# BATTLE CREEK, MICHIGAN BROWNFIELD REDEVELOPMENT AUTHORITY BROWNFIELD PLAN AMENDMENT NO. 1

## SITE NO. 9 LOT 35 PROJECT WEST DICKMAN ROAD

BATTLE CREEK BROWNFIELD REDEVELOPMENT AUTHORITY CONTACT: KARL DEHN, STAFF ADMINISTRATOR

BATTLE CREEK, MICHIGAN PHONE (269)962-7526

### PREPARED WITH THE ASSISTANCE OF:

Soil and Materials Engineers, Inc. 3301 Tech Circle Kalamazoo, Michigan 49008

Approved by the Brownfield Redevelopment Authority on		
Ammoved by the coverning heavy of the legal invitediation on		
Approved by the governing body of the local jurisdiction on		

### TABLE OF CONTENTS

I.	INTRODUCTION	1
II.	GENERAL DEFINITIONS AS USED IN THIS PLAN	3
III.	BROWNFIELD PLAN	9
<b>A.</b>	Description of Costs to Be Paid for With Tax Increment Revenues and Summary of Eligible Activities	9
В.	<b>Estimate of Captured Taxable Value and Tax Increment Revenues</b> 1	0
C.	Method of Financing Plan Costs and Description of Advances by the Municipality	1
D.	Maximum Amount of Note or Bonded Indebtedness 1	2
E.	Duration of Brownfield Plan	2
F.	Estimated Impact of Tax Increment Financing on Revenues of Taxing  Jurisdictions	2
G.	Legal Description, Property Map and Personal Property 1	2
H.	Estimates of Residents and Displacement of Families	3
I.	Plan for Relocation of Displaced Persons 1	3
J.	Provisions for Relocation Costs	3
K.	Strategy for Compliance with Michigan's Relocation Assistance Law 1	3
L.	<b>Description of Proposed Use of Local Site Remediation Revolving Fund</b> 1	3
М.	Other Material that the Authority or Governing Body Considers Pertinent	3

- Appendix A Eligible Activities Cost Schedule
- Appendix B Summary of Tax Increment Financing and Reimbursement of Eligible Activities
- Appendix C Legal Description Described in Section III(G) of this Plan
- Appendix D Map of Property Described in Section III(G) of this Plan

### I. INTRODUCTION

### A. Plan Purpose

The City of Battle Creek Brownfield Redevelopment Authority (Authority; BCBRA), duly established by resolution of the Battle Creek City Commission, pursuant to the Brownfield Redevelopment Financing Act, Act 381 of the Public Acts of 1996, MCLA 125.2651 et. seq., as amended (Act 381), is authorized to exercise its powers within the municipal limits of the City of Battle Creek. The purpose of this Brownfield Plan Amendment (Amendment), to be implemented by the BCBRA, is to satisfy the requirements of Act 381 for including eligible property designated as Site No. 9, the Lot 35 Project, in the BCBRA Brownfield Plan. Site No. 9 includes one tax parcel located along West Dickman Road within the boundaries of the City of Battle Creek, Michigan (the Property). Site No. 9 is a Facility (as defined in Part 201 of the Natural Resources and Environmental Protection Act (NREPA), Michigan Public Act 451 of 1994, as amended), located within the boundaries of the City of Battle Creek, Michigan (the "Property").

This Amendment will allow Toda America, Inc. (hereinafter referred to as Toda) to seek Michigan Business Tax (MBT) Brownfield Redevelopment Credits for this urban redevelopment project. The plan will allow the BCBRA to reimburse Toda for the costs of eligible environmental and non-environmental response actions needed to prepare the Property for safe redevelopment and reuse as a manufacturing facility (see Section III). The proposed Toda redevelopment of the Property will only be economically viable when the brownfield redevelopment incentives described herein are approved.

This Amendment documents changes in eligible activities and projected costs of eligible activities identified since approval on December 15, 2009 of the original Brownfield Plan for Site No. 9. These changes have arisen as site plans requirements and regulatory interpretations and requirements have evolved during project planning and implementation.

### **B.** Subject Property

The Property subject to this Brownfield Plan is located in the City of Battle Creek, northeast of West Dickman Road and south of North Brady Road. The Property is comprised of one parcel with a total land area of approximately 18.1 acres. The parcel is identified as 4750 West Dickman Road (tax identification number 3020-01-035-2). The legal description of the Property is included in Appendix C. The subject property also includes all personal property which now or in the future comes to be owned or installed on the Property by Toda.

The Property is currently vacant land. Historical building foundations and areas of concrete and asphalt pavement that were located on the south-central portion of the

Property have been removed as part of the Property redevelopment. The Property boundaries and former Property features are shown on the figures in Appendix D.

The Property was part of the Fort Custer Military Base from at least 1917 until 1964, when the base was closed. During this time period, the southern portion of the Property was developed with a fire station, two vehicle repair buildings, grease rack, oil house, and wash rack. The central and northern portions of the Property were developed with a warehouse and multiple residences. Following closure of the base in 1964, the buildings were no longer used, and they were demolished by the early 1980s. The Property has remained vacant since the early 1980s. A Property location map and Property Features Diagram are included in Appendix D.

The Property is eligible for inclusion in this Brownfield Plan because it is a "facility" (as defined in Part 201 of the Natural Resources and Environmental Protection Act (NREPA), Michigan Public Act 451 of 1994, as amended). The Michigan Department of Environmental Quality (MDEQ) completed a Brownfield Redevelopment Assessment of the Property in 2002. Based on the results of this assessment, arsenic, lead, and polychlorinated biphenyls (PCBs) were measured in multiple soil samples on the Property at concentrations that exceed the Generic Residential Cleanup Criteria established in Part 201 of NREPA. SME completed an additional assessment of the Property in 2009. Based on the results of SME's assessment work, the following contaminants were also measured in soil on the Property at concentrations that exceed the Generic Residential Cleanup Criteria established in Part 201 of NREPA: cobalt, manganese, and naphthalene.

### C. Project Description

Toda will lease and/or purchase the Property from the Battle Creek Tax Increment Finance Authority (TIFA) and will construct an approximately 50,000 square-foot industrial building and associated parking areas. Toda will utilize the building for the manufacture of cathodes for lithium ion batteries that are used in hybrid vehicles. The capital investment for the project, including building construction and operating equipment, will be approximately \$66.1 million. The presence of environmental and site condition issues on the Property will prevent Toda from using the Property for its intended purpose (i.e., manufacturing) if not properly addressed through environmental response and site improvement actions.

This project is part of the ongoing expansion of the Fort Custer Industrial Park. The Fort Custer Industrial Park was established in the 1970s, following the closure of the Fort Custer military base, to retain, develop, and attract industrial/manufacturing employers to Battle Creek. The industrial park now has over 90 companies, 22 of which are internationally based. The continued expansion of the industrial park with new and innovative manufacturing operations benefits both local residents and the City of Battle Creek by providing much needed skilled labor jobs and an increased tax base. This project is important to the City of Battle Creek and its citizens for the following reasons:

- 1) The preparation of the site and the subsequent construction will provide much needed work for area engineering and construction firms.
- 2) The manufacturing operation, once up and running, is expected to add 57 high-tech and skilled labor jobs, supporting Battle Creek's goal of bringing high-tech manufacturing jobs to the industrial park. Additional phases of the project may result in the construction of an additional manufacturing plant, resulting in the creation of additional jobs for the area.
- 3) The development is expected to attract additional supplier companies to the industrial park, resulting in the continued expansion of the industrial park and creation of additional jobs for the area.
- 4) Additional usable manufacturing space will be added in the City of Battle Creek's industrial district, resulting in an increase of approximately \$35 million in the taxable value of the Property within one year after project completion, increasing the economic base for the City and its schools.

Toda is seeking MBT Brownfield Redevelopment Credits at this time to correlate with the Michigan Economic Growth Authority's (MEGA) review and approval schedule for 2010 MBT credits. The MEGA board has approved a state tax credit of \$1.6 million dollars over 12 years. The MEGA board will act on Toda's application for a Brownfield MBT credit at a future meeting. The BCBRA is seeking brownfield redevelopment tax increment financing for the project to reimburse the costs of eligible environmental and non-environmental response actions the BCBRA will incur to prepare the Property for safe redevelopment and reuse. The proposed eligible response actions are detailed in Section III.A.

### II. GENERAL DEFINITIONS AS USED IN THIS PLAN

"Additional response activities" means response activities proposed as part of a brownfield plan that are in addition to a baseline environmental assessment activities and due care activities for an eligible property. MCL 125.2652(a)

"Annual credit amount" means the maximum amount that a qualified taxpayer is eligible to claim each tax year for a project for which the total of all credits is more than \$10,000,000.00 but \$30,000,000.00 or less, as approved under subsection (4). MCL 208.437(32)(a)

"Authority" means a brownfield redevelopment authority created under this act. MCL 125.2652(b)

"Baseline environmental assessment" means that term as defined in Section 20101 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20101. MCL 125.2652(c)

"Baseline environmental assessment activities" means those response activities identified as part of a brownfield plan that are necessary to complete a baseline environmental assessment for an eligible property in the brownfield plan. MCL 125.2652(d)

"Blighted" means property that meets any of the following criteria:

- (i) Has been declared a public nuisance in accordance with a local housing, building, plumbing, fire, or other related code or ordinance.
- (ii) Is an attractive nuisance to children because of physical condition, use, or occupancy.
- (iii) Is a fire hazard or is otherwise dangerous to the safety of persons or property.
- (iv) Has had the utilities, plumbing, heating, or sewerage permanently disconnected, destroyed, removed, or rendered ineffective so that the property is unfit for its intended use.
- (v) Is tax reverted property owned by a qualified local governmental unit, by a county, or by this state. The sale, lease, or transfer of tax reverted property by a qualified local governmental unit, county, or this state after the property's inclusion in a brownfield plan shall not result in the loss to the property of the status as blighted property for purposes of this act.
- (vi) Is property owned or under the control of a land bank fast track authority under the land bank fast track act, whether or not located within a qualified local governmental unit. Property included within a brownfield plan prior to the date it meets the requirements of this subdivision to be eligible property shall be considered to become eligible property as of the date the property is determined to have been or becomes qualified as, or is combined with, other eligible property. The sale, lease, or transfer of the property by a land bank fast track authority after the property's inclusion in a brownfield plan shall not result in the loss to the property of the status as blighted property for purposes of this act.
- (vii) Has substantial subsurface demolition debris buried on site so that the property is unfit for its intended use. MCL 125.2652(e)

"Board" means the governing body of an authority. MCL 125.2652(f)

"Brownfield plan" means a plan that meets the requirements of Section 13 and is adopted under Section 14. MCL 125.2652(g)

"Captured taxable value" means the amount in 1 year by which the current taxable value of an eligible property subject to a brownfield plan, including the taxable value or assessed value, as appropriate, of the property for which specific taxes are paid in lieu of property taxes, exceeds the initial taxable value of that eligible property. The state tax commission shall prescribe the method for calculated captured taxable value. MCL 125.2652(h)

"Chief executive officer" means the mayor of a city, the village manager of a village, the township supervisor of a township, or the county executive of a county or, if the county does not have an elected county executive, the chairperson of the county board of commissioners. MCL 125.2652(i)

"Department" means the department of environmental quality. MCL 125.2652(j)

"Due care activities" means those response activities identified as part of a brownfield plan that are necessary to allow the owner or operator of an eligible property in the plan to comply with the requirements of section 20107a of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20107a. MCL 125.2652(k)

"Eligible activities" or "eligible activity" means 1 or more of the following:

- (i) Baseline environmental assessment activities.
- (ii) Due care activities.
- (iii) Additional response activities.
- (iv) For eligible activities on eligible property that was used or is currently used for commercial, industrial, or residential purposes that is in a qualified local governmental unit, that is owned or under the control of a land bank fast track authority, or that is located in an economic opportunity zone, and is a facility, functionally obsolete, or

blighted, and except for purposes of section 38d of the single business tax act, 1975 PA 228, MCL 208.38d, the following additional activities:

- (A) Infrastructure improvements that directly benefit eligible property.
- (B) Demolition of structures that is not response activity under section 201 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20101.
- (C) Lead or asbestos abatement.
- (D) Site preparation that is not response activity under section 201 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20101.
- (E) Assistance to a land bank fast track authority in clearing or quieting title to, or selling or otherwise conveying, property owned or under the control of a land bank fast track authority or the acquisition of property by the land bank fast track authority if the acquisition of the property is for economic development purposes.
- (v) Relocation of public buildings or operations for economic development purposes.
- (vi) For eligible activities on eligible property that is a qualified facility that is not located in a qualified local governmental unit and that is a facility, functionally obsolete, or blighted, the following additional activities:
  - (A) Infrastructure improvements that directly benefit eligible property.
  - (B) Demolition of structures that is not response activity under section 20101 of the natural resources and environmental protection act, 1994 P A 451, MCL 324.20101.
  - (C) Lead or asbestos abatement.
  - (D) Site preparation that is not response activity under section 20101 of the natural resources and environmental protection act, 1994 P A 451, MCL 324.20101.
  - (E) Assistance to a land bank fast track authority in clearing or quieting title to, or selling or otherwise conveying, property owned or under the control of a land bank fast track authority or the acquisition of property by the land bank fast track authority if the acquisition of the property is for economic development purposes.
- (vii) For eligible activities on eligible property that is not located in a qualified local governmental unit and that is a facility, functionally obsolete, or blighted, the following additional activities:
  - (A) Demolition of structures that is not response activity under section 20101 of the natural resources and environmental protection act, 1994 P A 451, MCL 324.20101.
  - (B) Lead or asbestos abatement.
- (viii) Reasonable costs of developing and preparing brownfield plans and work plans.
- (ix) For property that is not located in a qualified local governmental unit and that is a facility, functionally obsolete, or blighted, that is a former mill that has not been used for industrial purposes for the immediately preceding 2 years, that is located along a river that is a federal superfund site listed under the comprehensive environmental response, compensation, and liability act of 1980, 42 USC 9601 to 9675, and that is located in a city with a population of less than 10,000 persons, the following additional activities:
  - (A) Infrastructure improvements that directly benefit the property.
  - (B) Demolition of structures that is not response activity under section 20101 of the natural resources and environmental protection act, 1994 P A 451, MCL 324.20101.
  - (C) Lead or asbestos abatement.
  - (D) Site preparation that is not response activity under section 20101 of the natural resources and environmental protection act, 1994 P A 451, MCL 324.20101.

- (x) For eligible activities on eligible property that is located north of the 45th parallel, that is a facility, functionally obsolete, or blighted, and the owner or operator of which makes new capital investment of \$250,000,000.00 or more in this state, the following additional activities:
  - (A) Demolition of structures that is not response activity under section 20101 of the natural resources and environmental protection act, 1994 P A 451, MCL 324.20101.
  - (B) Lead or asbestos abatement.
- (xi) Reasonable costs of environmental insurance. MCL 125.2652(m)

"Eligible investment" or "eligible investments" means, when made after the approval date of the brownfield plan but in any event no earlier than 90 days prior to the date of the preapproval letter, any demolition, construction, restoration, alteration, renovation, or improvement of buildings or site improvements on eligible property and the addition of machinery, equipment, and fixtures to eligible property after the date that eligible activities on that eligible property have started pursuant to a brownfield plan under the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2651 to 125.2672, if the costs of the eligible investment are not otherwise reimbursed to the taxpayer or paid for on behalf of the taxpayer from any source other than the taxpayer. The addition of leased machinery, equipment, or fixtures to eligible property by a lessee of the machinery, equipment, or fixtures is eligible investment if the lease of the machinery, equipment, or fixtures has a minimum term of 10 years or is for the expected useful life of the machinery, equipment, or fixtures, and if the owner of the machinery, equipment, or fixtures is not the qualified taxpayer with regard to that machinery, equipment, or fixtures. For projects approved after the effective date of the amendatory act that added subsection (33), eligible investment does not include certain soft costs of the eligible investment as determined by the Michigan economic growth authority, including, but not limited to, developer fees, appraisals, performance bonds, closing costs, bank fees, loan fees, risk contingencies, financing costs, permanent or construction period interest, legal expenses, leasing or sales commissions, marketing costs, professional fees, shared savings, taxes, title insurance, bank inspection fees, insurance, and project management fees. Notwithstanding the foregoing, eligible investment does include architectural, engineering, surveying, and similar professional fees. MCL 208.437(32)(d)

Except as otherwise provided in this subdivision, "eligible property" means property for which eligible activities are identified under a brownfield plan that was used or is currently used for commercial, industrial, public, or residential purposes, including personal property located on the property, to the extent included in the brownfield plan, and that is 1 or more of the following:

- (i) Is in a qualified local governmental unit and is a facility, functionally obsolete, or blighted and includes parcels that are adjacent or contiguous to that property if the development of the adjacent and contiguous parcels is estimated to increase the captured taxable value of that property.
- (ii) Is not in a qualified local governmental unit and is a facility, and includes parcels that are adjacent or contiguous to that property if the development of the adjacent and contiguous parcels is estimated to increase the captured taxable value of that property.
- (iii) Is tax reverted property owned or under the control of a land bank fast track authority.
- (iv) Is not in a qualified local governmental unit, is a qualified facility, and is a facility, functionally obsolete, or blighted, if the eligible activities on the property are limited to the eligible activities identified in subdivision (m)(vi).
- (v) Is not in a qualified local governmental unit and is a facility, functionally obsolete, or blighted, if the eligible activities on the property are limited to the eligible activities identified in subdivision (m)(vii).
- (vi) Is not in a qualified local governmental unit and is a facility, functionally obsolete, or blighted, if the eligible activities on the property are limited to the eligible activities identified in subdivision (m)(ix).

(vii) Is located north of the 45th parallel, is a facility, functionally obsolete, or blighted, and the owner or operator makes new capital investment of \$250,000,000.00 or more in this state. Eligible property does not include qualified agricultural property exempt under section 7ee of the general property tax act, 1893 P A 206, MCL 211.7ee, from the tax levied by a local school district for school operating purposes to the extent provided under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211. MCL 125.2652(n)

"Facility" means that term as defined in section 20101 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20101. MCL 125.2652(p)

"Fiscal year" means that fiscal year of the authority. MCL 125.2652(q)

"Functionally obsolete" means that the property is unable to be used to adequately perform the function for which it was intended due to a substantial loss in value resulting from factors such as overcapacity, changes in technology, deficiencies or superadequacies in design, or other similar factors that affect the property itself or the property's relationship with other surrounding property. MCL 125.2652(r)

"Governing body" means the elected body having legislative powers of a municipality creating an authority under this act. MCL 125.2652(s)

"Infrastructure improvements" means a street, road, sidewalk, parking facility, pedestrian mall, alley, bridge, sewer, sewage treatment plant, property designed to reduce, eliminate, or prevent the spread of identified soil or groundwater contamination, drainage system, waterway, waterline, water storage facility, rail line, utility line or pipeline, or other similar or related structure or improvement, together with necessary easements for the structure or improvement, owned or used by a public agency or functionally connected to similar or supporting property owned or used by a public agency, or designed and dedicated to use by, for the benefit of, or for the protection of the health, welfare, or safety of the public generally, whether or not used by a single business entity, provided that any road, street, or bridge shall be continuously open to public access and that other property shall be located in public easements or rights-of-way and sized to accommodate reasonably foreseeable development of eligible property in adjoining areas. MCL 125.2652(t)

"Initial taxable value" means the taxable value of an eligible property identified in and subject to a brownfield plan at the time the resolution adding that eligible property in the brownfield plan is adopted, as shown by the most recent assessment roll for which equalization has been completed at the time the resolution is adopted. Property exempt from taxation at the time the initial taxable value is determined shall be included with the initial taxable value of zero. Property for which a specific tax is paid in lieu of property tax shall not be considered exempt from taxation. The state tax commission shall prescribe the method for calculating the initial taxable value of property for which a specific tax was paid in lieu of property tax. MCL 125.2652(u)

"Land bank fast track authority" means an authority created under the land bank fast track act, 2003 PA 258, MCL 124.751 to 124.774. MCL 125.2652(v)

"Local taxes" means all taxes levied other than taxes levied for school operating purposes. MCL 125.2652(w)

"Municipality" means all of the following:

- (i) A city.
- (ii) A village.
- (iii) A township in those areas of the township that are outside of a village.
- (iv) A township in those areas of the township that are in a village upon the concurrence by resolution of the village in which the zone would be located.
- (vi) A county. MCL 125.2652(x)

"Project" means the total of all eligible investment on an eligible property or, for purposes of subsection (6)(b), 1 of the following:

- (i) All eligible investment on property not in a qualified local governmental unit that is a facility.
- (ii) All eligible investment on property that is not a facility but is functionally obsolete or blighted. MCLA 437(32)(j)

"Qualified local governmental unit" means 1 or more of the following:

- (i) A city with a median family income of 150% or less of the statewide median family income as reported in the 1990 federal decennial census that meets 1 or more of the following criteria:
  - (A) Contains or has within its borders an eligible distressed area as that term is defined in section 11(u)(ii) and (iii) of the state housing development authority act of 1966, 1966 PA 346, MCL 125.1411.
  - (B) Is contiguous to a city with a population of 500,000 or more.
  - (C) Has a population of 10,000 or more that is located outside of an urbanized area as delineated by the United States bureau of the census.
  - (D) Is the central city of a metropolitan area designated by the United States office of management and budget.
  - (E) Has a population of 100,000 or more that is located in a county with a population of 2,000,000 or more according to the 1990 federal decennial census.
- (ii) A township with a median family income of 150% or less of the statewide median family income as reported in the 1990 federal decennial census that meets 1 or more of the following criteria:
  - (A) Is contiguous to a city with a population of 500,000 or more.
  - (B) All of the following:
    - (I) Contains or has within its borders an eligible distressed area as that term is defined in section 11(u)(ii) of the state housing development authority act of 1966, 1966 PA 346, MCL 125.1411.
    - (II) Has a population of 10,000 or more.
- (iii) A village with a population of 500 or more as reported in the 1990 federal decennial census located in an area designated as a rural enterprise community before 1998 under title XIII of the omnibus budget reconciliation act of 1993, Public Law 103-66, 107 Stat. 416.
- (iv) A city that meets all of the following criteria:
  - (A) Has a population of more than 20,000 or less than 5,000 and is located in a county with a population of 2,000,000 or more according to the 1990 federal decennial census.
  - (B) As of January 1, 2000, has an overall increase in the state equalized valuation of real and personal property of less than 656% of the statewide average increase since 1972 as determined for the designation of eligible distressed areas under section 11(u)(ii)(B) of the state housing development authority act of 1966, 1966 PA 346, MCL 125.1411. MCL 125.2782(k)

"Qualified taxpayer" means a taxpayer that meets both of the following criteria:

- (i) Owns, leases, or has entered into an agreement to purchase or lease eligible property.
- (ii) Certifies that, except as otherwise provided in this subparagraph, the department of environmental quality has not sued or issued a unilateral order to the taxpayer pursuant to part 201 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20101 to 324.20142, to compel response activity on or to the eligible property, or expended any state funds for response activity on or to the eligible property and demanded reimbursement for those expenditures from the qualified taxpayer. However, if the taxpayer has completed all response activity required by part 201 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20101 to 324.20142, is in compliance with any deed restriction or administrative or

judicial order related to the required response activity, and has reimbursed the state for all costs incurred by the state related to the required response activity, the taxpayer meets the criteria under this subparagraph. MCL 437(32)(1)

"Response activity" means that term as defined in Section 20101 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20101. MCL 125.2652(cc)

"Specific taxes" means a tax levied under 1974 P A 198, MCL 207.551 to 207.572; the commercial redevelopment act, 1978 P A 255, MCL 207.651 to 207.668; the enterprise zone act, 1985 P A 224, MCL 125.2101 to 125.2123; 1953 P A 189, MCL 211.181 to 211.182; the technology park development act, 1984 PA 385, MCL 207.701 to 207.718; the obsolete property rehabilitation act, 2000 PA 146, MCL 125.2781 to 125.2797; the neighborhood enterprise zone act, 1992 PA 147; MCL 207.771 to 207.786; the commercial rehabilitation act, 2005 P A 210, MCL 207.841 to 207.856; or that portion of the tax levied under the tax reverted clean title act, 2003 P A 260, MCL 211.1021 to 211.1026, that is not required to be distributed to a land bank fast track authority. MCL 125.2652(dd)

"Tax increment revenues" means the amount of ad valorem property taxes and specific taxes attributable to the application of the levy of all taxing jurisdictions upon the captured taxable value of each parcel of eligible property subject to a brownfield plan and personal property located on that property. Tax increment revenues exclude ad valorem property taxes specifically levied for the payment of principal of and interest on either obligations approved by the electors or obligations pledging the unlimited taxing power of the local governmental unit, and specific taxes attributable to those ad valorem property taxes. Tax increment revenues attributable to eligible property also exclude the amount of ad valorem property taxes or specific taxes captured by a downtown development authority, tax increment finance authority, or local development finance authority if those taxes were captured by these other authorities on the date that eligible property became subject to a brownfield plan under this act. MCL 125.2652(ee)

"Taxable value" means the value determined under Section 27a of the general property tax act, 1893 PA 206, MCL 211.27a. MCL 125.2652(ff)

"Taxes levied for school operating purposes" means all of the following:

- (i) The taxes levied by a local school district for operating purposes.
- (ii) Taxes levied under the state education tax act, 1993 PA 331, MCL 211.901 to 211.906.
- (iii) That portion of specific taxes attributable to taxes described under Subparagraphs (i) and (ii). MCL 125.2652(gg)

"Work plan" means a plan that describes each individual activity to be conducted to complete eligible activities and the associated costs of each individual activity. MCL 125.2652(hh)

"Zone" means, for an authority established before June 6, 2000, a brownfield redevelopment zone designated under this act. MCL 125.2652(ii)

#### III. BROWNFIELD PLAN

### A. <u>Description of Costs to Be Paid With Tax Increment Revenues and Summary of Eligible Activities</u>

The costs of eligible activities will be paid initially by the BCBRA using proceeds of a loan from the City of Battle Creek Tax Increment Finance Authority (BCTIFA). The loan will be repaid with incremental taxes generated by the project and captured by the BCBRA. The costs of eligible activities included in, and authorized by, this Plan will be

reimbursed with tax increment revenues generated by the Property redevelopment and captured by the BCBRA, subject to any limitations and conditions described in this Plan.

A summary of the eligible environmental activities and associated costs to be reimbursed through this Brownfield Plan is presented in Appendix A. Costs of environmental assessment, liability protection, due care, and other environmental response activities needed to acquire and prepare the parcels for redevelopment will be funded with tax increment revenues captured under this Plan. Non-environmental activities, including historical building foundation and pavement demolition, site preparation, and infrastructure improvements, needed to support the redevelopment also will be funded with tax increment revenues. It is the intention of this Brownfield Plan to capture both local taxes and school operating taxes for payment of eligible costs; therefore, eligible costs of Act 381 Work Plans and Work Plan Amendments necessary for MDEQ and MEDC review of eligible activities and costs will be funded with tax increment revenues. The total cost of environmental activities eligible for reimbursement from tax increment revenues is projected to be \$3,417,455. The total cost of non-environmental activities eligible for reimbursement from tax increment revenues is projected to be \$1,133,150.

Interest on the TIFA loan, at the rate of 5% *per annum* on the un-reimbursed balance, will be paid with tax increment revenues. The total estimated interest costs will be \$1,717,467 (\$788,638 for environmental activities and \$928,829 for non-environmental activities).

The BCBRA will capture tax increments generated by the redevelopment for reimbursement of the TIFA loan for eligible costs and BCBRA administrative costs. The BCBRA will retain up to \$75,000 per year in captured incremental tax revenues for payment of reasonable and actual administrative costs incurred for operation of the BCBRA. The remaining incremental tax revenues will be applied to repayment of the TIFA loan.

Excess incremental tax revenues will continue to be captured for a maximum of five years after the reimbursement of all eligible activities and costs. These revenues are estimated to total \$3,250,051 and will be placed in the BCBRA Local Site Remediation Revolving Fund to support future brownfield redevelopment projects in Battle Creek.

### B. Estimate of Captured Taxable Value and Tax Increment Revenues

Incremental taxes on real and personal property included in the project will be captured under this Brownfield Plan. During the time period that the Property will be owned by the BCTIFA (i.e., taxable value will remain zero) and leased by Toda, there will be no incremental taxes generated on the land or site improvements. Incremental taxes will only be generated on the building (real property) and the manufacturing equipment (personal property) contained therein. The estimated proportional captured taxable value and tax increment revenues for the eligible real and personal property, cumulatively and for each year of the plan, are presented in Appendix B. The distribution of cash flows to

pay for eligible environmental, non-environmental, and administrative costs is also provided in Appendix B.

The taxable value of the real and personal property as of 2009, the base taxable value, is zero. The estimated taxable value of the real and personal property following completion of the redevelopment in 2012 is \$63,930,000, in 2009 dollars. A 0% annual increase in taxable value has been used to project annual taxable values thereafter. This approach results in a conservative estimate of the time needed to capture tax increment revenues sufficient to reimburse all eligible costs.

It is the intent of this plan to provide for the proportional capture of all eligible tax increments in whatever amounts and in whatever years they become available until the eligible brownfield costs are repaid or 35 years, whichever is shorter.

The City of Battle Creek has designated the site as an Industrial Development District pursuant to P.A. Act 198 of 1974, as amended. This designation will allow Toda to apply for an Industrial Facilities Tax Abatement pursuant to P.A. 198 of 1974. When approved, Toda will receive an approximately 50% reduction in their local personal property taxes for a period of 12 years. Additionally, the State of Michigan will support the project by providing Toda with Industrial Personal Property Tax Relief. Toda will receive a 100% reduction in their personal property taxes associated with the State Education Tax (SET) and Local School Operating millages.

### C. <u>Method of Financing Plan Costs and Description of Advances by the Municipality</u>

The BCBRA is responsible for financing the costs of eligible activities (Appendix A) described in this Brownfield Plan. The BCBRA will secure a loan from the BCTIFA for the full amount of eligible activities costs, and then advance all monies for the costs of eligible activities described in this Brownfield Plan. Tax increment revenues captured by the BCBRA under this plan will be used to repay the TIFA loan with interest as specified in the loan agreement. All Plan financing commitments and activities and cost reimbursements authorized under this Plan shall be governed by the TIFA Loan Agreement. The loan repayment shall not exceed the costs of eligible activities plus interest as specified in this Plan.

All local tax and school tax increments, as available, will be captured/used by the BCBRA to reimburse costs of eligible environmental response and non-environmental costs. Captured local tax and school tax increments will also be used by the BCBRA to pay interest costs on the TIFA loan (5% per annum) and up to \$75,000 per year in reasonable and actual administrative costs incurred for operation of the BCBRA (see Section A).

### D. Maximum Amount of Note or Bonded Indebtedness

A note securing a loan for the full amount of the eligible environmental response actions and non-environmental costs reimbursed under this Brownfield Plan will be executed by the BCBRA with the City of Battle Creek TIFA. Loan proceeds will provide the cash needed to fund eligible activities as they are performed. The loan will be repaid in annual installments from captured tax increment revenues.

### E. <u>Duration of Brownfield Plan</u>

The Brownfield Plan for site #9 was approved in December 2009. The Plan duration shall be for as many years as needed to reimburse all eligible plan costs or 35 years, whichever is less. The date for beginning tax capture shall be no later than 2011, unless otherwise amended by the BCBRA. The capture period is currently estimated to be 20 years, including five years capture for the BCBRA Local Site Remediation Revolving Fund. Under no circumstances shall the date for beginning tax capture exceed five years after the adoption of this Plan.

This Plan shall become null and void if either the proposed Toda redevelopment of Property has not commenced or incremental taxes have not been generated within three years after the adoption of this Plan.

### F. <u>Estimated Impact of Tax Increment Financing on Revenues of Taxing Jurisdictions</u>

Tax increment revenues generated by the project will be captured by the BCBRA until all incurred eligible brownfield redevelopment costs are reimbursed. The impact of the BCBRA incremental tax capture on local taxing authorities is presented in Appendix B.

### G. <u>Legal Description, Property Map, Property Characteristics and Personal</u> Property

The Property has been consolidated into one tax parcel with a total land area of approximately 18.1 acres. The parcel is identified as 4750 West Dickman Road (tax identification number 3020-01-035-2). The legal description of the Property is included in Appendix C. A location map and map depicting the Property features are included in Appendix D. The subject property also includes all personal property which now or in the future comes to be owned or installed on the Property by Toda.

The Property qualifies as eligible property because it has been demonstrated through environmental assessment to be a "facility" as defined in Part 201 of NREPA.

### H. Estimates of Residents and Displacement of Families

No persons reside at the Property and no families or individuals will be displaced as result of this development. No occupied residences are involved in the development. Therefore, a demographic survey and information regarding housing in the community are not applicable and are not needed for this plan.

### I. Plan for Relocation of Displaced Persons

No persons will be displaced as a result of this development. Therefore, a plan for relocation of displaced persons is not applicable and is not needed for this plan.

### J. Provisions for Relocation Costs

No persons will be displaced as result of this development and no relocation costs will be incurred. Therefore, provision for relocation costs is not applicable and is not needed for this plan.

### K. Strategy for Compliance with Michigan's Relocation Assistance Law

No persons will be displaced as result of this development. Therefore, no relocation assistance strategy is needed for this plan.

### L. <u>Description of Proposed Use of Local Site Remediation Revolving Fund</u> (LSRRF)

No funds from the BCBRA Local Site Remediation Revolving Fund (LSRRF) will be used to finance or reimburse eligible activities described in this Brownfield Plan. Excess tax increment revenues generated by this redevelopment after repayment of eligible costs will be captured by the BCBRA, in accordance with Act 381, for its LSRRF. Excess tax increment revenues, equivalent to five years capture after all eligible activities have been reimbursed, will be captured and placed in the LSRRF to support future redevelopment of brownfield sites within the City of Battle Creek. Tax increment revenues may be placed into the LSRRF during and/or after the reimbursement period in accordance with Act 381.

### M. Other Material that the Authority or Governing Body Considers Pertinent

At this time, there is no other material that the Authority or governing body considers pertinent.

### Appendix A

**Eligible Activities Cost Schedule** 

## AMENDMENT NO. 1 TABLE C-1 ELIGIBLE ENVIRONMENTAL AND NON-ENVIRONMENTAL COSTS TODA AMERICA, INC PROJECT LOT 35 WEST DICKMAN ROAD, BATTLE CREEK

	WEST DICKMAN ROAD, BATTLE CF	CER -	1			
	Eligible Activities	Unit Cost	Units	Quantity	Cost	Total Cost
	Preparation of Brownfield Plan	\$4,500	EA	1	\$4,500	\$4,500
		1 44,000		Ι,	T *** ***	
	· · · · · · · · · · · · · · · · · · ·		1			\$12,000
	WIDE Q ACCOUNT MAINTENEW	\$1,000	LA		ψ1,000	
	Site assessment field work and laboratory analyses	\$135,000	EA	1	\$135,000	\$160,000
	Data evaluation and summary report preparation	\$25,000	EA	1	\$25,000	ψ100,000
	Г			1		
to BF						
idded	Environmental sampling and monitoring during isolation zone placement	\$1,000	DAY	40	\$40,000	\$528,000
isks a	Stripping of topsoil on western portion of site to allow for isolation zone placement	ent \$3	CY	9,000	\$27,000	
lew ta	Acquisition and placement of isolation zone on entire site (8-inch layer)	\$7	TON	40,000	\$280,000	
2	Acquisition and placement of topsoil on entire site (4-inch layer)	\$10	ION	12,500	\$125,000	
	Preparation of Due Care Plans (construction and end use)	\$4,000	EA	2	\$8,000	
	, ,		LS	1	\$7.000	
					<u> </u>	
				<b>-</b>		
	Transportation of soil (impacted above Part 201 industrial criteria)	\$2	CY	5,200	\$10,400	
	Disposal of soil at Type II landfill (impacted above Part 201 industrial criteria)	\$13	TON <sup>1</sup>	7,800	\$101,400	\$2,209,700
		\$5		6,760	\$33,800	<del>-</del> ,=,
	Acquisition and placement of backfill (from off-site source)	\$15	CY	6,760	\$101,400	
ks   and  sed	Transportation of excess soil (impacted above Part 201 residential criteria)	\$2	CY	85,000	\$170,000	
Tas noved increa	Disposal of excess soil at Type II Landfill (impacted above Part 201 residentia	al \$13	TON <sup>1</sup>	127,500	\$1,657,500	
		\$1,000	DAY	50	\$50,000	
				1		
	To model of Campo Solidon and Linayou	+				
	Project coordination, meetings, financial tracking, and documentation	\$60,000	LS	1	\$60,000	<b>PRO 000</b>
	Final project report	\$20,000	LS	1	\$20,000	\$80,000
					15%	\$2,994,200 \$423,255
	TOTAL ENVIRONMENTAL COSTS					\$3,417,455
crued (5% p	per annum) to be Reimbursed with Local and State School Tax					\$786,638
BLE ENVIR	ONMENTAL COSTS TO BE REIMBURSED (including interest)					\$4,204,093
	NON-ENVIRONMENTAL ACTIVITIES					
	Preparation of Brownfield Plan	\$4,500	EA	1	\$4,500	\$4,500
			T =.		<b>A</b> 44.000	·
	Preparation of non-environmental Act 381 Work Plan  MEDC Act 381 Work Plan reviews	\$11,000 \$1,000	EA FA	1	\$11,000 \$1,000	\$12,000
	Preparation of non-environmental Act 381 Work Plan  MEDC Act 381 Work Plan reviews	\$11,000 \$1,000	EA EA	1	\$11,000 \$1,000	\$12,000
	<u> </u>			<b>-</b>		\$12,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement	\$1,000 \$5,000 \$5	EA LS SY	1 1 12,000	\$1,000 \$5,000 \$60,000	\$12,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing	\$1,000 \$5,000 \$5 \$5,000	LS SY LS	1 1 12,000 1	\$1,000 \$5,000 \$60,000 \$5,000	\$12,000 \$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement	\$1,000 \$5,000 \$5	EA LS SY	1 1 12,000	\$1,000 \$5,000 \$60,000	
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)	\$1,000 \$5,000 \$5 \$5,000 \$10	LS SY LS LF	1 1 12,000 1 7,000	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000	
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight	\$1,000 \$5,000 \$5 \$5,000 \$10 \$15 \$1,000	LS SY LS LF CY DAY	1 1 12,000 1 7,000 3,000 20	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials	\$1,000 \$5,000 \$5 \$5,000 \$10 \$15	LS SY LS LF CY	1 1 12,000 1 7,000 3,000	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000	
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials	\$1,000 \$5,000 \$5 \$5,000 \$10 \$15 \$1,000	LS SY LS LF CY DAY	1 1 12,000 1 7,000 3,000 20	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight	\$1,000 \$5,000 \$5 \$5,000 \$10 \$15 \$1,000	LS SY LS LF CY DAY	1 1 12,000 1 7,000 3,000 20	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading	\$1,000 \$5,000 \$5 \$5,000 \$10 \$15 \$1,000 \$1	LS SY LS LF CY DAY	1 1 12,000 1 7,000 3,000 20 30,000	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from	\$1,000 \$5,000 \$5 \$5,000 \$10 \$15 \$1,000 \$1	LS SY LS LF CY DAY	1 1 12,000 1 7,000 3,000 20 30,000	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$1  \$10,000  \$16,000	LS SY LS LF CY DAY  CY  LS LS CY	1 1 12,000 1 7,000 3,000 20 30,000	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000 \$50,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfill)	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$1,000  \$1  \$15  \$1,000  \$16,000  1  \$5  \$750  fill)  \$5	LS SY LS LF CY DAY  CY  LS CY CY CY CY CY	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 10,000 20 50,000	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000 \$50,000 \$150,000 \$150,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from demolition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfill final acquisition and placement of backfill (from off-site source)	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$15  \$1,000  \$1  \$10,000  \$16,000  \$5  \$15  \$750  \$11	LS SY LS LF CY DAY  CY  LS LS CY CY CY CY CY CY CY CY	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 20 50,000 10,000	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000 \$150,000 \$150,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfill)	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$1,000  \$1  \$15  \$1,000  \$16,000  1  \$5  \$750  fill)  \$5	LS SY LS LF CY DAY  CY  LS CY CY CY CY CY	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 10,000 20 50,000	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000 \$50,000 \$150,000 \$150,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from demolition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfill grade compaction testing	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$15  \$1,000  \$1  \$10,000  \$16,000  \$5  \$15  \$750  \$15  \$750	LS SY LS LF CY DAY  CY  LS LS CY CY CY DAY	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 10,000 20 50,000 10,000 40	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$30,000 \$10,000 \$16,000 \$150,000 \$150,000 \$250,000 \$30,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from demolition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfil grade compaction testing  Cut/fill placement for stormwater retention system	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$11  \$15  \$1,000  \$16,000  \$16,000  \$15  \$15  \$750  \$15  \$750  \$5	LS SY LS LF CY DAY  CY  LS LS CY CY DAY  CY C	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 10,000 20 50,000 10,000 40 5,000	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$150,000 \$150,000 \$150,000 \$250,000 \$250,000 \$250,000 \$250,000	\$205,000
	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from demolition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfil grade compaction testing  Cut/fill placement for stormwater retention system	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$1,000  \$1  \$15,000  \$16,000  \$16,000  \$16,000  \$15  \$15  \$750  \$15  \$750  \$5	LS SY LS LF CY DAY  CY  LS LS CY CY DAY  CY C	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 10,000 20 50,000 10,000 40 5,000	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$150,000 \$150,000 \$150,000 \$250,000 \$250,000 \$250,000 \$250,000	\$205,000
	Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from demolition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfill final acquisition and placement of backfill (from off-site source)  Final grade compaction testing  Cut/fill placement for stormwater retention system  Final site survey	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$15  \$1,000  \$16,000  1  \$5  \$15  \$750  \$15  \$750  \$5  \$20,000	LS SY LS LF CY DAY  CY  LS CY CY DAY  CY  CY CY DAY  CY CY DAY CY LS	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 20 50,000 10,000 40 5,000 1	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000 \$50,000 \$150,000 \$150,000 \$250,000 \$25,000 \$25,000	\$205,000 \$30,000 \$716,000
Su	Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from demolition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfill final acquisition and placement of backfill (from off-site source)  Final grade compaction testing  Cut/fill placement for stormwater retention system  Final site survey	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$15  \$1,000  \$16,000  1  \$5  \$15  \$750  \$15  \$750  \$5  \$20,000	LS SY LS LF CY DAY  CY  LS CY CY DAY  CY  CY CY DAY  CY CY DAY CY LS	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 20 50,000 10,000 40 5,000 1	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000 \$50,000 \$150,000 \$150,000 \$250,000 \$25,000 \$25,000	\$205,000 \$30,000 \$716,000
Su	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from demolition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfill acquisition and placement of backfill (from off-site source)  Final grade compaction testing  Cut/fill placement for stormwater retention system  Final site survey  Project coordination, meetings, financial tracking, and reporting	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$15  \$1,000  \$16,000  1  \$5  \$15  \$750  \$15  \$750  \$5  \$20,000	LS SY LS LF CY DAY  CY  LS CY CY DAY  CY  CY CY DAY  CY CY DAY CY LS	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 20 50,000 10,000 40 5,000 1	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000 \$50,000 \$150,000 \$150,000 \$250,000 \$25,000 \$25,000	\$205,000 \$30,000 \$716,000 \$20,000
	Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from demolition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfill from off-site source)  Final grade compaction testing  Cut/fill placement for stormwater retention system  Final site survey  Project coordination, meetings, financial tracking, and reporting	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$15  \$1,000  \$16,000  1  \$5  \$15  \$750  \$15  \$750  \$5  \$20,000	LS SY LS LF CY DAY  CY  LS CY CY DAY  CY  CY CY DAY  CY CY DAY CY LS	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 20 50,000 10,000 40 5,000 1	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000 \$150,000 \$150,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000	\$205,000 \$30,000 \$716,000 \$20,000 \$987,500 \$145,650 \$1,133,150
nterest Accru	Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from demolition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfill grade compaction testing)  Cut/fill placement for stormwater retention system  Final site survey  Project coordination, meetings, financial tracking, and reporting	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$15  \$1,000  \$16,000  1  \$5  \$15  \$750  \$15  \$750  \$5  \$20,000	LS SY LS LF CY DAY  CY  LS CY CY DAY  CY  CY CY DAY  CY CY DAY CY LS	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 20 50,000 10,000 40 5,000 1	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000 \$150,000 \$150,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000	\$205,000 \$30,000 \$716,000 \$20,000 \$987,500 \$145,650
nterest Accru	MEDC Act 381 Work Plan reviews  Bid plans, specifications, and contracting support  Demolition of historical building foundations and pavement  Demolition of historical fencing  Demolition of abandoned underground utilities (sanitary and storm sewer)  Transportation and disposal of demolished materials  Coordination and oversight  Excavation of unsuitable soil/excess materials  Engineering for final site grading  Initial site boundary and topographic survey  Placment of on-site backfill material (as available) for excavations resulting from demolition and unsuitable soil removal  Acquisition and placement of backfill (off-site) for excavations resulting from demolition and unsuitable soil removal  Compaction testing/verification  Final cut/fill placement to meet construction grading requirements (on-site backfill acquisition and placement of backfill (from off-site source)  Final grade compaction testing  Cut/fill placement for stormwater retention system  Final site survey  Project coordination, meetings, financial tracking, and reporting  Intotal Non-Environmental Activities Costs  Contingency (15%)  TOTAL NON-Environmental Activities Costs  Contingency (15%)	\$1,000  \$5,000  \$5  \$5,000  \$10  \$15  \$1,000  \$1  \$15  \$1,000  \$16,000  1  \$5  \$15  \$750  \$15  \$750  \$5  \$20,000	LS SY LS LF CY DAY  CY  LS CY CY DAY  CY  CY CY DAY  CY CY DAY CY LS	1 1 12,000 1 7,000 3,000 20 30,000 1 1 10,000 20 50,000 10,000 40 5,000 1	\$1,000 \$5,000 \$60,000 \$5,000 \$70,000 \$45,000 \$20,000 \$10,000 \$16,000 \$150,000 \$150,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000	\$205,000 \$30,000 \$716,000 \$20,000 \$987,500 \$1,133,150 \$928,829
	ccrued (5% p	Preparation of environmental Act 381 Work Plan MDEQ Act 381 Work Plan review  Site assessment field work and laboratory analyses Data evaluation and summary report preparation  Preparation of Baseline Environmental Assessment (BEA) (including Phase I ES Initial testing of off-site fill material for suitability (isolation zone material)  Characterization of selected isolation zone material  Environmental sampling and monitoring during isolation zone placement  Stripping of topsoil on western portion of site to allow for isolation zone placement  Acquisition and placement of isolation zone on entire site (8-inch layer)  Acquisition and placement of topsoil on entire site (4-inch layer)  Preparation of Due Care Plans (construction and end use)  Bid plans, specifications, and contracting support  Clearing and grubbing to prepare for soil removal activities  Characterize soil for off-site disposal, obtain waste disposal acceptance  Soil excavation (impacted above Part 201 industrial criteria)  Transportation of soil (impacted above Part 201 industrial criteria)  Disposal of soil at Type II landfill (impacted above Part 201 industrial criteria)  Placement of on-site backfill material (as available)  Acquisition and placement of backfill (from off-site source)  Transportation of excess soil at Type II Landfill (impacted above Part 201 residential criteria)  Disposal of excess soil at Type II Landfill (impacted above Part 201 residential criteria)  Disposal of excess soil at Type II Landfill (impacted above Part 201 residential criteria)  Project coordination, meetings, financial tracking, and documentation  Final project report  Subtotal Environmental Activities Costs  Contingency (15%)  TOTAL ENVIRONMENTAL COSTS TO BE REIMBURSED (including interest)	Preparation of environmental Act 381 Work Plan \$11,000  MDEG Act 381 Work Plan review \$1,000  Site assessment field work and laboratory analyses \$135,000  Data evaluation and summary report preparation \$25,000  Preparation of Baseline Environmental Assessment (BEA) (including Phase I ESA) \$10,000  Initial testing off-site fill material for suitability (isolation zone material) \$500  Characterization of selected isolation zone material \$225  Environmental sampling and monitoring during isolation zone placement \$1,000  Stripping of topsoil on western portion of site to allow for isolation zone placement \$3  Acquisition and placement of isolation zone on entire site (8-inch layer) \$7  Acquisition and placement of topsoil on entire site (4-inch layer) \$10  Preparation of Due Care Plans (construction and end use) \$4,000  Bid plans, specifications, and contracting support \$7,000  Clearing and grubbing to prepare for soil removal activities \$5,000  Characterize soil for off-site disposal, obtain waste disposal acceptance \$10,000  Soil excavation (impacted above Part 201 industrial criteria) \$1  Transportation of soil (impacted above Part 201 industrial criteria) \$2  Disposal of soil at Type II landfill (impacted above Part 201 industrial criteria) \$2  Disposal of soil at Type II landfill (impacted above Part 201 residential criteria) \$2  Disposal of soil at Type II Landfill (impacted above Part 201 residential criteria) \$2  Disposal of excess soil at Type II Landfill (impacted above Part 201 residential criteria) \$2  Disposal of excess soil at Type II Landfill (impacted above Part 201 residential criteria) \$2  Environmental oversight of impacted soils excavation \$1,000  Verification sample collection and analysis \$200  Project coordination, meetings, financial tracking, and documentation \$60,000  Final project report \$20,000  Project report \$20,000  Project coordination, meetings, financial tracking, and documentation \$20,000	Preparation of environmental Act 381 Work Plan	Proparation of environmental Act 381 Work Plan S11,000 EA 1  MDEQ Act 381 Work Plan review \$1,000 EA 1  Site assessment field work and laboratory analyses \$135,000 EA 1  Data evaluation and summary report preparation \$25,000 EA 1  Preparation of Baseline Environmental Assessment (BEA) (including Phase I ESA) \$10,000 EA 1  Preparation of Baseline Environmental Assessment (BEA) (including Phase I ESA) \$10,000 EA 1  Initial testing of off-site fill material for suitability (solation zone material) \$500 SAMFLE 20  Characterization of selected solation zone material \$225 SAMFLE 1600  Environmental sampling and monitoring during isolation zone placement \$1,000 DAY 40  Stripping of topsoil on western portion of site to allow for isolation zone placement \$1,000 DAY 40,000  Acquisition and placement of isolation zone on entire site (Ri-Inch layer) \$77 TON 40,000  Acquisition and placement of isolation zone on entire site (Ri-Inch layer) \$77 TON 12,500  Preparation of Due Care Plans (construction and use) \$4,000 EA 2  Bid plans, specifications, and contracting support \$7,000 LS 1  Characterize soil for off-site disposal, obtain wester disposal acceptance \$5,000 LS 1  Transportation of soil (impacted above Part 201 industrial criteria) \$1 CY 5,200  Disposal of soil at Type II landfill (impacted shove Part 201 industrial criteria) \$2 CY 5,200  Disposal of soil at Type II landfill (impacted above Part 201 industrial criteria) \$2 CY 8,5000  LS 1  Transportation of on-site backfill material (as available) \$5 CY 6,760  Transportation of excess soil for off-site source) \$15 CY 6,760  Transportation of excess soil for off-site source) \$15 CY 6,760  Transportation of excess soil of impacted above Part 201 residential criteria) \$2 CY 8,5000  Disposal of excess soil at Type II Landfill (impacted above Part 201 residential criteria) \$1 TON 127,500  Project coordination, meetings, financial tracking, and documentation \$1,000 DAY 50  Subtotal Environmental Activities Costs  Contingency (18%)  TOTAL Environmental Activities Costs  Cont	Proparation of environmental Act 381 Work Plan   \$11,000   EA   1   \$11,000   MOEO Act 381 Work Plan review   \$1,000   EA   1   \$10,000   EA   2   \$10,000   EA   2   \$10,000   EA   2   \$10,000   EA   EA   EA   EA   EA   EA   EA

Soil and Materials Engineers, Inc. 3/30/2010

Soil disposal assumes one ton equals 1.5 cubic yards.
 Soil/excess materials transporation and disposal volumes are 1.3 x in-place volumes

### Appendix B

**Summary of Tax Increment Financing and Reimbursement of Eligible Activities** 

## AMENDMENT NO.1 TABLE C-2 IMPACT ON TAXING JURISDICTIONS AND TAX INCREMENT DISTRIBUTION SCHEDULE TODA AMERICA, INC PROJECT LOT 35 WEST DICKMAN ROAD, BATTLE CREEK

											IMPACT ON	I TAXING JURI	DICTIONS															
										I							,	Year						1				
TAXABLE VALUE OF PROPERTY							2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
							PROPERTY	VALUATIONS																				1
Current Real Taxable Value (November 2009)							\$0																					
Current Personal Taxable Value (November 2009)							\$0																					
Projected A	Annual Increase	in Taxable Val	ue - Real				-	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Futur	e Projected Ta	xable Value - R	eal				-	\$4,775,500	\$8,798,500	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000
Inc	remental Taxa	ble Value - Real	I				-	\$4,775,500	\$8,798,500	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000	\$8,815,000
Future Projected Ta	xable Value (ir	cluding deprec	iation) - Perso	onal			-	\$6,319,000	\$15,453,000	\$17,572,500	\$15,441,000	\$13,796,500	\$12,431,000	\$11,297,000	\$10,394,500	\$9,581,500	\$8,845,000	\$8,216,000	\$7,640,000	\$7,129,500	\$6,737,500	\$6,174,500	\$5,562,000	\$5,324,500	\$5,324,500	\$5,324,500	\$5,324,500	\$5,324,500
		e Value - Persor	nal				-	\$6,319,000	\$15,453,000	\$17,572,500	\$15,441,000	\$13,796,500	\$12,431,000	\$11,297,000	\$10,394,500	\$9,581,500	\$8,845,000	\$8,216,000	\$7,640,000	\$7,129,500	\$6,737,500	\$6,174,500	\$5,562,000	\$5,324,500	\$5,324,500	\$5,324,500	\$5,324,500	\$5,324,500
I	MPACT ON JU																											
		Industr	rial Millage Su	mmary (\$/\$1 v	aluation) (2009)		4																					
AD VALOREM TAXING AUTHORITIES					PA 198 Abatement											AVAILA	ABLE TAX IN	NCREMENT (	CAPTURE									
	Real Property (1)	PA 198 Abatement	Available for Capture	Personal Property (1)	and Industrial Personal Property	Available for Capture																						
	Froperty	(Real)	(Real)	Property	Tax Relief (Personal)	(Personal)										Indu	ustrial Persona	al Property Tax	Relief				1	1				
		0.00477000	0.00477000	0.00055000	0.00477000	0.00477000		1	A445.000	****	0445.040	****	1	ment (12 years	<del>-</del>	007.047	004007	201.001	A70.000	ATO 100	A440.054	A440.070	0407.445	0405.445	0405445	2105 115	0105 115	2105 115
Battle Creek City Operating  Battle Creek City Operating - Street Maintenance	0.00955800	0.00477900	0.00477900	0.00955800	0.00477900	0.00477900	<del>                                     </del>	-	\$115,898 \$18,189	\$126,106 \$19,791	\$115,919 \$18,192	\$108,060 \$16,959	\$101,535 \$15,935	\$96,115 \$15,084	\$91,802 \$14,407	\$87,917 \$13,797	\$84,397 \$13,245	\$81,391 \$12,773	\$78,638 \$12,341	\$76,199 \$11,958	\$148,651 \$23,329	\$143,270 \$22,484	\$137,415 \$21,566	\$135,145 \$21,209	\$135,145 \$21,209	\$135,145 \$21,209	\$135,145 \$21,209	\$135,145 \$21,209
Battle Creek City Police and Fire Pension Fund	0.00130000			0.00130000	0.00073000	0.00073000	-	-	\$41,446	\$45,096	\$41,454	\$38,643	\$36,309	\$34,371	\$32,829	\$31,440	\$30,181	\$29,106	\$28,122	\$27,249	\$53,158	\$51,234	\$49,141	\$48,329	\$48,329	\$48,329	\$48,329	\$48,329
Calhoun County Operating	0.00537790		0.00268895	0.00537790	0.00268895	0.00268895		-	\$65,211	\$70,955	\$65,223	\$60,801	\$57,129	\$54,080	\$51,653	\$49,467	\$47,487	\$45,796	\$44,247	\$42,874	\$83,640	\$80,612	\$77,318	\$76,041	\$76,041	\$76,041	\$76,041	\$76,041
Calhoun Count ISD	0.00620570	0.00310285	0.00310285	0.00620570	0.00310285	0.00310285	-	-	\$75,249	\$81,876	\$75,263	\$70,160	\$65,923	\$62,405	\$59,604	\$57,082	\$54,796	\$52,845	\$51,057	\$49,473	\$96,514	\$93,020	\$89,219	\$87,745	\$87,745	\$87,745	\$87,745	\$87,745
Kellogg CC	0.00371060			0.00371060	0.00185530	0.00185530	-	-	\$44,994	\$48,957	\$45,002	\$41,951	\$39,418	\$37,314	\$35,639	\$34,131	\$32,765	\$31,598	\$30,529	\$29,582	\$57,709	\$55,620	\$53,347	\$52,466	\$52,466	\$52,466	\$52,466	\$52,466
Local School Building Sinking Fund Willard District Library	0.00200000			0.00200000	0.00100000	0.00100000			\$24,252 \$24,252	\$26,388 \$26,388	\$24,256 \$24,256	\$22,612 \$22,612	\$21,246 \$21,246	\$20,112 \$20,112	\$19,210 \$19,210	\$18,397 \$18,397	\$17,660 \$17,660	\$17,031 \$17,031	\$16,455 \$16,455	\$15,945 \$15,945	\$31,105 \$31,105	\$29,979 \$29,979	\$28,754 \$28,754	\$28,279 \$28,279	\$28,279 \$28,279	\$28,279 \$28,279	\$28,279 \$28,279	\$28,279 \$28,279
Calhoun County Senior Citizens	0.00074520			0.0020000	0.00037260	0.00037260	-	-	\$9,036	\$9,832	\$9,038	\$8,425	\$7,916	\$7,494	\$7,157	\$6,855	\$6,580	\$6,346	\$6,131	\$5,941	\$11,590	\$11,170	\$10,714	\$10,537	\$10,537	\$10,537	\$10,537	\$10,537
Calhoun County Medical Care	0.00024820	0.00012410	0.00012410	0.00024820	0.00012410	0.00012410			\$3,010	\$3,275	\$3,010	\$2,806	\$2,637	\$2,496	\$2,384	\$2,283	\$2,192	\$2,114	\$2,042	\$1,979	\$3,860	\$3,720	\$3,568	\$3,509	\$3,509	\$3,509	\$3,509	\$3,509
Administrative Fee	0.00062700	0.00031350	0.00031350	0.00038700	0.00019350	0.00019350	-	-	\$5,748	\$6,164	\$5,751	\$5,433	\$5,169	\$4,949	\$4,775	\$4,618	\$4,475	\$4,353	\$4,242	\$4,143	\$8,134	\$7,917	\$7,679	\$7,588	\$7,588	\$7,588	\$7,588	\$7,588
Local Only Total	0.03539060			0.03515060	0.01757530	0.01757530	-	-	\$427,283	\$464,826	\$427,364	\$398,462	\$374,463	\$354,532	\$338,671	\$324,382	\$311,438	\$300,383	\$290,259	\$281,287	\$548,795	\$529,006	\$507,476	\$499,128	\$499,128	\$499,128	\$499,128	\$499,128
State School Operating Tax State Education Tax	0.01800000		0.01800000	0.01800000	0.01800000	0.00000000	-	-	\$158,373 \$52,791	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890	\$158,670 \$52,890
State Total	0.02400000		0.02400000	0.02400000	0.02400000	0.00000000	-	-	\$211,164	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560
Total Capture	0.05939060		0.04169530	0.05915060		0.01757530		-	\$638,447	\$676,386	\$638,924	\$610,022	\$586,023	\$566,092	\$550,231	\$535,942	\$522,998	\$511,943	\$501,819	\$492,847	\$760,355	\$740,566	\$719,036	\$710,688	\$710,688	\$710,688	\$710,688	\$710,688
Total local tax captured for non-Act		tax increment							\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Percentage <sup>(2)</sup> of local t									100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
		f state school to							100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
									LO	CAL AND S	TATE SCHO	OL TAX INC	REMENT DIS	BURSEMEN	IT .													
						Totals	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
						1	ı			REIME	BURSEMENT C	F BRA ADMIN	ISTRATION CO	STS														
Annual BCBRA Operations Co	sts (3)					\$1,125,000	-	-	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0
5 1 114 117						I				R	EIMBURSEME	NT OF ELIGIB	LE ACTIVITIES															
Environmental Activities  Local Tax Increment Reimbursement	<u>ኒ</u>					\$2,495,905			\$352,283	\$389,826	\$352,364	\$323,462	\$299,463	\$279,532	\$263,671	\$235,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State School Tax Increment Reimbursement						\$1,708,187			\$211,164	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$16,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REIMBURSEMENT (Eligible Co	osts + Interest)	1				\$4,204,093	\$0	\$0	\$563,447	\$601,386	\$563,924	\$535,022	\$511,023	\$491,092	\$475,231	\$446,865	\$16,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Remaining Eligible Environmental Brownfield Costs to	be Reimburse	d - Local Tax					\$111,701	\$2,049,467		\$1,499,814	\$1,222,441	\$960,101	\$708,643	\$464,543	\$224,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest (previous year's remaining eligible costs) - Local Tax	@ Boimburged 6	5.0%				\$452,023	A75.740	\$5,585	\$102,473	\$89,983	\$74,991	\$61,122	\$48,005	\$35,432	\$23,227	\$11,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Remaining Eligible Environmental Brownfield Costs to be Interest (previous year's remaining eligible costs) - State School Ta		5.0%				\$334,614	\$75,749	\$1,377,360 \$3,787	\$1,235,064	\$1,085,258 \$61,753	\$927,961 \$54,263	\$762,799 \$46,398	\$589,378 \$38,140	\$407,287 \$29,469	\$216,092 \$20,364	\$15,336 \$10,805	\$0 \$767	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Non-Environmental Activit		0.070				<b>\$601,011</b>		ψο,τοτ	φου,σου	ψ01,100	ψ0 1,200	ψ 10,000	400,110	\$20,100	\$20,00 ·	<b>\$10,000</b>	Ų, O,	<del>-</del>	<del>-</del>	ţ.	Ψΰ	Ψ	ţ.	<del>\$</del> 0	ψ0	<del>V</del> C	<del>***</del>	Ų.
Local Tax Increment Reimbursement						\$2,061,979			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,077	\$236,438	\$225,383	\$215,259	\$206,287	\$473,795	\$454,006	\$236,735	\$0	\$0	\$0	\$0	\$0
State School Tax Increment Reimbursement						\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REIMBURSEMENT (Eligible Co Remaining Eligible Non-Environmental Brownfield Costs to be F						\$2,061,979	\$0 \$46,400	<b>\$0</b> \$1,135,470	\$0 \$1.102.244	<b>\$0</b> \$1,251,856	<b>\$0</b> \$1,314,448	\$1 290 171	<b>\$0</b> \$1,449,179	\$1 521 629	<b>\$0</b> \$1,597,720	\$14,077 \$1,663,529	\$236,438	\$225,383		\$206,287 \$1,067,530	<b>\$473,795</b> \$647,111	\$454,006 \$225,462	<b>\$236,735</b> \$0	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0 \$0
Interest (previous year's remaining eligible costs) - Local Tax	@	5.0%				\$928,829	\$46,400	\$1,135,470 \$2,320	\$1,192,244 \$56,774	\$1,251,856 \$59,612	\$1,314,448 \$62,593	\$1,380,171 \$65,722	\$1,449,179	\$1,521,638 \$72,459	\$1,597,720 \$76,082	\$1,663,529 \$79,886	\$1,510,268 \$83,176	\$1,360,399 \$75,513	\$1,213,159 \$68,020	\$1,067,530 \$60,658	\$647,111 \$53,377	\$225,462 \$32,356	\$0 \$11,273	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Remaining Eligible Non-Environmental Brownfield Costs to	be Reimbursed		ax				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest (previous year's remaining eligible costs) - State School Ta	х @	5.0%				\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
													VOLVING FUN	1														
Local Tax Increment Capture  MDEQ State School Tax Increment Capture (not to exceed MDEQ at	oproved state					\$2,192,251	-		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195,741	\$499,128	\$499,128	\$499,128	\$499,128	\$0
school tax capture total) (5)						\$1,057,800			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211,560	\$211,560	\$211,560	\$211,560	\$211,560	\$0

<sup>(1)</sup> Portion of millage that is for debt or fee (Local School Debt), is not capturable for Act 381 TIF and is not inlouded in the millage listing.

Soil and Materials Engineers, Inc.

<sup>(2)</sup> Includes cumulative local increment from all Act 381 designated tax increment capture plans (DDA, TIFA, LDFA)

<sup>(3)</sup> Annual BCBRA administratrive and operating expenses have been set at \$75,000; local tax increment only.

<sup>(5)</sup> MEDC/MEGA approved state school taxes are not eligible for deposit into the revolving fund. MDEQ approved state school taxes are eligible but are capped at the amount of school tax capture approved for eligible activity reimbursement.

### **Appendix C**

Legal Description Described in Section III(G) of this Plan



#### DESCRIPTION:

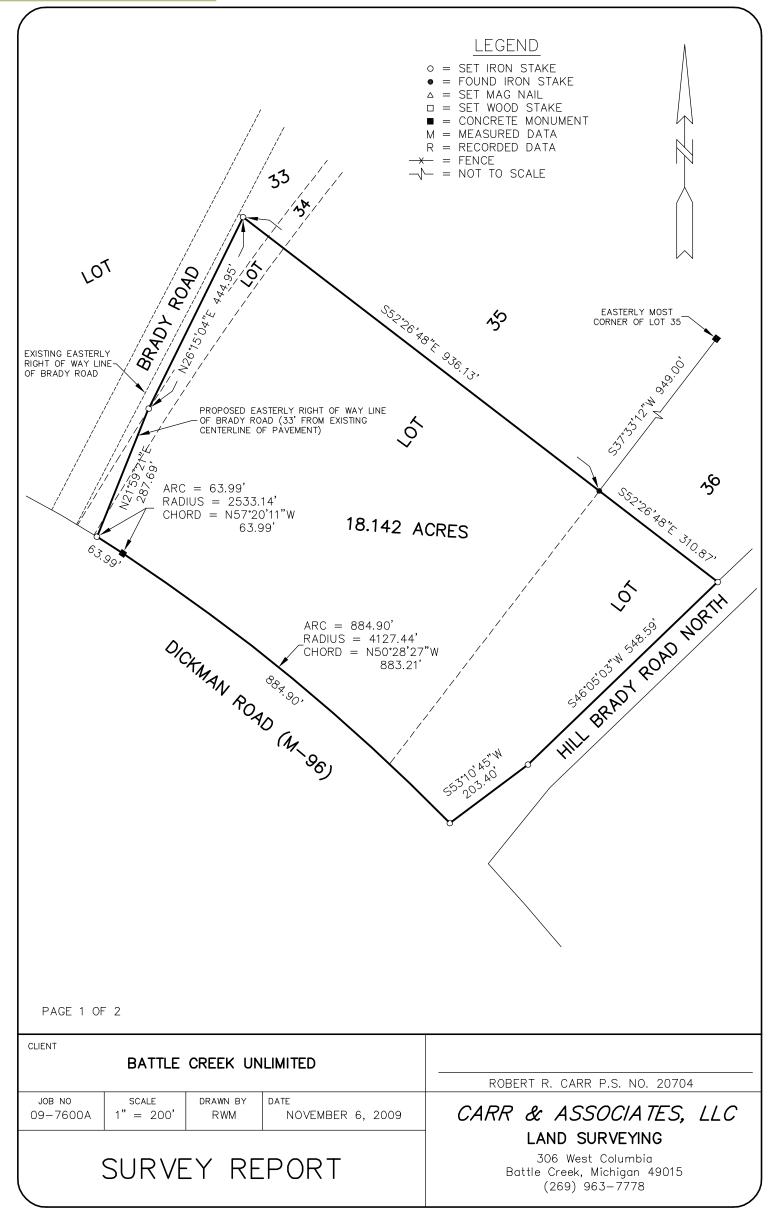
THAT PART OF LOTS 33, 34, 35 AND 36 OF BATTLE CREEK-FORT CUSTER URBAN RENEWAL PLAT, DESCRIBED AS:

COMMENCING AT A FOUND CONCRETE MONUMENT AT THE EASTERLY MOST CORNER OF LOT 35 OF BATTLE CREEK-FORT CUSTER URBAN RENEWAL PLAT, AS RECORDED IN THE OFFICE OF THE REGISTER OF DEEDS FOR CALHOUN COUNTY, MICHIGAN, IN LIBER 19 OF PLATS, ON PAGE 1, THENCE S37 °33'12"W, ALONG THE SOUTHEASTERLY LINE OF SAID LOT 35, A DISTANCE OF 949.00 FEET TO THE TRUE POINT OF BEGINNING; THENCE S52 °26'48"E AT RIGHT ANGLES TO SAID SOUTHEASTERLY LINE OF LOT 35 A DISTANCE OF 310.87 FEET TO THE NORTHWESTERLY RIGHT-OF-WAY LINE OF HILL BRADY ROAD NORTH; THENCE S46°05'03"W, ALONG SAID NORTHWESTERLY RIGHT-OF-WAY LINE, 548.59 FEET; THENCE S53°10'45"W, ALONG SAID NORTHWESTERLY RIGHT-OF-WAY LINE OF HILL BRADY ROAD NORTH, 203.40 FEET TO THE NORTHEASTERLY RIGHT-OF-WAY LINE OF DICKMAN ROAD; THENCE NORTHWESTERLY 884.90 FEET ALONG SAID NORTHEASTERLY LINE OF DICKMAN ROAD AND THE ARC OF A CURVE TO THE LEFT WITH A RADIUS OF 4127.44 FEET, AND A CHORD WHICH BEARS N50 °28'27"W, 883.21 FEET; THENCE NORTHWESTERLY 63.99 FEET ALONG SAID NORTHEASTERLY LINE OF DICKMAN ROAD AND THE ARC OF A CURVE TO THE LEFT WITH A RADIUS OF 2533.14 FEET, AND A CHORD WHICH BEARS N57 °20'11"W, 63.99 FEET; THENCE N21°59'21"E, 287.69 FEET; THENCE N26°15'04"E, 444.95 FEET; THENCE S52°26'48"E, 936.13 FEET TO THE POINT OF BEGINNING. CONTAINING 18.142 ACRES OF LAND.

SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD.

PAGE 2 OF 2

CLIENT	BATTLE	CREEK UN	ILIMITED	ROBERT R. CARR P.S. NO. 20704
JOB NO 09-7600A	SCALE 1" = 200'	DRAWN BY RWM	DATE NOVEMBER 6, 2009	CARR & ASSOCIATES, LLC
	SURVE	EY RE	PORT	LAND SURVEYING  306 West Columbia  Battle Creek, Michigan 49015  (269) 963-7778



### **General Property Information**

Parcel: 3020-01-035-2

[Back to Non-Printer Friendly Version] [Send To Printer]

### **Property Address**

[collapse]

4750 W DICKMAN RD BATTLE CREEK, MI 49037-0000

### **Owner Information**

[collapse]

BATTLE CREEK TIFA N/A

Unit:

52

### **Taxpayer Information**

[collapse]

BATTLE CREEK TIFA C/O BATTLE CREEK UNLIMITED 4950 DICKMAN RD W, STE A-1 BATTLE CREEK, MI 49037-7378

#### **General Information for Tax Year 2009**

[collapse]

**Property Class:** 

098

**Assessed Value:** 

\$0

**School District:** 

13020 - BATTLE CREEK **SCHOOLS** 

Taxable Value:

\$0 132SW

0.00 Ft. 0.00 Ft. N/A

State Equalized Value: User Number Indx:

Map # Date of Last Name Chg:

01/29/2010

Date Filed:

**Principal Residence Exemption** 

(2009 May 1):

0.0000 %

**Principal Residence Exemption** 

(2009 Final):

0.0000 %

**Principal Residence Exemption** 

(2010 May 1):

0.0000 %

Previous Year Info	MBOR Assessed	Final S.E.V.	Final Taxable
2008	\$0	\$0	\$0
2007	\$0	\$0	\$0

### **Land Information**

[collapse]

Acreage:	18.14	Frontage:
Zoning Code:	12	Depth:
Land Value:	\$0	Mortgage Code:
Land Improvements:	\$0	Lot Dimensions/Comments:
Renaissance Zone:	NO	•
ECF Neighborhood Code:	00610	

### Legal Information for 3020-01-035-2

[collapse]

BC - FT CUSTER URBAN RENEWAL PLAT SLY PART OF LOTS 33, 34, 35 & 36: COMM ELY MOST COR OF LOT 35 OF SD PLAT - S 37 DEG 33 MIN 12 SEC W ALG SELY LI OF SD LOT 35 DIST OF 949 FT TO TRUE POB - S 52 DEG 26 MIN 48 SEC E 310.87 FT - S 46 DEG 05 MIN 03 SEC W ALG NWLY LI OF HILL-BRADY RD ROW DIST OF 548.59 FT - S 53 DEG 10 MIN 45 SEC W ALG SD NWLY LI DIST OF 203.40 FT - NWLY 884.90 FT ALG NLY LI OF DICKMAN RD & ARC TO LT DIST OF 884.90 FT (RAD 4127.44 FT; CHORD N 50 DEG 28 MIN 27 SEC W 883.21 FT) - NWLY ALG SAME DIST OF 63.99 FT (RAD 2533.14 FT; CHORG BRG N 57 DEG 10 MIN 11 SEC W 63.99 FT) - N 21 DEG 59 MIN 21 SEC E 287.69 FT - N 26 DEG 15 MIN 04 SEC E 444.95 FT - S 52 DEG 26 MIN 48 SEC E 936.13 FT TO POB, CONT 18.14 AC ((ASSESSED WITH 3020-01-035-0 IN 1983 THRU 2002))

### **Sales Information**

5 sale rec	5 sale record(s) found.							
Sale Date	Sale Price	Instrument	Grantor	Grantee	Terms Of Sale	Liber/Page		
01/28/2010	\$1.00	12	BATTLE CREEK UNLIMITED	BATTLE CREEK TIFA	12 QCD/OTHER	3519/0437		
01/21/2010	\$1.00	12	CITY OF BATTLE CREEK	BATTLE CREEK UNLIMITED	12 QCD/OTHER	3519/0435		
01/20/2010	\$1.00	12	CITY OF BATTLE CREEK	BATTLE TIFA	12 QCD/OTHER	3519/0433		
12/30/2002	\$10.00	12	BATTLE CREEK UNLIMITED	BATTLE CREEK T I F A	16 GOVT UNIT	2584/0323		
12/20/2002	\$150,000.00	05	KELLOGG COMPANY	BATTLE CREEK UNLIMITED	30 VACANT LAND SALES	2584/0320		

### **Building Information**

0 building(s) found.		
Description	Floor Area	Yr Built

<sup>\*\*</sup>Disclaimer: BS&A Software provides this Web Site as a way for municipalities to display information online and is not responsible for the content or accuracy of the data herein. This data is provided for reference only and WITHOUT WARRANTY of any kind, expressed or inferred. Please contact your local municipality if you believe there are errors in the data. Privacy Policy

### Appendix D

Map of the Property Described in Section III(G) of this Plan





NOTE:
DRAWING INFORMATION TAKEN FROM AVAILABLE ASSESSING INFORMATION.

Nov 30, 2009 - 10:40am - jblake

www.sme-usa.com

plymouth
bay city
grand rapids
indianapolis
kalamazoo
lansing
shelby twp.
toledo

traverse city

R:\60000\KE60717\60717-01.dwg

 Date
 11-30-09

 Drawn By
 JAB

 Designed By
 SIB

 Scale
 NTS

 Project
 KE60717

SITE LOCATION DIAGRAM LOT 35 WEST DICKMAN ROAD BATTLE CREEK, MICHIGAN

	No.	Revision Date
Ī		

