

**MICHIGAN
DOWNTOWN
ASSOCIATION**



PA 57

RECODIFIED TAX INCREMENT FINANCING ACT
ACT 57 OF 2018

Quick Facts

- Replaces PA 197 of 1975
 - Recodification and establishment of certain tax increment finance authorities, including Act 197 of the Michigan Public Acts of 1975. The Act repeals and recodifies multiple acts related to tax increment finance authorities, subjects the TIFA to standard reporting requirements, and provide for the continuation of existing authorities created under the statutes being recodified. Additionally, the Act repeals two TIFA acts that were not being utilized.
- Treasury Gathering Info from Reporting Requirements
- New Reporting Form- Each DDA's Report Now Consistent
- [Law and All Requirements](#) (Act 57 of 2018 MI)

Timeframe

January 1, 2019: 2018 PA 57 takes effect.

March 1, 2019: Department of Treasury must publish form to be used for reporting by authorities.

April 1, 2019: Deadline for authorities to provide a copy, or a hyperlink to a copy, of the currently adopted TIF plan (or development plan/TIF plan if a combined single document) to the Department of Treasury.

Send information to:

Treas-StateSharePropTaxes@michigan.gov

180 days after authority's Fiscal Year 2019 ends: Post on a municipal or authority website, (or if no website, maintained in a physical location within the municipality that is open to the public) all items listed in **Sec. 910 (1)**.

180 days after authority's Fiscal Year 2019 ends: Submit to the Department of Treasury, the governing body of the municipality, and the governing body of a taxing unit whose taxes are capture by the authority a report including all items listed in **Sec. 911 (1)**.

Semi-annually beginning January 1, 2019: Authorities must hold two "informational meetings."

Website Requirements Sec. 910 (1)

Subject to subsection (5), each municipality that has created an authority or that creates an authority shall create a website or utilize the existing website of the municipality that is operated and regularly maintained with access to authority records and documents for the fiscal year beginning on the effective date of this act...

Imlay City DDA has its own website but municipality and DDA sites linked

<https://www.icdda.com/>

Fowlerville DDA included within the municipality website under Departments

http://fowlerville.org/departments/downtown_development_authority/index.php

Website Requirements Sec. 910 (1)

- **Minutes** of all board meetings
- **Annual budget**, including encumbered and unencumbered fund balances
- **Annual audits**
- Currently adopted **development plan**, if not included in a tax increment financing plan
- Currently adopted **tax increment finance plan**, if currently capturing tax increment revenues
- Current authority **staff contact** information
- A ***listing*** of **current contracts** with a description of those contracts and other documents related to management of the authority and services provided to the authority

The records and document information required above would be phased in from the effective date of the Act. For the fiscal year in which the Act takes effect, information would be required for that fiscal year. For the fiscal year 1 year following the effective date of the Act, the information would be required for that fiscal year and the immediately preceding fiscal year, and so on.

Fowlerville DDA

Lists:

Board Minutes

Annual Budget

Annual Audit

Plan

Contracts

Staff

Fowlerville Downtown Development Authority

[Board Minutes](#)

Annual Budget

- [2019-2020 DDA Budget](#)
- [2018-2019 DDA Budget](#)

Annual Audit

- [2018 Village of Fowlerville Audit](#)
- [2017 Village of Fowlerville Audit](#)
- [2016 Village of Fowlerville Audit](#)

Annual Finance Report

[2017-2018](#)

[2013 Plan Amendment Development Plan](#)

[2014 Amendment to the Village of Fowlerville's Tax Increment Finance Plan and Downtown Development Authority's Development Plan](#)

DDA Current Contracts

[Economic Development Council of Livingston County](#)
[P.J.H. Management L.L.C.](#)

Fowlerville DDA

Lists:

Board Minutes

Annual Budget

Annual Audit

Plan

Contracts

Staff

FDDA Chair

Steve MacDermaid

Term Expires: December 31, 2022

FDDA Vice Chair

Paul Harmon

Term Expires: December 31, 2019

FDDA Treasurer

Dawn Horton

Term Expires: December 31, 2019

FDDA Secretary

Aleta Kadletz

Term Expires: December 31, 2021

Members of the Board

Connie Shear

Term Expires: December 31, 2022

Carol Hill

Term Expires: November 20, 2020

Kevin Caine

Term Expires: December 31, 2019

Van Buren Twp. DDA

Lists:

- Board Minutes
- Annual Budget
- Annual Audit
- Plan
- Contracts
- Staff

The screenshot shows a web browser window with the URL <https://vanburenda.com/about-the-dda/#financials>. The page title is "FINANCIALS". The main text reads: "Our commitment to keeping our community informed has never been greater. Our desire is to be transparent and accountable in all aspects we are entrusted with – finances, the community's economic outlook, projects completed and those scheduled for future completion, along with their associated budgets and costs. Here you'll find expenditures for recent years and certified audit reports." Below this text is a table with four columns: AUDITS, ANNUAL REPORTS, BUDGETS, and DEVELOPMENT PLANS/TAX INCREMENT FINANCIAL PLAN. Each column contains a list of years with arrows indicating links to the respective documents. The AUDITS column lists 2017, 2016, and 2015. The ANNUAL REPORTS column lists 2014, 2013, 2012, 2011, and 2010. The BUDGETS column lists 2010 – 2016 and 2017 – 2019. The DEVELOPMENT PLANS/TAX INCREMENT FINANCIAL PLAN column lists 2009 and 1993. Below the table is a section titled "DDA ACTIVITY RECAP" with the text: "The DDA has been working hard at making our downtown district what it is today! View a collection of projects and improvements... organization's inception, along with additional projects currently underway. [VIEW THE DDA'S](#)".

| AUDITS | | ANNUAL REPORTS | | BUDGETS | DEVELOPMENT PLANS/ TAX INCREMENT FINANCIAL PLAN |
|--------|--------|----------------|--------|---------------|---|
| 2017 → | 2014 → | 2017 → | 2013 → | 2010 – 2016 → | 2009 → |
| 2016 → | 2013 → | 2016 → | 2012 → | 2017 – 2019 → | 1993 → |
| 2015 → | 2012 → | 2015 → | 2011 → | | |
| | | 2014 → | 2010 → | | |



SUSAN IRELAND
DDA Executive Director



LISA LOTHRINGER
Assistant Executive Director





DDA CONTRACTS AND SERVICES

In compliance with Public Act 57 and the DDA's desire to be transparent with the community, a listing of current contracts and management services provided to the DDA are available for public review.

Axiom Construction Services, LLC

General Contractor Services for Placemaking Project

Pioneer Landscaping & Lawn Maintenance

Landscape Maintenance

Communication Associates

Marketing and Public Relations Services

State of Michigan Department of Transportation

I-94 Pedestrian Overpass

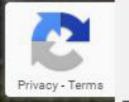
Gonczy's Property Maintenance, LLC

Landscape Maintenance

Wayne County

Streetscape Maintenance

Frequently Asked Questions...



According to Treasury, in an email dated September 9, 2019-

- Contracts would be any active agreement the DDA has signed with another party.
- An example could be: Bob's Landscaping 123 Main St, Lansing MI - snow removal and landscaping.
- A lease agreement is a contract and should be mentioned on the website with a description of the contract.
- There is no mention that the contract must be posted, only a description of the contract.
- Other documents for example, could be agreements the DDA has with the county to only capture a certain percent of the property taxes.
- If a DDA has no current contracts I would advise to mention that on the website so it does not look like the DDA forgot to put a listing of contracts on their website.

Website Requirements Sec. 910 (1)

- An updated annual synopsis of activities of the authority
- List of authority accomplishments, including progress made on development plan and tax increment finance plan goals and objectives for the immediately preceding fiscal year.
- List of authority projects and investments, including active and completed projects for the immediately preceding fiscal year
- List of authority events and promotional campaigns for the immediately preceding fiscal year



DDA Projects 2017-18

DDA Projects and Investments 2017-2018

The following is a list of the Imlay City DDA's accomplishments, projects, investments, and events for the fiscal year 2017-18. Items on this list are goals and objectives found in the Imlay City DDA's Tax Increment Finance Plan of 2014.

Public Improvement-

Below is a list of improvements and investments the DDA supported in 2017-18

- Installation of Cobra Lights
 - Main Street and Depot Drive
 - \$1,100, Industrial Parkway and Folk Court
- \$23,000 for LED conversion of lights on lampposts within traditional downtown
- \$30,000 in Streetscape expenses including:
 - Landscaping on Third Street, Depot Drive, Almont Avenue, and Wayfinding Signs
 - 33 new American Flags on lampposts found in downtown
 - Holiday lights
 - Manage the brick and bench program
- \$1,200 to install three new benches placed in Rotary Park.
- \$2,275 lawn maintenance in public areas within downtown
- \$30,000 in electricity within the district
- Art in Action Initiative. Six artists created over 20 pieces of public art work.
- The DDA secured a \$1,500 grant through the I-69 Region's First Impressions Program. The DDA began work on an art and history





Future

- Splash Pad

OUR WATER PLAY SPACES ARE MORE THAN ENTERTAINMENT.

THEY BECOME A FOCAL POINT OF YOUR SITE, A PLACE WHERE VISITING BECOMES A RITUAL.

THEY FOSTER GROWTH, IMAGINATION, INTERACTIONS.

ENDLESS THRILLS.

MEMORIES.

A UNIQUELY UNFORGETTABLE EXPERIENCE, FOR ALL.

LET'S PLAY!

IMMERSE
THRILL
REFRESH
COMPLETE
EXPLORE
DISCOVER
IMAGINE

VORTEX



Van Buren recap.pdf

2018-19-DDA-Bud....pdf

wake up set.jpg

Show all

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System tray icons: network, volume, battery, and notification area showing 12:37 PM 4/8/2019 and 12 notifications.

Website Requirements Sec. 910 (1)

- For any tax increment revenues described in the annual audit that are not expended within 5 years of their receipt, a description that provides:

- The reasons for accumulating those funds & uses for which those funds will be expended
- A time frame when the fund will be expended

- If any funds have not been expended within 10 years of their receipt:

- The amount of those funds
- A written explanation of why those funds have not been expended

SAMPLE as is now on Imlay City DDA website:

“At the end of the fiscal year 2017-18, the DDA had a fund balance of \$160,000. As the 2014 TIF plan indicates, the DDA anticipates assisting the City of Imlay City with future infrastructure projects that include: M-53 road improvements, viaduct improvements, and upgrades to utilities and infrastructure on Fourth Street. The projects, costs and timelines are included in the City's Capital Improvement Plan which is available for viewing at the City office, 150 North Main Street.”



- store opened its doors and committed to a six-month Pop Up agreement.
- Maintain 'Available Property' listing on Imlay City SEED website

At the end of the fiscal year 2017-18, the DDA had a fund balance of \$160,000. As the 2014 TIF plan indicates, the DDA anticipates assisting the City of Imlay City with future infrastructure projects that include: M-53 road improvements, viaduct improvements, and upgrades to utilities and infrastructure on Fourth Street. The projects, costs and timelines are included in the City's Capital Improvement Plan which is available for viewing at the City office, 150 North Main Street.

DDA Contracts 18-19

DDA Contracts and Management Services

In compliance with Public Act 57 and the DDA's desire to be transparent with the community, a listing of current contracts and management services provided to the DDA are available for public review at the City of Imlay City office, 150 North Main Street, Imlay City, MI 48444.

FineLine Landscape

Downtown Maintenance

Aqua Turf Irrigation

Downtown Irrigation Services

DDA's and TIF:



SAMPLE as is now on Imlay City DDA website:

At the end of the fiscal year 2017-18, the DDA had a fund balance of \$160,000. As the 2014 TIF plan indicates, the DDA anticipates assisting the City of Imlay City with future infrastructure projects that include: M-53 road improvements, viaduct improvements, and upgrades to utilities and infrastructure on Fourth Street.

The projects, costs and timelines are included in the City's Capital Improvement Plan which is available for viewing at the City office, 150 North Main Street.

According to Treasury, the **first sentence**, “Meets the requirement of *The Reasons for accumulating those funds and the uses for which those funds will be expended.*”

However the **second sentence**, “does not meet the requirement of *A time frame when then funds will be expended.*”

If you were to provide a general time frame such as ‘completed by 2022-2023’ or ‘within the next 3-4 years’, it would suffice to meet the time frame requirement.

Optional Information

Facebook x About the DDA | Historic Downto x About The DDA – Van Buren Tow x Michigan Downtown Association x +

← → ↻ https://vanburenda.com/about-the-dda/#financials ☆ 🔍 0

Apps Product support

Home About The DDA Strategic Location Business Opportunities Township Profile Calendar Community News Contact

Frequently Asked Questions...

- + What is a Downtown Development Authority?
- + What do the DDA boundaries encompass?
- + How long are board members' terms?
- + When does the DDA board meet?
- + Who do I contact about available real estate within the DDA?

Business Directory →

https://vanburenda.com/about-the-dda/#d9d02aaf4cc8f8870

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Reporting to Treasury

Sec. 911 (1)

- **180 days after authority's Fiscal Year 2019 ends.** The report described in subsection (1) shall be filed with the department of treasury at the same time as the annual financial report is filed with the department of treasury under section 4 of the uniform budgeting and accounting act, 1968 PA 2, MCL 141.424.
- **One Reporting Form for All DDAs/TIFAs**
- **Treasury Open To Suggestions/Amendments to Form**
- **Form Available Here**

https://www.michigan.gov/treasury/0,4679,7-121-1751_2194_90562---,00.html

Must also submit to governing body of the municipality and the governing body of a taxing unit levying taxes subject to capture by an authority

Reporting to Treasury

Sec. 911 (1)

The Department is required to collect the reports and annually compile a combined report summarizing the information reported and submit a copy of that combined report to each member of the legislature.

Have you filed your Annual Financial Report to Treasury?

You have 180 days after your **Fiscal 2019** ends (see timeframe below) to file the Annual Financial Report to Treasury. **THIS IS VITAL.** Please file the form in a timely fashion. The form, along with other information regarding the new reporting requirements, can be found [here](#).

www.michigan.gov/treasury/0,4679,7-121-1751_2194_90562---,00.html

Timeframes (per an email from Treasury August 28, 2019)

If your Fiscal Year starts March 1: Deadline for website requirements and filing report is **September 1, 2019**

If your Fiscal Year starts July 1: Deadline for website requirements and filing report is **December 31, 2019**

If your Fiscal Year starts January 1: Deadline for website requirements and filing report is **June 30, 2020**

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| Annual Report on Status of Tax Increment Financing Plan | | | | | | | | | |
|--|--|------------------|----------------------------|--|--|--|--|--|--|
| Send completed form to: Treas-StateSharePropTaxes@michigan.gov | Municipality Name | TIF Plan # | For Fiscal Years ending in | | | | | | |
| Issued pursuant to 2018 PA 57, MCL 125.4911 Filing is required within 180 days of end of Authority's fiscal year 2018-2019. | Click on this cell to enter authority type from list: | | 2019 | | | | | | |
| | Year AUTHORITY (not TIF plan) was created: | | | | | | | | |
| | Year TIF plan was created or last amended to extend its duration: | | | | | | | | |
| | Current TIF plan scheduled expiration date: | | | | | | | | |
| | Did TIF plan expire in FY19? | | | | | | | | |
| | Year of first tax increment revenue capture: | | | | | | | | |
| | Does the authority capture taxes from local or intermediate school districts, or capture the state education tax? Yes or no? | | | | | | | | |
| | If yes, authorization for capturing school tax: | Choose from list | | | | | | | |
| | Year school tax capture is scheduled to expire: | | | | | | | | |
| Revenue: | Tax Increment Revenue | | \$ - | | | | | | |
| | Property taxes - from DDA levy | | \$ - | | | | | | |
| | Interest | | \$ - | | | | | | |

Annual Report Specific Taxes capture

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File Home Insert Page Layout Formulas Data Review View Help QuickBooks Tell me what you want to do

Clipboard Font Alignment Number Styles Cells Editing

AutoSum Fill Clear Sort & Filter Find & Select

| Annual Report on Status of Tax Increment Financing Plan | | | | | | | | | |
|--|---|---|------------|----------------------------|---|----|---|-----------|--------|
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| Issued pursuant to 2018 PA 57, MCL 125.4911 Filing is required within 180 days of end of Authority's fiscal year 2018-2019. | | Click on this cell to enter authority type from list: | | 2019 | | | | | |
| 67 | Ad valorem utility personal | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 68 | Ad valorem other personal | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 69 | IFT New Facility real property, 0% SET exemption | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 70 | IFT New Facility real property, 50% SET exemption | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 71 | IFT New Facility real property, 100% SET exemption | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 72 | IFT New Facility personal property on industrial class land | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 73 | IFT New Facility personal property on commercial class land | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 74 | IFT New Facility personal property, all other | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 75 | Commercial Facility Tax New Facility | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 76 | IFT Replacement Facility (frozen values) | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 77 | Commercial Facility Tax Restored Facility (frozen values) | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 78 | Commercial Rehabilitation Act | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |
| 79 | Neighborhood Enterprise Zone Act | \$ | - | \$ | - | \$ | - | 0.0000000 | \$0.00 |

Annual Report Specific Taxes capture

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Windows Taskbar: File Explorer, Google Chrome, Microsoft Word, PowerPoint, Excel

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Reporting to Treasury Sec. 915

Penalties for Non-Compliance

- Written notification to an authority that fails to comply with this act, taxing jurisdiction, and to the governing body of the municipality that established the authority.
- The written notification shall specifically detail the authority's noncompliance with this act.
- After 60 days of not complying, that authority shall not capture any tax increment revenues that are in excess of amounts necessary to pay bonded indebtedness and other obligations for the period of noncompliance.
- During the period of noncompliance, an authority cannot amend or approve a tax increment financing plan.
- If noncompliance exceeds 2 consecutive years, that authority shall not capture any tax increment revenues that are in excess of amounts necessary to pay bonded indebtedness and other obligations without a resolution of authorization of the municipality that created the authority and each taxing jurisdiction whose ad valorem taxes are subject to capture by the authority. Any excess funds captured shall be returned to the taxing jurisdiction from which they were captured (see schedule Sec. 915).

Informational Meetings Sec. 910 (4)

- Informational meetings are meetings for the purpose of informing the public of the goals and direction of the authority
- Including projects to be undertaken in the coming year
- They are not for the purpose of voting on policy, budgets or other operational matters
- The informational meetings may be held in conjunction with other public meetings of the authority or municipality.
- Notice posted on the municipality's or authority's website not less than 14 days before the date of the informational meeting
- Not less than 14 days before the informational meeting, the board of an authority shall mail notice of the informational meeting to the governing body of each taxing jurisdiction levying taxes that are subject to capture by an authority under this act
- As an alternative to mailing notice of the informational meeting, the board of the authority may notify the clerk of the governing body of each taxing jurisdiction levying taxes that are subject to capture by an authority under this act by electronic mail

According to Treasury, in an email dated July 2, 2019-

- The informational meetings can be held before the DDA regular meetings.
- They are for the purpose to informing the public of the goals and direction of the authority, including projects to be undertaken in the coming year. They are not for the purposes of voting on policy, budgets, or other operational matters.
- Minutes can be as simple as an informational meeting was held before the DDA meeting.
- No, quorum is not required.
- The informational meetings may be held in conjunction with other public meetings of the authority or municipality.

Imlay City DDA Improvements and Investments, 2017-18

Installation of Cobra Lights

- Main Street and Depot Drive
- Industrial Parkway and Folk Court

\$23,000 for LED conversion of lights on lampposts within traditional downtown

\$30,000 in Streetscape expenses including:

- Landscaping on Third Street, Depot Drive, Almont Avenue, and Wayfinding Signs
- 33 new American Flags on lampposts found in downtown
- Holiday lights
- Manage the brick and bench program

\$1,200 to install three new benches placed in Rotary Park

\$2,275 lawn maintenance in public areas within downtown

\$30,000 in electricity within the district



Imlay City DDA Future Plans, 2019-

- Children's Reading Park on Almont Avenue
- Billboard on M-53 at Railroad Tracks
- September 28, 2019, Art in the Rough
- Enhancements at M-53 and Third Street
- Work with City during infrastructure and streetscape improvements near Via-Duct



Continued Support of the MDA

The MDA thanks you for your support of our on-going Legislative and Advocacy Fund

The Legislative and Advocacy Fund allows representatives from the MDA the opportunity to help shape laws directly affecting downtowns and TIFAs across the state like PA 57. Your support also helps our organization disseminate timely and accurate information regarding TIF legislation. For more information regarding the MDA Legislative and Advocacy Fund and membership to the MDA, please **visit www.michigandowntowns.com**.

Be a Champion for Downtowns!

MICHIGAN DOWNTOWN ASSOCIATION



Dana Walker

Director

Michigan Downtown Association

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director@michigandowntowns.com

www.michigandowntowns.com