

Date	Taxable Value	Capture	County Operating	Library	Ambulance	Jail	Older Persons	Veterans	Rec.	2022 Millage Rates
			4.7763	0.9949	1.4925	0.9950	0.5500	0.2100	0.5000	
12/31/2021	\$6,964,212									
12/31/2022	\$7,124,389	\$160,177	\$765	\$159	\$239	\$159	\$88	\$34	\$80	
12/31/2023	\$7,288,250	\$324,038	\$1,548	\$322	\$484	\$322	\$178	\$68	\$162	
12/31/2024	\$7,455,880	\$491,668	\$2,348	\$489	\$734	\$489	\$270	\$103	\$246	
12/31/2025	\$7,627,365	\$663,153	\$3,167	\$660	\$990	\$660	\$365	\$139	\$332	
12/31/2026	\$7,802,794	\$838,582	\$4,005	\$834	\$1,252	\$834	\$461	\$176	\$419	
12/31/2027	\$7,982,258	\$1,018,046	\$4,862	\$1,013	\$1,519	\$1,013	\$560	\$214	\$509	
12/31/2028	\$8,165,850	\$1,201,638	\$5,739	\$1,196	\$1,793	\$1,196	\$661	\$252	\$601	
12/31/2029	\$8,353,665	\$1,389,453	\$6,636	\$1,382	\$2,074	\$1,383	\$764	\$292	\$695	
12/31/2030	\$8,545,799	\$1,581,587	\$7,554	\$1,574	\$2,361	\$1,574	\$870	\$332	\$791	
12/31/2031	\$8,742,353	\$1,778,141	\$8,493	\$1,769	\$2,654	\$1,769	\$978	\$373	\$889	
12/31/2032	\$8,943,427	\$1,979,215	\$9,453	\$1,969	\$2,954	\$1,969	\$1,089	\$416	\$990	
12/31/2033	\$9,149,126	\$2,184,914	\$10,436	\$2,174	\$3,261	\$2,174	\$1,202	\$459	\$1,092	
12/31/2034	\$9,359,555	\$2,395,343	\$11,441	\$2,383	\$3,575	\$2,383	\$1,317	\$503	\$1,198	
12/31/2035	\$9,574,825	\$2,610,613	\$12,469	\$2,597	\$3,896	\$2,598	\$1,436	\$548	\$1,305	
12/31/2036	\$9,795,046	\$2,830,834	\$13,521	\$2,816	\$4,225	\$2,817	\$1,557	\$594	\$1,415	
12/31/2037	\$10,020,332	\$3,056,120	\$14,597	\$3,041	\$4,561	\$3,041	\$1,681	\$642	\$1,528	
12/31/2038	\$10,250,800	\$3,286,588	\$15,698	\$3,270	\$4,905	\$3,270	\$1,808	\$690	\$1,643	
12/31/2039	\$10,486,568	\$3,522,356	\$16,824	\$3,504	\$5,257	\$3,505	\$1,937	\$740	\$1,761	
12/31/2040	\$10,727,759	\$3,763,547	\$17,976	\$3,744	\$5,617	\$3,745	\$2,070	\$790	\$1,882	
12/31/2041	\$10,974,498	\$4,010,286	\$19,154	\$3,990	\$5,985	\$3,990	\$2,206	\$842	\$2,005	
12/31/2042	\$11,226,911	\$4,262,699	\$20,360	\$4,241	\$6,362	\$4,241	\$2,344	\$895	\$2,131	
12/31/2043	\$11,485,130	\$4,520,918	\$21,593	\$4,498	\$6,747	\$4,498	\$2,487	\$949	\$2,260	
12/31/2044	\$11,749,288	\$4,785,076	\$22,855	\$4,761	\$7,142	\$4,761	\$2,632	\$1,005	\$2,393	
12/31/2045	\$12,019,522	\$5,055,310	\$24,146	\$5,030	\$7,545	\$5,030	\$2,780	\$1,062	\$2,528	
12/31/2046	\$12,295,971	\$5,331,759	\$25,466	\$5,305	\$7,958	\$5,305	\$2,932	\$1,120	\$2,666	
12/31/2047	\$12,578,778	\$5,614,566	\$26,817	\$5,586	\$8,380	\$5,586	\$3,088	\$1,179	\$2,807	
12/31/2048	\$12,868,090	\$5,903,878	\$28,199	\$5,874	\$8,812	\$5,874	\$3,247	\$1,240	\$2,952	
12/31/2049	\$13,164,056	\$6,199,844	\$29,612	\$6,168	\$9,253	\$6,169	\$3,410	\$1,302	\$3,100	
12/31/2050	\$13,466,829	\$6,502,617	\$31,058	\$6,469	\$9,705	\$6,470	\$3,576	\$1,366	\$3,251	
12/31/2051	\$13,776,567	\$6,812,355	\$32,538	\$6,778	\$10,167	\$6,778	\$3,747	\$1,431	\$3,406	
			\$449,332	\$93,596	\$140,407	\$93,605	\$51,741	\$19,756	\$47,038	

\$895,475
Total revenue loss to County

Average of 2.3% Increase in Taxable Value

Year	CPI
1995	
1996	1.028
1997	1.028
1998	1.027
1999	1.016
2000	1.019
2001	1.032
2002	1.032
2003	1.015
2004	1.023
2005	1.023
2006	1.033
2007	1.037
2008	1.023
2009	1.044
2010	0.997
2011	1.017
2012	1.027
2013	1.024
2014	1.016
2015	1.016
2016	1.003
2017	1.009
2018	1.021
2019	1.024
2020	1.019
2021	1.014
2022	1.033
2023	1.050
2024	
2025	
2026	

1.023 Average CPI 1996 thru 2023

City of Alpena Downstown Development Authority
 2022 Boundary Expansion - No Residential Proeprties
 Tax Increment Forecast

Base	12/31/2021	\$ 6,964,212	1.50%	Capture	County of Alpena								ACCollege	City		Total Capture	Accum Capture	DDA 2 Mil 2.0000
					Operating	Library	Ambulance	Jail	OPF#1	OPF#2	Veterans	Recreation	Operating	Operating	Extra Voted			
					4.7936	0.9985	1.4979	0.9986	0.5386	0.0105	0.2097	0.4993	2.4957	16.1066	1.0000			
1	12/31/2022	\$ 7,068,675	\$ 104,463	\$ 501	\$ 104	\$ 156	\$ 104	\$ 56	\$ 1	\$ 22	\$ 52	\$ 261	\$ 1,683	\$ 104	\$ 3,045	\$ 3,045	\$ 14,137	
2	12/31/2023	\$ 7,174,705	\$ 210,493	\$ 1,009	\$ 210	\$ 315	\$ 210	\$ 113	\$ 2	\$ 44	\$ 105	\$ 525	\$ 3,390	\$ 210	\$ 6,136	\$ 9,181	\$ 14,349	
3	12/31/2024	\$ 7,282,326	\$ 318,114	\$ 1,525	\$ 318	\$ 477	\$ 318	\$ 171	\$ 3	\$ 67	\$ 159	\$ 794	\$ 5,124	\$ 318	\$ 9,273	\$ 18,453	\$ 14,565	
4	12/31/2025	\$ 7,391,561	\$ 427,349	\$ 2,049	\$ 427	\$ 640	\$ 427	\$ 230	\$ 4	\$ 90	\$ 213	\$ 1,067	\$ 6,883	\$ 427	\$ 12,457	\$ 30,910	\$ 14,783	
5	12/31/2026	\$ 7,502,434	\$ 538,222	\$ 2,580	\$ 537	\$ 806	\$ 537	\$ 290	\$ 6	\$ 113	\$ 269	\$ 1,343	\$ 8,669	\$ 538	\$ 15,689	\$ 46,599	\$ 15,005	
6	12/31/2027	\$ 7,614,971	\$ 650,759	\$ 3,119	\$ 650	\$ 975	\$ 650	\$ 350	\$ 7	\$ 136	\$ 325	\$ 1,624	\$ 10,482	\$ 651	\$ 18,969	\$ 65,568	\$ 15,230	
7	12/31/2028	\$ 7,729,195	\$ 764,983	\$ 3,667	\$ 764	\$ 1,146	\$ 764	\$ 412	\$ 8	\$ 160	\$ 382	\$ 1,909	\$ 12,321	\$ 765	\$ 22,298	\$ 87,866	\$ 15,458	
8	12/31/2029	\$ 7,845,133	\$ 880,921	\$ 4,223	\$ 880	\$ 1,320	\$ 880	\$ 474	\$ 9	\$ 185	\$ 440	\$ 2,199	\$ 14,189	\$ 881	\$ 25,678	\$ 113,544	\$ 15,690	
9	12/31/2030	\$ 7,962,810	\$ 998,598	\$ 4,787	\$ 997	\$ 1,496	\$ 997	\$ 538	\$ 10	\$ 209	\$ 499	\$ 2,492	\$ 16,084	\$ 999	\$ 29,108	\$ 142,652	\$ 15,926	
10	12/31/2031	\$ 8,082,252	\$ 1,118,040	\$ 5,359	\$ 1,116	\$ 1,675	\$ 1,116	\$ 602	\$ 12	\$ 234	\$ 558	\$ 2,790	\$ 18,008	\$ 1,118	\$ 32,590	\$ 175,242	\$ 16,165	
11	12/31/2032	\$ 8,203,486	\$ 1,239,274	\$ 5,941	\$ 1,237	\$ 1,856	\$ 1,238	\$ 667	\$ 13	\$ 260	\$ 619	\$ 3,093	\$ 19,960	\$ 1,239	\$ 36,124	\$ 211,366	\$ 16,407	
12	12/31/2033	\$ 8,326,538	\$ 1,362,326	\$ 6,530	\$ 1,360	\$ 2,041	\$ 1,360	\$ 734	\$ 14	\$ 286	\$ 680	\$ 3,400	\$ 21,942	\$ 1,362	\$ 39,710	\$ 251,076	\$ 16,653	
13	12/31/2034	\$ 8,451,436	\$ 1,487,224	\$ 7,129	\$ 1,485	\$ 2,228	\$ 1,485	\$ 801	\$ 16	\$ 312	\$ 743	\$ 3,712	\$ 23,954	\$ 1,487	\$ 43,351	\$ 294,427	\$ 16,903	
14	12/31/2035	\$ 8,578,208	\$ 1,613,996	\$ 7,737	\$ 1,612	\$ 2,418	\$ 1,612	\$ 869	\$ 17	\$ 338	\$ 806	\$ 4,028	\$ 25,996	\$ 1,614	\$ 47,046	\$ 341,474	\$ 17,156	
15	12/31/2036	\$ 8,706,881	\$ 1,742,669	\$ 8,354	\$ 1,740	\$ 2,610	\$ 1,740	\$ 939	\$ 18	\$ 365	\$ 870	\$ 4,349	\$ 28,068	\$ 1,743	\$ 50,797	\$ 392,271	\$ 17,414	
16	12/31/2037	\$ 8,837,484	\$ 1,873,272	\$ 8,980	\$ 1,870	\$ 2,806	\$ 1,871	\$ 1,009	\$ 20	\$ 393	\$ 935	\$ 4,675	\$ 30,172	\$ 1,873	\$ 54,604	\$ 446,875	\$ 17,675	
17	12/31/2038	\$ 8,970,047	\$ 2,005,835	\$ 9,615	\$ 2,003	\$ 3,005	\$ 2,003	\$ 1,080	\$ 21	\$ 421	\$ 1,002	\$ 5,006	\$ 32,307	\$ 2,006	\$ 58,468	\$ 505,343	\$ 17,940	
18	12/31/2039	\$ 9,104,597	\$ 2,140,385	\$ 10,260	\$ 2,137	\$ 3,206	\$ 2,137	\$ 1,153	\$ 22	\$ 449	\$ 1,069	\$ 5,342	\$ 34,474	\$ 2,140	\$ 62,390	\$ 567,733	\$ 18,209	
19	12/31/2040	\$ 9,241,166	\$ 2,276,954	\$ 10,915	\$ 2,274	\$ 3,411	\$ 2,274	\$ 1,226	\$ 24	\$ 477	\$ 1,137	\$ 5,683	\$ 36,674	\$ 2,277	\$ 66,371	\$ 634,104	\$ 18,482	
20	12/31/2041	\$ 9,379,784	\$ 2,415,572	\$ 11,579	\$ 2,412	\$ 3,618	\$ 2,412	\$ 1,301	\$ 25	\$ 507	\$ 1,206	\$ 6,029	\$ 38,907	\$ 2,416	\$ 70,412	\$ 704,515	\$ 18,760	
21	12/31/2042	\$ 9,520,481	\$ 2,556,269	\$ 12,254	\$ 2,552	\$ 3,829	\$ 2,553	\$ 1,377	\$ 27	\$ 536	\$ 1,276	\$ 6,380	\$ 41,173	\$ 2,556	\$ 74,513	\$ 779,028	\$ 19,041	
22	12/31/2043	\$ 9,663,288	\$ 2,699,076	\$ 12,938	\$ 2,695	\$ 4,043	\$ 2,695	\$ 1,454	\$ 28	\$ 566	\$ 1,348	\$ 6,736	\$ 43,473	\$ 2,699	\$ 78,675	\$ 857,703	\$ 19,327	
23	12/31/2044	\$ 9,808,237	\$ 2,844,025	\$ 13,633	\$ 2,840	\$ 4,260	\$ 2,840	\$ 1,532	\$ 30	\$ 596	\$ 1,420	\$ 7,098	\$ 45,808	\$ 2,844	\$ 82,900	\$ 940,604	\$ 19,616	
24	12/31/2045	\$ 9,955,361	\$ 2,991,149	\$ 14,338	\$ 2,987	\$ 4,480	\$ 2,987	\$ 1,611	\$ 31	\$ 627	\$ 1,493	\$ 7,465	\$ 48,177	\$ 2,991	\$ 87,189	\$ 1,027,793	\$ 19,911	
25	12/31/2046	\$ 10,104,691	\$ 3,140,479	\$ 15,054	\$ 3,136	\$ 4,704	\$ 3,136	\$ 1,691	\$ 33	\$ 659	\$ 1,568	\$ 7,838	\$ 50,582	\$ 3,140	\$ 91,542	\$ 1,119,335	\$ 20,209	
26	12/31/2047	\$ 10,256,261	\$ 3,292,049	\$ 15,781	\$ 3,287	\$ 4,931	\$ 3,287	\$ 1,773	\$ 35	\$ 690	\$ 1,644	\$ 8,216	\$ 53,024	\$ 3,292	\$ 95,960	\$ 1,215,295	\$ 20,513	
27	12/31/2048	\$ 10,410,105	\$ 3,445,893	\$ 16,518	\$ 3,441	\$ 5,162	\$ 3,441	\$ 1,856	\$ 36	\$ 723	\$ 1,721	\$ 8,600	\$ 55,502	\$ 3,446	\$ 100,444	\$ 1,315,739	\$ 20,820	
28	12/31/2049	\$ 10,566,257	\$ 3,602,045	\$ 17,267	\$ 3,597	\$ 5,396	\$ 3,597	\$ 1,940	\$ 38	\$ 755	\$ 1,799	\$ 8,990	\$ 58,017	\$ 3,602	\$ 104,996	\$ 1,420,735	\$ 21,133	
29	12/31/2050	\$ 10,724,751	\$ 3,760,539	\$ 18,027	\$ 3,755	\$ 5,633	\$ 3,755	\$ 2,025	\$ 39	\$ 789	\$ 1,878	\$ 9,385	\$ 60,569	\$ 3,761	\$ 109,616	\$ 1,530,351	\$ 21,450	
30	12/31/2051	\$ 10,885,622	\$ 3,921,410	\$ 18,798	\$ 3,916	\$ 5,874	\$ 3,916	\$ 2,112	\$ 41	\$ 822	\$ 1,958	\$ 9,787	\$ 63,161	\$ 3,921	\$ 114,305	\$ 1,644,656	\$ 21,771	
					\$ 270,466	\$ 56,338	\$ 84,515	\$ 56,343	\$ 30,389	\$ 592	\$ 11,832	\$ 28,172	\$ 140,813	\$ 908,773	\$ 56,422	\$ 1,644,656		

RECODIFIED TAX INCREMENT FINANCING ACT (EXCERPT)

Act 57 of 2018

125.4203 Resolution of intent to create and provide for operation of authority; public hearing on proposed ordinance creating authority and designating boundaries of downtown district; notice; exemption of taxes from capture; action by library board or commission; adoption, filing, and publication of ordinance; altering or amending boundaries; agreement with adjoining municipality; agreement with qualified township.

Sec. 203. (1) When the governing body of a municipality determines that it is necessary for the best interests of the public to halt property value deterioration and increase property tax valuation where possible in its business district, to eliminate the causes of that deterioration, and to promote economic growth, the governing body may, by resolution, declare its intention to create and provide for the operation of an authority.

(2) In the resolution of intent, the governing body shall set a date for the holding of a public hearing on the adoption of a proposed ordinance creating the authority and designating the boundaries of the downtown district. Notice of the public hearing shall be published twice in a newspaper of general circulation in the municipality, not less than 20 or more than 40 days before the date of the hearing. Not less than 20 days before the hearing, the governing body proposing to create the authority shall also mail notice of the hearing to the property taxpayers of record in the proposed district and for a public hearing to be held after February 15, 1994 to the governing body of each taxing jurisdiction levying taxes that would be subject to capture if the authority is established and a tax increment financing plan is approved. Beginning June 1, 2005, the notice of hearing within the time frame described in this subsection shall be mailed by certified mail to the governing body of each taxing jurisdiction levying taxes that would be subject to capture if the authority is established and a tax increment financing plan is approved. Failure of a property taxpayer to receive the notice shall not invalidate these proceedings. Notice of the hearing shall be posted in at least 20 conspicuous and public places in the proposed downtown district not less than 20 days before the hearing. The notice shall state the date, time, and place of the hearing, and shall describe the boundaries of the proposed downtown district. A citizen, taxpayer, or property owner of the municipality or an official from a taxing jurisdiction with millage that would be subject to capture has the right to be heard in regard to the establishment of the authority and the boundaries of the proposed downtown district. The governing body of the municipality shall not incorporate land into the downtown district not included in the description contained in the notice of public hearing, but it may eliminate described lands from the downtown district in the final determination of the boundaries.

(3) Not more than 60 days after a public hearing held after February 15, 1994, the governing body of a taxing jurisdiction levying ad valorem property taxes that would otherwise be subject to capture may exempt its taxes from capture by adopting a resolution to that effect and filing a copy with the clerk of the municipality proposing to create the authority. The resolution takes effect when filed with that clerk and remains effective until a copy of a resolution rescinding that resolution is filed with that clerk. If a separate millage for public library purposes was levied before January 1, 2017, and all obligations and other protected obligations of the authority are paid, then the levy is exempt from capture under this part, unless the library board or commission allows all or a portion of its taxes levied to be included as tax increment revenues and subject to capture under this part under the terms of a written agreement between the library board or commission and the authority. The written agreement shall be filed with the clerk of the municipality. However, if a separate millage for public library purposes was levied before January 1, 2017, and the authority alters or amends the boundaries of a downtown district or extends the duration of the existing finance plan, then the library board or commission may, not later than 60 days after a public hearing is held under this subsection, exempt all or a portion of its taxes from capture by adopting a resolution to that effect and filing a copy with the clerk of the municipality that created the authority. For ad valorem property taxes or specific local taxes attributable to those ad valorem property taxes levied for a separate millage for public library purposes approved by the electors after December 31, 2016, a library board or commission may allow all or a portion of its taxes levied to be included as tax increment revenues and subject to capture under this part under the terms of a written agreement between the library board or commission and the authority. The written agreement shall be filed with the clerk of the municipality. However, if the library was created under section 1 or 10a of 1877 PA 164, MCL 397.201 and 397.210a, or established under 1869 LA 233, then any action of the library board or commission under this subsection shall have the concurrence of the chief executive officer of the city that created the library to be effective, and, if the action of the library board or commission involves any bond issued by this state or a state agency, the concurrence of the state treasurer.

(4) Not less than 60 days after the public hearing, if the governing body of the municipality intends to

DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

The Downtown Development Authority (DDA), Public Act 57 of 2018, is designed to be a catalyst in the development of a community's downtown district. The DDA provides for a variety of funding options including a tax increment financing mechanism, which can be used to fund public improvements in the downtown district and the ability to levy a limited millage to address administrative expenses.

Note: This document is offered as a general guide only and the legislation should be reviewed by local officials.

WHO IS ELIGIBLE?

Any city, village or township, that has an area in the downtown zoned and used principally for business, is eligible to create an authority.

HOW DOES IT WORK?

Once established, the DDA is required to prepare a development plan and may create a tax increment financing plan to submit for approval to the local municipality. A development plan describes the costs, location and resources for the implementation of the public improvements that are projected to take place in the DDA district. A tax increment financing plan includes the development plan and details the tax increment procedure, the amount of bonded indebtedness to be incurred, and the duration of the program.

Financing options for DDA activities:

- Tax Increment Financing (an annual report must be submitted to the municipality and to the State Tax Commission)
- Millage (up to two mills for municipalities with population of less than one million; up to one mill for municipalities with population over one million)
- Special assessments
- Revenue bonds
- Revenues from property owned or leased by the DDA
- Donations and grants to the authority
- Contributions from the local unit of government

WHAT IS THE PROCESS?

1. The governing body finds that it is necessary for the best interests of the public to do the following related to the defined business district:
 - To halt property value deterioration
 - Increase property tax valuation
 - Eliminate the causes of deterioration
 - Promote economic growth
 - Create and provide for the operation of the DDA
2. The governing body sets a public hearing, based upon its resolution of intent, to create a DDA.

3. Notice is given of a public hearing by publication and mail to taxpayers within a proposed district and to the governing body of each taxing jurisdiction levying taxes that would be subject to capture of tax increment revenues.
4. The governing body takes comments at the public hearing.
5. Within 60 days, the governing body of another taxing jurisdiction may, by resolution, exempt its taxes from capture and file the resolution with the clerk of the municipality.
6. Not less than 60 days following the hearing, the governing body may adopt proposed ordinance creating the DDA and designating the boundaries of the DDA district.
7. The ordinance must be published at least once in a local newspaper and filed with the Secretary of State.
8. The governing board of the DDA shall be appointed or may, for municipalities of less than 5,000, be the same as the planning commission. Otherwise the authority will be supervised by a board that includes the municipality's chief executive officer and 8–12 members appointed by the governing body. A majority of the board must be individuals with an ownership or business interest in property in the district and one member must reside in the district if there are more than 100 residents in the district.

If the DDA board anticipates the need for capturing tax increments or using revenue bonds to support a project, a development plan and a tax increment financing plan must also be adopted by the DDA board and the municipality.

WHY WOULD A COMMUNITY WANT TO ESTABLISH A DDA?

The DDA tax increment financing mechanism allows for the capture of the incremental growth of local property taxes over a period of time to fund public infrastructure improvements. A community can capture property taxes which would have otherwise been paid to entities such as the library, community college and county, and instead use them for public improvements in targeted areas. By borrowing against the future tax increments, the DDA is able to fund large-scale projects, which can lead to new development opportunities within the downtown. In addition to the financing mechanism, the DDA structure results in the creation of a public board dedicated solely to the improvement of the downtown.

SUPPORTING STATUTE

Public Act 57 of 2018: Recodified Tax Increment Financing Act

CONTACT INFORMATION

For more information on Downtown Development Authorities, contact the Community Assistance Team (CAT) Specialist assigned to your territory or visit www.miplace.org.

January 4, 2023

Greetings,

Being a Alpena County Commissioner and keeping the best interest of the county first and for most, I believe the best way to move forward with the Alpena DDA expansion request would be to prepare a resolution and present to the Alpena County Finance Ways and Means meeting on January 10, 2023 opting out of the capture of the-Alpena County operating millage and any and all current and future extra-voted millage rates form capture taxes associated with the 2022 expansion district.

I will be preparing a resolution MCL 125.4203 to present at the county finance ways and means meeting on 'January 10, 2023 giving the commissioners the option to pass the resolution to opt out of county millage capture.

If the DDA expansion is approved the Alpena DDA would **agree to not** capture any revenue from the above listed millage rates.

The DDA would move forward with the expansion and collect the voter approved millage and capture any City of Alpena and Alpena Community College millage rates.

State of Michigan DDA contact information.

Bukovcikt@michigan.gov or 517-335-2532