



2024 Development Plan and Tax Increment Financing Plan

Downtown Development Authority, Village of Oxford, Michigan

February 7, 2024 DRAFT PLAN



DRAFT

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Downtown Development Authority, Village of Oxford, Michigan

Downtown Development Authority (DDA)
Village of Oxford
Oakland County, Michigan

Recommended by the Downtown Development Authority (DDA): month, date 2024

Approved by the Oxford Village Council: month, date 2024

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In particular, we acknowledge the efforts of:

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This Development and TIF Plan contains the information required by Sections 125.4214 and 125.4217 of Public Act 57 of 2018, the Recodified Tax Increment Financing Act.

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Introduction

Purpose of the Plan

The purpose of this Development Plan and Tax Increment Financing (TIF) Plan is to provide for the operation, maintenance and improvement of the necessary street, sidewalk, lighting, streetscaping, parking, leisure, recreational, and other facilities in Oxford's Downtown District. The 2024 Development Plan and TIF Plan are anticipated to carry out the objectives of the Downtown Development Authority (DDA) so as to prevent any deterioration of the Downtown District while promoting economic growth, which is to the benefit of all taxing jurisdictions located within and benefitted by the Downtown District.

Public Act 197 of 1975, the Downtown Development Authority Act, has been one of the most successful tools to facilitate reinvestment and the boom in popularity of downtowns. With over 40 years of success, hundreds of DDAs in Michigan have been established to revive declining downtowns. While Public Act 57 of 2018 replaced the DDA Act, the entity, along with its powers and duties, remains. All the powers and duties are given by P.A. 57 of 2018 and are excerpted below:

An ACT to provide for the recodification and establishment of certain tax increment finance authorities; to prescribe the powers and duties of the authorities; to correct and prevent deterioration in residential, commercial, and industrial areas and certain other areas; to authorize the acquisition and disposal of interests in real and personal property; to authorize the creation and implementation of development plans and development areas; to promote residential and economic growth; to create certain boards; to prescribe the powers and duties of certain boards; to authorize the issuance of bonds and other evidences of indebtedness; to levy certain taxes; to authorize the use of tax increment financing; to prescribe powers and duties of certain state officials; to provide for rule promulgation; to provide for enforcement of this act; and to repeal acts and parts of acts.

The DDA wishes to attract and stimulate additional investment in the development area as well as maintain and nurture existing businesses and partnerships. As such, this Plan includes marketing of the overall district, economic development, organizational, and planning and design projects to stimulate investment in the District.

As required by P.A. 57 of 2018, the Oxford Downtown Development Authority has prepared this Development and Tax Increment Financing Plan to guide the continued development of the Downtown District. It is the purpose of this Development and TIF Plan to establish the legal basis and procedure for the capture and expenditure of tax increment revenues in accordance with P.A. 57 of 2018, for the purpose of stimulating and encouraging private investment.

Overview of Oxford's DDA

The Village of Oxford's Downtown Development Authority (DDA) was established on July 2, 1982. At that time, the Village of Oxford DDA and Village Council adopted the 1982 DDA and Tax Increment Financing (TIF) Plan, which established the Board of Directors and designated the initial boundaries along with outlining the goals and objectives to enhance the Downtown in both short-term and long-term.

The TIF component of the Plan identifies the amount of tax capture revenue projected over a 20-year time span for properties located within the designated DDA Boundary. TIF revenue can be expended on projects located within a specified boundary, known as the Development Area.

The original Downtown Development Plan and Tax Increment Plan was first amended on March 27, 1984 with Ordinance No. 287.01. It addressed the administrative and accounting duties of the Authority and set employment requirements for an Executive Director. Ordinance No. 287.02 adopted on April 2, 1986 included amendments related to open meetings act requirements and revised the description of the development area boundary. In 1986 Ordinance No. 287.03 amended the plans to expand the development area boundary. On November 10, 1992 Ordinance No. 287.04 amended the plan to comply with Section 125.1667 of PA 197 of 1975. Finally in April 2004 Ordinance No. 287.05 adopted the latest version of the Downtown Development Plan and TIF Plan.

The DDA and TIF Plan initially outlined the Development Area Boundary to include the majority of commercial frontage along Washington Street (M-24) from the south boundary of the Village up to the north boundary. The DDA's designated Development Area includes lots on north side of Broadway St and extending northwards along the eastern edge of the vacant railroad property up to East St. The boundary travels along the northern edge of East St to the rear of those properties fronting on N Washington St. The boundary travels along Center St to Louck St up to the northern municipal line.

Over the last 40 years, Oxford's DDA has achieved noteworthy and substantial success in marketing Downtown Oxford as a regional destination for all residents and visitors to enjoy.

A Brief History of Oxford

Located in the northeast portion of Oakland County, Michigan, the area which would become the Village of Oxford saw its first European settlers arrive in the late 1820s and early 1830s. The early settlers started to make shingles and other items for the other settlers that followed. The area began to thrive in 1837 when the Detroit Railroad connected to the Bay Village Railroad through the area. Additional industries that created various types of farm machinery began to grow and shipping their products out of the area.

In April 1837 the local residents petitioned the Michigan legislature to be recognized as a separate municipal organization. The area initially become a part of the larger overall Oakland Township. It wasn't until 1876 that the Village of Oxford was established as an incorporated municipality. At the time the Village encompassed one square mile.

Gravel mining commenced around the Village area in 1911. By 1924, five of the largest gravel pits in Michigan were located just outside of Oxford. While some gravel pits are still in operation, some have begun the conversion to a residential community with the pits infilled as a new lake for the residents.

In general, the Village's distance from Downtown Detroit resulted in the Village being associated with but also a separate enclave from Detroit and its suburbs for most of the 20th century. However, with the growth of the overall area the Village is now effectively the northern suburban edge of the Metro Detroit community.

The core downtown of the Village remains as a viable example of a traditional midwestern downtown with multi-story buildings providing goods and services to local residents. The Village developed at a pedestrian scale with the adjacent single family homes in close proximity to the downtown businesses. The Village remains as an example of an enduring and desirable close knit community.

DDA Goals and Objectives

Goals are general in nature and are statements of ideals. Goals represent the values and environment that the community views as important to protect. Objectives, in contrast, are more specific and are intended to provide a strategy for achieving the goals.

Together, the goals and objectives provide the foundation for the DDA's Development Plan and framework for implementation.

01

Goal: Economic Vitality. To strengthen the existing economic assets of the business district while diversifying its economic base by retaining and expanding existing business, recruiting new businesses to provide a balanced mix, converting disused space into productive property and sharpening the competitiveness of downtown's traditional merchants.

Objectives:

- **New Development Assistance:** Advance existing programs and develop new partnerships that foster redevelopment of underperforming sites, adaptive reuse of significant structures, and strategic upgrades to contributing resources within the downtown.

02

Goal: Design. Enhance the physical and visual elements of the business district through attention to all physical elements. The high quality design of buildings, storefronts, signs, sidewalks, landscaping, public improvements and the physical relationship between them creates a uniqueness that sets the downtown apart from conventional commercial development.

Objectives:

- **Improve Pedestrian Environment:** Enhance the connections to and walkability of downtown through the continuation and expansion of Village sidewalk repair programs and the creation of new enhanced crosswalks in existing and new locations.
- **Enhance Recreational and Aesthetic Features:** Identify, design, acquire and develop a new park in the development area that will increase the recreational opportunities for residents and visitors while enhancing the visual appeal of the overall business district.
- **Improve Parking Opportunities:** Re-evaluate policies and procedures related to vehicle parking and develop a strategy that maintains a safe and functional visitor parking system. Consider alternatives related to turn-over, timing and location including the creation of additional space for parking.

03

Goal: Promotion. Position the downtown as the center of the community and the hub of economic activity by creating a positive image that showcases the unique characteristics, culture and history of Oxford through the development of sophisticated joint retail sales events and festivals.

Objectives:

- **Continuation and Enhancement of Seasonal Events:** The continued sponsorship of seasonal community shopping events and evaluate events these annually to develop strategies to expand and enhance each event.
- **Continuation of Public Relations and Advertising Efforts:** The ongoing joint advertising efforts of businesses and events along with the publication of shopping & dining guides and the development of smart device software apps will modify efforts for the 21st century.
- **Enhance Regional Outreach:** Continue and enhance efforts to create regional connections between local area communities and downtown Oxford through the maintenance and expansion of the Downtown Trolley program and cross promotion with adjacent downtowns.

04

Goal: Organization. Maintain a shared vision among the property owners, merchants, local officials, civic leaders, residents and other stakeholders that creates enthusiasm for the goals for downtown and defines the DDA's role in the revitalization of the business district.

Objectives:

- **Ensure Continued Support for Administrative Activities:** Provide resources necessary to DDA staff and volunteers that allows the continued management and organizing necessary to support the downtown development area including the general administration, meetings of directors, management of projects and coordination of festivals and events.
- **Access and Utilize Outside Resources:** Continue to work with outside agencies and resources, such as Mainstreet America, to enhance existing policies and develop new strategies to achieve the overall goals and objectives for downtown Oxford.



Development Plan

Designation of Boundaries of the Development Area

Reference to P.A. 57 of 2018: Section 125.4217(2)(a)

A Development Area encapsulates the area, within the Downtown District established by the DDA, for proposed future development that will be guided by a development plan and financed through tax increment financing.

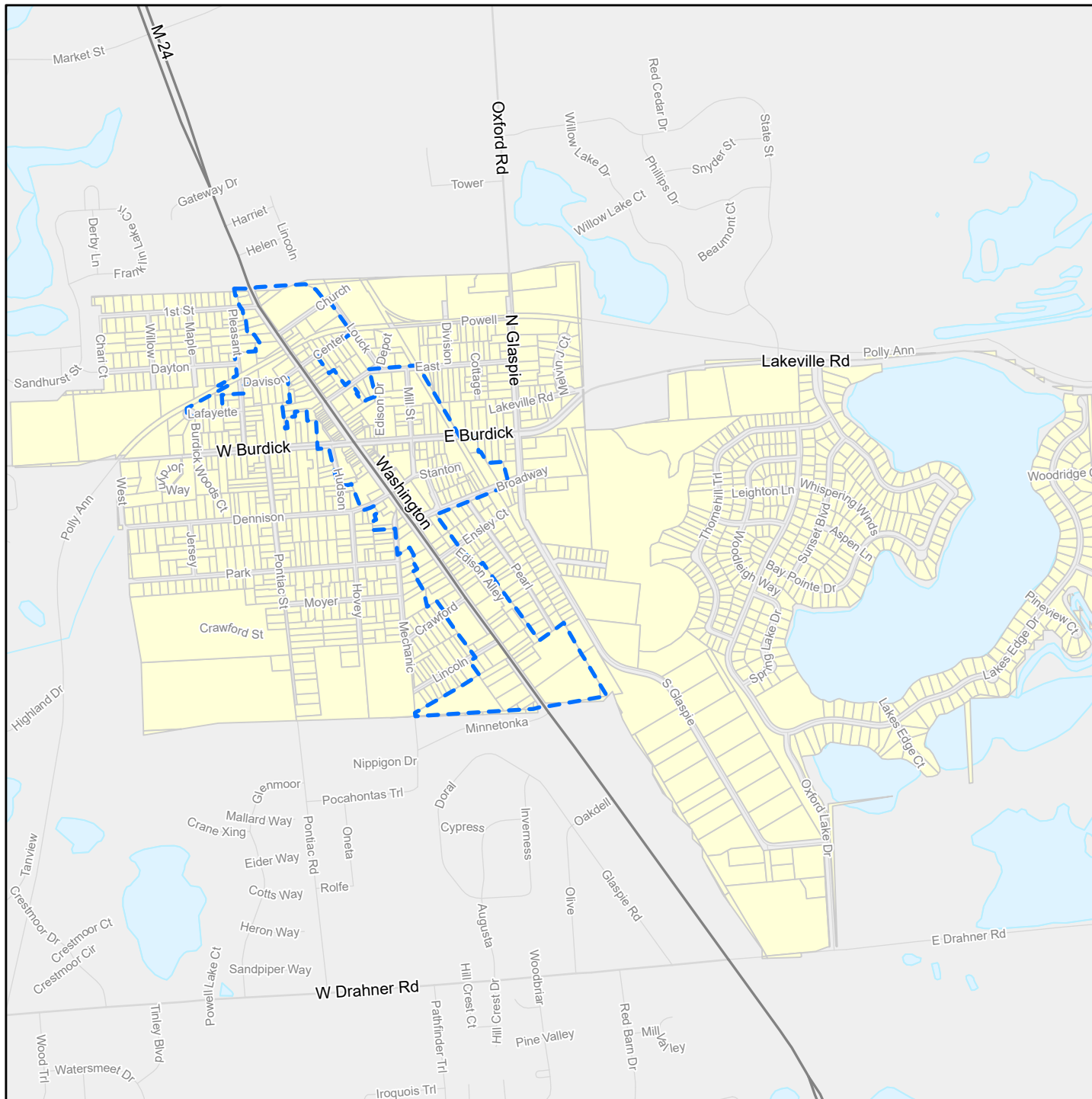
Oxford's Development Area generally includes the Village's Downtown Core and the immediately adjacent areas. More specifically, the DDA's designated Development Area includes lots on both the east side and west side of Washington Street (M-24), from the north Village boundary to the south Village boundary. The easternmost boundary of the Development Area stretches to just east of the now vacant railroad right-of-way property from Broadway to East Streets, and the westernmost boundary includes those lots adjacent to the Polly Ann Trail at the end of Lafayette Street.

Map 1: Development Area on the following page shows the boundaries of the DDA District.

Legal Description of the Development Area

Reference to P.A. 57 of 2018: Section 125.4217(2)(b)

The legal description of the Development Area boundary is contained in Appendix A, as provided by the Village of Oxford.






DDA Boundary

Village of Oxford

December 14, 2023

LEGEND

-  DDA Boundary
-  Village Parcels
-  Water Features

0 500 1,000
Feet



Basemap Source: Michigan Center for Geographic Information, v. 17a.
Data Source: County or Local Community Source. Oakland County, 2023.
McKenna 2023.

Location and Extent of Public Facilities Within the Development Area; And the Location, Character and Extent of Existing Public and Private Land Uses

Reference to P.A. 57 of 2018: Section 125.4217(2)(b)

Existing land uses in the Development Area are shown on Map 2: Existing Land Use, and are classified based on Village, County, Google Earth data and site visits.

The Existing Land Uses within the DDA Boundary are largely commercial in nature, with a variety of retail, entertainment, and restaurant establishments in mixed-use buildings. Further, within the DDA Boundary, there is a notable amount of public/semi-public land uses encompassing downtown parking lots, the post office, and religious institutions. Lastly, the DDA Boundary encompasses residential land uses as well as office and recreation land uses.

Within the DDA Boundary, a breakdown of the existing land uses is included in the table below.

Table 1: Existing Land Uses Within the Development Area

Existing Land Use Type	Approx. Percentage of Development Area
Residential (single-family homes)	9.26 %
Multiple Family (Duplexes and apartments)	2.61 %
Commercial (includes retail, service, restaurants, etc)	51.90 %
Office	8.65 %
Public Parking	4.43 %
Public/Semi-Public (includes parking lots, fire station, religious institutions, and parks)	9.76 %
Industrial	5.46 %
Utility (substations, etc)	0.56 %
Vacant (undeveloped lots and unoccupied buildings)	7.37 %

RESIDENTIAL USES

Residential uses are categorized by three (3) different housing typologies:

1. **Single Family Residential:** This classification includes parcels with one-family, detached homes.
2. **Two Family Residential:** This classification includes improved single land parcels with attached, single family structures. These are typically single-family homes that have been converted into rental units and are randomly located within single family neighborhoods.
3. **Multiple Family Housing:** Multiple family uses consist primarily of the apartment building at Center and Louck Streets, Oxford Square Apartments on N Washington Street and those single-family homes which have been transformed into multiple family units.

COMMERCIAL USES

Oxford's Development Area is home to a variety of commercial businesses that can be subclassified into several commercial types.

1. **Single-Use Retail:** This classification includes all retail businesses within the Development Area in which retail is the only dedicated use located on the site. Primarily, the single-use retail classification includes single-story retail businesses located within the Development Area.
2. **Single-Use Restaurant/Entertainment:** This classification within the commercial designation includes sites in which a bar or restaurant is the sole dedicated use on site.
3. **Single-Use Office:** Mainly located on the fringes of the Downtown Core, the single-use office classification includes all buildings in which an office is the sole land use located on the site.

MIXED-USES

Oxford's Development Area also includes a variety of mixed-use development located primarily within the Downtown Core. The mixed-use land uses greatly contribute to the Development Area's downtown historic charm and context. For the purposes of this analysis, the mixed-use classification is subclassified into several different types of mixed-uses:

1. **Mixed-Use Retail:** This subclassification includes all the sites within the Development Area, particularly within the Downtown Core, that include ground floor retail businesses with upper floor residential dwelling units or offices. Most of the sites classified as mixed-use fall within this subclassification.
2. **Mixed-Use Office:** Within the Development Area, several sites are subclassified as mixed-use office. These lots are located within the Downtown Core and include businesses with ground floor office space with upper floor residential dwelling units.
3. **Mixed-Use Restaurant/Entertainment:** Lastly, the Development Area consists of mixed-use developments with ground floor bars or restaurants and upper floor residential dwelling units or office space. This land use subclassification is primarily located within the Downtown Core.

INDUSTRIAL USES

This classification includes all improved parcels used for industrial activities. This includes the self-storage facility at Mill and East Streets and the Industrial Machine Products building on the west side of Louck St, south of Church Street.

PUBLIC/SEMI-PUBLIC USES

Public and semi-public land uses include Centennial Park, the fire station on N Washington Street, the post office on E Burdick Street and several religious institutions including Oxford United Methodist, First Church of Christ Scientist and Journey Lutheran Church.

VACANT PROPERTY

Vacant land includes all parcels which have no apparent use at the time of the survey or are undeveloped. This includes structures with no active current use or business and unimproved properties.

Streets and Other Public Facilities

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(b)

There are no longer any parcels dedicated to railroad rights-of-way within the Development Area. There are parcels owned and operated for the Polly Ann Trail pedestrian route. There are some parcels utilized primarily for vehicular access drives but they are directly associated with adjacent residential or commercial uses. There are also parcels solely dedicated for public park and for other public uses, such as Centennial Park.

Public streets within the Development Area include portions of the following:

- North Washington Street
- South Washington Street
- First Street
- Church Street
- Center Street
- Davison Street
- East Street
- Mill Street
- East Burdick Street
- West Burdick Street
- Hudson Street
- Stanton Street
- Broadway Street
- Mechanic Street
- Ensley Street
- Crawford Street
- Lincoln Street

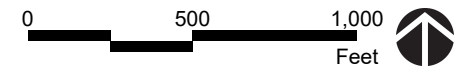
Existing Land Use

Village of Oxford

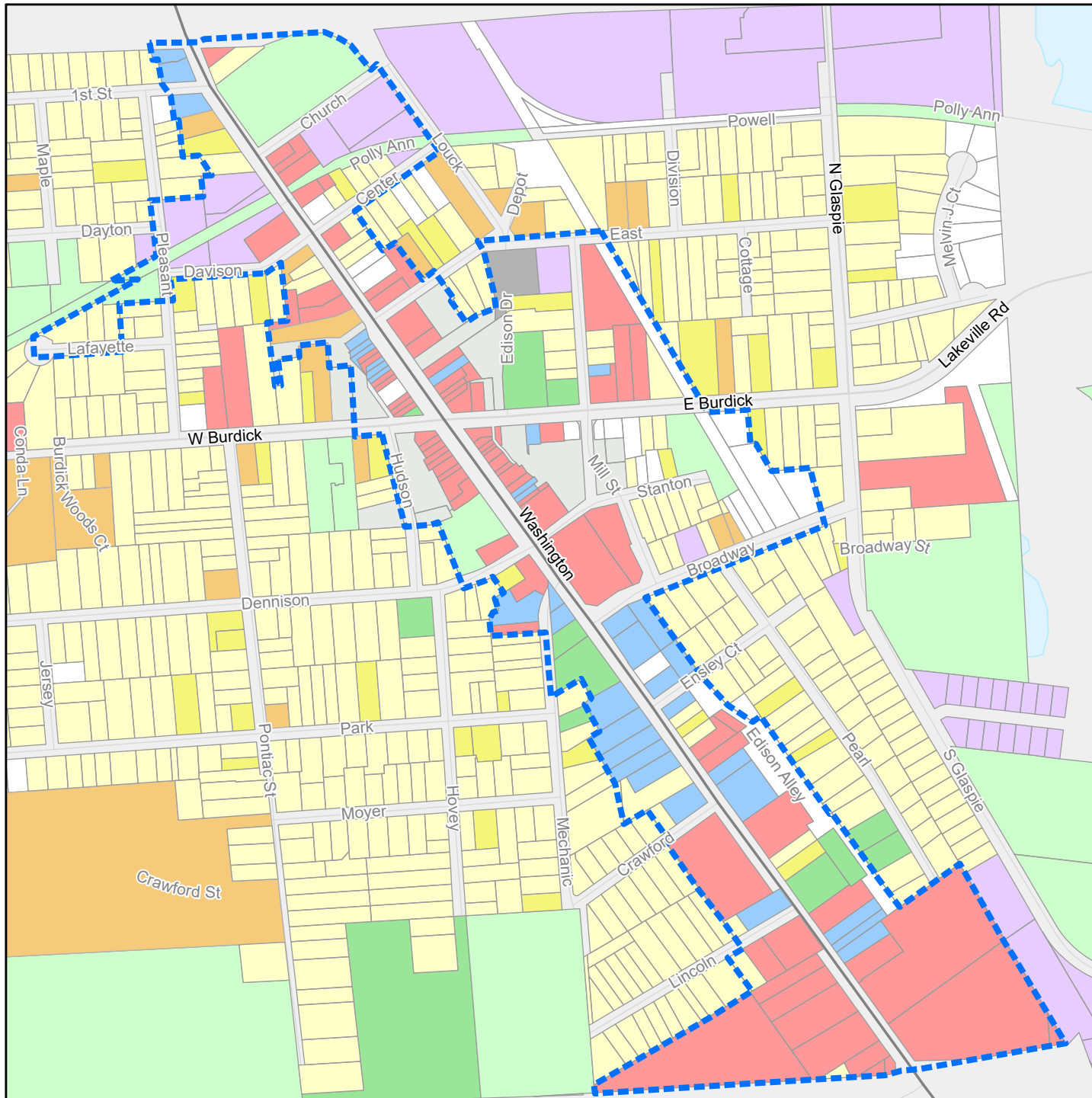
February 6, 2024

LEGEND

- DDA Boundry
- Single Family Residential
- Two Family Residential
- Multiple Family Residential
- Commercial
- Office
- Industrial
- Utility
- Public Parking
- Public
- Recreation
- Semi-Public
- Vacant
- Water Features



Basemap Source: Michigan Center for Geographic Information, v. 17a. Data Source: Oakland County, 2023. McKenna 2023.



Location and Extent of Proposed Public and Private Land Uses

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(b)

Proposed land uses for the Development Area are generally consistent with those in the Village of Oxford Master Plan and the Redevelopment Plans that include portions of the DDA Development Area Boundary. Mixed-use developments, entertainment opportunities, public spaces, and contemporary upgrades to make the downtown a more desirable, walkable, and attractive district are envisioned. It is the intent of this Plan that all potential land use changes are contingent upon agreement between the property owner, the Oxford DDA, the Oxford Village Council, and the Village of Oxford Planning Commission.

Existing Improvements in the Development Area to be Demolished, Repaired or Altered, and Time Required for Completion

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(c)

The implementation projects detailed in Table 2 have the potential to be accomplished over the next 20 years and could be undertaken in order to further the goals and priorities of the DDA.

Table 2 identifies a variety of possible projects. The DDA has chosen to prioritize those physical projects related to the pedestrian network, including sidewalks and crosswalks, the public spaces, including park space, and the vehicular parking system, including additional parking space opportunities. The full extent of demolition, repair, or alternation of existing improvements is not yet known since design plans have not been completed for the various projects. Demolition, repair, construction, enhancement, and/or replacement of existing infrastructure could occur as part of the various projects, including sidewalks, curbing, pavement, decorative walls, fencing, and others. Replacement of landscaping, public signs, lighting, and other projects may require demolition, removal, repair, or alteration to the existing conditions. These activities would be undertaken by the DDA when they are related to the three identified priority project areas: the pedestrian network, public spaces and the vehicular parking system.

Redevelopment of privately owned sites may be assisted, on a case-by-case basis, consistent with the priorities and procedures in this Plan, and only as permitted under PA 57 of 2018.

The DDA may be tasked with assisting with the renovation, alteration, and repair of other existing public improvements such as public roads and utility facilities within the Development Area boundaries; assistance with construction of public infrastructure, utilities, and drainage improvements; landscaping, lighting, sidewalks, open space, and streetscape enhancements; installation of public art; construction of new improvements, such as the addition of sidewalks and bike paths; repair/upgrading and installation of street lights; and public transportation facilities. It is anticipated that the DDA may assist with modifications to these existing improvements that are located in the Development Area only when they are intended to advance the goals and objectives of this Development Plan.

Location, Extent, Character, and Estimated Cost of Improvements and Stages of Construction Planned

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(d) and (e)

The Oxford DDA will undertake those projects over the next 20 years that will help make the downtown district into a more special and distinctive place, such as improving the connections of the pedestrian network, maintaining and creating recreational and public spaces and modifying the convenience and functionality of the vehicular parking system public infrastructure, as well as implementing projects that more directly lead to new private business investment and tax base increase.

The location, extent, character, and estimated cost of the improvements contemplated for the Development Area are listed in Table 2: Planned Projects within the Development Area. Generally, the projects described in Table 2 will be undertaken over a period of one (1) to 20 years and are proposed to remain flexible to permit the DDA to respond to private interest when said interest is expressed and as funding and land opportunities become available. The sequence of timing for implementing the recommendations of this Plan is also flexible to allow the DDA to take advantage of funding and other opportunities which may arise.

Cost estimates for projects in Table 2 are very preliminary as the extent of these projects is not yet known, construction/engineering drawings have not been completed, and therefore costs are presented as general budget estimates or with costs to be determined and in current 2023 dollars. Actual costs may increase or decrease based on changes, opportunities to maximize return, or factors that are unknown today. Specific plans and refined cost estimates will be completed and approved prior to the initiation of each project.

Funding will be obtained from a variety of sources. The amount of tax increment revenue generated will increase as property values increase due to development and reinvestment. Important outside funding sources may include federal and state grants (which may include but are not limited to Community Development Block Grants (CDBG), the Michigan Department of Transportation (MDOT), Michigan Economic Development Corporation (MEDC), Michigan State Housing Development Authority (MSHDA)); private donations; Village funds; and additional sources consistent with PA 57 of 2018, to be determined. The DDA intends to leverage its TIF dollars with other funding sources to the maximum extent practicable to achieve its goals.

Table 2: Planned Projects Within the Development Area

Goal	Objective	Project Name	Brief Project Description	Estimated Cost ¹
Economic Vitality	Existing Development Assistance	Business Retention/Attraction	<ul style="list-style-type: none"> Community business outreach initiatives, including recruitment and retention activities. 	
	New Development Generation	New Businesses	<ul style="list-style-type: none"> Create and administer programs to incentivize young entrepreneurs and a diversity of business owners. 	
Design	Improve Pedestrian Environment	Pedestrian/Mobility Plan	<ul style="list-style-type: none"> Develop a pedestrian network mobility plan that evaluates existing systems, identifies necessary improvements and outlines a detailed action plan listing specific design and construction projects for the district. 	
		Sidewalk Repair Program	<ul style="list-style-type: none"> Continue evaluation and reconstruction of existing sidewalks by focusing on portions of the development area on a rotating 4 year basis. Identify locations and elements which can enhance the existing pedestrian system such as benches in bump-out areas for brief rests along routes. Evaluate light levels along sidewalks and enhance light fixtures as needed with downward directed lighting that illuminates the sidewalk surface and increases pedestrian visibility. 	
		Streetscape Improvements	<ul style="list-style-type: none"> Evaluate design alternatives to create effective bicycle connections between the Polly Ann Trail and the Downtown Core such as separated bike lanes and bike racks/shelters in the downtown for bicyclists to transition from biking to walking. Enhance the sidewalk network throughout the entire development area to create better connections and entry points from the adjacent neighborhoods into the business district. 	
		Wayfinding	<ul style="list-style-type: none"> Develop an overall wayfinding program that designs unique signage and elements that are effective in the identifying and directing visitors into and through the development area. Implement signage and element construction and installation. 	
	Enhance Recreational and Aesthetic Features	New Recreation and Public Space	<ul style="list-style-type: none"> Evaluate functionality and programs within Centennial Park. Determine need for additional park space that can offer new opportunities, address unmet needs and improves the locational distribution of park space for residents. Develop a strategy the outlines the steps to address park space identified needs which may involve acquisition of property and construction of new park elements. 	
		Façade Improvement Program	<ul style="list-style-type: none"> Administer the façade improvement program and streamline the application review process as needed. Re-evaluate the design priorities and guidelines for the administration of the DDA's façade improvement program as needed to provide professional design assistance for building owners. 	
		Public Art	<ul style="list-style-type: none"> Partner with local artists or schools to engage in public art displays such as large murals on open-facing walls, social walls, painted electrical boxes, street furniture, and more. Utilize public art in wall breaks. 	

Goal	Objective	Project Name	Brief Project Description	Estimated Cost ¹
	Improve Parking System	Parking Demand Analysis	<ul style="list-style-type: none"> Develop a parking plan beginning with the evaluation of the current parking generation and the capacity of the public parking lots. Identify ways to address deficiencies including new parking locations or possible time regulations. 	
		Vacant Lot Development	<ul style="list-style-type: none"> Determine the highest and best use for the vacant lots located in the development area including the potential for parking lot construction. 	
		On-Street Alternatives	<ul style="list-style-type: none"> Coordinate with the Village on the design of road right-of-ways within the development area to determine most feasible locations for including on-street parking, bike lanes, improved sidewalks and other elements to address needs. 	
		Future Mobility	<ul style="list-style-type: none"> Define specific locations within the Development Area for ridesharing loading. Designate identified locations for ridesharing purposes. 	
Promotion	Continue and Enhance Seasonal Events	Public Events	<ul style="list-style-type: none"> Plan and host more seasonal outdoor events to take place in the Development Area as needed. 	
	Continuation of Public Relations & Advertising Efforts	Cultural Amenities	<ul style="list-style-type: none"> Cultivate a stronger cultural presence in downtown by implementing and encouraging art galleries, local theatre productions, artisan events, a downtown movie theatre, and more. 	
		Marketing Programs	<ul style="list-style-type: none"> Promote and advertise the downtown to encourage revitalization and attract businesses, customers, and residents. 	
Organization	Administrative Activities	DDA Annual Administration	<ul style="list-style-type: none"> Ongoing professional costs incurred in accomplishing the projects listed in this Development Plan, as well as annual support for DDA staff and operations. 	
	Access Outside Resources	Continued Training and Assistance	<ul style="list-style-type: none"> Identify groups and organizations that can provide professional, technical, administrative and management Assistance through trainings and support. 	
All		Other projects²	<ul style="list-style-type: none"> Other projects consistent with this Plan to be determined. 	
Total Project Costs:				\$13,500,000

Footnotes to Table 2:

- Costs estimated for the projects are preliminary and are budget guides only; specific plans and refined cost estimates for Development Area improvements will be completed upon initiation of each project. Funding is expected to come from a combination of sources to be evaluated and optimized by the DDA, including but not limited to grants, loans, TIF revenues, donations, etc. Expenditures will not exceed available funds. Estimates consider design, construction, and associated costs.
- Other projects that arise and are consistent with the objectives and priorities of the DDA – as outlined in this Plan – may be funded in accordance with the financing methods described in the Tax Increment Financing Plan.

Project Descriptions

The following public improvements, activities, and projects are proposed for implementation in the Village of Oxford Development Plan and TIF Plan through 2044, the life of this Plan. Please note that not every project listed in Table 2 above is described in detail below.

Business Retention/Attraction. The DDA may engage in community business outreach to stimulate new economic investment, create an expanded tax base, provide public improvement incentives to attract desirable new business and investment, and retain existing businesses.

A business recruitment and retention program may involve actions such as hiring staff or consultant(s) to assist, adopting standards for public/private partnerships, identifying financial, infrastructure, and other possible incentives, and specifying the criteria for those incentives. A focus will be to ensure that the incentives are only those necessary to make the targeted private investment happen, and to maximize the public return on investment.

One business retention activity the DDA may consider is to provide the Village with assistance in reviewing procedures to encourage business investment in the Development Area. This will involve a review of current policies for zoning, permitting, and regulatory needs. The intent is to provide the Village with assistance in implementing Redevelopment Ready Communities (RRC) user-friendly policies (to the extent not already instituted and underway) to encourage investment. This process will include clarifying application procedures, consolidating approvals, and implementing other efficiencies to simplify and expedite the development process.

Façade Improvement Program. The façade improvement program will continue to encourage owners, developers, and tenants to upgrade their properties, thus adding to the overall value of the area. The DDA may offer forgivable grants for the architectural design of building façades and for the construction of such improvements, subject to design guidelines and criteria to be adopted by the DDA. Additional activities that could be considered under such a program include parking lot enhancements, replacement of nonconforming signs, and other exterior improvements that impact the public, consistent with the requirements of PA 57 of 2018.

Non-Motorized Transportation. The DDA may engage in the repair, replacement, and construction of sidewalks, crosswalks, multi-use pathways, bicycle infrastructure, and ADA improvements for improved access, mobility, and safety throughout the district and to create a pedestrian friendly community. Assistance with new sidewalks, multi-use pathways, and other non-motorized elements may all be needed in conjunction with any identified enhancements of the streetscape within the Development Area. Elements of non-motorized improvements may include, but are not limited to:

- Removal of plant material, bituminous material, sidewalk, and curb and gutter, and filling, grading, and site preparation.
- Installation of curb, gutter, sidewalks, and other paving.
- Construction of non-motorized, multi-use pathways and bike lanes.
- Landscape improvements and site amenities including, but not limited to grass, trees, other plantings, and other decorative items.
- Installation of pedestrian amenities such as benches, trash receptacles, lighting, signage, banners, tree grates, bike racks, bike repair stations, trail heads, etc.
- Acquisition of equipment and improvements for those with disabilities.
- Engineering, architectural, legal, and other professional fees.
- Any other items that are necessary or incidental to the items listed above or that the DDA Board determines to be desirable in connection with this project.

Wayfinding Signage. The DDA may hire a marketing firm to develop a design and branding specific to Downtown Oxford. The updated design and branding materials can be used to develop wayfinding signage to guide visitors to downtown businesses, parking areas, parks and trails, municipal offices, and other popular destinations. Defining specific locations for wayfinding signage will be determined.

Future Mobility. Over time, the DDA may assess the need for implementing additional opportunities for mobility throughout the Development Area. Future mobility may include ridesharing loading areas and electric vehicle charging stations.

Public Park. Throughout the duration of this Plan, the DDA may evaluate the existing park system within the Development Area and determine the need for new public park facilities and park programming. A new public park may be acquired and established on vacant property within the Development area away from the Downtown Core.

Cultural Amenities. Throughout the duration of this Plan, the DDA may partner with local artists, production companies, and other cultural groups to enhance existing and create new opportunities for cultural amenities within Downtown Oxford. Cultural amenities can include existing and future art galleries, local theatre, artisan events, the movie theater and more. The DDA may work to assist in funding cultural events as well as new culturally-related businesses.

Vacant Lot Development. The highest and best use for the currently vacant property located along Washington Street as well as the Hampton Block may be evaluated and determined. The DDA may subsequently work with the existing property owners to develop these sites for mixed uses, including a more residential opportunities for the long term, parking lots in the short term, or other uses that advance the goals for the development area.

Marketing Programs. Promotion and advertising for Downtown Oxford is a means of promoting revitalization and attracting businesses, residents, and customers. The DDA may engage in marketing and public relations efforts to reinforce that Downtown Oxford is a great place to do business.

Enhancing Downtown Oxford's online presence and marketing collateral such as professionally prepared brochure(s), targeted advertising, marketing of special events, promotion of available business sites and real estate marketing, property tours, use of site consultants, and promotion of the general assets of the Development Area are all elements of a robust marketing program. Collaborative efforts may be pursued with adjacent communities.

Professional, Technical, Administrative, and Management Assistance. The DDA may fund the ongoing professional, technical, administrative, and management costs incurred in accomplishing the purposes and undertaking the projects listed in this Development Plan. Costs may include professional fees for consultants, planning, legal, engineering, and architect fees, administrative and staff support, supplies, materials, postage, dues, newspaper publications, and similar as permitted under PA 57 of 2018.

There are also various management activities necessary to support ongoing DDA operations, including preparation of annual reports, public informational meetings, website postings, and similar as required by PA 57 of 2018. This may include the facilitation of an annual project prioritization system to guide the DDA's implementation efforts. Such a prioritization system would be based on factors such as the increased tax base created, funding and partnerships available, benefits accruing to multiple properties, significant parcels or locations affected, ability to maintain the improvement, blight reduction, timing of elements, and other factors.

Parts of the Development Area to be Left as Open Space and Contemplated Future Use

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(f)

Centennial Park will continue to be the cultural and open space hub of the downtown core. Through evaluation and analysis, additional park or open space may be identified as needed. The DDA may pursue the acquisition or construction of a new park space pursuant to the DDA's established listing of Planned Projects within the Development Area. These improvements are designed to enhance the walkability and livability of Downtown Oxford, thereby supporting property values within the community. They also support the business environment by strengthening the downtown market.

Portions of the Development Area Which the Authority Desires to Sell, Donate, Exchange, or Lease to or from the Municipality and the Proposed Terms

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(G)

The DDA has no plans to sell, donate, exchange, or lease to or from the Village any land or building in the Development Area. If opportunities arise consistent with the goals and purposes of this Plan, land and/or building purchases may be considered and terms would be determined at that time.

Additional right-of-way and/or easements could potentially be required to accomplish the planned streetscape, connections, utilities, and other public improvements. While it is not the intent of the DDA to purchase either right-of-way or easements since considerable benefits will accrue to the abutting parcels from the public improvements, purchase may be considered. Any road right-of-way acquired will be transferred to the road agency with jurisdiction.

Desired Zoning, Streets, Intersections, and Utility Changes

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(H)

No zoning changes are currently proposed as part of this Plan. Zoning changes on parcels in the Development Area will be coordinated between the DDA, the Planning Commission, and the Village Council according to state enabling acts and the adopted procedures of the Village. Any change will occur in a manner that ensures appropriate future land uses within the district.

An Estimate of the Cost of the Development, Proposed Method of Financing, and Ability of the Authority to Arrange the Financing

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(I)

During the 20-year term of this Development Plan and TIF Plan, the estimated cost of the public improvements to be undertaken by the DDA is approximately **\$13,500,000**. These costs include the cost of associated administration, engineering, planning, and design.

It is anticipated that the proposed projects will be paid for in part with tax increment revenues generated by annual increases in property valuations from economic growth and new construction within the Development Area, in accordance with this Development and TIF Plan. It is expected that the tax increment revenues may have to be supplemented with developer contributions, grant dollars, donations, and other funds as may become available. Projects will not be initiated until such time as sufficient funds have been identified and secured to pay for the project or debt service for project financing. Matching funds, contributions from other funding entities, grants, donations, bonding, special assessments, and other sources available to the DDA pursuant to PA 57 of 2018 may be utilized, consistent with the goals and objectives of this Plan.

It is anticipated that most projects will be financed on a “pay-as-you-go” basis using funds on-hand or accumulated from prior years’ captures. However, the DDA may determine that there is a need to sell bonds, obtain loan funds or grants, or receive contributions from any of the other sources permitted under PA 57 of 2018, to facilitate completion of one or more of the improvement projects. Per PA 57 of 2018, Village Council approval is required for bonding and other financings.

Designation of Person or Persons, Natural or Corporate, to Whom All or a Portion of the Development Is to Be Leased, Sold, or Conveyed in Any Manner and for Whose Benefit the Project Is Being Undertaken if That Information Is Available to the Authority

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(J)

All public improvement projects undertaken as part of this plan will remain in public ownership for the public benefit. The DDA may participate in and/or facilitate a purchase of other land for use or redevelopment in accordance with the Village Master Plan and the goals of this Development Plan. The Authority may convey any such property to another entity, yet unknown. Further, the Authority may consider other property acquisition, lease, or sale, as appropriate, in furtherance of the goals of this Plan. The person or persons to whom such property may be leased or conveyed is unknown at this time.

The Procedures for Bidding for the Leasing, Purchasing, or Conveying of All or a Portion of the Development Upon Its Completion, if There Is No Expressed or Implied Agreement Between the Authority and Persons, Natural or Corporate, That All or a Portion of the Development Will Be Leased, Sold, or Conveyed to Those Persons

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(k)

In the event the DDA purchases, receives a donation of, or otherwise comes to own property in the Development Area, it will conform with any bidding or land disposition process adopted by the Village or, in the absence of such procedures, the DDA will adopt suitable procedures to govern the management and disposition of property in conformance with all applicable federal, state, and local regulations. The DDA currently has no express or implied agreement between the DDA and any persons, natural or corporate, that all or a portion of the development area will be leased, sold, or conveyed to those persons.

Estimate of the Number of Persons Residing in the Development Area

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(L)

It is estimated that approximately 216 people reside within the Development Area. No families or individuals are planned to be displaced and no occupied residences are designated for acquisition and clearance by this Plan. Since more than 100 people reside in the Development Area, the Village Council has appointed a Development Area Citizens Council (DACC) as required by the DDA Act. The DACC has met and will review and make its recommendation on this Plan as required by law.

Plan for Establishing Priority for the Relocation of Persons Displaced and Provision for Costs of Relocation of Displaced Persons

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(M)

Not applicable. The DDA does not intend to acquire any residential property in conjunction with this Plan. Any residential properties that are redeveloped under this Plan are intended to be acquired by the private sector for private development and ownership. However, in the future, if the condemnation of property is necessary to meet the objectives of this Plan and would result in persons being displaced, the DDA will submit to the Village Council an acquisition and relocation plan, consistent with the Standards and Provisions of the Federal Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970. As dictated by that Act, provision for the costs of relocation of displaced persons, including financial assistance and reimbursement of expenses, will be made.

Compliance with Act 227 of the Public Acts of 1972, Sections 213.321 - 213.332 of the Michigan Compiled Laws

REFERENCE TO P.A. 57 OF 2018: SECTION 125.4217(2)(O)

The DDA does not intend to condemn property in conjunction with this plan. However, in the future, if the condemnation of property is necessary to meet the objectives of this plan, the DDA will submit to the Village Council a plan and will comply with Act No. 227 of the Public Acts of 1972, as amended, Sections 213.321 to 213.332 of the Michigan Compiled Laws.



Tax Increment Financing Plan

Introduction

The TIF Plan includes the preceding Development Plan, along with a detailed explanation of the tax increment procedure, the maximum amount of bonded indebtedness to be incurred, the duration of the program, the impact of tax increment financing on the assessed values of all taxing jurisdictions in which the development area is located, and a statement of the portion of the captured assessed value to be used by the DDA.

Explanation of the Tax Increment Procedure

REFERENCE TO PA 57 OF 2018: SECTION 125.4214(1)

As provided in Public Act 57 of 2018, tax increment financing is a tool that can be used to assist redevelopment within a Downtown Development Area. Tax increment financing is the process of expending new property tax dollars for improvements that generally benefit the parcels that pay the taxes. Tax dollars generated from new private property developments and from improvements to existing private property within a designated Development Area are “captured” and utilized by the DDA to finance public improvements within that Development Area, which supports and encourages continued private investment.

To utilize tax increment financing, the DDA must prepare and adopt a Development Plan and a Tax Increment Financing Plan. Both plans are submitted to the Village Council and are subject to public hearing, and the Village Council must approve the plans by ordinance. The plans specify the initial assessed value, estimate the captured assessed value, and provide for the expenditure of the funds. These plans may be amended in the future to reflect changes desired by the DDA, subject to approval by Council. All amendments must follow the procedures of PA 57 of 2018.

Captured assessed value is defined in PA 57 of 2018 as the amount, in any one year, by which the current assessed value of the Development Area exceeds the initial assessed value. Initial assessed value is defined as the assessed value, as equalized, of all the taxable property within the boundaries of the Development Area at the time the ordinance establishing the Tax Increment Financing (TIF) Plan is approved, as shown by the most recent assessment roll of the municipality for which equalization has been completed at the time the ordinance is adopted. Tax increment revenue is generated when the current assessed value of all properties within a Development Area in each year subsequent to the adoption of the TIF Plan exceeds the initial assessed value of those properties.

Such funds transmitted to the DDA are termed “tax increment revenues.” Tax increment revenues are the amount of ad valorem and specific local taxes attributable to the application of the levy of all taxing jurisdictions other than the state education tax, local or intermediate school districts, and several other entities specifically exempted under PA 57 of 2018, upon the captured assessed value of real and personal property in the Development Area.

Initial Assessed Value and Applicable Millage

REFERENCE TO PA 57 OF 2018: SECTION 125.4214(1)

The initial assessed value under this 2024 Plan is established as the total taxable value for all real and personal property in the Development Area as of December 31, 1985. The initial assessed value of the Development Area is \$5,548.025.

The applicable tax levy for tax increment purposes in the Development Area will be the total millage levied by the eligible taxing jurisdictions, excluding millages levied for debt. A list of the taxing jurisdictions and the current millage subject to capture (rates per \$1,000 of taxable value) is shown below in Table 3, and totals 29.0825 mills.

Table 3: Applicable Millage Summary

Taxing Jurisdiction	Projected Captured Millage Rate
Village of Oxford	11.1200
Oakland County	5.2617
Oakland Community College	1.2055
Oxford Township	6.5237
Oxford Library	1.2962
Huron-Clinton Metro Authority	0.2070
TOTAL APPLICABLE MILLAGE	25.6141

Source: Oxford DDA, 2022

Estimate of Tax Increment Revenues

REFERENCE TO PA 157 OF 2018: SECTION 125.4214(1)

Under this TIF Plan, the tax levy on the entire captured assessed valuation is planned to be utilized by the DDA. The tax increment revenues will be expended in the manner set forth in this Plan. Estimates of the projected growth in taxable value and projected captured revenue for the duration of this Plan are in Table 4. Both real and personal property assessments are included in the taxable value projections.

The projected annual growth in taxable value is estimated at the Assessor's estimated taxable value for FY 2024-25, and thereafter at 2% increase per year. Over the life of this 20-year Plan, the total tax increment revenue captured is estimated at \$13,561,568.

The actual tax increment revenue to be transmitted to the DDA will likely vary from the estimates herein based upon the actual tax levies of the taxing jurisdictions and the actual taxable value in the Development Area over the duration of the Plan. Additional increases in the assessed valuation for the Development Area and resultant tax increment revenues may occur from other new construction, expansion, rehabilitation, appreciation of property values, or other factors. Such increases are beyond those projected in this Plan, but if increases occur, the tax increment revenues will be spent according to this Plan to accelerate the implementation of the public improvement program. It is the intention of the DDA to use the entire captured assessed value in the Development Area for the purposes defined in the Development Plan and period hereinafter set forth, and to not exclude assessed value growth in property resulting solely from inflation.

Table 4: Future Capture Projections

Tax Day	Fiscal Year	Total TIF Millage	Total Taxable Value	Total Captured Value	Total Tax Increment Revenue
Base Year	1985-1986		\$5,548,025		
12/31/2024	2024-25	25.6141	\$26,357,496	\$20,809,471	\$533,016
12/31/2025	2025-26	25.6141	\$26,884,646	\$21,336,621	\$546,518
12/31/2026	2026-27	25.6141	\$27,422,338	\$21,874,312	\$560,291
12/31/2027	2027-28	25.6141	\$27,970,785	\$22,422,758	\$574,339
12/31/2028	2028-29	25.6141	\$28,530,201	\$22,982,173	\$588,668
12/31/2029	2029-30	25.6141	\$29,100,805	\$23,552,776	\$603,283
12/31/2030	2030-31	25.6141	\$29,682,821	\$24,134,791	\$618,191
12/31/2031	2031-32	25.6141	\$30,276,477	\$24,728,446	\$633,397
12/31/2032	2032-33	25.6141	\$30,882,007	\$25,333,975	\$648,907
12/31/2033	2033-34	25.6141	\$31,499,647	\$25,951,614	\$664,727
12/31/2034	2034-35	25.6141	\$32,129,640	\$26,581,606	\$680,864
12/31/2035	2035-36	25.6141	\$32,772,233	\$27,224,198	\$697,323
12/31/2036	2036-37	25.6141	\$33,427,678	\$27,879,642	\$714,112
12/31/2037	2037-38	25.6141	\$34,096,231	\$28,548,194	\$731,236
12/31/2038	2038-39	25.6141	\$34,778,156	\$29,230,118	\$748,703
12/31/2039	2039-40	25.6141	\$35,473,719	\$29,925,680	\$766,519
12/31/2040	2040-41	25.6141	\$36,183,193	\$30,635,153	\$784,692
12/31/2041	2041-42	25.6141	\$36,906,857	\$31,358,816	\$803,228
12/31/2042	2042-43	25.6141	\$37,644,994	\$32,096,952	\$822,135
12/31/2043	2043-44	25.6141	\$38,397,894	\$32,849,851	\$841,419
Total TIF Revenue Projected for the 20-Year Development Plan:					\$13,561,568

Source: Village of Oxford, McKenna, December 2023

Footnotes to Table 4:

- Tax increment projected using combined real and personal property values and current millage rates.
- 1985 DDA base year per Oxford DDA Annual Report and first year estimated taxable value per Township Assessor.
- Annual change in taxable values estimated as follows: FY 2024-25 is estimated; and thereafter represents a 2% increase per year.

Estimated Impact on Taxing Jurisdictions

REFERENCE TO PA 157 OF 2018: SECTION 125.4214(1)

The effect of this Plan on those jurisdictions levying taxes on properties within the Development Area is estimated in Table 5. The table reflects a proposed average 2% growth in taxable value based on inflation over the plan's 20 year lifetime. It is anticipated that the public improvements proposed for the Development Area in this Plan and the private improvements they induce will provide long-term stability and growth in the Development Area and the Village as a whole. This will benefit all taxing jurisdictions. Benefits will result from increases in property values surrounding the Development Area, increased property values in the Development Area at the time the TIF Plan is completed, and from increases in property values throughout the entire community which are, to some degree, dependent upon the well-being of the downtown district for stability and growth. All taxing jurisdictions will benefit substantially from a tax base that has been enhanced as a result of the public improvement program within the Downtown Area.

Table 5: Estimated Capture by Taxing Jurisdiction

Tax Day	Fiscal Year	Total TIF Millage	Total Taxable Value	Total Captured Value	Village of Oxford	Oakland County	Oxford Township	HCMA
Base Year	1985-1986		\$5,548,025		11.1200	6.4672	7.8199	
12/31/2024	2024-25	25.6141	\$26,357,496	\$20,809,471	\$238,173	\$223,022	\$161,707	\$4,308
12/31/2025	2025-26	25.6141	\$26,884,646	\$21,336,621	\$244,171	\$228,638	\$165,779	\$4,417
12/31/2026	2026-27	25.6141	\$27,422,338	\$21,874,312	\$250,288	\$234,366	\$169,932	\$4,528
12/31/2027	2027-28	25.6141	\$27,970,785	\$22,422,758	\$256,528	\$240,209	\$174,169	\$4,642
12/31/2028	2028-29	25.6141	\$28,530,201	\$22,982,173	\$262,892	\$246,168	\$178,490	\$4,757
12/31/2029	2029-30	25.6141	\$29,100,805	\$23,552,776	\$269,384	\$252,247	\$182,897	\$4,875
12/31/2030	2030-31	25.6141	\$29,682,821	\$24,134,791	\$276,005	\$258,447	\$187,393	\$4,996
12/31/2031	2031-32	25.6141	\$30,276,477	\$24,728,446	\$282,759	\$264,771	\$191,979	\$5,119
12/31/2032	2032-33	25.6141	\$30,882,007	\$25,333,975	\$289,648	\$271,222	\$196,656	\$5,244
12/31/2033	2033-34	25.6141	\$31,499,647	\$25,951,614	\$296,675	\$277,802	\$201,427	\$5,372
12/31/2034	2034-35	25.6141	\$32,129,640	\$26,581,606	\$303,843	\$284,514	\$206,293	\$5,502
12/31/2035	2035-36	25.6141	\$32,772,233	\$27,224,198	\$311,153	\$291,359	\$211,257	\$5,635
12/31/2036	2036-37	25.6141	\$33,427,678	\$27,879,642	\$318,610	\$298,342	\$216,320	\$5,771
12/31/2037	2037-38	25.6141	\$34,096,231	\$28,548,194	\$326,216	\$305,464	\$221,484	\$5,909
12/31/2038	2038-39	25.6141	\$34,778,156	\$29,230,118	\$333,974	\$312,729	\$226,751	\$6,051
12/31/2039	2039-40	25.6141	\$35,473,719	\$29,925,680	\$341,888	\$320,139	\$232,124	\$6,195
12/31/2040	2040-41	25.6141	\$36,183,193	\$30,635,153	\$349,959	\$327,697	\$237,604	\$6,341
12/31/2041	2041-42	25.6141	\$36,906,857	\$31,358,816	\$358,192	\$335,406	\$243,194	\$6,491
12/31/2042	2042-43	25.6141	\$37,644,994	\$32,096,952	\$366,590	\$343,270	\$248,896	\$6,644
12/31/2043	2043-44	25.6141	\$38,397,894	\$32,849,851	\$375,156	\$351,290	\$254,711	\$6,800
Total TIF Revenue Projected for 20-Year Development Plan: \$13,561,568 =					\$5,887,563 +	\$3,424,105 +	\$4,140,302 +	\$109,598

Footnotes to Table 5:

- a. Tax increment projected using combined real and personal property values and current millage rates.
- b. 1985 DDA base year per Oxford DDA Annual Report and first year estimated taxable value per Township Assessor.
- c. Annual change in taxable values estimated at the same rates as Table 4.

Expenditure of Tax Increment Revenues

REFERENCE TO PA 157 OF 2018: SECTION 125.4214 (1)

The program and schedule for the expenditure of tax increment revenues to accomplish the proposed public improvements for the Development Area are outlined in Table 2 of the Development Plan. As described elsewhere, the cost estimates in Table 2 are approximations and are very preliminary. These cost estimates are based solely upon concepts and have not been developed from construction drawings or project budget development. Specific plans and refined cost estimates for the Development Area improvements will be completed upon initiation of each project.

The increment projects are proposed to be modest and based primarily on inflation. Leveraging of additional funds would be a means of increasing the plan's level of success. Outside grants and other sources of funding could be pursued, as permitted under PA 57 of 2018. Other private funds, in kind contributions, public-private partnerships, and non-tax increment sources will also be considered to maximize the success of this Development and TIF Plan.

Any additional tax increment revenues beyond those projected in this Plan will:

- be used to further the implementation of the public improvement program, projects, priorities, and objectives of this Plan;
- be used to expedite any debt service, if undertaken during the lifetime of the plan, if possible; or
- be returned, pro-rata, to the taxing units as provided by law.

If the tax increment revenues are less than projected, the DDA may choose to:

- Collect and hold the captured revenues until a sufficient amount is available to implement specific public improvements;
- Implement public improvement projects based upon the ability to match existing funds with expenditures, while seeking out additional funding sources; or
- Amend the development plan and/or tax increment financing plan to allow for alternative projects and funding.

The DDA shall annually review its proposed increment expenditures and revenues to prioritize the use of any additional funds, or to reduce expenditures if necessary. Other projects that arise and are consistent with the objectives and priorities of the Plan may also be funded in accordance with the financing methods described in this Plan.

Duration of the Program

REFERENCE TO PA 157 OF 2018: SECTION 125.4214(1)

DDA Authority maintenance and administration may utilize a reasonable portion of the annual TIF revenues. Additionally, architectural and rehabilitation assistance for façades, blight improvements to commercial buildings, signs, and interior landscaping may be funded by a portion of annual TIF revenues.

TIF revenues may be used on an as-needed basis for development projects that cannot yet be estimated for budgeting purposes. Other examples of as-needed projects could possibly include right-of-way acquisition for greenways/non-motorized improvements, marketing, public/private opportunities, or other similar projects.

Annually and in accordance with Public Act 57 of 2018, the DDA shall submit to the Village Council and the State Tax Commission a report on the status of the tax increment financing account. The report shall be published annually in the official Village newspaper, or other paper, as available.

Maximum Amount of Bonded Indebtedness

REFERENCE TO PA 57 OF 2018: SECTION 125.4214(1)

The DDA has one final year of bond debt payment for a previous bond. After 2024, all bonds will be paid in full. Most of the DDA's proposed future improvements are planned to be implemented on a "pay-as-you-go" basis as tax increment revenues are transmitted to the DDA, or as may be accumulated over more than one year and held in reserve to allocate for projects. However, bonded indebtedness may be undertaken if the DDA determines, subject to Village Council approval, that it would be advantageous to completing all or portions of the improvement program.

Alternatively, or in combination with bond proceeds, with the approval of Village Council, the DDA may borrow funds from other sources as permitted under PA 57 of 2018. Loans from other sources may be used, depending upon the favorability of terms, availability of other funds, and suitability for the size and type of project involved.

The maximum amount of bonded indebtedness to be incurred under this TIF Plan is subject to Village Council approval, if this issue arises. Bonds issued under this TIF Plan may be issued in any form authorized under PA 57 of 2018.



Appendices

Appendix A: Legal Description

Legal Description of the Downtown Development District of the Village of Oxford is as follows:

Starting at a point at the northwest corner of parcel 04-22-377-010; thence easterly along north property line of said parcel to the westerly right-of-way line of Washington Street; thence easterly across said right-of-way to the northwest corner of parcel 04-22-454-004; thence easterly along north property line of said parcel; thence easterly to northern most corner of parcel 04-22-454-005; thence easterly along the north property line of parcel 04-22-454-010; thence southerly along the east property line to the southeast corner of said parcel; thence easterly along the north right-of-way line of Church Street to the southeast corner of parcel 04-22-454-012; thence southerly across said right-of-way to the northeast corner of parcel 04-22-455-005; thence southerly along the easterly property line of said parcel to the southeast corner of said parcel; thence southerly to the southeast corner of parcel 04-22-455-006; thence southerly to the southeast corner of parcel 04-22-455-007 to the north right-of-way line of Center Street; thence southerly across said right-of-way to the southerly right-of-way line; thence westerly to the northeast corner of parcel 04-22-457-002; thence southerly along the east line of said parcel; thence southeasterly to the northeast corner of parcel 04-22-457-009; thence southeasterly along the east property line of said parcel; thence southeasterly to the northeast corner of parcel 04-22-457-010; thence southerly along the east to property line of said parcel to northwest corner of parcel 04-22-457-014; thence easterly along north property line to northeast corner of said parcel; thence southerly along east property line to southeast corner of said parcel; thence easterly along the north right-of-way line of East Street to the southeast corner of parcel 04-22-457-015; thence southerly across the East Street right-of-way to the northeast corner of parcel 04-22-460-047; thence southerly along east property line to southeast corner of said parcel; thence easterly along the north property line of parcel 04-22-460-010; thence northeasterly to the northeast corner of said parcel and a point on the west property line of parcel 04-22-460-036; thence northerly along the west property line of 04-22-460-036 to the northwest corner of said parcel and the south right-of-way line of East Street; thence northerly across East Street to the southwest corner of parcel 04-22-457-019; thence easterly along the south property line to the southeast corner of said parcel; thence east to the southwest corner of parcel 04-22-478-003; thence easterly to the southeast corner of said parcel; thence southeasterly across the East Street right-of-way to the northeast corner of parcel 04-22-481-001; thence southeasterly along east property line to the southeast corner of said parcel and the northwest corner of parcel 04-22-481-007; thence southeasterly to the northwest corner of parcel 04-22-481-008; thence southeasterly along the east property line to the southeast corner of said parcel and to the north right-of-way line of Burdick Street right-of-way; thence easterly along the north Burdick Street right-of-way; thence southerly across right-of-way to the northeast corner of parcel 04-27-228-001; thence southerly along the east property line of said parcel to the southeast corner of said parcel; thence easterly to the northeast corner of parcel 04-27-228-010; thence southeasterly of said parcel to the northwest corner of parcel 04-27-228-011; thence easterly on the north property line of said parcel to the northeast corner of said parcel; thence southeasterly along the east property line of said parcel to the southeast corner of said parcel to the northern right-of-way line of Broadway Street; thence southerly across Broadway Street to the northeast corner of parcel 04-27-232-002; thence southwesterly along Broadway Street south right-of-way line; thence southwesterly to northeast corner of parcel 04-27-230-007; thence southeasterly along the east property line of said parcel to the southeast corner of said parcel; thence southeasterly to the northeast corner of parcel 04-27-230-012; thence southeasterly along the east property line of said parcel to the southeast corner of said parcel to its intersection with the north right-of-way line of Ensley Street; thence southeasterly across Ensley Street right-of-way to the northeast corner of parcel 04-27-279-041; thence southeasterly along the east property line of said parcel to the southeast corner of said parcel and the north property line of parcel 04-26-152-010; thence northeasterly along the northern property line of said parcel to the northeast corner of said parcel; thence southeasterly along the east property line of said parcel to the southeast corner of said parcel; thence southeasterly to the northeast corner of parcel 04-26-152-011; thence southeasterly along the east property line of said parcel to the southeast corner of said parcel thence westerly along the south property line to the southwest corner of said parcel, such line also being the southern Village municipal boundary line, to the easterly right-of-way line of South Washington Street/M-24; thence westerly across said right-of-way to the southeast corner of parcel 04-27-278-002; thence westerly along southern property line to southwest corner of said parcel; thence westerly to the southeast corner of parcel 04-27-278-016; thence westerly along the south property line to the southwest corner of said parcel; thence westerly to the southeast corner of parcel 04-27-278-019, thence westerly along the south property line to the southwest corner of said parcel,

thence westerly to the southeast corner of parcel 04-27-278-014; thence westerly along the southern property line to the southwest corner of said parcel; thence westerly to the southeast corner of parcel 04-27-278-023, thence westerly along the south property line to the southwest corner of said parcel, thence westerly to the southeast corner of parcel 04-27-278-020; thence westerly along the southern property line to the southwest corner of said parcel, said southwest corner also being a point on the east right-of-way line of the Mechanic Street; thence northerly along the west property line to the northwest corner of said parcel; thence northeasterly along the north property line of said parcel to the southwesterly corner of parcel 04-27-278-017; thence northwesterly along the west property line to its intersection with the south right-of-way line of Lincoln Street; thence northwesterly crossing the Lincoln Street right-of-way to the midpoint of parcel 04-27-277-019; thence from the midpoint of said parcel northeasterly along the north line of the Lincoln Street right-of-way to the southwest corner of parcel 04-27-277-021; thence northwesterly along the westerly property line to the northwest corner of said parcel; thence northwesterly to the southwest corner of parcel 04-27-280-001; thence northwesterly along the west property line to the northwest corner of said parcel at the south right-of-way line of Crawford Avenue; thence northwesterly across the Crawford Avenue right-of-way to the southwest corner of parcel 04-27-276-030; thence northwesterly along the westerly property line of parcel 04-27-276-030 to the northwest corner of said parcel and the south property line of parcel 04-27-276-023; thence southwesterly along the south property line of parcel 04-27-276-023 to the southwest corner of said parcel; thence northeasterly along the westerly property line to the northwest corner of said parcel; thence southwesterly to the southwest corner of parcel 04-27-276-021; thence northwesterly along the west property line of parcels 04-27-276-021, 04-27-276-020 and 04-27-276-019; thence northeasterly along the northern property line to the southwest corner of parcel 04-27-276-033; thence northwesterly along the westerly property line to the northwest corner of said parcel; thence northeasterly along the northerly property line to the southwest corner of parcel 04-27-276-032; thence northwesterly along a westerly property line to the intersecting property lines of the northeast corner of parcel 04-27-276-007 and the southerly property line of parcel 04-27-276-032; thence continuing southwesterly along the southerly property line to a southwest corner of parcel 04-27-276-032 at the east right-of-way line of the Mechanic Street; thence southwesterly across the Mechanic Street right-of-way to the southeast corner of parcel 04-27-204-019; thence northerly along the east property line of parcels 04-27-204-019, 04-27-204-017, 04-27-204-016, 04-27-204-015, 04-27-204-014 and 04-27-204-013 to the northeast corner of parcel 04-27-204-013; thence westerly along the northern property line of said parcel to the northwest corner of said parcel; thence northerly on the westerly property line of parcel 04-27-204-012 to the southwestern most point of parcel 04-27-204-004; thence northwesterly along the most westerly property line to the northwest corner of said parcel; thence southwesterly along the northern property line of parcels 04-27-204-003; thence northwesterly across Dennison Street right-of-way to the southwest corner of parcel 04-27-202-037; thence northwesterly on the westerly property line to the northwest corner of said parcel; thence westerly on the south property line to the southeast corner of parcel 04-27-202-006; thence west across Hudson Street right-of-way to the southeast corner of parcel 04-27-201-011; thence northwesterly on the westerly side of Hudson Street right-of-way to the intersection of Burdick Street right-of-way; thence westerly on the southern right-of-way line of Burdick Street; thence northerly across the Burdick Street right-of-way to intersect at the southeast corner of parcel 04-22-453-013; thence northerly along the east property line of parcel 04-22-453-013 to the northeast corner of said parcel; thence westerly along the north property line of said parcel to the northwestern corner of said parcel said northwestern corner also being a point on the easterly property line of parcel 04-22-453-010; thence northerly along easterly property line of parcel 04-22-243-010 to northeast corner of said parcel; thence westerly along the northern property line of said parcel to the northwest corner of said parcel; thence southerly along the west property line of said parcel to the northeast corner of parcel 04-22-453-039; thence westerly along the northern property line to the northwest corner of said parcel; thence southerly to a southwest corner of said parcel; thence westerly along the northernly property line to the southwest corner of said parcel; said southwest corner also being a point on the east property line of parcel 04-22-453-006; thence northerly along the east property line to the northeast corner of said parcel; said northeast corner also being a point on the south property line of parcel 04-22-453-003; thence easterly along the south property lines of parcels 04-22-453-003 and 04-22-453-004 to the southeast corner of parcel 04-22-453-004; thence northerly along east property line of said parcel to the northeast corner of said parcel; said corner also being a point on the southern right-of-way line of Davidson Street; thence westerly along the southern right-of-way line of Davidson Street to the northwest corner of parcel 04-22-386-001; thence southerly along the east right-of-way line of the Pleasant Street; thence westerly across the Pleasant Street right-of-way to intersect with the northeast corner of parcel 04-22-384-002; thence westerly along the northern property line of said parcel to the northwest corner of said parcel; thence southerly along the west property line of said parcel to the southwest corner of said parcel; said southwest corner also being a point on the northern property line of parcel 04-22-384-013; thence westerly along the northern property line of parcel

04-22-384-013 to the northwest corner of said parcel; thence southerly along the western property line of said parcel to the southwest corner of said parcel to its intersection with the north right-of-way line of Lafayette Street; thence southerly across the Lafayette Street right-of-way to the northwest corner of parcel 04-22-385-006 and to its intersection with the south right-of-way line of Lafayette Street; thence westerly, southerly and northerly along the south right-of-way line of Lafayette Street to the northeast corner of parcel 04-22-385-018 and to its intersection with a point on the southerly property line of parcel 04-22-385-022; thence northeasterly along the southerly property line of said parcel to the northeastern corner of said parcel; thence northeasterly to the southeastern corner of parcel 04-22-383-003; thence westerly along the south property line of said parcel to the southwestern corner of said parcel; thence northeasterly along the northerly property line of said parcel to the southeast corner of parcel 04-22-382-004 and to its intersection with the west right-of-way line of Pleasant Street; thence northerly along the west right-of-way line of Pleasant Street to the northwest corner of parcel 04-22-379-018; thence easterly across the Pleasant Street right-of-way to northwest corner of parcel 04-22-380-010; thence easterly along north property line of said parcel to northeast corner of said parcel; said northeast corner also being a point on the western property line of parcel 04-22-451-002; thence northerly along the western property line of parcel 04-22-451-002 to the northwest corner of said parcel; thence easterly along the northern property line of said parcel to the southwest corner of parcel 04-22-451-001; thence northwesterly along the western property line of said parcel to northwest corner of said parcel; thence westerly along south property line of parcel 04-22-380-007 to southwest corner of said parcel; thence northerly along west property line of parcels 04-22-380-007 and 04-22-380-006 to the northwest corner of parcel 4-22-380-006; thence westerly along the southern property line of 04-22-380-005 to the southwest corner of said parcel; thence northerly along the west property line of said parcel to the northwest corner of said parcel; thence northerly across the First Street right-of-way to the southwest corner of parcel 04-22-377-011; thence northerly along the west property line of said parcel to the northwest corner of said parcel and to the southwest corner of parcel 04-22-377-010; thence northerly along a western property line of said parcel to a southwestern corner of said parcel; thence westerly along a southerly property line of said parcel to a southwestern corner of said parcel; thence northerly along the west property line of said parcel to the northwestern corner of said parcel, the point of beginning.

Appendix B: List of Parcels within the Downtown Development Area

The following real and personal properties, as of 2023, are located within the Village of Oxford DDA Development Area and are eligible for TIF capture:

EQ TIF PA2 AD LN 1 SIDWELL

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non-PRE
P	Village of Oxford									
PO-D1-OXFO-1986 SD: 63110										
PO-04-22-377-010	201	4,222	139,800	135,578	0	Active	0	139,800	0	135,578
PO-04-22-377-011	201	24,728	127,890	103,162	0	Active	0	127,890	0	103,162
PO-04-22-380-005	201	27,300	113,700	86,400	0	Active	0	113,700	0	86,400
PO-04-22-380-006	401	26,450	62,930	36,480	0	Active	0	62,930	0	36,480
PO-04-22-380-007	401	21,750	76,150	54,400	0	Active	0	76,150	0	54,400
PO-04-22-380-010	201	60,000	46,980	-13,020	0	Active	0	46,980	0	-13,020
PO-04-22-383-001	202	2,900	6,380	3,480	0	Active	0	6,380	0	3,480
PO-04-22-384-009	401	5,725	83,590	77,865	100	Active	83,590	0	77,865	0
PO-04-22-384-010	401	5,725	136,980	131,255	100	Active	136,980	0	131,255	0
PO-04-22-384-011	401	5,725	76,470	70,745	100	Active	76,470	0	70,745	0
PO-04-22-384-012	402	5,725	0	-5,725	0	Active	0	0	0	-5,725
PO-04-22-451-001	401	23,600	47,200	23,600	0	Active	0	47,200	0	23,600
PO-04-22-451-002	201	32,000	197,650	165,650	0	Active	0	197,650	0	165,650
PO-04-22-451-003	202	600	1,690	1,090	0	Active	0	1,690	0	1,090
PO-04-22-452-001	201	90,000	234,620	144,620	0	Active	0	234,620	0	144,620
PO-04-22-452-002	201	34,000	157,780	123,780	0	Active	0	157,780	0	123,780
PO-04-22-453-016	201	25,100	92,310	67,210	0	Active	0	92,310	0	67,210
PO-04-22-453-017	401	16,200	44,170	27,970	0	Active	0	44,170	0	27,970
PO-04-22-453-018	201	21,500	98,390	76,890	0	Active	0	98,390	0	76,890
PO-04-22-453-019	202	4,800	29,080	24,280	0	Active	0	29,080	0	24,280
PO-04-22-453-020	201	43,000	134,070	91,070	0	Active	0	134,070	0	91,070
PO-04-22-453-023	201	17,000	113,620	96,620	0	Active	0	113,620	0	96,620
PO-04-22-453-024	201	16,200	154,460	138,260	0	Active	0	154,460	0	138,260
PO-04-22-453-025	201	16,000	124,500	108,500	0	Active	0	124,500	0	108,500
PO-04-22-453-026	201	17,500	120,060	102,560	0	Active	0	120,060	0	102,560
PO-04-22-453-027	201	15,000	103,700	88,700	0	Active	0	103,700	0	88,700
PO-04-22-453-028	201	14,400	47,260	32,860	0	Active	0	47,260	0	32,860
PO-04-22-453-031	201	13,100	48,470	35,370	0	Active	0	48,470	0	35,370
PO-04-22-453-032	202	0	71,950	71,950	0	Active	0	71,950	0	71,950

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-04-22-453-033	201	15,600	69,750	54,150	0	Active	0	69,750	0	54,150
PO-04-22-453-036	201	0	0	0	0	Active	0	0	0	0
PO-04-22-453-037	402	0	0	0	0	Active	0	0	0	0
PO-04-22-453-041	201	21,800	82,410	60,610	0	Active	0	82,410	0	60,610
PO-04-22-453-042	201	14,947	132,160	117,213	0	Active	0	132,160	0	117,213
PO-04-22-453-043	201	18,753	159,450	140,697	0	Active	0	159,450	0	140,697
PO-04-22-453-044	201	19,930	169,630	149,700	0	Active	0	169,630	0	149,700
PO-04-22-453-045	201	21,870	124,810	102,940	0	Active	0	124,810	0	102,940
PO-04-22-453-046	402	0	0	0	0	Active	0	0	0	0
PO-04-22-454-004	201	19,850	77,670	57,820	0	Active	0	77,670	0	57,820
PO-04-22-454-005	401	19,950	50,360	30,410	0	Active	0	50,360	0	30,410
PO-04-22-454-010	402	72,500	0	-72,500	0	Active	0	0	0	-72,500
PO-04-22-455-001	201	17,900	64,730	46,830	0	Active	0	64,730	0	46,830
PO-04-22-455-002	201	24,050	89,840	65,790	0	Active	0	89,840	0	65,790
PO-04-22-455-003	201	19,400	38,550	19,150	0	Active	0	38,550	0	19,150
PO-04-22-455-004	301	52,450	76,880	24,430	0	Active	0	76,880	0	24,430
PO-04-22-455-005	301	68,000	197,820	129,820	0	Active	0	197,820	0	129,820
PO-04-22-455-006	302	6,500	12,760	6,260	0	Active	0	12,760	0	6,260
PO-04-22-456-001	201	16,700	205,690	188,990	0	Active	0	205,690	0	188,990
PO-04-22-456-002	202	0	17,510	17,510	0	Active	0	17,510	0	17,510
PO-04-22-456-003	202	17,400	18,870	1,470	0	Active	0	18,870	0	1,470
PO-04-22-456-004	401	9,950	24,400	14,450	0	Active	0	24,400	0	14,450
PO-04-22-456-005	401	19,850	118,590	98,740	0	Active	0	118,590	0	98,740
PO-04-22-456-006	401	11,850	89,910	78,060	100	Active	89,910	0	78,060	0
PO-04-22-456-007	401	0	51,320	51,320	0	Active	0	51,320	0	51,320
PO-04-22-456-008	401	13,400	75,290	61,890	100	Active	75,290	0	61,890	0
PO-04-22-456-013	201	16,300	65,370	49,070	0	Active	0	65,370	0	49,070
PO-04-22-457-001	201	20,500	68,790	48,290	0	Active	0	68,790	0	48,290
PO-04-22-457-002	401	16,500	38,760	22,260	100	Active	38,760	0	22,260	0
PO-04-22-457-009	201	15,850	97,400	81,550	0	Active	0	97,400	0	81,550
PO-04-22-457-010	401	17,700	83,510	65,810	100	Active	83,510	0	65,810	0
PO-04-22-457-011	202	19,100	10,100	-9,000	0	Active	0	10,100	0	-9,000
PO-04-22-457-012	202	17,800	27,820	10,020	0	Active	0	27,820	0	10,020
PO-04-22-457-013	201	24,000	74,920	50,920	0	Active	0	74,920	0	50,920

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-04-22-457-014	201	20,000	122,720	102,720	0	Active	0	122,720	0	102,720
PO-04-22-460-001	201	74,500	223,440	148,940	0	Active	0	223,440	0	148,940
PO-04-22-460-002	201	0	227,820	227,820	0	Active	0	227,820	0	227,820
PO-04-22-460-010	201	26,300	91,260	64,960	0	Active	0	91,260	0	64,960
PO-04-22-460-014	201	19,900	0	-19,900	0	Active	0	0	0	-19,900
PO-04-22-460-015	201	22,400	163,490	141,090	0	Active	0	163,490	0	141,090
PO-04-22-460-028	401	22,300	56,380	34,080	100	Active	56,380	0	34,080	0
PO-04-22-460-029	401	16,500	44,940	28,440	100	Active	44,940	0	28,440	0
PO-04-22-460-030	401	14,800	30,870	16,070	100	Active	30,870	0	16,070	0
PO-04-22-460-032	402	17,800	0	-17,800	0	Active	0	0	0	-17,800
PO-04-22-460-033	201	40,000	178,110	138,110	0	Active	0	178,110	0	138,110
PO-04-22-460-035	402	0	0	0	0	Active	0	0	0	0
PO-04-22-460-036	301	22,200	39,610	17,410	0	Active	0	39,610	0	17,410
PO-04-22-460-039	201	21,800	266,820	245,020	0	Active	0	266,820	0	245,020
PO-04-22-460-040	201	21,900	172,020	150,120	0	Active	0	172,020	0	150,120
PO-04-22-460-041	201	22,600	249,770	227,170	0	Active	0	249,770	0	227,170
PO-04-22-460-043	201	4,200	0	-4,200	0	Active	0	0	0	-4,200
PO-04-22-460-044	402	30,800	0	-30,800	0	Active	0	0	0	-30,800
PO-04-22-460-045	201	19,824	108,420	88,596	0	Active	0	108,420	0	88,596
PO-04-22-460-046	402	3,776	0	-3,776	0	Active	0	0	0	-3,776
PO-04-22-460-047	201	0	52,330	52,330	0	Active	0	52,330	0	52,330
PO-04-22-460-048	401	17,800	65,070	47,270	100	Active	65,070	0	47,270	0
PO-04-22-460-049	402	0	0	0	0	Active	0	0	0	0
PO-04-22-460-050	401	15,800	68,010	52,210	100	Active	68,010	0	52,210	0
PO-04-22-481-001	201	30,000	107,280	77,280	0	Active	0	107,280	0	77,280
PO-04-22-481-002	401	11,200	59,350	48,150	0	Active	0	59,350	0	48,150
PO-04-22-481-003	401	11,200	70,730	59,530	0	Active	0	70,730	0	59,530
PO-04-22-481-004	201	14,850	39,380	24,530	0	Active	0	39,380	0	24,530
PO-04-22-481-005	202	6,600	12,050	5,450	0	Active	0	12,050	0	5,450
PO-04-22-481-006	202	75,000	13,130	-61,870	0	Active	0	13,130	0	-61,870
PO-04-22-481-007	201	65,000	230,390	165,390	0	Active	0	230,390	0	165,390
PO-04-22-481-008	401	12,200	68,760	56,560	100	Active	68,760	0	56,560	0
PO-04-26-152-010	201	18,392	997,500	979,108	0	Active	0	997,500	0	979,108
PO-04-26-152-011	201	86,008	1,912,610	1,826,602	0	Active	0	1,912,610	0	1,826,602

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-04-26-153-002	202	2,950	9,800	6,850	0	Active	0	9,800	0	6,850
PO-04-27-202-006	402	21,200	0	-21,200	0	Active	0	0	0	-21,200
PO-04-27-202-014	201	30,000	95,160	65,160	0	Active	0	95,160	0	65,160
PO-04-27-202-019	201	26,800	200,340	173,540	0	Active	0	200,340	0	173,540
PO-04-27-202-027	201	30,000	132,980	102,980	0	Active	0	132,980	0	102,980
PO-04-27-202-028	201	25,000	177,120	152,120	0	Active	0	177,120	0	152,120
PO-04-27-202-035	201	46,100	527,050	480,950	0	Active	0	527,050	0	480,950
PO-04-27-202-036	402	0	0	0	0	Active	0	0	0	0
PO-04-27-202-037	402	0	0	0	0	Active	0	0	0	0
PO-04-27-202-040	201	19,300	111,240	91,940	0	Active	0	111,240	0	91,940
PO-04-27-202-041	201	19,300	105,110	85,810	0	Active	0	105,110	0	85,810
PO-04-27-202-043	201	47,400	262,640	215,240	0	Active	0	262,640	0	215,240
PO-04-27-202-044	201	84,372	387,900	303,528	0	Active	0	387,900	0	303,528
PO-04-27-202-046	201	52,828	464,780	411,952	0	Active	0	464,780	0	411,952
PO-04-27-204-004	401	20,400	107,110	86,710	0	Active	0	107,110	0	86,710
PO-04-27-204-011	201	55,500	292,830	237,330	0	Active	0	292,830	0	237,330
PO-04-27-204-012	201	40,100	245,820	205,720	0	Active	0	245,820	0	205,720
PO-04-27-226-001	201	43,700	253,030	209,330	0	Active	0	253,030	0	209,330
PO-04-27-226-002	201	17,500	181,660	164,160	0	Active	0	181,660	0	164,160
PO-04-27-226-003	201	11,300	60,420	49,120	0	Active	0	60,420	0	49,120
PO-04-27-226-004	201	13,100	44,190	31,090	0	Active	0	44,190	0	31,090
PO-04-27-226-005	201	19,300	67,230	47,930	0	Active	0	67,230	0	47,930
PO-04-27-226-006	201	25,000	96,810	71,810	0	Active	0	96,810	0	71,810
PO-04-27-226-007	201	15,000	61,110	46,110	0	Active	0	61,110	0	46,110
PO-04-27-226-009	201	18,700	111,660	92,960	0	Active	0	111,660	0	92,960
PO-04-27-226-016	201	16,800	45,180	28,380	0	Active	0	45,180	0	28,380
PO-04-27-226-033	201	21,100	70,070	48,970	0	Active	0	70,070	0	48,970
PO-04-27-226-036	201	15,450	75,650	60,200	0	Active	0	75,650	0	60,200
PO-04-27-226-040	201	50,400	154,100	103,700	0	Active	0	154,100	0	103,700
PO-04-27-226-041	201	20,400	92,820	72,420	0	Active	0	92,820	0	72,420
PO-04-27-226-042	201	21,200	174,260	153,060	0	Active	0	174,260	0	153,060
PO-04-27-226-043	201	111,100	862,290	751,190	0	Active	0	862,290	0	751,190
PO-04-27-226-047	402	8,642	0	-8,642	0	Active	0	0	0	-8,642
PO-04-27-226-049	201	6,125	22,310	16,185	0	Active	0	22,310	0	16,185

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-04-27-226-050	201	1,394	30,750	29,356	0	Active	0	30,750	0	29,356
PO-04-27-226-051	201	1,394	17,030	15,636	0	Active	0	17,030	0	15,636
PO-04-27-226-052	201	1,395	42,510	41,115	0	Active	0	42,510	0	41,115
PO-04-27-226-053	203	0	0	0	0	Active	0	0	0	0
PO-04-27-226-054	201	20,038	140,590	120,552	0	Active	0	140,590	0	120,552
PO-04-27-226-055	202	1,162	0	-1,162	0	Active	0	0	0	-1,162
PO-04-27-227-003	402	21,100	18,970	-2,130	0	Active	0	18,970	0	-2,130
PO-04-27-227-004	401	17,850	12,350	-5,500	0	Active	0	12,350	0	-5,500
PO-04-27-227-005	401	19,850	48,640	28,790	100	Active	48,640	0	28,790	0
PO-04-27-227-006	402	25,400	0	-25,400	0	Active	0	0	0	-25,400
PO-04-27-227-007	401	16,150	32,570	16,420	0	Active	0	32,570	0	16,420
PO-04-27-227-008	402	9,950	9,200	-750	0	Active	0	9,200	0	-750
PO-04-27-227-009	402	17,000	7,610	-9,390	0	Active	0	7,610	0	-9,390
PO-04-27-227-010	401	18,600	57,390	38,790	0	Active	0	57,390	0	38,790
PO-04-27-227-011	402	0	0	0	0	Active	0	0	0	0
PO-04-27-227-014	402	9,190	14,400	5,210	0	Active	0	14,400	0	5,210
PO-04-27-227-015	402	11,310	0	-11,310	0	Active	0	0	0	-11,310
PO-04-27-227-016	402	9,642	8,040	-1,602	0	Active	0	8,040	0	-1,602
PO-04-27-227-017	402	13,258	0	-13,258	0	Active	0	0	0	-13,258
PO-04-27-228-001	301	24,000	58,720	34,720	0	Active	0	58,720	0	34,720
PO-04-27-228-010	302	8,000	24,090	16,090	0	Active	0	24,090	0	16,090
PO-04-27-228-011	302	6,800	15,380	8,580	0	Active	0	15,380	0	8,580
PO-04-27-228-014	402	0	17,860	17,860	0	Active	0	17,860	0	17,860
PO-04-27-229-008	401	14,850	37,280	22,430	0	Active	0	37,280	0	22,430
PO-04-27-229-009	401	16,850	87,390	70,540	0	Active	0	87,390	0	70,540
PO-04-27-229-010	401	16,150	50,540	34,390	100	Active	50,540	0	34,390	0
PO-04-27-229-011	401	17,350	37,420	20,070	0	Active	0	37,420	0	20,070
PO-04-27-229-012	401	14,850	51,570	36,720	100	Active	51,570	0	36,720	0
PO-04-27-229-013	401	14,850	37,000	22,150	100	Active	37,000	0	22,150	0
PO-04-27-229-014	401	8,100	25,150	17,050	0	Active	0	25,150	0	17,050
PO-04-27-229-019	401	19,850	65,470	45,620	0	Active	0	65,470	0	45,620
PO-04-27-229-022	401	17,600	56,680	39,080	100	Active	56,680	0	39,080	0
PO-04-27-229-023	401	20,000	97,930	77,930	0	Active	0	97,930	0	77,930
PO-04-27-229-026	402	0	4,020	4,020	0	Active	0	4,020	0	4,020

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-04-27-229-027	402	0	0	0	0	Active	0	0	0	0
PO-04-27-229-028	402	0	12,930	12,930	0	Active	0	12,930	0	12,930
PO-04-27-229-029	402	0	7,610	7,610	0	Active	0	7,610	0	7,610
PO-04-27-229-030	401	18,834	40,190	21,356	0	Active	0	40,190	0	21,356
PO-04-27-229-031	201	34,116	128,150	94,034	66	Active	84,579	43,571	62,062	31,972
PO-04-27-229-032	201	266,450	626,180	359,730	0	Active	0	626,180	0	359,730
PO-04-27-229-033	201	86,500	300,650	214,150	0	Active	0	300,650	0	214,150
PO-04-27-230-005	202	14,900	25,050	10,150	0	Active	0	25,050	0	10,150
PO-04-27-230-007	402	0	0	0	0	Active	0	0	0	0
PO-04-27-230-012	402	0	0	0	0	Active	0	0	0	0
PO-04-27-230-019	201	36,000	141,230	105,230	0	Active	0	141,230	0	105,230
PO-04-27-230-020	201	29,480	525,340	495,860	0	Active	0	525,340	0	495,860
PO-04-27-230-021	201	44,220	872,380	828,160	0	Active	0	872,380	0	828,160
PO-04-27-276-001	202	0	10,610	10,610	0	Active	0	10,610	0	10,610
PO-04-27-276-002	201	23,200	97,700	74,500	0	Active	0	97,700	0	74,500
PO-04-27-276-003	402	0	0	0	0	Active	0	0	0	0
PO-04-27-276-019	201	70,000	234,250	164,250	0	Active	0	234,250	0	164,250
PO-04-27-276-020	201	30,000	138,630	108,630	0	Active	0	138,630	0	108,630
PO-04-27-276-021	202	4,800	31,790	26,990	0	Active	0	31,790	0	26,990
PO-04-27-276-022	401	23,200	86,120	62,920	0	Active	0	86,120	0	62,920
PO-04-27-276-023	401	23,900	173,530	149,630	0	Active	0	173,530	0	149,630
PO-04-27-276-030	401	18,900	84,750	65,850	100	Active	84,750	0	65,850	0
PO-04-27-276-031	201	24,400	140,980	116,580	0	Active	0	140,980	0	116,580
PO-04-27-276-032	402	0	0	0	0	Active	0	0	0	0
PO-04-27-276-033	201	45,700	338,990	293,290	0	Active	0	338,990	0	293,290
PO-04-27-277-021	401	15,550	37,090	21,540	100	Active	37,090	0	21,540	0
PO-04-27-277-027	201	51,000	153,260	102,260	0	Active	0	153,260	0	102,260
PO-04-27-278-012	201	46,200	212,620	166,420	0	Active	0	212,620	0	166,420
PO-04-27-278-014	401	11,650	23,770	12,120	0	Active	0	23,770	0	12,120
PO-04-27-278-016	202	17,900	6,640	-11,260	0	Active	0	6,640	0	-11,260
PO-04-27-278-017	401	23,000	50,740	27,740	100	Active	50,740	0	27,740	0
PO-04-27-278-018	201	20,600	275,160	254,560	0	Active	0	275,160	0	254,560
PO-04-27-278-019	201	15,300	156,260	140,960	0	Active	0	156,260	0	140,960
PO-04-27-278-020	202	11,050	79,320	68,270	0	Active	0	79,320	0	68,270

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-04-27-278-021	202	9,038	34,900	25,862	0	Active	0	34,900	0	25,862
PO-04-27-278-022	201	24,883	112,890	88,007	0	Active	0	112,890	0	88,007
PO-04-27-278-023	201	18,429	125,510	107,081	0	Active	0	125,510	0	107,081
PO-04-27-279-001	401	25,100	107,030	81,930	100	Active	107,030	0	81,930	0
PO-04-27-279-002	401	17,300	66,870	49,570	70	Active	46,809	20,061	34,699	14,871
PO-04-27-279-003	401	19,100	41,920	22,820	0	Active	0	41,920	0	22,820
PO-04-27-279-004	401	17,000	24,270	7,270	0	Active	0	24,270	0	7,270
PO-04-27-279-006	201	27,500	97,260	69,760	0	Active	0	97,260	0	69,760
PO-04-27-279-007	201	25,750	118,580	92,830	0	Active	0	118,580	0	92,830
PO-04-27-279-013	401	17,600	48,200	30,600	0	Active	0	48,200	0	30,600
PO-04-27-279-014	401	23,900	50,720	26,820	0	Active	0	50,720	0	26,820
PO-04-27-279-015	402	0	0	0	0	Active	0	0	0	0
PO-04-27-279-016	201	20,500	76,290	55,790	0	Active	0	76,290	0	55,790
PO-04-27-279-017	201	17,900	99,510	81,610	0	Active	0	99,510	0	81,610
PO-04-27-279-018	201	17,300	59,820	42,520	0	Active	0	59,820	0	42,520
PO-04-27-279-019	201	18,000	93,180	75,180	0	Active	0	93,180	0	75,180
PO-04-27-279-024	402	0	0	0	0	Active	0	0	0	0
PO-04-27-279-041	403	0	0	0	0	Active	0	0	0	0
PO-04-27-279-042	201	0	724,950	724,950	0	Active	0	724,950	0	724,950
PO-04-27-279-043	201	75,600	226,800	151,200	0	Active	0	226,800	0	151,200
PO-04-27-279-044	202	5,366	24,090	18,724	0	Active	0	24,090	0	18,724
PO-04-27-279-045	202	2,034	0	-2,034	0	Active	0	0	0	-2,034
PO-04-27-279-046	201	58,650	525,450	466,800	0	Active	0	525,450	0	466,800
PO-04-27-280-001	201	14,325	71,730	57,405	0	Active	0	71,730	0	57,405
PO-04-27-280-002	201	18,838	175,900	157,062	0	Active	0	175,900	0	157,062
PO-04-27-280-003	201	13,366	109,340	95,974	0	Active	0	109,340	0	95,974
PO-04-27-280-004	201	11,305	108,160	96,855	0	Active	0	108,160	0	96,855
PO-04-27-280-005	201	9,066	81,390	72,324	0	Active	0	81,390	0	72,324
PO-04-27-280-006	203	0	0	0	0	Active	0	0	0	0
PO-04-27-280-007	201	25,500	40,110	14,610	0	Active	0	40,110	0	14,610
PO-04-27-280-008	201	18,270	72,800	54,530	0	Active	0	72,800	0	54,530
PO-04-27-280-009	201	4,730	18,820	14,090	0	Active	0	18,820	0	14,090
PO-99-00-000-007	251	0	0	0	100	Active	0	0	0	0
PO-99-00-000-013	251	0	0	0	100	Active	0	0	0	0

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-99-00-000-022	251	0	0	0	100	Active	0	0	0	0
PO-99-00-001-504	251	0	0	0	100	Active	0	0	0	0
PO-99-00-001-509	251	0	0	0	100	Active	0	0	0	0
PO-99-00-002-529	251	0	0	0	100	Active	0	0	0	0
PO-99-00-002-534	251	0	2,780	2,780	100	Active	2,780	0	2,780	0
PO-99-00-002-536	251	0	57,460	57,460	100	Active	57,460	0	57,460	0
PO-99-00-003-505	251	0	0	0	100	Active	0	0	0	0
PO-99-00-003-508	251	0	0	0	100	Active	0	0	0	0
PO-99-00-003-516	251	0	0	0	100	Active	0	0	0	0
PO-99-00-003-517	251	0	0	0	100	Active	0	0	0	0
PO-99-00-004-513	251	0	0	0	100	Active	0	0	0	0
PO-99-00-004-518	251	0	0	0	100	Active	0	0	0	0
PO-99-00-006-509	251	0	0	0	100	Active	0	0	0	0
PO-99-00-006-510	251	0	880	880	100	Active	880	0	880	0
PO-99-00-006-514	251	0	0	0	100	Active	0	0	0	0
PO-99-00-006-523	251	0	0	0	100	Active	0	0	0	0
PO-99-00-007-503	251	0	0	0	100	Active	0	0	0	0
PO-99-00-008-502	251	0	0	0	100	Active	0	0	0	0
PO-99-00-008-506	251	0	0	0	100	Active	0	0	0	0
PO-99-00-009-504	251	0	0	0	100	Active	0	0	0	0
PO-99-00-009-505	251	0	0	0	100	Active	0	0	0	0
PO-99-00-009-515	251	0	0	0	100	Active	0	0	0	0
PO-99-00-009-516	251	0	0	0	100	Active	0	0	0	0
PO-99-00-009-520	251	0	0	0	100	Active	0	0	0	0
PO-99-00-009-525	251	0	0	0	100	Active	0	0	0	0
PO-99-00-009-537	251	0	0	0	100	Active	0	0	0	0
PO-99-00-010-508	251	0	0	0	100	Active	0	0	0	0
PO-99-00-010-509	251	0	0	0	100	Active	0	0	0	0
PO-99-00-010-513	251	0	0	0	100	Active	0	0	0	0
PO-99-00-011-507	251	0	0	0	100	Active	0	0	0	0
PO-99-00-011-515	251	0	0	0	100	Active	0	0	0	0
PO-99-00-011-520	251	0	0	0	100	Active	0	0	0	0
PO-99-00-011-524	251	0	0	0	100	Active	0	0	0	0
PO-99-00-011-525	251	0	0	0	100	Active	0	0	0	0

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-99-00-011-526	251	0	97,080	97,080	100	Active	97,080	0	97,080	0
PO-99-00-012-503	251	0	0	0	100	Active	0	0	0	0
PO-99-00-012-506	251	0	0	0	100	Active	0	0	0	0
PO-99-00-012-507	251	0	0	0	100	Active	0	0	0	0
PO-99-00-012-508	251	0	0	0	100	Active	0	0	0	0
PO-99-00-013-508	251	0	0	0	100	Active	0	0	0	0
PO-99-00-013-510	251	0	0	0	100	Active	0	0	0	0
PO-99-00-014-505	251	0	1,430	1,430	100	Active	1,430	0	1,430	0
PO-99-00-014-509	251	0	0	0	100	Active	0	0	0	0
PO-99-00-014-511	251	0	0	0	100	Active	0	0	0	0
PO-99-00-014-512	251	0	0	0	100	Active	0	0	0	0
PO-99-00-015-502	251	0	136,660	136,660	100	Active	136,660	0	136,660	0
PO-99-00-015-507	251	0	0	0	100	Active	0	0	0	0
PO-99-00-015-508	251	0	0	0	100	Active	0	0	0	0
PO-99-00-016-502	251	0	0	0	100	Active	0	0	0	0
PO-99-00-017-501	251	0	0	0	100	Active	0	0	0	0
PO-99-00-017-503	251	0	0	0	100	Active	0	0	0	0
PO-99-00-017-507	251	0	0	0	100	Active	0	0	0	0
PO-99-00-017-510	251	0	0	0	100	Active	0	0	0	0
PO-99-00-017-521	251	0	0	0	100	Active	0	0	0	0
PO-99-00-017-522	251	0	143,450	143,450	100	Active	143,450	0	143,450	0
PO-99-00-017-524	251	0	0	0	100	Active	0	0	0	0
PO-99-00-018-504	251	0	8,610	8,610	100	Active	8,610	0	8,610	0
PO-99-00-018-507	251	0	0	0	100	Active	0	0	0	0
PO-99-00-018-508	251	0	0	0	100	Active	0	0	0	0
PO-99-00-018-511	251	0	0	0	100	Active	0	0	0	0
PO-99-00-018-512	251	0	94,770	94,770	100	Active	94,770	0	94,770	0
PO-99-00-018-516	251	0	0	0	100	Active	0	0	0	0
PO-99-00-018-517	251	0	0	0	100	Active	0	0	0	0
PO-99-00-019-507	251	0	0	0	100	Active	0	0	0	0
PO-99-00-019-508	251	0	1,110	1,110	100	Active	1,110	0	1,110	0
PO-99-00-019-510	251	0	2,810	2,810	100	Active	2,810	0	2,810	0
PO-99-00-019-511	251	0	0	0	100	Active	0	0	0	0
PO-99-00-019-512	251	0	0	0	100	Active	0	0	0	0

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-99-00-019-517	251	0	0	0	100	Active	0	0	0	0
PO-99-00-020-500	251	0	2,750	2,750	100	Active	2,750	0	2,750	0
PO-99-00-020-502	251	0	2,750	2,750	100	Active	2,750	0	2,750	0
PO-99-00-020-503	251	0	0	0	100	Active	0	0	0	0
PO-99-00-020-504	251	0	1,090	1,090	100	Active	1,090	0	1,090	0
PO-99-00-020-505	251	0	0	0	100	Active	0	0	0	0
PO-99-00-020-511	251	0	0	0	100	Active	0	0	0	0
PO-99-00-020-512	251	0	0	0	100	Active	0	0	0	0
PO-99-00-021-503	251	0	0	0	100	Active	0	0	0	0
PO-99-00-021-504	251	0	27,120	27,120	100	Active	27,120	0	27,120	0
PO-99-00-021-505	251	0	550	550	100	Active	550	0	550	0
PO-99-00-021-506	251	0	0	0	100	Active	0	0	0	0
PO-99-00-021-507	251	0	2,710	2,710	100	Active	2,710	0	2,710	0
PO-99-00-021-508	251	0	0	0	100	Active	0	0	0	0
PO-99-00-021-509	251	0	0	0	100	Active	0	0	0	0
PO-99-00-021-510	251	0	0	0	100	Active	0	0	0	0
PO-99-00-021-511	251	0	0	0	100	Active	0	0	0	0
PO-99-00-021-512	251	0	0	0	100	Active	0	0	0	0
PO-99-00-021-513	251	0	0	0	100	Active	0	0	0	0
PO-99-00-021-514	251	0	0	0	100	Active	0	0	0	0
PO-99-00-022-500	251	0	0	0	100	Active	0	0	0	0
PO-99-00-022-502	251	0	0	0	100	Active	0	0	0	0
PO-99-00-022-509	251	0	0	0	100	Active	0	0	0	0
PO-99-00-023-500	251	0	5,000	5,000	100	Active	5,000	0	5,000	0
PO-99-00-023-501	251	0	500	500	100	Active	500	0	500	0
PO-99-00-023-502	251	0	500	500	100	Active	500	0	500	0
PO-99-00-023-503	251	0	2,500	2,500	100	Active	2,500	0	2,500	0
PO-99-00-023-504	251	0	2,500	2,500	100	Active	2,500	0	2,500	0
PO-99-00-023-505	251	0	12,500	12,500	100	Active	12,500	0	12,500	0
PO-99-00-023-506	251	0	2,500	2,500	100	Active	2,500	0	2,500	0
PO-99-00-023-508	251	0	5,000	5,000	100	Active	5,000	0	5,000	0
PO-99-00-023-509	251	0	2,500	2,500	100	Active	2,500	0	2,500	0
PO-99-00-023-510	251	0	0	0	100	Active	0	0	0	0
PO-99-00-023-511	251	0	2,500	2,500	100	Active	2,500	0	2,500	0

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-99-00-023-517	251	0	0	0	100	Active	0	0	0	0
PO-99-00-023-518	251	0	12,500	12,500	100	Active	12,500	0	12,500	0
PO-99-00-023-522	251	0	2,500	2,500	100	Active	2,500	0	2,500	0
PO-99-00-023-523	251	0	0	0	100	Active	0	0	0	0
PO-99-00-023-524	251	0	10,000	10,000	100	Active	10,000	0	10,000	0
PO-99-00-300-001	251	550	0	-550	100	Inactive	0	0	-550	0
PO-99-00-300-050	251	3,500	0	-3,500	100	Active	0	0	-3,500	0
PO-99-00-300-070	251	11,300	69,960	58,660	100	Active	69,960	0	58,660	0
PO-99-00-300-240	251	8,650	1,130	-7,520	100	Active	1,130	0	-7,520	0
PO-99-00-300-261	251	3,050	104,110	101,060	100	Active	104,110	0	101,060	0
PO-99-00-300-360	251	700	0	-700	100	Active	0	0	-700	0
PO-99-00-300-410	251	4,500	0	-4,500	100	Inactive	0	0	-4,500	0
PO-99-00-300-420	251	6,000	0	-6,000	100	Inactive	0	0	-6,000	0
PO-99-00-300-600	251	10,150	0	-10,150	100	Inactive	0	0	-10,150	0
PO-99-00-300-610	351	12,800	0	-12,800	100	Inactive	0	0	-12,800	0
PO-99-00-308-620	251	9,550	0	-9,550	100	Active	0	0	-9,550	0
PO-99-00-308-680	251	5,000	56,720	51,720	100	Active	56,720	0	51,720	0
PO-99-00-308-681	251	37,700	0	-37,700	100	Active	0	0	-37,700	0
PO-99-00-308-692	251	7,000	0	-7,000	100	Inactive	0	0	-7,000	0
PO-99-00-308-740	251	2,300	0	-2,300	100	Inactive	0	0	-2,300	0
PO-99-00-308-900	251	5,150	0	-5,150	100	Active	0	0	-5,150	0
PO-99-00-383-015	251	15,650	0	-15,650	100	Active	0	0	-15,650	0
PO-99-00-383-021	251	1,050	0	-1,050	100	Active	0	0	-1,050	0
PO-99-00-385-005	251	1,600	0	-1,600	100	Active	0	0	-1,600	0
PO-99-00-387-005	251	0	0	0	100	Active	0	0	0	0
PO-99-00-387-006	251	0	0	0	100	Active	0	0	0	0
PO-99-00-387-020	251	0	0	0	100	Active	0	0	0	0
PO-99-00-389-012	251	0	0	0	100	Active	0	0	0	0
PO-99-00-390-013	251	0	0	0	100	Active	0	0	0	0
PO-99-00-390-018	251	0	0	0	100	Active	0	0	0	0
PO-99-00-390-025	251	0	0	0	100	Active	0	0	0	0
PO-99-00-390-044	251	0	0	0	100	Active	0	0	0	0
PO-99-00-391-017	251	0	0	0	100	Active	0	0	0	0
PO-99-00-392-012	251	0	0	0	100	Active	0	0	0	0

Parcel Number	Property Class	Base Value	Taxable Value (2023)	Captured Value	P.R.E. %	Status	Taxable PRE	Taxable Non-PRE	Captured PRE	Captured Non- PRE
PO-99-00-392-029	251	0	0	0	100	Active	0	0	0	0
PO-99-00-393-013	251	0	35,110	35,110	100	Active	35,110	0	35,110	0
PO-99-00-395-005	251	0	0	0	100	Active	0	0	0	0
PO-99-00-395-021	251	0	0	0	100	Active	0	0	0	0
PO-99-00-395-025	251	0	0	0	100	Active	0	0	0	0
PO-99-00-395-033	251	0	0	0	100	Active	0	0	0	0
PO-99-00-396-007	251	0	0	0	100	Active	0	0	0	0
PO-99-00-397-003	251	0	0	0	100	Active	0	0	0	0
PO-99-00-397-010	251	0	0	0	100	Active	0	0	0	0
PO-99-00-397-011	251	0	0	0	100	Active	0	0	0	0
PO-99-00-397-021	251	0	0	0	100	Active	0	0	0	0
PO-99-00-397-044	251	0	0	0	100	Active	0	0	0	0
PO-99-00-398-016	251	0	0	0	100	Active	0	0	0	0
PO-99-00-398-023	251	0	0	0	100	Active	0	0	0	0
PO-99-00-398-025	251	0	0	0	100	Active	0	0	0	0
PO-99-00-501-002	251	0	0	0	100	Active	0	0	0	0
PO-99-00-501-005	251	0	0	0	100	Active	0	0	0	0
PO-99-99-201-086	251	445,475	0	-445,475	100	Inactive	0	0	-445,475	0
DISTRICT TOTALS:		5,551,175	26,638,850	21,087,675	387		2,486,008	24,152,842	1,517,831	19,569,844
CVT TOTALS:		5,551,175	26,638,850	21,087,675	387		2,486,008	24,152,842	1,517,831	19,569,844
HOMESTEAD BASE VALUE				968,177						

Appendix C: Adoption Documents