n/a
Hudsonville City DDA	100	\$11,117,690	\$114,533	\$32,025
Spring Lake Village BRA	44	\$3,940,835	\$4,350	\$512
Zeeland City BRA	2	\$1,243,176	\$0	\$0
Ottawa County BRA	5	\$405,947	\$563	\$157
Total in TIF Districts	3,656	\$420,813,357	\$3,686,710	\$1,234,189
Total Ottawa County	103,012	\$8,985,017,912	\$338,040,060	\$41,654,024
TIF as a Percent of Total	3.5%	4.7%	1.1%	3.0%

Source: Local Unit of Government Officials; Ottawa County GIS; Ottawa County Equalization Department

1. The taxable values of many TIF Districts include real and personal property. However, the tax on personal property in Michigan will be phased out as result of an August 2014 voter approved Proposal. Therefore, this table only includes data pertaining to real property.
2. Includes County operating, E-911, and Parks

F. Total Tax Dollars Captured with TIF (2005-2014)

Several TIF Plans have been in existence for 30 years or more. However, while some TIF Authorities have tax capture data that spans the entire duration of their TIF Plan, some TIF Authorities only have tax capture data for the past 10 years (2005-2014). Consequently, the amount of tax dollars listed as captured in **Table 3** does not include the total taxes captured by TIF Plans that have been in existence for more than 10 years. Eight Authorities have been collecting TIF for more than 10 years.

Between 2005 and 2014, more than \$34 million in taxes were captured by the Authorities using TIF in Ottawa County. Of this total, over \$11 million (33.2%) was captured from Ottawa County Operating, Ottawa County E-911, and Ottawa County Parks. The total amount captured from local unit operating taxes and schools was \$19.7 million, and the total amount captured from non-county voter approved millage (library, museum, transportation, etc.) was \$3.0 million.

The Allendale Township DDA captured the largest amount of County tax dollars between 2005 and 2014. During the 10-year period, it captured a total of \$6,207,568. The Ottawa County BRA captured the smallest amount (\$403) of County tax dollars between 2005 and 2014. Detailed tax capture information for each local Authority that uses TIF is included in **Appendix E1-E3**. It is estimated that the new Holland Smart Zone will capture \$753,333 from Ottawa County in the next 15 years.

**Table 3
Tax Revenue Captured by Millage (2005-2014)**

	Tax Dollars Captured (2005-2014)
Ottawa County Millage	
Ottawa County Operating	\$9,325,843
County E-911	\$1,146,309
County Parks	\$823,382
Ottawa County Sub Total	\$11,295,535
Non-County Voter Approved Millage	
Non-County Voter Approved Sub Total	\$3,007,359
Other Millage¹	
Other Sub Total	\$19,735,250
Total	
Total	\$34,038,144

Source: Local Units of Government and Ottawa County Treasurer's Office

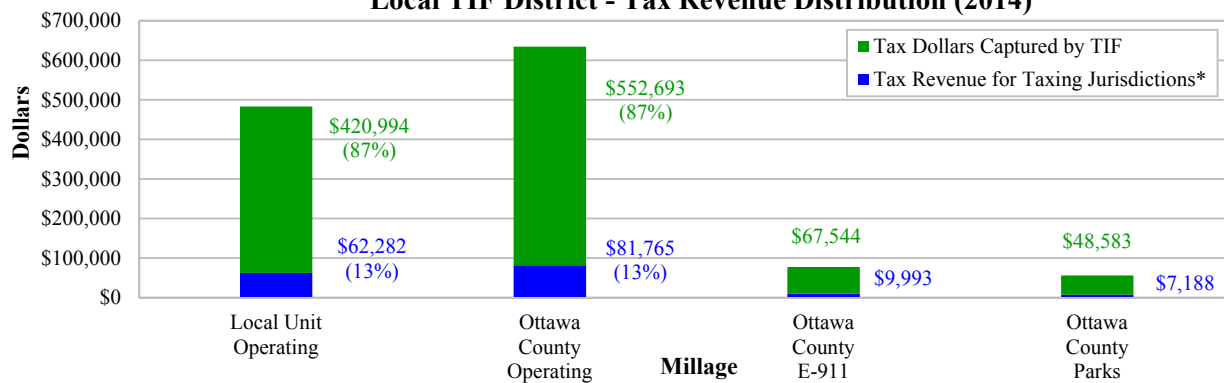
1. Other millage include, but are not limited to, the following: local unit operating millage, State education, OAISD, and local school operating millage

G. Increasing Incremental TV compared to Stagnant Base Year TV

The total Base Year Taxable Value on parcels in TIF Districts as of 2014 was \$154.4 million. The total Incremental Taxable Value for those parcels is \$348.9 million. This reflects an average increase in taxable value in the TIF Districts of 226%. The TIF Districts are capturing the taxes on this 226% increase in taxable value, while taxing jurisdictions have not realized an increase in the taxable value for which they are collecting taxes. An example of the imbalance that has been created in tax revenue distribution within one Ottawa County TIF District is depicted in **Figure 2**.

More detailed calculations regarding the base taxable values, 2014 taxable values, and incremental taxable values of the TIF Districts is provided in **Appendix F**.

**Figure 2
Local TIF District - Tax Revenue Distribution (2014)**



* Tax revenue was calculated using the base year TV of the TIF district and the 2014 millage rate

H. Projects Funded with TIF

As previously described in the Background Section of the Report, Authorities that use TIF are required to complete a TIF Plan which explains how captured tax revenue will be utilized by the Authority. These plans are typically written very broadly so that a wide variety of infrastructure and clean-up projects can be financed, in whole or in part, with TIF. Examples of the community and economic development projects that have been funded with TIF in Ottawa County are provided in **Appendix G**.

I. Self-Reported Benefits

The following benefits of TIF were reported by several of the TIF Authorities:

Job Creation

Six Authorities estimate that over 2,264 full-time and part-time jobs have been created in their TIF Districts between 1985 and 2012. Four Authorities do not track job any creation data; two Authorities are new and do not have job creation numbers; and one Authority did not respond to requests for information.

Private Financial Investment

Seven Authorities estimate that at least \$275.6 million in private financial investment has been made in their TIF Districts between 1985 and 2012. Two Authorities stated that they do not track these data; two Authorities are new and do not have data; and two Authorities did not respond.

Some examples of projects financed with private financial investment include Leprino Foods (Allendale), Grand Landing (Grand Haven City), Meijer (Grand Haven Township), Baker Lofts (Holland City), Mill Point Station (Spring Lake Village), and Cedar Crest Dairy (Hudsonville).

Ancillary Benefits

Ancillary benefits include the loss of blighted property (Grand Haven City, Spring Lake Village, Holland City, Holland Township), improved aesthetics (Allendale, Coopersville), contamination remediation (Grand Haven City, Holland City, Zeeland City), and improved service choices for residents (Zeeland City). Detailed information regarding the self-reported benefits as provided by several local TIF Authorities is included in **Appendix H**.

IV. Concerns with Tax Increment Financing

Several concerns regarding the administration of TIF were identified during the development of this Report. None of the concerns are of a magnitude to cause alarm, but they do point to the need for some reform to ensure that TIF Plans are optimally administered, and all tax capture is accurate and fair.

The concerns are separated into two categories: Policy Concerns and Technical Concerns. The Policy Concerns deal with broad issues that have larger impact on TIF operations. The Technical Concerns deal with record keeping, data collection, tax capture calculations, and other administrative items.

The concerns are as follows:

A. Policy Concerns

1. **Duration of TIF**

There is no maximum duration for the number of years that TIF Plans can be extended except for BRAs and Smart Zones. Further, taxing jurisdictions are not allowed to opt-out when a TIF Plan is extended beyond its expiration date by an Authority. Since TIF Plans are frequently extended, taxing jurisdictions and taxpayers outside of the TIF District rarely realize a direct financial benefit from the development growth that their tax revenue helped fund.

2. **Reset of Base Year Taxable Value after TIF Plans are Extended**

When a TIF Plan is extended, the Base Year Taxable Value does not change. One TIF Authority, created in 1985, has an expiration date of 2041. This means Ottawa County, and other taxing jurisdictions, will forgo any increased tax collection on the parcels in this TIF District for at least 57 years. Since the Plan can easily be extended prior to the 2041 expiration date, it is unlikely that any financial benefit will ever be realized by any entity other than the TIF Authority. If the Base Year Taxable Values of TIF Districts were reset when plans were extended, it would result in a more equitable distribution for taxing jurisdictions.

3. **Imbalance of Tax Revenue Distribution**

The TIF Districts are capturing taxes on Incremental Taxable Value that continues to increase, while taxing jurisdictions realize no increase in the taxable value for which they are collecting taxes. This results in a tax revenue distribution imbalance. In 2014, one Authority in Ottawa County captured \$552,693 (87% of the total) from Ottawa County's Operating Millage, while Ottawa County collected \$81,765 (13% of the total) in tax revenue.

4. **Voter-Approved Special Millage is Collected by TIF Authorities**

There are a multitude of special millage that are approved by voters for special purposes such as parks, libraries, museums, roads, transit, and other initiatives. These tax revenues are captured even though voters approved them for a defined purpose other than TIF Authorities. In 2013, both the Detroit Institute of Art and the Detroit Zoo were exempted from having a TIF Authority capture their tax revenue, but the legislation failed to exempt other voter-approved special millage.

5. **Agricultural and Residential Zoned and Master Planned parcels are included in DDA TIF Districts**

Parcels that are zoned and master planned for agricultural and low density residential development are included in at least one DDA TIF District. Although these non-commercial parcels are not planned for development, and will therefore not benefit from the TIF Authority, their tax revenue is still being captured from taxing jurisdictions.

6. **BRA Tax Capture may Occur when Combined Incremental Tax Value of Parcels is Negative**

There are at least two instances in which tax revenue was captured from Ottawa County and other taxing jurisdictions even though the combined Incremental Taxable Value of a multi-parcel TIF District was lower than the Base Year Taxable Value. This occurs when the combined value of

parcels with negative values exceeds the combined value of parcels with positive values – creating a total combined value that is negative. But, since tax capture occurs on parcels with a positive value, but does not reduce tax capture for parcels with a negative value, there is still a net positive tax capture from taxing jurisdictions (**Appendix I**).

7. Types of Expenditures

In most cases, detailed expenditures by TIF Authorities were not available for use in this Report. In a few instances, a full Income and Expense Statement was provided with detailed expenditures. However, some expenses listed on these statements did not appear to have a clear connection to the development of a community's downtown district. Examples of these types of expenditures include fire equipment, private-school field improvements (for public use), non-motorized pathways, renovation of municipal offices, and acquisition of municipal offices.

8. Fund Balances

Although there has been much discussion statewide regarding the large assets carried forward in the balance sheets of TIF Authorities, the Authorities in Ottawa County do not appear to have unreasonable balances at least during the point-in-time (2014) that research was conducted for this Report. Fund balances ranged from a high of \$1.2 million to a low of \$0 (**Appendix J**).

B. Technical Concerns

1. Record Keeping

Data was sought for this Report from all Authorities using TIF. This data was needed in order to analyze job creation, private financial investment, tax capture calculations, ancillary benefits, outcome-based measures, return-on-investment (ROI), and other factors regarding TIF.

During this data collection effort, multiple issues arose that diminished the overall availability and accuracy of data. As a result, a thorough evaluation of TIF could not be completed.

A summary of the concerns that were identified, which are based on a review of records for some Authorities, but not all Authorities, are as follows:

- a) **TIF Plan Amendments**: A review of one TIF Authority's records revealed that the boundaries of its TIF District have been modified without any record of an official amendment. A total of 50 parcels were added to or removed from the TIF District (31 added and 19 removed) between 2006 and 2013. However, since an official amendment either cannot be located or does not exist, the basis for determining when or why these parcels were added or removed could not be determined.

An amendment to one of the TIF Plans identified parcels added to and removed from the TIF District by legal description rather than parcel number. The Ottawa County Equalization Department reviewed the legal descriptions so that a parcel number could be identified. However, the Equalization Department was not able to definitively identify a parcel number for each legal description due to errors in some of the legal descriptions.

- b) **Parcel Tracking**: Parcels are often split into new parcels. In some instances, parcels are split multiple times over several years. Parcel splits are often not tracked by Authorities, so it is virtually impossible to verify the accuracy of boundaries, base year taxable value for new boundaries, and the resulting tax capture amounts that should occur in any given year.
- c) **Historic Data**: Four Authorities began using TIF in Ottawa County prior to 1993. Neither the County's BS&A system nor the AS 400 database contain real property values prior to 1993. Therefore, it was not possible to verify taxable value for properties in TIF Districts prior to that time period. Also, historic TIF data is often lost when computer systems and/or software packages are upgraded by Authorities/local units of government because older data formats are unable to be integrated into the new system(s). Finally, paper records are sometimes missing

(as referenced earlier) or so voluminous that it is extremely difficult to sort through them to obtain information.

2. Reporting Data

Although TIF Authorities are statutorily required to file annual reports with the State regarding their TIF activities, compliance rates are low. A list of items required to be filed is provided in **Appendix K**.

During the past two years for which data is available, 56% of BRA TIF Authorities, on average, have filed the required State reports (**Table 4**). Additionally, during the past two years for which data is available from other TIF Authorities, 1.3%, on average, have filed the required reports.

Table 4
Statewide TIF Authorities Reporting to State Tax Commission

Fiscal Year	BRAs			All other Authorities using TIF		
	Number of Plans using TIF*	Number Reporting to State Tax Commission	Percent Reporting to State Tax Commission	Number of Authorities using TIF	Number Reporting to State Tax Commission	Percent Reporting to State Tax Commission
2005	84	44	52.4%	623	150	24.1%
2006	119	76	63.9%	621	175	28.2%
2007	164	127	77.4%	619	143	23.1%
2008	326	243	74.5%	622	100	16.1%
2009	356	89	25.0%	622	49	7.9%
2010	382	238	62.3%	622	75	12.1%
2011	363	182	50.1%	623	8	1.3%
2012	n/a	n/a	n/a	623	8	1.3%

Source: Michigan Department of Treasury

* BRAs can have multiple TIF Plans. A report must be filed for each TIF Plan.

The compliance rate for Ottawa County TIF Authorities between 2002 and 2012 varied significantly. The compliance rates for Ottawa County TIF Authorities is provided in **Table 5**.

Table 5
Ottawa County TIF Authorities Reporting to State Tax Commission

Authorities in Ottawa County that use TIF*	Compliance Rate
TIF 1	54.5%
TIF 2	45.5%
TIF 3	27.3%
TIF 4	0%
TIF 5	12.5%
TIF 6	100%
TIF 7	71.4%
TIF 8	0%
TIF 9	83.3%
TIF 10	0%

Source: Michigan Department of Treasury

* TIF Authorities are randomly listed to provide anonymity

3. Tax Capture Calculations

Several errors were identified with tax capture calculations. This is not unique to TIF Authorities. It occurs frequently with entities that utilize financing tools provided by the State. A sample of tax capture calculation errors affecting the capture of Ottawa County funds which have been identified are listed below:

- a) One BRA captured more tax revenue than it should have collected in 2012 because the parcel's State Equalized Value (SEV) was utilized to calculate tax capture instead of the parcel's taxable value.
- b) As a result of a 2015 Tax Tribunal hearing, the 2013 taxable value of a parcel in one BRA was changed from \$401,800 to \$288,300. Since this BRA calculated the 2013 tax capture using the original 2013 taxable value of \$401,800 instead of the newly revised 2013 taxable value of \$288,300, this BRA will have to refund the taxing jurisdictions for the excess tax revenue that was captured. This includes a refund of \$494 to the County.
- c) One Authority was unable to provide 2005 or 2006 tax capture data for their DDA because they don't have any records for the captures.
- d) The BS&A Tax System does not always generate tax capture reports correctly. Two specific issues with the BS&A Tax System were brought to the attention of BS&A Software, the company that is responsible for the BS&A Tax System. One issue is that the BS&A Tax System's tax capture reports often show school millage being captured when they are not actually being collected. According to BS&A Software, this issue has been resolved in the most recent version of the software. Another issue is that the BS&A Tax System does not always calculate the base year taxable value accurately for parcels that are not entirely within the TIF District. BS&A Software is presently working on a solution.

V. Recommendations

The general goal of tax increment financing (TIF) – which is to increase community and economic development by utilizing the extra tax revenue generated by new development – continues to be a worthwhile pursuit. However, it would be beneficial for taxing jurisdictions to have greater empirical data from which to evaluate the outcomes and return-on-investment (ROI) of TIF.

In the past, when financial resources were more plentiful, TIF Plans and the resulting tax capture were approved by taxing jurisdictions with little deliberation. However, there was an expectation that TIF Plans would expire and the taxing jurisdictions would again begin to collect taxes on the entire taxable value (base year taxable value + incremental taxable value), creating a beneficial arrangement for all stakeholders.

Because TIF Districts regularly extend their TIF Plan durations beyond the original expiration dates, and taxing jurisdictions continue to be squeezed by higher cost and shrinking tax revenue, taxing jurisdictions are beginning to more closely analyze TIF Authorities. This issue is under increasing scrutiny, since taxing jurisdictions and taxpayers (outside of TIF Districts) are unable to – and may never – directly benefit from any of the increased tax revenue generated in these districts.

In order to optimize the utilization of TIF, promote collaboration between TIF Authorities and taxing jurisdictions, and improve the fairness of tax distributions, the following recommendations are made:

Recommendations Requiring Legislative Changes

- Recommendation 1: Require a TIF Plan to include a not to exceed dollar amount that will be captured by the TIF District to complete projects in their TIF Plan. The TIF capture will end when that amount has been captured or the projects are completed. Any taxing jurisdiction whose taxes are being captured should be allowed to opt-out of the TIF capture when it is proposed.
- Recommendation 2: If a TIF Plan is proposed to be extended after the original plan ends, the Authority will propose to continue TIF capture for a new not to exceed dollar amount to complete projects in an amended TIF Plan. The TIF Authorities may choose to reset the base year taxable value to an amount that allows for equitable distribution of tax revenue to taxing jurisdictions. Any taxing jurisdiction whose taxes are being captured should be allowed to opt-out of the amended TIF Plan.
- Recommendation 3: Require Brownfield Redevelopment Authority (BRA) TIF tax captures to be calculated from the combined incremental taxable value of parcels in a TIF District rather than calculating on a per parcel basis.
- Recommendation 4: Exclude properties that are zoned or master planned agriculture or low-density residential from inclusion in Downtown Development Authority (DDA) TIF Districts.
- Recommendation 5: Allow taxing jurisdictions with special levies approved by voters after December 31, 2014 to opt-out from TIF Plans.
- Recommendation 6: Support data collection and reporting requirements included in previous versions of legislation (**Appendix L**), and add Income & Expense Statements and Balance Sheets to the list of items. Also, include provisions to enforce reporting requirements.
- Recommendation 7: Projects that are funded by DDA TIF should be ineligible unless they have an infrastructure component that is clearly connected to the revitalization of the community's existing urban downtown district.

Recommendation 8: Those taxing jurisdictions which are provided membership on Local Development Finance Authority (LDFA) Boards (Act 281 of 1986) should also be provided with the option to have membership on other TIF Authority Boards if their taxes are being captured.

Recommendations Requiring County Procedural Changes

Recommendation 9: The Ottawa County Board of Commissioners should review and comment (since opt-out is not presently allowed) on all newly proposed BRA and Smart Zone TIF Plans, all TIF Plan extensions, and all future BRA and Smart Zone TIF District boundary changes.

Recommendation 10: The Ottawa County Board of Commissioners should review and determine if the County should opt-out of tax capture from all newly proposed TIF Plans (except BRA and Smart Zone) and all future TIF District boundary changes (except BRA and Smart Zone).

Appendix A

Report Acronyms

BRA	Brownfield Redevelopment Authority
CIA	Corridor Improvement Authority
DDA	Downtown Development Authority
HNTIFA	Historic Neighborhood Tax Increment Finance Authority
LDFA	Local Development Finance Authority
MAC	Michigan Association of Counties
MDEQ	Michigan Department of Environmental Quality
MEDC	Michigan Economic Development Corporation
MEGA	Michigan Economic Growth Authority
NIA	Neighborhood Improvement Authority
PA	Public Act
ROI	Return-on-Investment
SEV	State Equalized Value
TIF	Tax Increment Financing
TIFA	Tax Increment Finance Authority
TV	Taxable Value

Appendix B

Authorities in Michigan that Can Use Tax Increment Financing (TIF)

Public Act	Type of Authority	Purpose of the Public Act/Authority	Government Unit(s) that is Eligible to Create the Authority	Required Determinations that Government Unit Must Make Prior to Establishing the Authority	Tax Capture Exemptions	Other Pertinent Information
PA 197 of 1975	Downtown Development Authority (DDA)	Be a catalyst in the development of a community's downtown business district	Any city, village, or township that has an area in the downtown zoned and used principally for business	It is necessary for the best interests of the public to halt property value deterioration, increase property tax valuation, eliminate the causes of deterioration, and promote economic growth	* School millage (except for obligations issued or incurred before 1994) * Other taxing jurisdictions may opt-out of capture by resolution within 60 days of public hearing to create Authority	DDAs can levy a millage
PA 450 of 1980	Tax Increment Finance Authority (TIFA)	Prevent urban deterioration and encourage economic development and activity	Any city	It is necessary for the best interests of the public to halt a decline in property values, increase property tax valuation, eliminate the causes of the decline in property values, and to promote growth in an area of the municipality	* School millage (except for obligations issued or incurred before 1994) * Other taxing jurisdictions may opt-out of capture by resolution within 60 days of public hearing to create Authority	No new TIFAs can be created after 1987
PA 281 of 1986	Local Development Finance Authority (LDFA)	Prevent conditions of unemployment and promote economic growth	Any city, village, or urban township ¹	None identified in Act	* School millage (except for obligations issued or incurred before 1994; Smart Zones can capture 50% if approved) * Debt millage * Other taxing jurisdictions may opt-out of capture by resolution within 60 days of public hearing to create Authority	Properties eligible for TIF must be engaged in manufacturing, agricultural processing, high-technology, or energy production. Business incubators are also eligible. Smart Zones are under the LDFA umbrella
PA 381 of 1996	Brownfield Redevelopment Authority (BRA)	Promote the redevelopment of tax-reverted, blighted, or functionally obsolete property	Any city, village, township, or county	None identified in Act	* School millage (unless approved by MEGA, MDEQ, MEDC) * Debt millage	BRAs do not expire until their board disbands them, but the brownfield and TIF plan expire after a maximum of 30 years
PA 530 of 2004	Historic Neighborhood Tax Increment Finance Authority (HNTIFA)	Improve historic neighborhoods, including streets, pedestrian malls, and other public improvements	Any city or township that contains a local historic district	It is necessary for the best interests of the public to halt property value deterioration, increase property tax valuation, eliminate the causes of deterioration, promote residential growth, and promote economic growth	* School millage * Debt millage * Other taxing jurisdictions can negotiate terms of, or opt-out of capture, within 60 days of the public hearing establishing the TIF plan	Must be located within a Local Historic District as defined by PA 169 of 1970
PA 280 of 2005	Corridor Improvement Authority (CIA)	Prevent deterioration, redevelop run-down property in business districts, and encourage historic preservation	Any city, village, or township	It is necessary for the best interests of the public to redevelop its commercial corridors and to promote economic growth	* School millage * Debt millage * Other taxing jurisdictions can negotiate terms of, or opt-out of capture, within 60 days of the public hearing establishing the TIF plan	Similar to a DDA, but it is designed to assist communities with funding improvements in commercial corridors outside their main commercial or downtown areas
PA 61 of 2007	Neighborhood Improvement Authority (NIA)	Prevent property deterioration in neighborhoods, improve property, promote residential and economic growth	Any city or village, excluding properties that are already part of a HNTIFA	It is necessary for the best interests of the public to promote residential growth in a residential district and to promote economic growth	* School millage * Debt millage * Other taxing jurisdictions can negotiate terms of, or opt-out of capture, within 60 days of the public hearing establishing the TIF plan	Must be located in a residential district where 75% or more of the area is zoned for residential housing
PA 94 of 2008	Water Resource Improvement Tax Increment Finance Authority (Waterfront TIF)	Control invasive species in inland lakes, work to halt pollution from failing sewer systems and storm sewer runoff, as well as dredging	Any city, village, or township	It is necessary for the best interests of the public to promote water resource improvement and/or access to inland lakes in water resource improvement district	* School millage * Debt millage * Other taxing jurisdictions can negotiate terms of, or opt-out of capture, within 60 days of the public hearing establishing the TIF plan	This TIF Authority expired in 2011. But, PA 25 of 2013 restored Waterfront TIF and expanded the type of water improvement projects that are eligible for funding
PA 486 of 2008	Transit Operations Finance Zone	Promote and finance transit operations for a street railway system	Any city, village, or township with a street railway system	It is necessary for the best interests of the public to promote and finance transit operations	* School millage * Debt millage * Other taxing jurisdictions can negotiate terms of, or opt-out of capture, within 60 days of the public hearing establishing the TIF plan	This Act amends PA 35 of 1867, the Nonprofit Street Railway Act
PA 250 of 2010	Private Investment Infrastructure Funding	Public-private collaboration to develop public facilities (i.e. roads, parks, lakes, utility lines, parking facilities, etc.)	Any city, village, or township	It is necessary for the best interests of the public to promote economic development and public infrastructure improvement	* School millage * Debt millage * Other taxing jurisdictions can opt-out by resolution within 60 days of TIF plan approval * Library millage (at the request of the library board)	Allows private investors to fund public infrastructure enhancements while potentially earning a return on their investment

Source: Michigan Department of Treasury; Michigan Economic Development Corporation; Citizens Research Council of Michigan; Michigan Municipal League; Michigan Public Acts

1. Townships that have a minimum population of 20,000 (or 10,000 if located in a County with a population of 400,000 or more); provide water, sewer, and other public services; and have an adopted master plan

Appendix C

Process Used to Establish a TIF Authority

In general, the process used by a governmental unit to establish a TIF Authority is as follows:

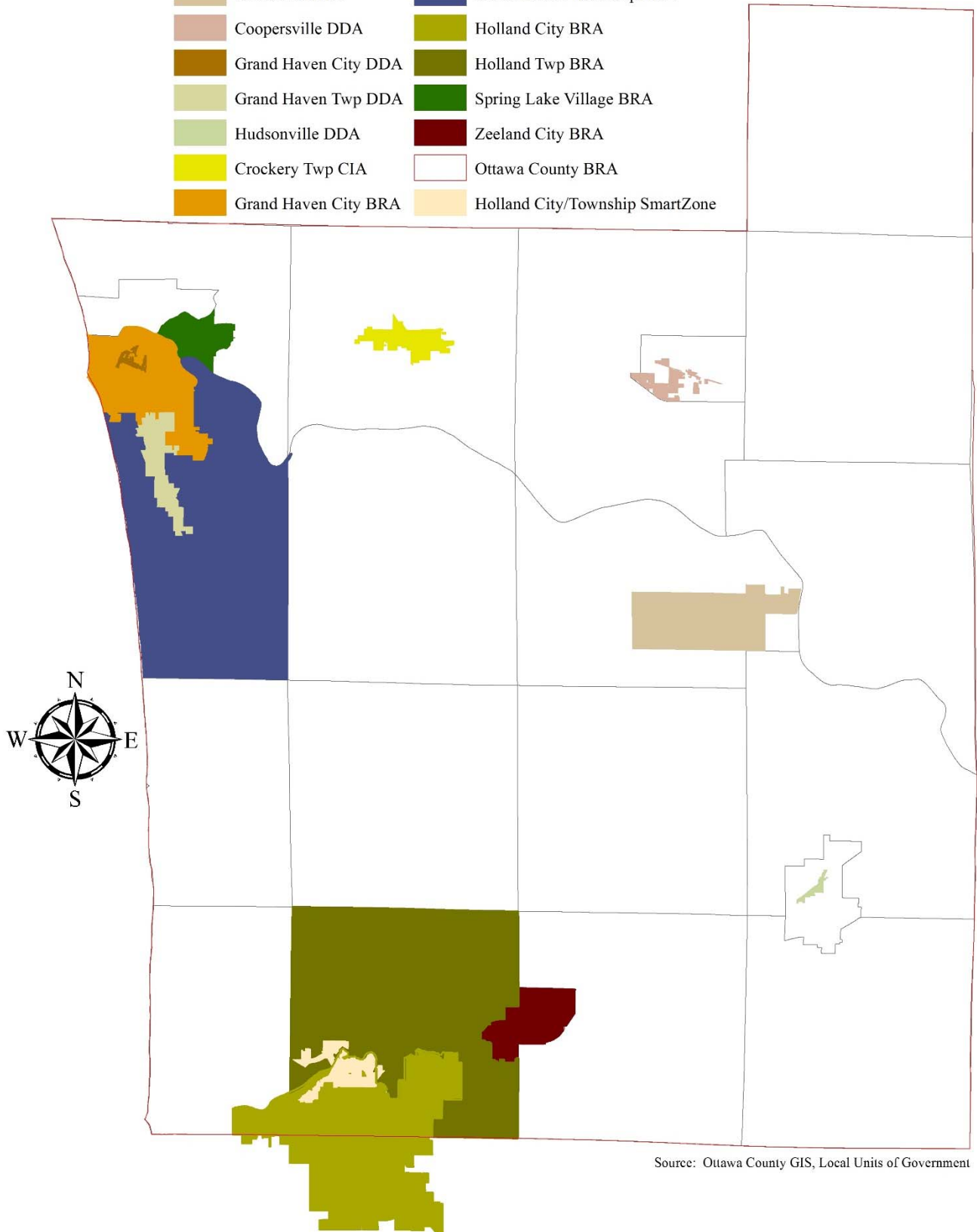
1. Adopt a resolution of intent to create an Authority
2. Conduct a public hearing regarding the intent to create an Authority
3. Adopt a resolution to create the Authority
4. Appoint an Authority Board
5. Approve Bylaws
6. Establish Authority boundaries
7. Prepare a Development Plan, or a Brownfield Plan (if a BRA is created), which identifies the targeted area for revitalization and how economic growth will be stimulated
8. Prepare a TIF Plan (if TIF will be utilized) and establish the TIF District boundaries (the TIF District must be within the Authority boundaries, but does not have to encompass the entire area)
9. Hold a public hearing regarding the Development Plan or Brownfield Plan, and TIF Plan if utilized
10. Submit Brownfield Plan to the Michigan Department of Environmental Quality (MDEQ) for approval, and to the Michigan Economic Growth Authority (MEGA) if school taxes are being captured. If a Development Plan for a Smart Zone is prepared it must be submitted to the Michigan Economic Development Corporation (MEDC) for approval.

Appendix D1

Authorities in Ottawa County that Use Tax Increment Financing

Legend















	Allendale DDA		Grand Haven Township BRA
	Coopersville DDA		Holland City BRA
	Grand Haven City DDA		Holland Twp BRA
	Grand Haven Twp DDA		Spring Lake Village BRA
	Hudsonville DDA		Zeeland City BRA
	Crockery Twp CIA		Ottawa County BRA
	Grand Haven City BRA		Holland City/Township SmartZone

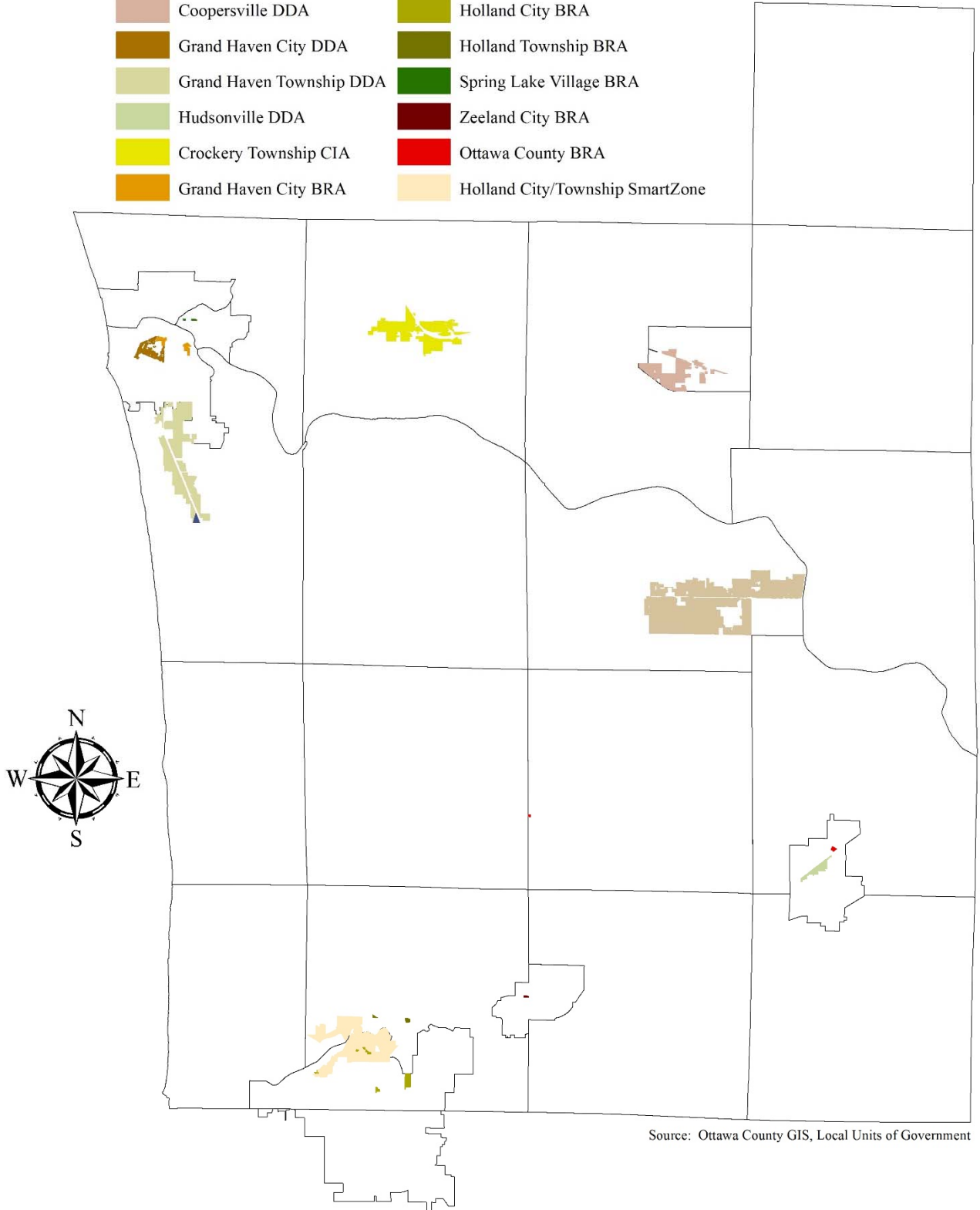


Appendix D2

TIF Parcels within Each Authority

Legend

- | | |
|--|---|
|  Allendale DDA |  Grand Haven Township BRA |
|  Coopersville DDA |  Holland City BRA |
|  Grand Haven City DDA |  Holland Township BRA |
|  Grand Haven Township DDA |  Spring Lake Village BRA |
|  Hudsonville DDA |  Zeeland City BRA |
|  Crockery Township CIA |  Ottawa County BRA |
|  Grand Haven City BRA |  Holland City/Township SmartZone |



Appendix E1

Annual Tax Revenue Captured (by Millage)

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Other Millage (continued)											
Allendale Township Operating	\$315,614	\$323,871	\$371,158	\$406,398	\$445,768	\$424,804	\$405,606	\$401,665	\$405,936	\$420,994	\$3,921,814
Coopersville City Operating	\$280,176	\$283,779	\$250,068	\$213,228	\$126,454	\$92,962	\$90,272	\$182,492	\$285,808	\$285,804	\$2,091,043
Crockery Township Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136	\$313	\$449
Crockery Township Building Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$87	\$125
Grand Haven City Operating	\$61,975	\$162,139	\$234,011	\$355,480	\$348,938	\$336,296	\$320,871	\$268,042	\$262,268	\$276,381	\$2,626,401
Grand Haven City Transport	\$933	\$2,446	\$5,428	\$8,247	\$19,323	\$18,182	\$17,347	\$15,343	\$15,011	\$15,820	\$118,080
Grand Haven City DDA	\$4,432	\$21,479	\$30,067	\$36,861	\$36,499	\$33,950	\$31,909	\$25,584	\$27,060	\$28,841	\$276,682
Grand Haven City Brownfield Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$7,125	\$6,253	\$5,289	\$5,549	\$24,216
Grand Haven Township Operating	\$31,984	\$36,634	\$40,627	\$46,892	\$54,872	\$56,257	\$51,061	\$48,261	\$45,474	\$45,393	\$457,455
Holland City Operating	\$26,926	\$60,869	\$99,820	\$224,499	\$203,669	\$183,397	\$165,117	\$155,657	\$179,554	\$191,895	\$1,491,403
Holland City Municipal Cap Project	\$0	\$314	\$3,182	\$4,927	\$8,744	\$3,854	\$2,381	\$2,163	\$4,637	\$10,897	\$41,099
Holland City Street Improvement	\$2,854	\$6,394	\$11,203	\$24,046	\$21,439	\$19,283	\$17,379	\$16,115	\$19,655	\$29,532	\$167,900
Holland City Sidewalk Improvement	\$143	\$319	\$0	\$1,089	\$1,072	\$964	\$867	\$805	\$981	\$1,079	\$7,319
Holland Pool Operating	\$2,427	\$5,434	\$9,087	\$20,439	\$18,221	\$16,391	\$14,772	\$13,696	\$16,709	\$21,604	\$138,780
Holland Township Operating	\$0	\$8	\$2,471	\$2,513	\$2,802	\$2,525	\$2,039	\$7,205	\$17,180	\$17,601	\$54,344
Hudsonville Operating	Data n/a	Data n/a	\$92,170	\$78,963	\$92,521	\$99,251	\$77,961	\$76,427	\$75,300	\$71,840	\$664,433
Spring Lake Township Operating	\$0	\$0	\$4,546	\$4,779	\$0	\$191	\$140	\$108	\$47	\$49	\$9,859
Zeeland City Operating	\$5,167	\$9,361	\$15,749	\$16,651	\$15,343	\$15,648	\$11,017	\$12,963	\$12,607	\$0	\$114,506
Other Sub Total	\$1,069,664	\$1,274,793	\$2,031,110	\$2,413,168	\$2,432,309	\$2,181,313	\$2,035,495	\$2,003,691	\$2,202,572	\$2,111,230	\$19,735,250
Total	\$2,004,292	\$2,346,754	\$3,382,281	\$4,029,015	\$4,061,516	\$3,763,732	\$3,506,421	\$3,499,529	\$3,775,974	\$3,688,724	\$34,038,144

Source: Ottawa County Local Units of Government and Ottawa County Treasurer's Office

Appendix E2

Annual Tax Revenue Captured (by Authority)

Allendale Township DDA

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	\$402,828	\$413,366	\$487,266	\$533,531	\$585,217	\$557,697	\$532,494	\$527,320	\$532,929	\$552,693	\$5,125,341
County E-911	\$50,761	\$52,042	\$59,642	\$65,305	\$71,520	\$68,156	\$65,076	\$64,443	\$65,129	\$67,544	\$629,618
County Parks	\$36,454	\$37,374	\$42,831	\$46,898	\$51,443	\$49,023	\$46,807	\$46,352	\$46,844	\$48,583	\$452,609
Ottawa County Sub Total	\$490,043	\$502,782	\$589,739	\$645,734	\$708,180	\$674,876	\$644,377	\$638,115	\$644,902	\$668,820	\$6,207,568
Non-County Voter Approved Millage											
Non-County Voter Approved Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Millage											
State Education	\$58,673	\$45,531	\$46,407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,611
Intermediate School District	\$41,177	\$31,942	\$42,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,839
Allendale School Operating	\$176,018	\$136,594	\$139,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$451,832
Allendale Township Operating	\$315,614	\$323,871	\$371,158	\$406,398	\$445,768	\$424,804	\$405,606	\$401,665	\$405,936	\$420,994	\$3,921,814
Other Sub Total	\$591,482	\$537,938	\$599,505	\$406,398	\$445,768	\$424,804	\$405,606	\$401,665	\$405,936	\$420,994	\$4,640,096
Total	\$1,081,525	\$1,040,720	\$1,189,244	\$1,052,132	\$1,153,948	\$1,099,680	\$1,049,983	\$1,039,780	\$1,050,838	\$1,089,814	\$10,847,664

Source: Allendale Township

Coopersville City DDA

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	\$75,430	\$76,400	\$69,249	\$59,047	\$35,018	\$25,743	\$24,998	\$50,536	\$79,146	\$79,146	\$574,713
County E-911	\$9,506	\$9,619	\$8,476	\$7,227	\$4,269	\$3,136	\$3,045	\$6,166	\$9,665	\$9,668	\$70,777
County Parks	\$6,827	\$6,908	\$6,087	\$5,190	\$3,077	\$2,262	\$2,196	\$4,441	\$6,957	\$6,958	\$50,902
Ottawa County Sub Total	\$91,763	\$92,927	\$83,812	\$71,464	\$42,364	\$31,140	\$30,239	\$61,143	\$95,768	\$95,771	\$696,392
Non-County Voter Approved Millage											
Coopersville District Library	\$12,674	\$12,837	\$11,312	\$9,645	\$5,719	\$4,204	\$4,082	\$8,254	\$12,928	\$12,929	\$94,583
North Ottawa County Aging Council (Four Pointes)	\$5,387	\$5,457	\$4,808	\$4,099	\$2,431	\$1,787	\$1,735	\$3,509	\$5,496	\$5,496	\$40,205
Non-County Voter Approved Sub Total	\$18,061	\$18,294	\$16,120	\$13,744	\$8,150	\$5,991	\$5,817	\$11,763	\$18,424	\$18,425	\$134,788
Other Millage											
Coopersville City Operating	\$280,176	\$283,779	\$250,068	\$213,228	\$126,454	\$92,962	\$90,272	\$182,492	\$285,808	\$285,804	\$2,091,043
Other Sub Total	\$280,176	\$283,779	\$250,068	\$213,228	\$126,454	\$92,962	\$90,272	\$182,492	\$285,808	\$285,804	\$2,091,043
Total	\$390,000	\$395,000	\$350,000	\$298,436	\$176,968	\$130,093	\$126,328	\$255,398	\$400,000	\$400,000	\$2,922,223

Source: City of Coopersville

Appendix E2

Annual Tax Revenue Captured (by Authority)

Crockery Township CIA¹

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating									\$549	\$1,278	\$1,827
County E-911									\$66	\$155	\$221
County Parks									\$47	\$111	\$158
Ottawa County Sub Total									\$663	\$1,544	\$2,207
Non-County Voter Approved Millage											
Township Fire Operating									\$209	\$481	\$690
Township Roads									\$50	\$114	\$164
Library Services									\$0	\$177	\$177
Non-County Voter Approved Sub Total									\$258	\$772	\$1,030
Other Millage											
Crockery Township Operating									\$136	\$313	\$449
Crockery Township Building Repair									\$38	\$87	\$125
Other Sub Total									\$174	\$400	\$574
Total									\$1,095	\$2,716	\$3,811

Source: Crockery Township

¹ The base year for this project is 2012. As a result, there were no tax dollars captured between 2005 and 2012.

Grand Haven City DDA

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	\$8,544	\$40,651	\$57,900	\$71,936	\$71,230	\$66,255	\$62,273	\$49,931	\$52,810	\$56,286	\$537,816
County E-911	\$1,075	\$5,117	\$7,085	\$8,803	\$8,704	\$8,096	\$7,609	\$6,100	\$6,452	\$6,877	\$65,918
County Parks	\$771	\$3,674	\$5,087	\$6,322	\$6,260	\$5,822	\$5,472	\$4,387	\$4,640	\$4,946	\$47,381
Ottawa County Sub Total	\$10,390	\$49,442	\$70,072	\$87,061	\$86,194	\$80,173	\$75,354	\$60,418	\$63,902	\$68,109	\$651,115
Non-County Voter Approved Millage											
Tri-Cities Museum	\$598	\$2,852	\$3,944	\$4,901	\$4,853	\$4,513	\$4,242	\$3,401	\$3,665	\$3,907	\$36,876
North Ottawa County Aging Council (Four Pointes)	\$609	\$2,902	\$4,013	\$4,987	\$4,938	\$4,593	\$4,317	\$3,460	\$3,660	\$3,901	\$37,380
City Community Center	\$1,919	\$9,134	\$11,257	\$13,986	\$14,838	\$13,801	\$12,972	\$10,816	\$11,440	\$12,193	\$112,356
Loutit Library	\$2,388	\$11,367	\$17,346	\$19,556	\$21,736	\$20,217	\$19,002	\$15,235	\$16,113	\$17,175	\$160,135
Non-County Voter Approved Sub Total	\$5,514	\$26,255	\$36,560	\$43,430	\$46,365	\$43,124	\$40,533	\$32,912	\$34,878	\$37,176	\$346,747
Other Millage											
Grand Haven City Operating	\$26,044	\$123,871	\$171,511	\$213,090	\$203,627	\$194,007	\$182,346	\$145,374	\$153,757	\$163,877	\$1,577,504
Grand Haven City Transport	\$391	\$1,868	\$3,978	\$4,943	\$11,276	\$10,488	\$9,857	\$8,321	\$8,800	\$9,380	\$69,302
Grand Haven City DDA	\$4,432	\$21,479	\$30,067	\$36,861	\$36,499	\$33,950	\$31,909	\$25,584	\$27,060	\$28,841	\$276,682
Other Sub Total	\$30,867	\$147,218	\$205,556	\$254,894	\$251,402	\$238,445	\$224,112	\$179,279	\$189,617	\$202,098	\$1,923,488
Total	\$46,771	\$222,915	\$312,188	\$385,385	\$383,961	\$361,742	\$339,999	\$272,609	\$288,397	\$307,383	\$2,921,350

Source: City of Grand Haven

Appendix E2

Annual Tax Revenue Captured (by Authority)

Grand Haven City BRA (Brownfield Project: Grand Landing)²

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating		\$0	\$7,740	\$33,871	\$35,979	\$34,524	\$34,200	\$30,015	\$25,388	\$26,636	\$228,353
County E-911		\$0	\$947	\$4,146	\$4,397	\$4,219	\$4,180	\$3,668	\$3,103	\$3,255	\$27,915
County Parks		\$0	\$680	\$2,977	\$3,163	\$3,034	\$3,006	\$2,638	\$2,232	\$2,341	\$20,071
Ottawa County Sub Total		\$0	\$9,367	\$40,994	\$43,539	\$41,777	\$41,386	\$36,321	\$30,723	\$32,232	\$276,339
Non-County Voter Approved Millage											
Tri-Cities Museum		\$0	\$528	\$2,308	\$2,452	\$2,353	\$2,331	\$2,046	\$1,763	\$1,849	\$15,630
North Ottawa County Aging Council (Four Pointes)		\$0	\$537	\$2,349	\$2,495	\$2,394	\$2,372	\$2,081	\$1,760	\$1,847	\$15,835
City Community Center		\$0	\$1,505	\$6,586	\$7,495	\$7,192	\$7,125	\$6,503	\$5,500	\$5,771	\$47,677
Loutit Library		\$0	\$2,319	\$9,209	\$9,782	\$9,386	\$9,298	\$8,160	\$6,902	\$7,242	\$62,298
Non-County Voter Approved Sub Total		\$0	\$4,889	\$20,452	\$22,224	\$21,325	\$21,126	\$18,790	\$15,925	\$16,709	\$141,440
Other Millage											
State Education		\$0	\$12,900	\$56,452	\$59,965	\$57,540	\$57,001	\$50,026	\$42,313	\$44,393	\$380,590
Intermediate School District		\$0	\$11,875	\$51,968	\$55,201	\$52,969	\$52,472	\$46,052	\$38,951	\$40,866	\$350,354
Grand Haven School Operating		\$0	\$38,700	\$166,996	\$173,100	\$163,811	\$160,041	\$136,132	\$114,204	\$111,862	\$1,064,846
Grand Haven City Operating		\$0	\$22,927	\$100,333	\$102,853	\$101,091	\$100,144	\$87,390	\$73,916	\$77,550	\$666,204
Grand Haven City Transport		\$0	\$532	\$2,328	\$5,696	\$5,466	\$5,415	\$5,003	\$4,231	\$4,439	\$33,110
Grand Haven City Brownfield Debt		\$0	\$0	\$0	\$0	\$0	\$7,125	\$6,253	\$5,289	\$5,549	\$24,216
Other Sub Total		\$0	\$86,934	\$378,077	\$396,815	\$380,877	\$382,198	\$330,856	\$278,904	\$284,659	\$2,519,320
Total		\$0	\$101,190	\$439,523	\$462,578	\$443,979	\$444,710	\$385,967	\$325,552	\$333,600	\$2,937,099

Source: City of Grand Haven

² The base year for this project is 2005. As a result, there were no tax dollars captured in 2005.

Grand Haven City BRA (Brownfield Project: Boat Storage at former Grand Haven Brass Foundry site)

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	\$11,793	\$12,560	\$13,359	\$14,198	\$14,852	\$14,070	\$13,108	\$12,117	\$11,882	\$12,006	\$129,945
County E-911	\$1,486	\$1,581	\$1,635	\$1,738	\$1,815	\$1,720	\$1,602	\$1,481	\$1,452	\$1,467	\$15,977
County Parks	\$1,067	\$1,136	\$1,174	\$1,248	\$1,306	\$1,237	\$1,152	\$1,065	\$1,044	\$1,055	\$11,484
Ottawa County Sub Total	\$14,346	\$15,277	\$16,168	\$17,184	\$17,973	\$17,027	\$15,862	\$14,663	\$14,378	\$14,528	\$157,406
Non-County Voter Approved Millage											
Tri-Cities Museum	\$828	\$882	\$911	\$968	\$1,012	\$959	\$893	\$826	\$825	\$834	\$8,938
North Ottawa County Aging Council (Four Pointes)	\$842	\$897	\$926	\$985	\$1,030	\$976	\$909	\$840	\$824	\$833	\$9,062
City Community Center	\$2,650	\$2,822	\$2,598	\$2,761	\$3,094	\$2,931	\$2,731	\$2,625	\$2,574	\$2,601	\$27,387
Loutit Library	\$3,298	\$3,512	\$4,003	\$3,860	\$4,038	\$3,825	\$3,564	\$3,294	\$3,231	\$3,264	\$35,889
Non-County Voter Approved Sub Total	\$7,618	\$8,113	\$8,438	\$8,574	\$9,174	\$8,691	\$8,097	\$7,585	\$7,454	\$7,532	\$81,276
Other Millage											
Grand Haven City Operating	\$35,931	\$38,268	\$39,573	\$42,057	\$42,458	\$41,198	\$38,381	\$35,278	\$34,595	\$34,954	\$382,693
Grand Haven City Transport	\$542	\$578	\$918	\$976	\$2,351	\$2,228	\$2,075	\$2,019	\$1,980	\$2,001	\$15,668
Other Sub Total	\$36,473	\$38,846	\$40,491	\$43,033	\$44,809	\$43,426	\$40,456	\$37,297	\$36,575	\$36,955	\$398,361
Total	\$58,437	\$62,236	\$65,097	\$68,791	\$71,956	\$69,144	\$64,415	\$59,545	\$58,407	\$59,015	\$637,043

Source: City of Grand Haven

Appendix E2

Annual Tax Revenue Captured (by Authority)

Grand Haven Township DDA

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	\$120,830	\$139,070	\$155,304	\$184,071	\$215,396	\$220,830	\$200,436	\$189,446	\$178,506	\$178,188	\$1,782,078
County E-911	\$15,254	\$17,420	\$19,517	\$22,533	\$26,368	\$26,990	\$24,498	\$23,155	\$21,817	\$21,779	\$219,331
County Parks	\$10,956	\$12,476	\$14,004	\$16,183	\$18,312	\$19,415	\$17,622	\$16,655	\$15,694	\$15,666	\$156,982
Ottawa County Sub Total	\$147,040	\$168,966	\$188,825	\$222,787	\$260,075	\$267,235	\$242,556	\$229,257	\$216,017	\$215,632	\$2,158,391
Non-County Voter Approved Millage											
Loutit Library	\$33,789	\$38,925	\$43,654	\$55,160	\$65,744	\$67,476	\$61,178	\$57,823	\$54,484	\$54,387	\$532,619
Township Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,993	\$47,106	\$47,022	\$144,120
Township Fire	\$49,894	\$57,148	\$66,285	\$76,360	\$89,353	\$91,608	\$83,148	\$78,936	\$74,378	\$74,245	\$741,354
North Ottawa County Aging Council (Four Pointes)	\$4,093	\$9,881	\$10,981	\$12,783	\$14,958	\$15,335	\$13,919	\$13,156	\$12,396	\$12,374	\$119,876
Tri-Cities Museum	\$8,387	\$9,606	\$10,675	\$12,649	\$14,802	\$15,335	\$13,919	\$13,156	\$12,396	\$12,374	\$123,301
Grand Haven Township Water Debt	\$15,534	\$12,725	\$13,316	\$3,579	\$8,490	\$16,943	\$16,703	\$15,787	\$14,876	\$10,889	\$128,842
Grand Haven Township Fire Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,256	\$0	\$61,965
Grand Haven Township Fire Debt	\$6,904	\$8,748	\$8,877	\$8,181	\$0	\$0	\$0	\$0	\$0	\$0	\$61,965
Grand Haven Township Pathway Debt	\$13,808	\$14,315	\$15,535	\$18,918	\$0	\$0	\$0	\$0	\$0	\$0	\$62,577
Non-County Voter Approved Sub Total	\$132,409	\$151,348	\$169,323	\$187,630	\$193,347	\$206,697	\$188,867	\$228,851	\$244,892	\$211,291	\$1,914,655
Other Millage											
Grand Haven Township Operating	\$31,984	\$36,634	\$40,627	\$46,892	\$54,872	\$56,257	\$51,061	\$48,261	\$45,474	\$45,393	\$457,455
Other Sub Total	\$31,984	\$36,634	\$40,627	\$46,892	\$54,872	\$56,257	\$51,061	\$48,261	\$45,474	\$45,393	\$457,455
Total	\$311,433	\$356,947	\$398,775	\$457,309	\$508,295	\$530,189	\$482,484	\$506,369	\$506,383	\$472,317	\$4,530,501

Source: Grand Haven Township

Holland City BRA (Brownfield Project: 5th Street Partners)

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	\$4,669	\$5,875	\$8,332	\$9,946	\$10,130	\$10,126	\$10,168	\$9,313	\$9,473	\$9,671	\$87,703
County E-911	\$588	\$740	\$1,020	\$1,217	\$1,238	\$1,238	\$1,243	\$1,138	\$1,158	\$1,182	\$10,762
County Parks	\$422	\$531	\$732	\$874	\$890	\$890	\$894	\$819	\$833	\$850	\$7,735
Ottawa County Sub Total	\$5,679	\$7,146	\$10,084	\$12,037	\$12,258	\$12,254	\$12,305	\$11,270	\$11,464	\$11,703	\$106,200
Non-County Voter Approved Millage											
Library	\$1,397	\$1,734	\$2,418	\$2,892	\$3,095	\$3,094	\$3,107	\$2,846	\$2,895	\$2,955	\$26,433
Max Transportation	\$133	\$247	\$810	\$967	\$985	\$984	\$988	\$1,035	\$1,053	\$1,074	\$8,276
Airport Authority	\$0	\$0	\$0	\$276	\$281	\$281	\$282	\$259	\$263	\$269	\$1,911
Non-County Voter Approved Sub Total	\$1,530	\$1,981	\$3,228	\$4,135	\$4,361	\$4,359	\$4,377	\$4,140	\$4,211	\$4,298	\$36,620
Other Millage											
State Education	\$8,004	\$10,073	\$13,887	\$16,576	\$16,884	\$16,877	\$16,946	\$15,522	\$15,788	\$0	\$130,557
Intermediate School District	\$5,617	\$7,066	\$12,783	\$15,259	\$15,543	\$15,537	\$15,600	\$14,289	\$14,534	\$14,838	\$131,066
Holland City School Operating	\$21,517	\$21,606	\$18,630	\$22,606	\$17,688	\$14,000	\$10,863	\$11,677	\$6,974	\$0	\$145,561
Holland City Operating	\$12,584	\$15,980	\$21,608	\$25,793	\$26,733	\$26,747	\$26,832	\$24,986	\$25,546	\$25,521	\$232,330
Holland City Municipal Cap Project	\$0	\$247	\$689	\$566	\$1,148	\$564	\$387	\$347	\$621	\$1,355	\$5,924
Holland City Street Improvement	\$1,334	\$1,679	\$2,430	\$2,763	\$2,814	\$2,812	\$2,824	\$2,587	\$2,631	\$3,672	\$25,546
Holland City Sidewalk Improvement	\$67	\$84	\$0	\$138	\$141	\$141	\$141	\$129	\$131	\$134	\$1,106
Holland Pool Operating	\$1,134	\$1,427	\$1,967	\$2,348	\$2,392	\$2,391	\$2,401	\$2,198	\$2,237	\$2,686	\$21,181
Other Sub Total	\$50,257	\$58,162	\$71,994	\$86,049	\$83,343	\$79,069	\$75,994	\$71,735	\$68,462	\$48,206	\$693,271
Total	\$57,466	\$67,289	\$85,306	\$102,221	\$99,962	\$95,682	\$92,676	\$87,145	\$84,137	\$64,207	\$836,091

Source: Ottawa County Treasurer's Office and City of Holland

Appendix E2

Annual Tax Revenue Captured (by Authority)

Holland City BRA (Brownfield Project: Baker Lofts)

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	\$520	\$3,594	\$9,935	\$10,846	\$10,834	\$10,333	\$9,846	\$9,391	\$16,783	\$21,972	\$104,054
County E-911	\$65	\$452	\$1,216	\$1,327	\$1,323	\$1,262	\$1,203	\$1,147	\$2,526	\$3,303	\$13,824
County Parks	\$47	\$325	\$873	\$953	\$952	\$908	\$865	\$825	\$1,817	\$2,376	\$9,941
Ottawa County Sub Total	\$632	\$4,371	\$12,024	\$13,126	\$13,109	\$12,503	\$11,914	\$11,363	\$21,126	\$27,651	\$127,819
Non-County Voter Approved Millage											
Library	\$155	\$1,061	\$2,884	\$3,153	\$3,310	\$3,157	\$3,008	\$2,869	\$6,316	\$8,261	\$34,174
Max Transportation	\$15	\$151	\$966	\$1,054	\$1,053	\$1,004	\$957	\$1,043	\$2,296	\$3,003	\$11,542
Airport Authority	\$0	\$0	\$0	\$301	\$300	\$286	\$273	\$260	\$573	\$750	\$2,743
Non-County Voter Approved Sub Total	\$170	\$1,212	\$3,850	\$4,508	\$4,663	\$4,447	\$4,238	\$4,172	\$9,185	\$12,014	\$48,459
Other Millage											
State Education	\$891	\$6,161	\$16,559	\$18,076	\$18,057	\$17,222	\$16,410	\$15,652	\$34,458	\$45,062	\$188,548
Intermediate School District	\$625	\$4,321	\$15,243	\$16,640	\$16,622	\$15,854	\$15,107	\$14,409	\$31,721	\$41,483	\$172,025
Holland City School Operating	\$2,672	\$15,984	\$44,541	\$42,202	\$43,619	\$41,782	\$39,756	\$38,068	\$75,444	\$104,701	\$448,769
Holland City Operating	\$1,400	\$9,774	\$25,766	\$28,127	\$28,590	\$27,294	\$25,983	\$25,197	\$45,028	\$57,983	\$275,142
Holland City Municipal Cap Project	\$0	\$14	\$821	\$617	\$1,227	\$574	\$374	\$350	\$1,354	\$3,788	\$9,119
Holland City Street Improvement	\$148	\$1,026	\$2,897	\$3,012	\$3,009	\$2,869	\$2,734	\$2,608	\$5,742	\$10,265	\$34,310
Holland City Sidewalk Improvement	\$7	\$51	\$0	\$150	\$150	\$143	\$136	\$130	\$286	\$375	\$1,428
Holland Pool Operating	\$126	\$872	\$2,345	\$2,560	\$2,558	\$2,439	\$2,324	\$2,217	\$4,881	\$7,509	\$27,831
Other Sub Total	\$5,869	\$38,203	\$108,172	\$111,384	\$113,832	\$108,177	\$102,824	\$98,631	\$198,914	\$271,166	\$1,157,172
Total	\$6,671	\$43,786	\$124,046	\$129,018	\$131,604	\$125,127	\$118,976	\$114,166	\$229,225	\$310,831	\$1,333,450

Source: Ottawa County Treasurer's Office and City of Holland

Holland City BRA (Brownfield Project: 16th Street Development)

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	\$245	\$6,137	\$6,312	\$22,130	\$20,747	\$17,527	\$14,685	\$13,109	\$11,256	\$11,084	\$123,232
County E-911	\$31	\$773	\$773	\$2,709	\$2,536	\$2,142	\$1,795	\$1,602	\$1,376	\$1,355	\$15,092
County Parks	\$22	\$555	\$555	\$1,946	\$1,824	\$1,541	\$1,291	\$1,152	\$990	\$975	\$10,851
Ottawa County Sub Total	\$298	\$7,465	\$7,640	\$26,785	\$25,107	\$21,210	\$17,771	\$15,863	\$13,622	\$13,414	\$149,175
Non-County Voter Approved Millage											
Library	\$73	\$1,811	\$1,832	\$6,435	\$6,339	\$5,355	\$4,487	\$4,006	\$3,439	\$3,387	\$37,164
Max Transportation	\$7	\$258	\$614	\$2,151	\$2,017	\$1,704	\$1,428	\$1,457	\$1,251	\$1,232	\$12,119
Airport Authority	\$0	\$0	\$0	\$615	\$576	\$487	\$408	\$364	\$313	\$308	\$3,071
Non-County Voter Approved Sub Total	\$80	\$2,069	\$2,446	\$9,201	\$8,932	\$7,546	\$6,323	\$5,827	\$5,003	\$4,927	\$52,354
Other Millage											
Intermediate School District	\$295	\$7,381	\$9,685	\$33,953	\$31,831	\$26,891	\$22,531	\$20,113	\$17,270	\$17,007	\$186,957
Holland City Operating	\$661	\$16,690	\$16,370	\$57,390	\$54,748	\$46,294	\$38,753	\$35,171	\$30,199	\$29,251	\$325,527
Holland City Municipal Cap Project	\$0	\$25	\$522	\$1,260	\$2,351	\$976	\$559	\$489	\$738	\$1,553	\$8,473
Holland City Street Improvement	\$70	\$1,753	\$1,841	\$6,147	\$5,763	\$4,869	\$4,079	\$3,641	\$3,127	\$4,208	\$35,498
Holland City Sidewalk Improvement	\$4	\$88	\$0	\$307	\$288	\$243	\$204	\$182	\$156	\$154	\$1,626
Holland Pool Operating	\$60	\$1,490	\$1,490	\$5,225	\$4,898	\$4,138	\$3,467	\$3,095	\$2,658	\$3,079	\$29,600
Other Sub Total	\$1,090	\$27,427	\$29,908	\$104,282	\$99,879	\$83,411	\$69,593	\$62,691	\$54,148	\$55,252	\$587,681
Total	\$1,468	\$36,961	\$39,994	\$140,268	\$133,918	\$112,167	\$93,687	\$84,381	\$72,773	\$73,593	\$789,210

Source: Ottawa County Treasurer's Office and City of Holland

Appendix E2

Annual Tax Revenue Captured (by Authority)

Holland City BRA (Brownfield Project: Steketee-VanHuis)³

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	\$4,556	\$4,865	\$4,938	\$11,192							\$25,551
County E-911	\$574	\$612	\$604	\$1,370							\$3,160
County Parks	\$412	\$440	\$434	\$984							\$2,270
Ottawa County Sub Total	\$5,542	\$5,917	\$5,976	\$13,546							\$30,981
Non-County Voter Approved Millage											
Library	\$1,363	\$1,436	\$1,433	\$3,254							\$7,486
Max Transportation	\$130	\$205	\$480	\$1,088							\$1,903
Airport Authority	\$0	\$0	\$0	\$311							\$311
Non-County Voter Approved Sub Total	\$1,493	\$1,641	\$1,913	\$4,653							\$9,700
Other Millage											
State Education	\$0	\$14,679	\$8,221	\$0							\$22,900
Intermediate School District	\$5,482	\$5,850	\$7,576	\$17,172							\$36,080
Holland City School Operating	\$0	\$25,018	\$10,363	\$0							\$35,381
Holland City Operating	\$12,281	\$13,230	\$12,806	\$29,026							\$67,343
Holland City Municipal Cap Project	\$0	\$20	\$408	\$637							\$1,065
Holland City Street Improvement	\$1,302	\$1,390	\$1,440	\$3,109							\$7,241
Holland City Sidewalk Improvement	\$65	\$69	\$0	\$155							\$289
Holland Pool Operating	\$1,107	\$1,181	\$1,166	\$2,643							\$6,097
Other Sub Total	\$20,237	\$61,437	\$41,980	\$52,742							\$176,396
Total	\$27,272	\$68,995	\$49,869	\$70,941							\$217,077

Source: Ottawa County Treasurer's Office and City of Holland

³ There were no tax dollars captured between 2009 and 2014 since this Brownfield project's TIF plan is no longer active.

Appendix E2

Annual Tax Revenue Captured (by Authority)

Holland City BRA (Brownfield Project: Plaza East)⁴

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating			\$130	\$3,358	\$10,069	\$8,977	\$8,087	\$8,564	\$9,998	\$10,170	\$59,353
County E-911			\$16	\$411	\$1,231	\$1,097	\$988	\$1,047	\$1,222	\$1,243	\$7,255
County Parks			\$11	\$295	\$885	\$789	\$711	\$753	\$879	\$894	\$5,217
Ottawa County Sub Total			\$157	\$4,064	\$12,185	\$10,863	\$9,786	\$10,364	\$12,099	\$12,307	\$71,825
Non-County Voter Approved Millage											
Library			\$38	\$976	\$3,077	\$2,743	\$2,471	\$2,617	\$3,055	\$3,108	\$18,085
Max Transportation			\$13	\$326	\$979	\$873	\$786	\$951	\$1,111	\$1,130	\$6,169
Airport Authority			\$0	\$93	\$280	\$249	\$225	\$238	\$278	\$282	\$1,645
Non-County Voter Approved Sub Total			\$51	\$1,395	\$4,336	\$3,865	\$3,482	\$3,806	\$4,444	\$4,520	\$25,899
Other Millage											
State Education			\$217	\$5,596	\$16,781	\$14,962	\$13,479	\$14,273	\$16,664	\$16,950	\$98,922
Intermediate School District			\$200	\$5,152	\$15,448	\$13,773	\$12,408	\$13,139	\$15,340	\$15,604	\$91,064
Holland City School Operating			\$652	\$16,789	\$48,083	\$42,082	\$37,758	\$40,343	\$47,719	\$49,160	\$282,586
Holland City Operating			\$338	\$8,708	\$26,571	\$23,712	\$21,342	\$22,976	\$26,825	\$26,838	\$157,310
Holland City Municipal Cap Project			\$11	\$191	\$1,141	\$500	\$308	\$319	\$655	\$1,425	\$4,550
Holland City Street Improvement			\$38	\$933	\$2,797	\$2,494	\$2,246	\$2,379	\$2,777	\$3,862	\$17,526
Holland City Sidewalk Improvement			\$0	\$47	\$140	\$125	\$112	\$119	\$139	\$141	\$823
Holland Pool Operating			\$31	\$793	\$2,377	\$2,120	\$1,909	\$2,022	\$2,361	\$2,825	\$14,438
Other Sub Total			\$1,487	\$38,209	\$113,338	\$99,768	\$89,562	\$95,570	\$112,480	\$116,805	\$667,219
Total			\$1,695	\$43,668	\$129,859	\$114,496	\$102,830	\$109,740	\$129,023	\$133,632	\$764,943

Source: Ottawa County Treasurer's Office and City of Holland

⁴ The base year for this project is 2006. As a result, there were no tax dollars captured in 2005 and 2006.

Appendix E2

Annual Tax Revenue Captured (by Authority)

Holland City BRA (Brownfield Project: Midtown Resource Center)⁵

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating			\$1,629	\$1,618	\$2,278	\$2,138	\$1,973				\$9,636
County E-911			\$199	\$198	\$278	\$261	\$241				\$1,177
County Parks			\$143	\$142	\$200	\$188	\$173				\$846
Ottawa County Sub Total			\$1,971	\$1,958	\$2,756	\$2,587	\$2,387				\$11,659
Non-County Voter Approved Millage											
Library			\$473	\$470	\$698	\$653	\$603				\$2,897
Max Transportation			\$158	\$157	\$221	\$208	\$192				\$936
Airport Authority			\$0	\$45	\$63	\$59	\$55				\$222
Non-County Voter Approved Sub Total			\$631	\$672	\$982	\$920	\$850				\$4,055
Other Millage											
Intermediate School District			\$2,500	\$2,482	\$3,495	\$3,280	\$3,027				\$14,784
Holland City Operating			\$4,225	\$4,196	\$6,012	\$5,647	\$5,206				\$25,286
Holland City Municipal Cap Project			\$135	\$92	\$258	\$119	\$75				\$679
Holland City Street Improvement			\$453	\$449	\$633	\$594	\$548				\$2,677
Holland City Sidewalk Improvement			\$0	\$22	\$32	\$30	\$27				\$111
Holland Pool Operating			\$385	\$382	\$538	\$505	\$466				\$2,276
Other Sub Total			\$7,698	\$7,623	\$10,968	\$10,175	\$9,349				\$45,813
Total			\$10,300	\$10,253	\$14,706	\$13,682	\$12,586				\$61,527

Source: Ottawa County Treasurer's Office and City of Holland

⁵ The base year for this project is 2006. As a result, there were no tax dollars captured in 2005 and 2006. There were no tax dollars captured between 2012 and 2014 since this Brownfield project's TIF plan is no longer active

Holland City BRA (Brownfield Project: Scrap Yard Lofts)⁶

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating				\$10	\$3,487	\$2,796	\$2,058	\$2,258	\$2,101	\$2,097	\$14,807
County E-911				\$1	\$426	\$342	\$251	\$276	\$256	\$256	\$1,808
County Parks				\$1	\$306	\$246	\$181	\$198	\$184	\$184	\$1,300
Ottawa County Sub Total				\$12	\$4,219	\$3,384	\$2,490	\$2,732	\$2,541	\$2,537	\$17,915
Non-County Voter Approved Millage											
Library				\$3	\$1,065	\$854	\$629	\$690	\$642	\$641	\$4,524
Max Transportation				\$1	\$339	\$272	\$200	\$251	\$233	\$233	\$1,529
Airport Authority				\$0	\$97	\$77	\$57	\$62	\$58	\$58	\$409
Non-County Voter Approved Sub Total				\$4	\$1,501	\$1,203	\$886	\$1,003	\$933	\$932	\$6,462
Other Millage											
State Education				\$16	\$5,812	\$4,660	\$3,430	\$3,763	\$3,501	\$3,495	\$24,677
Intermediate School District				\$15	\$5,350	\$4,290	\$3,158	\$3,464	\$3,223	\$3,217	\$22,717
Holland City School Operating				\$48	\$17,350	\$13,851	\$10,229	\$11,212	\$10,363	\$10,449	\$73,502
Holland City Operating				\$25	\$9,203	\$7,386	\$5,432	\$6,058	\$5,637	\$5,533	\$39,274
Holland City Municipal Cap Project				\$1	\$395	\$155	\$78	\$84	\$137	\$293	\$1,143
Holland City Street Improvement				\$3	\$969	\$777	\$572	\$627	\$583	\$796	\$4,327
Holland City Sidewalk Improvement				\$0	\$48	\$39	\$28	\$31	\$29	\$29	\$204
Holland Pool Operating				\$2	\$823	\$660	\$486	\$533	\$496	\$582	\$3,582
Other Sub Total				\$110	\$39,950	\$31,818	\$23,413	\$25,772	\$23,969	\$24,394	\$169,426
Total				\$126	\$45,670	\$36,405	\$26,789	\$29,507	\$27,443	\$27,863	\$193,803

Source: Ottawa County Treasurer's Office and City of Holland

⁶ The base year for this project is 2007. As a result, there were no tax dollars captured from 2005 through 2007.

Appendix E2

Annual Tax Revenue Captured (by Authority)

Holland City BRA (Brownfield Project: Holland City Parking Deck)⁷

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating				\$19,439	\$19,509	\$17,425	\$15,615	\$15,160	\$17,148	\$17,589	\$121,885
County E-911				\$2,380	\$2,384	\$2,130	\$1,909	\$1,853	\$2,096	\$2,150	\$14,902
County Parks				\$1,709	\$1,715	\$1,532	\$1,373	\$1,333	\$1,508	\$1,546	\$10,716
Ottawa County Sub Total				\$23,528	\$23,608	\$21,087	\$18,897	\$18,346	\$20,752	\$21,285	\$147,503
Non-County Voter Approved Millage											
Library				\$5,652	\$5,961	\$5,324	\$4,771	\$4,632	\$5,240	\$5,374	\$36,954
Max Transportation				\$1,890	\$1,897	\$1,694	\$1,518	\$1,684	\$1,905	\$1,954	\$12,542
Airport Authority				\$540	\$542	\$484	\$434	\$421	\$476	\$489	\$3,386
Non-County Voter Approved Sub Total				\$8,082	\$8,400	\$7,502	\$6,723	\$6,737	\$7,621	\$7,817	\$52,882
Other Millage											
State Education				\$32,398	\$32,516	\$29,041	\$26,026	\$25,267	\$28,580	\$29,314	\$203,142
Intermediate School District				\$29,825	\$29,933	\$26,735	\$23,958	\$23,260	\$26,310	\$26,986	\$187,007
Holland City School Operating				\$94,477	\$92,423	\$82,678	\$74,174	\$72,286	\$82,110	\$84,453	\$582,601
Holland City Operating				\$50,412	\$51,483	\$46,052	\$41,208	\$40,674	\$46,007	\$46,414	\$322,250
Holland City Municipal Cap Project				\$1,106	\$2,210	\$960	\$595	\$566	\$1,124	\$2,464	\$9,025
Holland City Street Improvement				\$5,400	\$5,419	\$4,840	\$4,338	\$4,211	\$4,763	\$6,678	\$35,649
Holland City Sidewalk Improvement				\$270	\$271	\$242	\$217	\$211	\$238	\$244	\$1,693
Holland Pool Operating				\$4,590	\$4,606	\$4,114	\$3,687	\$3,579	\$4,049	\$4,886	\$29,511
Other Sub Total				\$218,478	\$218,861	\$194,662	\$174,203	\$170,054	\$193,181	\$201,439	\$1,370,878
Total				\$250,088	\$250,869	\$223,251	\$199,823	\$195,137	\$221,554	\$230,541	\$1,571,263

Source: Ottawa County Treasurer's Office and City of Holland

⁷ The base year for this project is 2007. As a result, there were no tax dollars captured from 2005 through 2007.

Appendix E2

Annual Tax Revenue Captured (by Authority)

Holland City BRA (Brownfield Project: Crescent Shores Marina)⁸

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating					\$125	\$100	\$137	\$222	\$116	\$135	\$835
County E-911					\$15	\$12	\$17	\$27	\$14	\$16	\$101
County Parks					\$11	\$9	\$12	\$19	\$10	\$12	\$73
Ottawa County Sub Total					\$151	\$121	\$166	\$268	\$140	\$163	\$1,009
Non-County Voter Approved Millage											
Library					\$38	\$31	\$42	\$68	\$36	\$41	\$256
Max Transportation					\$12	\$10	\$13	\$25	\$13	\$15	\$88
Airport Authority					\$3	\$3	\$4	\$6	\$3	\$4	\$23
Non-County Voter Approved Sub Total					\$53	\$44	\$59	\$99	\$52	\$60	\$367
Other Millage											
State Education					\$208	\$167	\$228	\$370	\$194	\$224	\$1,391
Intermediate School District					\$191	\$154	\$210	\$340	\$179	\$207	\$1,281
Holland City School Operating					\$624	\$498	\$683	\$1,026	\$582	\$673	\$4,086
Holland City Operating					\$329	\$265	\$361	\$595	\$312	\$355	\$2,217
Holland City Municipal Cap Project					\$14	\$6	\$5	\$8	\$8	\$19	\$60
Holland City Street Improvement					\$35	\$28	\$38	\$62	\$32	\$51	\$246
Holland City Sidewalk Improvement					\$2	\$1	\$2	\$3	\$2	\$2	\$12
Holland Pool Operating					\$29	\$24	\$32	\$52	\$27	\$37	\$201
Other Sub Total					\$1,432	\$1,143	\$1,559	\$2,456	\$1,336	\$1,568	\$9,494
Total					\$1,636	\$1,308	\$1,784	\$2,823	\$1,528	\$1,791	\$10,870

Source: Ottawa County Treasurer's Office and City of Holland

⁸ The base year for this project is 2008. As a result, there were no tax dollars captured from 2005 through 2008.

Appendix E2

Annual Tax Revenue Captured (by Authority)

Holland City BRA (Brownfield Project: Macatawa Bank)⁹

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating		\$1,910	\$7,213	\$8,029							\$17,152
County E-911		\$241	\$883	\$983							\$2,107
County Parks		\$173	\$634	\$706							\$1,513
Ottawa County Sub Total		\$2,324	\$8,730	\$9,718							\$20,772
Non-County Voter Approved Millage											
Library		\$716	\$2,094	\$2,335							\$5,145
Max Transportation		\$80	\$701	\$781							\$1,562
Airport Authority		\$0	\$0	\$223							\$223
Non-County Voter Approved Sub Total		\$796	\$2,795	\$3,339							\$6,930
Other Millage											
Intermediate School District		\$2,297	\$11,067	\$12,318							\$25,682
Holland City Operating		\$5,195	\$18,707	\$20,822							\$44,724
Holland City Municipal Cap Project		\$8	\$596	\$457							\$1,061
Holland City Street Improvement		\$546	\$2,104	\$2,230							\$4,880
Holland City Sidewalk Improvement		\$27	\$0	\$0							\$27
Holland Pool Operating		\$464	\$1,703	\$1,896							\$4,063
Other Sub Total		\$8,537	\$34,177	\$37,723							\$80,437
Total		\$11,657	\$45,702	\$50,780							\$108,139

Source: Ottawa County Treasurer's Office and City of Holland

⁹ The base year for this project is 2005. As a result, there were no tax dollars captured in 2005. There were no tax dollars captured between 2009 and 2014 since this Brownfield project's TIF plan is no longer active

Holland Township BRA (Brownfield Project: ADW)¹⁰

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating		\$5	\$1,820	\$1,820	\$1,820	\$1,622	\$1,385	\$5,322	\$12,732	\$12,938	\$39,464
County E-911		\$1	\$223	\$223	\$222	\$198	\$169	\$651	\$1,556	\$1,581	\$4,824
County Parks		\$0	\$160	\$160	\$160	\$143	\$122	\$468	\$1,119	\$1,138	\$3,470
Ottawa County Sub Total		\$6	\$2,203	\$2,203	\$2,202	\$1,963	\$1,676	\$6,441	\$15,407	\$15,657	\$47,758
Non-County Voter Approved Millage											
Max Transportation		\$0	\$177	\$177	\$177	\$158	\$135	\$591	\$1,415	\$1,438	\$4,268
Library		\$2	\$528	\$529	\$556	\$496	\$423	\$1,626	\$3,890	\$3,953	\$12,003
Non-County Voter Approved Sub Total		\$2	\$705	\$706	\$733	\$654	\$558	\$2,217	\$5,305	\$5,391	\$16,271
Other Millage											
Intermediate School District		\$6	\$2,792	\$2,792	\$2,792	\$2,488	\$2,124	\$8,166	\$19,535	\$19,851	\$60,546
West Ottawa School Building & Site		\$0	\$152	\$152	\$152	\$135	\$115	\$444	\$1,061	\$1,078	\$3,289
Holland Township Operating		\$8	\$2,471	\$2,473	\$2,450	\$2,179	\$1,860	\$7,143	\$17,128	\$17,441	\$53,153
Other Sub Total		\$14	\$5,415	\$5,417	\$5,394	\$4,802	\$4,099	\$15,753	\$37,724	\$38,370	\$116,988
Total		\$22	\$8,323	\$8,326	\$8,329	\$7,419	\$6,333	\$24,411	\$58,436	\$59,418	\$181,017

Source: Holland Township

¹⁰ The base year for this project is 2005. As a result, there were no tax dollars captured in 2005.

Appendix E2

Annual Tax Revenue Captured (by Authority)

Holland Township BRA (Brownfield Project: Bosgraaf Trust)¹¹

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating				\$29	\$262	\$257	\$133	\$46	\$39	\$118	\$884
County E-911				\$4	\$32	\$31	\$16	\$6	\$5	\$14	\$108
County Parks				\$3	\$23	\$23	\$12	\$4	\$3	\$10	\$78
Ottawa County Sub Total				\$36	\$317	\$311	\$161	\$56	\$47	\$142	\$1,070
Non-County Voter Approved Millage											
Max Transportation				\$3	\$25	\$25	\$13	\$5	\$4	\$13	\$88
Library				\$9	\$80	\$79	\$41	\$14	\$12	\$36	\$271
Non-County Voter Approved Sub Total				\$12	\$105	\$104	\$54	\$19	\$16	\$49	\$359
Other Millage											
Intermediate School District				\$45	\$402	\$395	\$204	\$71	\$59	\$182	\$1,358
West Ottawa School Building & Site				\$2	\$22	\$21	\$11	\$4	\$3	\$10	\$73
Holland Township Operating				\$40	\$352	\$346	\$179	\$62	\$52	\$160	\$1,191
Other Sub Total				\$87	\$776	\$762	\$394	\$137	\$114	\$352	\$2,622
Total				\$135	\$1,198	\$1,177	\$609	\$212	\$177	\$543	\$4,051

Source: Holland Township

¹¹ The base year for this project is 2007. As a result, there were no tax dollars captured from 2005 through 2007.

Hudsonville City DDA

	Year										Total Dollars Captured
	2005 ¹²	2006 ¹²	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	Data n/a	Data n/a	\$33,754	\$49,677	\$33,882	\$36,721	\$28,844	\$28,187	\$27,652	\$26,449	\$265,166
County E-911	Data n/a	Data n/a	\$4,132	\$6,213	\$4,140	\$4,487	\$3,525	\$3,444	\$3,379	\$3,243	\$32,563
County Parks	Data n/a	Data n/a	\$2,967	\$4,462	\$2,978	\$3,228	\$2,535	\$2,477	\$2,430	\$2,333	\$23,410
Ottawa County Sub Total	Data n/a	Data n/a	\$40,853	\$60,352	\$41,000	\$44,436	\$34,904	\$34,108	\$33,461	\$32,025	\$321,139
Non-County Voter Approved Millage											
Library	Data n/a	Data n/a	\$13,126	\$11,245	\$13,177	\$15,300	\$12,017	\$11,019	\$11,715	\$11,020	\$98,619
Non-County Voter Approved Sub Total	Data n/a	Data n/a	\$13,126	\$11,245	\$13,177	\$15,300	\$12,017	\$11,019	\$11,715	\$11,020	\$98,619
Other Millage											
State Education	Data n/a	Data n/a	\$46,687	\$48,430	\$48,000	\$32,966	\$31,374	\$29,646	\$28,003	\$0	\$265,106
Intermediate School District	Data n/a	Data n/a	\$32,753	\$44,583	\$51,985	\$30,375	\$28,882	\$27,291	\$25,778	\$0	\$241,647
Hudsonville School Operating	Data n/a	Data n/a	\$197,374	\$196,882	\$205,000	\$135,417	\$127,686	\$120,970	\$114,593	\$0	\$1,097,922
Hudsonville School Debt	Data n/a	Data n/a	\$1,583	\$1,695	\$1,700	\$1,051	\$1,819	\$1,693	\$1,626	\$0	\$11,167
Hudsonville Operating	Data n/a	Data n/a	\$92,170	\$78,963	\$92,521	\$99,251	\$77,961	\$76,184	\$74,993	\$71,488	\$663,531
Other Sub Total	Data n/a	Data n/a	\$370,567	\$370,553	\$399,206	\$299,060	\$267,722	\$255,784	\$244,993	\$71,488	\$2,279,373
Total	Data n/a	Data n/a	\$424,546	\$442,150	\$453,383	\$358,796	\$314,643	\$300,911	\$290,169	\$114,533	\$2,699,131

Source: City of Hudsonville

¹² The City of Hudsonville indicated that they do not have any backup material for the tax captures in 2005 and 2006

Appendix E2

Annual Tax Revenue Captured (by Authority)

Spring Lake Village BRA (Brownfield Project: Mill Point Station)¹³

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating			\$530	\$753	\$652	\$711	\$520	\$402	\$406	\$423	\$4,398
County E-911			\$65	\$92	\$80	\$87	\$64	\$49	\$50	\$52	\$538
County Parks			\$47	\$66	\$57	\$63	\$46	\$35	\$36	\$37	\$387
Ottawa County Sub Total			\$641	\$912	\$789	\$861	\$630	\$486	\$492	\$512	\$5,322
Non-County Voter Approved Millage											
North Ottawa County Aging Council (Four Pointes)			\$36	\$52	\$45	\$49	\$36	\$28	\$28	\$29	\$302
Tri-Cities Museum			\$33	\$47	\$41	\$45	\$33	\$25	\$26	\$27	\$277
Bike Path			\$73	\$100	\$81	\$83	\$61	\$55	\$55	\$58	\$565
Library			\$255	\$363	\$314	\$342	\$251	\$193	\$196	\$204	\$2,118
Non-County Voter Approved Sub Total			\$397	\$561	\$481	\$519	\$380	\$301	\$305	\$317	\$3,262
Other Millage											
State Education			\$883	\$1,256	\$0	\$1,185	\$867	\$669	\$677	\$706	\$6,244
Intermediate School District			\$813	\$1,156	\$0	\$1,091	\$799	\$616	\$624	\$649	\$5,748
Spring Lake School Operating			\$2,649	\$3,767	\$0	\$3,556	\$2,602	\$2,008	\$2,032	\$2,117	\$18,731
Spring Lake Township Operating			\$142	\$202	\$0	\$191	\$140	\$108	\$47	\$49	\$878
Other Sub Total			\$4,487	\$6,380	\$0	\$6,024	\$4,408	\$3,401	\$3,380	\$3,521	\$31,600
Total			\$5,525	\$7,853	\$1,270	\$7,404	\$5,418	\$4,188	\$4,176	\$4,350	\$40,184

Source: Village of Spring Lake

¹³ The base year for this project is 2006. As a result, there were no tax dollars captured in 2005 and 2006.

Spring Lake Village BRA (Brownfield Project: Lake Point)¹⁴

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating			\$16,421	\$17,080							\$33,501
County E-911			\$2,010	\$2,090							\$4,100
County Parks			\$1,444	\$1,502							\$2,945
Ottawa County Sub Total			\$19,875	\$20,672							\$40,547
Non-County Voter Approved Millage											
North Ottawa County Aging Council (Four Pointes)			\$1,128	\$1,173							\$2,301
Tri-Cities Museum			\$1,024	\$1,065							\$2,089
Bike Path			\$2,256	\$2,263							\$4,519
Library			\$7,907	\$8,225							\$16,132
Non-County Voter Approved Sub Total			\$12,315	\$12,726							\$25,040
Other Millage											
State Education			\$16,966	\$0							\$16,966
Intermediate School District			\$15,618	\$0							\$15,618
Spring Lake School Operating			\$50,898	\$0							\$50,898
Spring Lake Township Operating			\$4,404	\$4,577							\$8,981
Other Sub Total			\$87,887	\$4,577							\$92,464
Total			\$120,076	\$37,975							\$158,051

Source: Village of Spring Lake

¹⁴ The base year for this project is 2006. As a result, there were no tax dollars captured in 2005 and 2006. There were no tax dollars captured between 2009 and 2014 since this Brownfield project's TIF plan is no longer active

Appendix E2

Annual Tax Revenue Captured (by Authority)

Zeeland City BRA (Brownfield Project: GS Properties)¹⁵

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating	\$1,661	\$2,982	\$5,161	\$5,456	\$5,121	\$5,223	\$3,677	\$4,327	\$4,208		\$37,816
County E-911	\$209	\$375	\$632	\$668	\$626	\$638	\$0	\$528	\$514		\$4,190
County Parks	\$150	\$270	\$454	\$480	\$450	\$459	\$0	\$381	\$370		\$3,014
Ottawa County Sub Total	\$2,020	\$3,627	\$6,247	\$6,604	\$6,197	\$6,320	\$3,677	\$5,236	\$5,092		\$45,020
Non-County Voter Approved Millage											
Non-County Voter Approved Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Millage											
State Education	\$2,848	\$5,113	\$4,366	\$0	\$0	\$0	\$0	\$0	\$0		\$12,327
Intermediate School District	\$1,999	\$3,587	\$7,918	\$8,372	\$7,858	\$8,014	\$5,642	\$6,639	\$6,456		\$56,485
Zeeland School Operating	\$8,545	\$15,338	\$13,099	\$0	\$0	\$0	\$0	\$0	\$0		\$36,982
Zeeland School Building & Site	\$475	\$852	\$728	\$0	\$0	\$0	\$0	\$0	\$0		\$2,055
Zeeland School Rec	\$190	\$341	\$291	\$0	\$0	\$0	\$0	\$0	\$0		\$822
Zeeland City Operating	\$5,167	\$9,361	\$15,749	\$16,651	\$15,343	\$15,648	\$11,017	\$12,963	\$12,607		\$114,506
Other Sub Total	\$19,224	\$34,592	\$42,151	\$25,023	\$23,201	\$23,662	\$16,659	\$19,602	\$19,063		\$223,177
Total	\$21,244	\$38,219	\$48,398	\$31,627	\$29,398	\$29,982	\$20,336	\$24,838	\$24,155		\$268,197

Source: City of Zeeland

¹⁵ There were no tax dollars captured in 2014 since this Brownfield project's TIF plan is no longer active

Ottawa County BRA (Brownfield Project: Cedar Crest Dairy)¹⁶

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Ottawa County Millage											
Ottawa County Operating								\$90	\$113	\$130	\$333
County E-911								\$11	\$14	\$16	\$41
County Parks								\$8	\$10	\$11	\$29
Ottawa County Sub Total								\$109	\$137	\$157	\$403
Non-County Voter Approved Millage											
Library								\$38	\$47	\$54	\$139
Non-County Voter Approved Sub Total								\$38	\$47	\$54	\$139
Other Millage											
Hudsonville Operating								\$243	\$307	\$352	\$902
Other Sub Total								\$243	\$307	\$352	\$902
Total								\$390	\$491	\$563	\$1,444

Source: Ottawa County Planning and Performance Improvement Department

¹⁶ The base year for this project is 2011. As a result, there were no tax dollars captured between 2005 and 2011.

Appendix E3

Annual Tax Revenue Captured from Ottawa County (by Authority)¹

	Year										Total Dollars Captured
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Allendale Township DDA	\$490,043	\$502,782	\$589,739	\$645,734	\$708,180	\$674,876	\$644,377	\$638,115	\$644,902	\$668,820	\$6,207,568
Coopersville City DDA	\$91,763	\$92,927	\$83,812	\$71,464	\$42,364	\$31,140	\$30,239	\$61,143	\$95,768	\$95,771	\$696,392
Crockery Township CIA									\$663	\$1,544	\$2,207
Grand Haven City DDA	\$10,390	\$49,442	\$70,072	\$87,061	\$86,194	\$80,173	\$75,354	\$60,418	\$63,902	\$68,109	\$651,115
Grand Haven City BRA	\$14,346	\$15,277	\$25,535	\$58,178	\$61,512	\$58,804	\$57,248	\$50,984	\$45,101	\$46,760	\$433,745
Grand Haven Township DDA	\$147,040	\$168,966	\$188,825	\$222,787	\$260,075	\$267,235	\$242,556	\$229,257	\$216,017	\$215,632	\$2,158,391
Holland City BRA	\$12,151	\$27,223	\$46,582	\$104,774	\$93,393	\$84,009	\$75,716	\$70,206	\$81,744	\$89,060	\$684,858
Holland Township BRA		\$6	\$2,203	\$2,239	\$2,519	\$2,274	\$1,837	\$6,497	\$15,454	\$15,799	\$48,828
Hudsonville City DDA	Data n/a ²	Data n/a ²	\$40,853	\$60,352	\$41,000	\$44,436	\$34,904	\$34,108	\$33,461	\$32,025	\$321,139
Spring Lake Village BRA			\$20,516	\$21,584	\$789	\$861	\$630	\$486	\$492	\$512	\$45,869
Zeeland City BRA	\$2,020	\$3,627	\$6,247	\$6,604	\$6,197	\$6,320	\$3,677	\$5,236	\$5,092		\$45,020
Ottawa County BRA								\$109	\$137	\$157	\$403
Total	\$767,753	\$860,250	\$1,074,384	\$1,280,777	\$1,302,223	\$1,250,128	\$1,166,538	\$1,156,559	\$1,202,733	\$1,234,189	\$11,295,535

Source: Ottawa County Local Units of Government and Ottawa County Treasurer's Office

¹ Total TIF revenue captured by each TIF Authority provided on the previous pages of this Appendix

² The City of Hudsonville indicated that they do not have any backup material for the tax captures in 2005 and 2006

Appendix F

Increase in Taxable Values in TIF Districts (1985-2014)¹

Local Unit of Government	Authorities Using TIF	Base Year	Base Year Taxable Value of Original TIF District	2014 Taxable Value of TIF District	Incremental Taxable Value of the TIF District² (Base Year to 2014)	Percent Increase in Taxable Value of the TIF District² (Base Year to 2014)
Allendale Township	DDA	1986	\$22,712,391	\$190,201,820	\$167,489,429	737.4%
Coopersville City	DDA	1990	\$39,517,000	\$103,784,948	\$64,267,948	162.6%
Crockery Township	CIA	2012	\$12,163,593	\$16,902,226	\$4,738,633	39.0%
Grand Haven City	DDA	2004	\$28,325,806	\$43,961,130	\$15,635,324	55.2%
Grand Haven City	BRA	2003 (first project)	\$540,200	\$11,273,963	\$10,733,763	1987.0%
Grand Haven Township	DDA	1998	\$30,694,049	\$80,454,652	\$49,760,603	162.1%
Grand Haven Township	BRA	2014	\$350,204	n/a (2014 is first year)	n/a (2014 is first year)	n/a (2014 is first year)
Holland City	BRA	2002 (first project)	\$13,843,774	\$34,728,881	\$20,885,107	150.9%
Holland Township	BRA	2005 (first project)	\$400,169	\$3,980,392	\$3,580,223	894.7%
Holland City/Township	LDFA SmartZone	2015	\$87,863,406	n/a (2015 is first year)	n/a (2015 is first year)	n/a (2015 is first year)
Hudsonville City	DDA	1985	\$5,142,600	\$12,489,563	\$7,346,963	142.9%
Spring Lake Village	BRA	2006	\$605,300	\$3,940,835 ³	\$3,335,535	551.1%
Zeeland City	BRA	2004	\$201,900	\$1,370,800	\$1,168,900	578.9%
Ottawa County	BRA	2011 (first project)	\$261,500 ⁴	\$297,702 ⁴	\$36,202 ⁴	13.8% ⁴
Total⁵			\$154,408,282	\$503,386,912	\$348,978,630	226.0%

Source: Local Units of Government; Ottawa County Treasurer's Office

Note: The taxable values in this Appendix include real and personal property since it was not possible to distinguish between real and personal property based on the data provided by the Authorities. The tax on personal property in Michigan will be phased out as a result of an August 2014 voter approved Proposal.

¹ With the exception of the Zeeland City BRA which only includes a single BRA project, the taxable values in this Appendix reflect the total taxable values from all of the BRA projects

² Calculated by PPID

³ This data was obtained from the Ottawa County Equalization Department Real Property Search

⁴ This data only includes data for the Cedar Crest Dairy project

⁵ The total does not include the Grand Haven Township BRA or the Holland City/Township LDFA SmartZone because they will not begin to capture taxes until 2015 and 2016 respectively

Appendix G

Examples of Community and Economic Development Projects Funded with TIF

Local Unit of Government	Authorities Using TIF	Projects Financed with TIF or Projected to be Financed with TIF
Allendale Township	DDA	Water mains, sanitary sewer, and storm sewer system modifications and improvements throughout downtown Allendale area; street paving and restoration throughout downtown Allendale area; parks projects; sidewalks and bicycle paths along M45; fire equipment; kiosks for schools and parks; Township Park Master Plan preparation
Coopersville City	DDA	Water mains, sanitary sewer, and storm sewer system modifications and improvements throughout downtown Coopersville area; parking area improvements; landscaping and irrigation; streetscape improvements; installation of lighting and signage; sidewalks; brick enhanced walkways; reconstruction of Vet's Park; enhancements to City Park; improvements to Main Street and reconstruction of Randall Street; pavilions and pedestrian bridges; other ¹
Crockery Township	CIA	Planned projects include wastewater treatment facility improvements; water mains, sanitary sewer, and storm sewer systems; streetscape and sidewalks; park improvements; non-motorized paths; property acquisition
Grand Haven City	DDA	Streetscape improvements; landscape improvements; parking improvements and enhancements; waterfront beautification; informational signage/kiosks; central park enhancements
Grand Haven City	BRA	Clean-up of contaminated property at the current Grand Landing site located at the northwest corner of US 31 and Jackson street; clean-up of contaminated property at the former Grand Haven Brass site on Fulton that is now boat storage
Grand Haven Township	DDA	Extend water mains, sanitary sewer, and street/storm sewer systems along 168th and 172nd Avenues; construct service roads between 168th and 172nd Avenues; non-motorized path construction along 172nd Avenue; installation of traffic signals along 168th and 172nd Avenues; streetscape and design
Holland City	BRA	Clean-up of several contaminated properties within the City, including properties on 16th Street, 48th Street, and 5th Street. The clean-up resulted in the creation of Baker Lofts, Scrap Yard Lofts, Plaza East, Macatawa Bank, and a parking deck in Holland City
Holland Township	BRA	Clean-up of contaminated property at the current Spectrum Health Primary Care facility located at 588 E Lakewood; clean-up of contaminated property at 154 and 176 E Lakewood
Hudsonville City	DDA	Welcome signs; street lights; parking lot repaving; tree planting; property acquisition; sponsorship of city events; and preparation of a landscape plan for the Chicago Drive corridor
Spring Lake Village	BRA	Clean-up of contaminated property, including demolition of the structures that were previously located at what is now Mill Point Station and Lake Point/West End redevelopment project
Zeeland City	BRA	Clean-up of contaminated property at 59 W. Washington that is now a retail center with 14 commercial businesses
Ottawa County	BRA	Clean-up of contaminated property at the current Cedar Crest Dairy site located in Hudsonville

Source: Local Units of Government

¹ Coopersville DDA has evolved from revitalizing the downtown to continued investment in the community and marketing. They have hired a Marketing Director who has drawn national attention to Coopersville for its Outhouse 500 Race and the Glidden Tour. They are also marketing residential opportunities within the community as part of the Grand Rapids' medical mile. Additional community investment includes Design & Architectural assistance, merchant assistance, signage, holiday lighting, snowplowing, commercial refuse contract, and library funding.

Appendix H

Self-Reported Benefits of Using TIF (1985-2012)

Local Unit of Government	Authorities Using TIF	Estimated Number of Jobs Created	Estimated Private Financial Investment in the TIF District	Examples of Private Financial Investment Projects in the TIF District	Major Benefits from the Use of TIF
Allendale Township	DDA	Total not tracked, 330 created from two DDA projects	Total not tracked, \$57,500,000 from four DDA projects	Nicholas Plastics, Leprino Foods, Edgewater Business District	Improved drainage, traffic circulation, visibility, parking, and aesthetics; redevelopment of existing commercial facilities; development of new facilities; installation of water system, sanitary sewer system, landscaping, street surfacing, signage, parking, pedestrian areas, trees, and sidewalks
Coopersville City	DDA	Not tracked	No response	No response	The City would look very different without the \$3.1 million that was invested by the DDA into the revitalization of the downtown area between 1990 and 2010. The DDA is now focused on marketing the community
Crockery Township	CIA	n/a (2013 is first year of TIF)	n/a (2013 is first year of TIF)	n/a (2013 is first year of TIF)	n/a (2013 is first year of TIF)
Grand Haven City	DDA	Not tracked	\$9,600,000	Washington Avenue Projects	Redevelopment of eyesores; some contamination remediation or containment; use of best management practices for rainwater runoff; reduced cost of snow removal/salt/sand; the use of surrounding property is improved; job development
Grand Haven City	BRA	150+	\$33,000,000	Grand Landing, Boat Storage	Redevelopment of eyesores; environmental contamination remediation or containment; the use of the property is improved; job development
Grand Haven Township	DDA	1,102 full-time 537 part-time ¹	\$100,606,000	Meijer, Light Corporation, Ferlin Retail Strip Mall	It is the only economic development tool that is readily available for the Township
Grand Haven Township	BRA	n/a (2014 is first year of TIF)	n/a (2014 is first year of TIF)	n/a (2014 is first year of TIF)	n/a (2014 is first year of TIF)
Holland City	BRA	Not tracked	\$72.4 to \$91.4 million on Ottawa County projects	Plaza East, Macatawa Bank, Baker Lofts, Scrap Yard Lofts, Parking Deck	Contaminated properties were remediated and put back into use, blighted buildings were renovated, jobs were created and the overall tax base has increased substantially as a result of the redevelopment of these Brownfield parcels
Holland Township	BRA	Not tracked	Not tracked	Condominiums, Spectrum Health Facility	Improvement of otherwise vacant and underused property
Holland City/Township	LDFA SmartZone	n/a (2015 is first year of TIF)	n/a (2015 is first year of TIF)	n/a (2015 is first year of TIF)	n/a (2015 is first year of TIF)
Hudsonville City	DDA	No response	No response	No response	No response
Spring Lake Village	BRA	18.5 full-time equivalent positions	Over \$2.3 million	Mill Point Station, Lake Point/West End Redevelopment Project	Redevelopment of dilapidated, unsafe, and obsolete property. Construction of new buildings, offices, and parking lots. Extension of the Lakeside Trail for public use. Creation of new jobs and an increase in the tax base of the Village
Zeeland City	BRA	100 ²	Not tracked	GS Properties Project	Some projects are just not viable without the incentive. Nobody wants to risk losing money developing a site. The TIF reimbursed the developer, in part, for his site remediation cost. The City lost a blighted property, gained an aesthetically pleasing structure, and gained tax base. Residents benefit from service choices and jobs
Ottawa County	BRA	27	\$197,353	Cedar Crest Dairy	It facilitates the rehabilitation, revitalization, and reuse of environmentally contaminated, blighted, or functionally obsolete properties

Source: Local Units of Government; Authorities that use TIF

¹ The estimate, which is likely low, is based upon seven new large businesses (e.g. Meijer, Light Corporation) and three renovated businesses (e.g. IVC, Lake Trust Credit Union) within the boundaries of the DDA

² The site that was redeveloped now has 14 commercial businesses, with approximately 100 permanent jobs created

Appendix I

BRA Tax Capture when Combined Incremental Tax Value is Negative

BRA - 2013 Tax Year

Parcel Property Type	Base Year Taxable Value	2013 Taxable Value	Incremental Taxable Value	Taxes Captured						
				Township	Library	County	Transit	Local School	Intermediate School	Total
Real	\$125,100	\$135,800	\$10,700	\$51.82	\$11.77	\$46.61	\$4.28	\$3.21	\$59.10	\$176.79
Real	\$231,000	\$197,400	-\$33,600	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$356,100	\$333,200	-\$22,900	\$51.82	\$11.77	\$46.61	\$4.28	\$3.21	\$59.10	\$176.79

Source: Local Unit of Government

BRA - 2014 Tax Year

Parcel Property Type	Base Year Taxable Value	2014 Taxable Value	Incremental Taxable Value	Taxes Captured						
				Township	Library	County	Transit	Local School	Intermediate School	Total
Real	\$125,100	\$158,000	\$32,900	\$159.66	\$36.19	\$143.33	\$13.16	\$9.87	\$181.72	\$543.93
Real	\$231,000	\$184,300	-\$46,700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$356,100	\$342,300	-\$13,800	\$159.66	\$36.19	\$143.33	\$13.16	\$9.87	\$181.72	\$543.93

Source: Local Unit of Government

Appendix J

TIF Authority Fund Balances

Local Unit of Government	Authorities Using TIF	End of Year Fund Balance (2013 or 2014)
Allendale Township	DDA	\$779,647
Coopersville City	DDA	\$208,326
Crockery Township	CIA	\$439
Grand Haven City	DDA	\$22,416
Grand Haven City	BRA	\$1,170,485
Grand Haven Township	DDA	\$651,246
Grand Haven Township	BRA	n/a (2014 is first year)
Holland City	BRA	\$96,435
Holland Township	BRA	\$4,425
Holland City/Township	LDFA SmartZone	n/a (2015 is first year)
Hudsonville City	DDA	\$22,452
Spring Lake Village	BRA	\$0
Zeeland City	BRA	\$4,397
Ottawa County	BRA	\$321

Appendix K

Annual State Filing Requirements

Statutorily Required Reporting Metrics of TIF Authorities¹			
	DDAs	BRAs	CIAAs
1. Tax increment revenues received (by taxing jurisdiction and millage)	✓	✓	✓
2. Number of jobs created as a result of TIF project	✓	✓	
3. Amount of capital investment for each TIF project		✓	
4. Type and cost of capital improvements made in TIF District			✓
5. Base year TV of TIF District	✓	✓ ²	✓
6. Current year TV of each parcel in TIF District		✓	
7. Incremental TV of TIF District captured by the Authority	✓	✓ ²	✓
8. Increase in State Equalized Valuation as a result of TIF			✓
9. Amount and purpose of expenditures from TIF account	✓	✓	✓
10. Amount and source (i.e. taxing jurisdiction) of revenue in the TIF account	✓	✓	✓
11. Number of residential units constructed or rehabilitated for each TIF project		✓	
12. Square footage of new or rehabilitated building space for each TIF project		✓	
13. Amount in any bond reserve account	✓		✓
14. Amount of principal and interest on any outstanding bonded indebtedness	✓	✓	✓

1. Prior to 2013, all TIFs in Michigan were statutorily required to report tax capture data to the Michigan State Tax Commission (MSTC). After 2013, BRAs were required to report tax capture data to the MEDC while all other TIFs continue to report to the MSTC
2. For BRAs, TV is reported for each parcel in the TIF District.

Appendix L

Legislative Reform Ideas Introduced in Michigan in 2014

Require the Authorities that use TIF to submit a report on the status of their TIF account to each taxing jurisdiction whose taxes are subject to capture not later than 6 months following the end of the Fiscal Year. The report will include the following:

- Amount and purpose of expenditures from the account
- TIF revenues received
- Total amount of new public investment in the Authority District
- Total amount of new private investment in the Authority District
- Total amount of new jobs created and jobs lost in the Authority District
- Total amount of new businesses established and business that left the Authority District
- Total amount of new buildings constructed and new additions within the Authority District

Require TIF Authorities to create, operate, and regularly update a website that contains all Authority records and documents, including the following:

- Minutes of all Board meetings
- Annual budget
- Annual budget audits
- Currently adopted Development Plan
- Currently adopted TIF Plan
- List of all Authority sponsored and managed events
- Authority staff contact information
- All promotional and marketing materials
- Amount of TIF revenue captured from each taxing jurisdiction
- Other documents related to management of the Authority

Require the Board of the Authorities that use TIF to hold an annual town meeting to which all community residents, all businesses located in the Authority District, all property owners within the Authority District, and all taxing jurisdictions which contribute TIF are invited. The meeting will be held to provide the following information:

- Highlight all of the successes and statistics from the past year
- Projects accomplished
- Events held
- Promotional and marketing programs undertaken
- Property tax valuation from the previous year
- Other items



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