

## NOTICE OF MEETING

A Regular Meeting of the **Leelanau County Brownfield Redevelopment Authority (LCBRA)** will be held at 10:00 a.m. on **Tuesday, May 21, 2024** (or immediately following the Land Bank Authority meeting, whichever is later) in the Leelanau County Government Center – 1<sup>st</sup> floor.

## DRAFT AGENDA

### Members

Dan Heinz-Chairman  
Rick Foster-Vice Chair  
John Arens-Sect/Treasurer  
Gwenne Allgaier  
T. Eftaxiadis  
David King  
Richard Lewis

### Director

Gail Myer

### CALL TO ORDER & PLEDGE OF ALLEGIANCE

### ROLL CALL

### PUBLIC COMMENT

### DIRECTOR COMMENTS

### CONSIDERATION OF AGENDA

### CONFLICT OF INTEREST

### CONSIDERATION OF APRIL 16, 2024 MEETING MINUTES *pgs. 2-3*

### CONSENT AGENDA

Items of a routine nature to be voted on with one motion - no discussion. Upon request, members may remove any item and place elsewhere on the agenda, with no vote of the commission. Members will vote on remaining items on the Consent Agenda, after the item removed has been placed elsewhere on the agenda.

- a. Fishbeck – General Consulting and TIF Management *pgs. 4-6*
- b. Fishbeck – EPA Assessment Grant *pgs.7-13*

### OLD BUSINESS

### NEW BUSINESS

1. 2022 Delinquent Tax Increment Revenue Capture *pgs. 14-27*
2. Old Courthouse TIF
  - a. Development and Reimbursement Agreement *pgs. 28-38*
  - b. LC-BRA Old Courthouse Brownfield Spreadsheet *pg. 39*
  - c. Excerpt Leelanau County Board of Commissioners Special Session-Thursday-October 23, 2008 *pgs. 40-41*
  - d. Amount owed to County upon sale to Varley-Kelly *pg. 42*
  - e. DEQ Loan Amortization Schedule *pg. 43*
  - f. DEQ Loan Payment amount
  - g. Money Market Account
3. Fishbeck –
  - a. Leelanau County Complex Redevelopment Brownfield Tax Increment Revenue *pgs. 44-49*
  - b. West Bay/West Shore Hotel Redevelopment Brownfield Tax Increment Revenue *pgs. 50-53*
  - c. Two Peas Brownfield Tax Increment Revenue *pgs. 54-56*
  - d. GTRAC Brownfield Tax Increment Revenue *pgs. 57-60*
  - e. Due Care & Brownfield Plan Evaluation – Former Empire School *pgs. 61-69*
4. Oath of Office

### FINANCIALS

1. Claims & Accounts \$9,978.36 *pgs.70-81*
2. Post Audit, Budget Amendments, Transfers
3. Trial Balance *pg. 82*

### CORRESPONDENCE/COMMUNICATION ITEMS

### PUBLIC COMMENT

### DIRECTOR COMMENTS

### MEMBER / CHAIRPERSON COMMENTS

### ADJOURN

**A regular meeting of the Leelanau County Brownfield Redevelopment Authority (LCBRA) was held on Tuesday, April 16, 2024 at the Leelanau County Government Center.**

**CALL TO ORDER**

Meeting was called to order at 10:07 am by Chairman Heinz who led the Pledge of Allegiance.

**ROLL CALL**

**Members Present:** D. Heinz, R. Foster, D. King, G. Allgaier, T. Eftaxiadis

**Members absent:** J. Arens

**Staff:** J. Herman, Planning Secretary

**Public:** T. Searles, L. Mawby, R. Lewis, C. Hartesvelt, J. Zywicki

Heinz welcomed Interim County Administrator, Richard Lewis.

**PUBLIC COMMENT-** None.

**DIRECTOR COMMENTS-** None.

**CONSIDERATION OF AGENDA**

*Motion by Foster, seconded by Allgaier, to approve the agenda as presented. Motion carried 5-0.*

**CONFLICT OF INTEREST** – None.

**CONSIDERATION OF MARCH 19, 2024 MINUTES**

*Motion by Allgaier, seconded by King, to approve the minutes as presented. Motion carried 5-0.*

**CONSENT AGENDA**

Fishbeck - General Consulting and TIF Management

Fishbeck - EPA Assessment Grant

*Motion by Eftaxiadis, seconded by Allgaier, to approve the consent agenda as presented.*

*Motion carried 5-0.*

**OLD BUSINESS** – None.

## **NEW BUSINESS**

Presentation- An Old Tool with a New Use: Using Brownfield FIF for Housing (Therese Searles)

Light discussion ensued during the presentation.

Topics covered:

- Brownfield Tax Increment Financing
- Housing Need
- Housing incentives
- Housing prices in Leelanau County
- Eligible activities

(A copy of the presentation is available in the Planning Department.)

Oath of Office

Heinz tabled this discussion until the next meeting.

## **FINANCIALS**

**Claims & Accounts** - \$10,815.74

*Motion by Eftaxiadis, seconded by Foster, to approve Claims & Accounts in the amount of \$10,815.74. Motion carried 5-0.*

**Post Audit, Budget Amendments, Transfers-** None.

## **CORRESPONDENCE/COMMUNICATION ITEMS**

Revenue and Expense Report

Heinz gave a brief timeline and his observations of the last six months. He is working with Myer, Fishbeck, Treasurers Office and the Finance Department to get the numbers straightened out. The plan is to break down the general ledger into six subaccounts. One will be the general operating money that the brownfield plan has to use and to receive revenues from application fees, etc. The other five general ledger accounts will be for every active Tax Increment Financing (TIF) plan they have. They will be able to see monthly how much unspent money is in the TIF funds and then the BRA can figure out how to disburse it.

**PUBLIC COMMENT-** None.

**DIRECTOR COMMENTS-** None.

**MEMBER / CHAIRPERSON COMMENTS-** None.

## **ADJOURN**

Meeting adjourned at 11:31 AM.

# Memo

**TO:** Dan Heinz, Board Chair – Leelanau County Brownfield Redevelopment Authority

**FROM:** Therese Searles and Jeff Hawkins

**DATE:** May 21, 2024

**RE:** General Consulting and TIR Management Monthly Updates and Invoices

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This memorandum serves to provide information regarding invoices and updates that are being presented to the Leelanau County Brownfield Redevelopment Authority (LCBRA) for services rendered on various projects related to General Environmental Consulting activities.

Please find attached several items for your consideration:

**1. General Environmental Services (W.O. #2-GES, Amendment No. 1)**

**Update:**

Fishbeck has entered into an agreement of service with the LCBRA for environmental consulting services related to the County’s FY22 EPA Assessment Grant. Applicable to this Agreement, Work Order Number 2-GS, an overall general services work order, dated April 18, 2023, was approved at the April LCBRA regular meeting. Activities subject to this work order may include assistance with existing Brownfield Plans, new project communications, evaluating new State reporting requirements, and other project assistance as needed. An amended work order was approved in December to continue as needed general services as directed by the LCBRA Board and Interim Brownfield Director. ***Activities included in this month’s invoice for consideration involved preparation of a Housing TIF presentation for the Board and meetings with the Board Chair regarding historical context of Brownfield Plans and other general brownfield consulting services as directed by the Brownfield Director.***

**Project Invoices for Consideration:**

Invoice #436969 (\$576.00)

**2. Tax Increment Tracking and Annual Reporting (W.O. #1-GES, Amendment No. 1)**

**Update:**

Fishbeck has established a tax increment financing (TIF) tracking system for the LCBRA for its existing Brownfield Plans. The LCBRA has engaged Fishbeck to manage the tracking of tax increment collection and reimbursement associated with the LCBRA’s existing brownfield plans by updating and sending out Statement of Account twice a year to coincide with tax collection periods. Reimbursement Analysis will also be updated for the LCBRA twice a year. An amended work order was approved in December 2023 to conduct tax increment tracking services for the 2024 tax year. As we have assisted in previous years, Fishbeck will also assist the LCBRA with Annual Reporting through the MEDC online portal in August of 2024. Fishbeck tracks the collection of TIR received on a continual basis as those checks come in and are forwarded on to Fishbeck for review. ***Activities included in this month’s***

*invoice were related to review of tax increment revenues (TIR) received, meetings regarding TIF collection, and preparation of tax disbursement memos.*

Project Invoices for Consideration:

Invoice #436941 (\$769.50)



# Memo

TO: Dan Heinz, Board Chair – Leelanau County Brownfield Redevelopment Authority

FROM: Therese Searles and Jeff Hawkins

DATE: May 21, 2024

RE: FY22 EPA Grant Updates and Invoices

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This memorandum serves to provide information regarding updates and invoices that are being presented to the Leelanau County Brownfield Redevelopment Authority (LCBRA) for activities and services rendered on various projects related to the EPA Brownfield Assessment Grant (4B-00E03213-0).

## 1. QAPP

Project No: 230506 – W.O. # 1

### Update:

Preparation of the QAPP is complete and has been submitted to and approved by the USEPA. QAPP self-certification was found to be complete and satisfactory on May 8, 2023. Work Order No. 1, Amendment No. 1 was approved February 2024 to complete the Annual Updates required to keep the QAPP document in compliance. Updates will include switching out the Grant Program Manager from Trudy Galla to Gail Myer, updating laboratory certifications, Quality Assurance (QA) documents, and Standard Operating Procedures (SOPs). ***Invoices for consideration this month include finalization of the annual update document. The Annual Update is complete and has been submitted to the Brownfield Director who in turn submitted the Annual Update to the USEPA prior to the May 8, 2024 deadline.***

### Project Invoices for Consideration:

Invoice #436932 (\$67.56)

## 2. Community Outreach and Programmatic

Project No: 230505 – W.O. # 2, Amendment No. 1

### Update:

Programmatic activities relate to preparing work orders, preparing meeting materials, setting up/inputting ACRES information, and communications with the Director of the LCBRA regarding implementing the grant activities. ***Fishbeck has reviewed grant metrics to meet “sufficient progress” toward EPA Assessment Grant goals and objectives and the LCBRA is right on track. At 18 months, “sufficient progress” is defined as 25% of grant funds being drawn down and disbursed and 45% drawn down at 30 months represents “sufficient progress”. Leelanau County’s EPA grant is 24 months into the grant period and just over 41% has been expended. The Brownfield Director should ensure that funds have been officially drawn down and disbursed. Other objectives defining “sufficient progress” at 30 months have already been met, including having procured a Qualified Environmental Professional (s), i.e. Fishbeck, and having assessments initiated on at least two sites. Quarterly Reports have also***

*been completed and submitted on time each quarter. The grant period extends through September 2025. Outreach efforts should continue to find additional projects to utilize grant funds at an appropriate pace through completion of the grant. Activities included in this month's invoice for consideration include preparing meeting materials and preparation of the Quarterly Report. It should be noted that minimal budget remains for this task and the Board may want to consider if additional budget should be authorized to support remaining outreach and programmatic activities required to complete the grant period.*

Project Invoices for Consideration:

Invoice #436944 (\$993.50).

3. Four Land Bank Parcels – Leelanau County, MI

Project No: 232214 – W.O. # 6

Update:

*This project is complete. There are no invoices for consideration.*

Project Invoices for Consideration:

N/A

4. Empire Downtown Revitalization – Former Empire Lumberyard-Six Parcels, Empire, MI

Project No: 232213 – W.O. # 7

Update:

At the December 19, 2023 regular meeting, the LCBRA chose to accept a project application, submitted by Empire Associates, LLC for the former Empire Lumber Yard property. The property proposed for redevelopment consists of six parcels: 11712 S. Lake Street, 11728 S. Lake Street, 11738 S. Lake Street, and unnamed parcels on S. Lake Street (Tax ID: 041-824-056-10 and 041-451-014-15) and Storm Hill Drive (PID: 041-451-014-15).

Historically, the property was utilized as an Ace Hardware, lumber yard, and livery which is associated with the prior lumber industry. The developer intends to demolish obsolete unstable structures and evaluate clean up of the site to support redevelopment. Work Order 7 was approved by the LCBRA in January 2024 to include the completion of a Phase I Environmental Site Assessment (ESA), Hazardous Materials Inspections (HMI) for all structures located on the property (i.e. Pre-Demolition Asbestos Surveys and paint chip sampling), Due Care planning activities, and a conceptual Phase II ESA scope and budget. Site eligibility was determined by the Michigan Department of Environment, Great Lakes, and Energy (EGLE) on January 11, 2024, and confirmed by the USEPA on January 26, 2024. A Health and Safety Plan (HASP) and a Sampling and Analysis Plans (SAP) were prepared (and SAPs approved by the USEPA) for both the HMI and Phase II ESA scopes of work. The HMI report has been finalized and furnished to both Empire Associates, LLC and the LCBRA Brownfield Director to forward on to the EPA. ***As a result of the Phase I ESA and Due Care findings, a Phase II ESA was completed to evaluate the former presence of a heating oil tank that has never been assessed and evaluate current data relative to known contamination from a former gas tank. A combined Phase I and Phase II ESA report has been completed and furnished to both the developer and the Brownfield Director. No further assessment is warranted. At the applicant's request, the developer met with the Brownfield Director and Fishbeck to discuss the applicability of a brownfield plan for this project. The developer is assessing the information received at that meeting and will evaluate if, and when, a formal request to pursue a Brownfield Plan may occur.***

Project Invoices for Consideration:



Invoice #436938 (\$7,431.30)

5. Former Empire Schoolhouse Restoration Project - Empire, MI

Project No: 240201 – W.O. # 8

Update:

Joe and Elizabeth Van Esley have submitted a project application for the LCBRA’s consideration requesting support for the redevelopment of the former Empire Schoolhouse. The project site consists of two parcels (041-300-036-00 and 041-300-049-00) located in the Village of Empire. The Van Esleys plan a historic restoration of the property with a multi-use community center, coffee shop, and DC fast charging station. Some environmental assessment has already been completed on the site. There is known mercury contamination in the septic tank and asbestos and lead have been identified in the structure. A Baseline Environmental Assessment has already been filed with the State of Michigan. The LCBRA approved the project application and Work Order No. 8 in January 2024 for Due Care planning activities and a Brownfield Plan evaluation. Concurrence with the LCBRA’s determination of brownfield eligibility on the site was received by the USEPA on February 1, 2024. *Due Care Planning and initial Brownfield Evaluation activities are complete. A summary of findings for both activities has been prepared for the Board’s consideration. The parcel located at 10017 W. Front Street meets the definition of a “facility as defined by Part 201 of NREPA. As such, due care considerations apply. Further, as a “facility” this northern parcel meets the definition of “eligible property” as defined by Act 381. The southern parcel located on S. Lacore Road is also “eligible property” under Act 381 as it is adjacent and contiguous to the facility parcel. Tax increment modeling, based on costs received from the developer, and future taxable value estimates established through the local assessor, indicate that sufficient TIF would be generated to reimburse eligible costs.*

Project Invoices for Consideration:

Invoice #436948 (\$140.50)

**Leelanau County Brownfield Redevelopment Authority  
FY22 U.S. EPA Brownfield Assessment Grant  
Budget and Cost Summary**

Number		Grant	Activity	Budget Estimates	Actual			Project Budget Remaining		
Project	W.O.	Task	Site/Phase	Total	Invoice No.	Invoice Date	Total Invoiced Amount	Total	Project Complete	
			<b>Initial Grant Award</b>	\$ 250,000.00						
County		4	Personnel - Initial Budget	\$ 4,000.00			\$ -			
			Budget Amendment	\$ (1,609.53)						
			Amended Personnel Budget	\$ 2,390.47				\$ 2,390.47		
County		4	Travel - Intial Budget	\$ 3,000.00		BF Conference Aug. 2022	\$ 1,469.17			
			Budget Amendment	\$ 1,609.53		BF Conference Aug. 2023	\$ 750.00			
			Amended Travel Budget	\$ 4,609.53		BF Conference Aug. 2023	\$ 2,390.36	\$ -		
County		4	Supplies	\$ -						
County		4	Other	\$ -			\$ -			
			County Subtotal	\$ 7,000.00	<b>County Subtotal</b>		\$ 4,609.53	<b>County Subtotal</b>	\$ 2,390.47	
			<b>Contractual - Fishbeck</b>	\$ 243,000.00			\$ 98,135.68	\$ 144,864.32		
<b>230506</b>	<b>1</b>	<b>2</b>	<b>QAPP</b>	\$ <b>3,000.00</b>	Invoice Total	423193	5/4/2023	\$ 3,000.00		<b>X</b>
					Project Subtotal			\$ 3,000.00	Project Subtotal Remaining	\$ -
<b>230506</b>	<b>1</b>	<b>2</b>	<b>QAPP Annual Updates</b>	\$ <b>1,200.00</b>	Invoice Total	433685	2/13/2024	\$ 486.48		
					Invoice Total	434693	3/12/2024	\$ 135.00		
					Invoice Total	435826	4/10/2024	\$ 180.00		
					<b>Invoice Total</b>	<b>436932*</b>	<b>5/13/2024</b>	<b>\$ 67.56</b>		
					Project Subtotal			\$ 869.04	Project Subtotal Remaining	\$ 330.96
<b>230505</b>	<b>2</b>	<b>4</b>	<b>Community Outreach and Programmatic Amendment No. 1 (11-21-2023)</b>	\$ 6,000.00 \$ 5,000.00 \$ <b>11,000.00</b>	Invoice Total	421223	3/13/2023	\$ 42.50		
						422203	4/5/2023	\$ 590.00		
						423196	5/4/2023	\$ 1,315.25		
						424161	6/8/2023	\$ 660.25		
						425211	7/6/2023	\$ 793.50		
						426201	8/2/2023	\$ 989.25		
						427527	9/7/2023	\$ 472.00		
						428409	10/5/2023	\$ 606.50		
						430406	11/9/2023	\$ 530.75		
						431437	12/7/2023	\$ 619.50		
						432671	1/8/2024	\$ 515.75		
						433692	2/13/2024	\$ 985.00		
						434701	3/12/2024	\$ 708.00		
						435831	4/10/2024	\$ 472.00		
						<b>436944*</b>	<b>5/13/2024</b>	<b>\$ 993.50</b>		
					Project Subtotal			\$ 10,293.75	Project Subtotal Remaining	\$ 706.25
<b>230504</b>	<b>3</b>	<b>1,2,3</b>	<b>Bluebird Redevelopment Project Reallocated project budget</b>	\$ 35,300.00 \$ (5,300.00) \$ <b>30,000.00</b>	Invoice Total	421224	3/13/2023	\$ 127.50		
						422204	4/5/2023	\$ 1,057.20		
						423197	5/4/2023	\$ 1,458.50		
						424160	6/8/2023	\$ 8,661.32		
						425223	7/6/2023	\$ 5,988.89		
						426202	8/2/2023	\$ 2,315.50		
						427528	9/7/2023	\$ 3,763.00		
						428410	10/5/2023	\$ 2,876.55		
					Project Subtotal			\$ 26,248.46	Project Subtotal Remaining	\$ 3,751.54

**Leelanau County Brownfield Redevelopment Authority  
FY22 U.S. EPA Brownfield Assessment Grant  
Budget and Cost Summary**

Number		Grant	Activity	Budget Estimates	Actual			Project Budget Remaining	
Project	W.O.	Task		Site/Phase	Total	Invoice No.	Invoice Date	Total Invoiced Amount	Total
			Initial Grant Award	\$ 250,000.00					
<b>230504</b>	3	3	Brownfield Plan	\$ 5,000.00	Invoice Breakdown				
			Amended Budget	\$ 2,000.00	Brownfield Plan	421224	3/13/2023	\$ 127.50	
				\$ 7,000.00		422204	4/5/2023	\$ 1,057.20	
						423197	5/4/2023	\$ 193.50	
						424160	6/8/2023	\$ 600.25	
						425223	7/6/2023	\$ 195.00	
						426202	8/2/2023	\$ 841.50	
						427528	9/7/2023	\$ 1,660.50	
						428410	10/5/2023	\$ 2,324.55	
					Phase Subtotal			\$ 7,000.00	Phase Subtotal Remaining \$ -
	3-A# 1	1	Phase I ESA	\$ 3,000.00	Phase I ESA	423197	5/4/2023	\$ 1,176.50	
						424160	6/8/2023	\$ 1,823.50	
					Phase Subtotal			\$ 3,000.00	Phase Subtotal Remaining \$ -
	3-A# 1	2	Pre-Demolition Asbestos Survey	\$ 12,000.00	Asbestos Survey	423197	5/4/2023	\$ 88.50	
						424160	6/8/2023	\$ 6,237.57	
						425223	7/6/2023	\$ 5,617.89	
					Phase Subtotal			\$ 11,943.96	Phase Subtotal Remaining \$ 56.04
					Invoice Breakdown				
	3-A# 1	2	Phase II ESA (Conceptual) Reallocated budget	\$ 15,300.00	Phase II ESA	425233	7/6/2023	\$ 176.00	
				\$ (7,300.00)		426202	8/2/2023	\$ 1,474.00	
				\$ 8,000.00		427528	9/7/2023	\$ 2,102.50	
						428410	10/5/2023	\$ 552.00	
					Phase Subtotal			\$ 4,304.50	Phase Subtotal Remaining \$ 3,695.50
<b>231190</b>	4	1	Centerville Township Dump Site	\$ 3,000.00	Invoice Total	425224	7/6/2023	\$ 198.00	
						426203	8/2/2023	\$ 2,802.00	
					Project Subtotal			\$ 3,000.00	Project Subtotal Remaining \$ -
					Invoice Breakdown				
		1	Phase I ESA	\$ 3,000.00	Phase I ESA	425224	7/6/2023	\$ 198.00	
						426203	8/2/2023	\$ 2,802.00	
					Phase Subtotal			\$ 3,000.00	Phase Subtotal Remaining \$ -
<b>231191</b>	5	2	Peninsula Housing-980 Herman Rd, Suttons Bay	\$ 13,100.00	Invoice Total	425225	7/6/2023	\$ 257.00	
						426204	8/2/2023	\$ 294.50	
						427529	9/7/2023	\$ 8,738.12	
						428411	10/5/2023	\$ 1,439.90	
						430407	11/9/2023	\$ 777.00	
					Project Subtotal			\$ 11,506.52	Project Subtotal Remaining \$ 1,593.48
					Invoice Breakdown				
		2	Pre-Demolition HMI	\$ 13,100.00		525225	7/6/2023	\$ 257.00	
						426204	8/2/2023	\$ 294.50	
						427529	9/7/2023	\$ 8,738.12	
						428411	10/5/2023	\$ 1,439.90	
						430407	11/9/2023	\$ 777.00	
					Phase Subtotal			\$ 11,506.52	Phase Subtotal Remaining \$ 1,593.48

**Leelanau County Brownfield Redevelopment Authority  
FY22 U.S. EPA Brownfield Assessment Grant  
Budget and Cost Summary**

Number		Grant	Activity	Budget Estimates	Actual			Project Budget Remaining	
Project	W.O.	Task		Site/Phase	Total	Invoice No.	Invoice Date	Total Invoiced Amount	Total
			Initial Grant Award	\$ 250,000.00					
240201	8	2,3	Former Empire Schoolhouse Restoration Project	\$ 6,000.00	Invoice Total	433693	2/13/2024	\$ 900.50	
					Invoice Total	434703	3/12/2024	\$ 2,315.50	
					Invoice Total	435832	4/10/2024	\$ 88.00	
					<b>Invoice Total</b>	<b>436948*</b>	<b>5/13/2024</b>	<b>\$ 140.50</b>	
					Project Subtotal			\$ 3,444.50	<b>Project Subtotal Remaining</b> \$ 2,555.50
					Invoice Breakdown				
		2	Eligibility	\$ 500.00	Eligibility	433693	2/13/2024	\$ 356.50	
					Phase Subtotal			\$ 356.50	Phase Subtotal Remaining \$ 143.50
		2	Due Care Planning	\$ 3,000.00	Due Care Planning	433693	2/13/2024	\$ 544.00	
						434703	3/12/2024	\$ 2,114.00	
								\$ 2,658.00	Phase Subtotal Remaining \$ 342.00
		3	Brownfield Evaluation	\$ 2,500.00	Brownfield Evaluation	434703	3/12/2024	\$ 201.50	
						435832	4/10/2024	\$ 88.00	
						436948	5/13/2024	\$ 140.50	
								\$ 430.00	Phase Subtotal Remaining \$ 2,070.00
232213	7	1,2	Empire Downtown Revitization/Former Empire Lumberyard	\$ 42,100.00	Invoice Total	433690	2/13/2024	\$ 2,727.50	
					Invoice Total	434697	3/12/2024	\$ 13,345.47	
					Invoice Total	435829	4/10/2024	\$ 8,459.74	
						<b>436938*</b>	<b>5/13/2024</b>	<b>\$ 7,431.30</b>	
					Project Subtotal			\$ 31,964.01	<b>Project Subtotal Remaining</b> \$ 10,135.99
					Invoice Breakdown				
		1	Eligibility and Phase I ESA	\$ 3,500.00	Eligibility/Phase I ESA	433690	2/13/2024	\$ 1,536.50	
						434697	3/12/2024	\$ 1,963.50	
					Phase Subtotal			\$ 3,500.00	Phase Subtotal Remaining \$ -
		2	Due Care Planning	\$ 3,000.00	Due Care Planning	433690	2/13/2024	\$ 382.00	
						434697	3/12/2024	\$ 920.50	
						435829	4/10/2024	\$ 66.00	
						436938	5/13/2024	\$ 147.50	
					Phase Subtotal			\$ 1,516.00	Phase Subtotal Remaining \$ 1,484.00
		2	Hazardous Materials Inspections	\$ 15,600.00	HMI	433690	2/13/2024	\$ 809.00	
						434697	3/12/2024	\$ 9,933.47	
						435829	4/10/2024	\$ 3,415.50	
					Phase Subtotal			\$ 14,157.97	Phase Subtotal Remaining \$ 1,442.03
		2	Phase II ESA (Conceptual)	\$ 20,000.00	Phase II ESA	434697	3/12/2024	\$ 528.00	
						435829	4/10/2024	\$ 4,978.24	
						436938	5/13/2024	\$ 7,283.80	
					Phase Subtotal			\$ 12,790.04	Phase Subtotal Remaining \$ 7,209.96

**Leelanau County Brownfield Redevelopment Authority  
FY22 U.S. EPA Brownfield Assessment Grant  
Budget and Cost Summary**

Number		Grant	Activity	Budget Estimates	Actual			Project Budget Remaining	
Project	W.O.	Task	Site/Phase	Total	Invoice No.	Invoice Date	Total Invoiced Amount	Total	Project Complete
			Initial Grant Award	\$ 250,000.00					
232214	6	1	Four Land Bank Parcels	\$ 12,800.00	Invoice Total	433686	2/13/2024	\$ 3,326.00	
					Invoice Total	434694	3/12/2024	\$ 2,996.90	
					Invoice Total	435827	4/10/2024	\$ 1,486.50	
					Project Subtotal			\$ 7,809.40	<b>Project Subtotal Remaining</b> \$ 4,990.60
					Invoice Breakdown				
		1	Eligibility and Phase I ESAs	\$ 12,800.00	Eligibility/Phase I ESA	433686	2/13/2024	\$ 3,326.00	
						434694	3/12/2024	\$ 2,996.90	
						435827	4/10/2024	\$ 1,486.50	
					Phase Subtotal			\$ 7,809.40	<b>Phase Subtotal Remaining</b> \$ 4,990.60
			Approved Project Budgets Subtotal	\$ 127,500.00	<b>Invoice Total</b>			<b>\$ 98,135.68</b>	<b>Budgets Remaining</b> \$ 24,064.32
			Estimated Contractual Budget Remaining	\$ 115,500.00	<b>Actual Contractual Budget Remaining and un-invoiced</b>			\$ 144,864.32	Check \$ 243,000.00
			<u>Project Budgets Returned</u>						
230504	3	2	Bluebird Redevelopment Project	\$ 5,300.00					
				\$ -					
			Available Contractual Budget Remaining	\$ 120,800.00					
			<u>Notes:</u>						

# Memo

**TO:** Leelanau County Brownfield Redevelopment Authority

**FROM:** Logan Mulholland, Brownfield Project Analyst  
Therese Searles, Senior Brownfield Specialist

**DATE:** May 10, 2024

**PROJECT NO.:** 230507

**RE:** 2022 Delinquent Tax Increment Revenue Capture

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A check was received by the Leelanau County Brownfield Redevelopment Authority (LCBRA) from the Leelanau County Treasurer in May of 2023 for \$39,398.81. The check included 2022 delinquent taxes on parcels 00-033-088-00, 004-033-090-01, and 004-898-090-01 included in the West Bay/West Shore Hotel Redevelopment (West Shore) Brownfield Plan and parcels 009-805-006-00 and 009-805-008-00 included in the Leelanau County Complex Redevelopment Brownfield Plan. The check included the parcel's entire tax bill including taxes that are not eligible for capture by the LCBRA.

## West Shore, Elmwood Township

- The LCBRA no longer captures State Education Tax (SET) (\$5,746.20) or School Operating (\$17,238.60) on the West Shore Brownfield Plan and therefore these taxes should be dispersed to the taxing jurisdictions.
- School Debt (\$2,968.87) is an ineligible debt millage that should be dispersed to the taxing jurisdictions.
- The Local Admin (\$364.61) is not typically captured by the LCBRA and should be dispersed to the taxing jurisdictions.
- The West Shores Delinquent Tax Capture includes the total taxable value for the properties, rather than just the applicable Brownfield incremental tax revenues for the parcels, therefore, the LCBRA should only collect a portion of the Fire Oper/Equip, Township Alloc, County Alloc, BATA, County Road, County Seniors, Early Childhood, and Intermediate School Tax (ISD) tax capture.
  - 00-033-088-00: The 2007 base value included in the Brownfield Plan is \$221,717. The 2022 taxable value was \$231,200. Therefore, eligible taxes generated on the \$9,483 taxable value increment can be reserved by the LCBRA. The total Summer and Winter tax increment capture associated with this parcel is \$104.04.
  - 004-033-090-01: The 2007 base value included in the Brownfield Plan is \$566,533. The 2022 taxable value was \$396,500. Therefore, there was no incremental value in 2022 and all tax capture on this parcel should be disbursed to the taxing jurisdictions.
  - 004-898-090-01: The 2017 base value included in the Brownfield Plan is \$0. The 2022 taxable value was \$330,000. Therefore, eligible taxes generated on the full \$330,000 taxable value are considered increment and can be reserved by the LCBRA. The total Summer and Winter tax increment capture associated with this parcel is \$3,621.47.

- It is our understanding, that the interest applicable to the LCBRA’s portion of tax increment capture can be reserved by the LCBRA. 35.45% of the County Allocating and ISD taxes can be reserved by the LCBRA, therefore, 35.45% of the County Allocating and ISD interest can be reserved by the LCBRA, \$127.20. SET, School Operating, and School Debt interest is not capturable by the LCBRA, therefore the remaining \$1,788.87 should be disbursed accordingly.

**Leelanau County Complex Redevelopment, Leland Township**

- Township Fire Bond (\$58.16) is an ineligible debt millage that should be dispersed to the taxing jurisdictions.
- The base value for both parcels 009-805-006-00 and 009-805-008-00 is \$0 in the Former Government Center Complex Brownfield Plan, therefore the full 2022 taxable value is considered increment.
  - 009-805-006-00: The 2022 taxable value was \$65,321. Therefore, eligible taxes generated on the full \$65,321 taxable value are considered increment and can be reserved by the LCBRA. The total Summer and Winter tax increment capture associated with this parcel is \$287.73.
  - 009-805-006-00: The 2022 taxable value was \$70,074. Therefore, eligible taxes generated on the full \$70,074 taxable value are considered increment and can be reserved by the LCBRA. The total Summer and Winter tax increment capture associated with this parcel is \$308.67.

In summary, the School Operating, School Debt, SET, and associated interest should be disbursed to the taxing jurisdiction, for a total of \$27,510.89. The non-increment county taxes and associated interest should also be disbursed to the County, for a total of \$5,021.80. The non-increment Elmwood Township taxes of \$2,358.85 and local admin fees of \$364.61 should be disbursed to the local unit of government. The ineligible Leland Township debt taxes of \$58.16 should be disbursed to the local unit of government. The remaining \$4,449.11 is considered eligible tax increment revenues and associated interest that can be reserved by the LCBRA.

A copy of the Delinquent Taxpayer Report is included in Appendix 1, the Recommendation of Disbursement of 2022 Delinquent Taxes Summary is included in Appendix 2, the West Shore Brownfield Plan 2022 Statement of Account is included in Appendix 3, and the Leelanau County Complex Redevelopment Brownfield Plan 2022 Statement of Account is included in Appendix 4.

**RECOMMENDATION:**

- Fishbeck recommends that \$4,449.11 of the 2022 West Shore and Leelanau County Complex Brownfield Plan delinquent tax capture is reserved for the LCBRA and the remaining \$34,949.70 is disbursed to the respective taxing jurisdictions as described above.

If you have any questions or require additional information, please contact me at 269.544.6966 or [lmulholland@fishbeck.com](mailto:lmulholland@fishbeck.com).

# Appendix 1

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Delinquent Taxpayer Report (Summary)  
Unit(s) Chosen: 004, 009  
Special Population: Real Property Only  
DDA/LDFA Parcels

Parcel No	Owner Name	Sum Tax Left	Win Tax Left	Vil Tax Left	Intrst	Total
15-004-033-088-00	WEST SHORE PARTNERS LLC	7,786.46	1,104.27	0.00	462.56	9,353.29
15-004-033-090-01	WEST SHORE PARTNERS LLC	13,353.53	1,893.82	0.00	793.28	16,040.63
15-004-898-090-01	WEST SHORE PARTNERS LLC	11,113.91	1,576.19	0.00	660.23	13,350.33
15-009-805-006-00	MARTINEAU STEVEN W LIVING TR	0.00	315.79	0.00	0.00	315.79
15-009-805-008-00	MERSHON ELLEN F &	0.00	338.77	0.00	0.00	338.77
TOTALS:		32,253.90	5,228.84	0.00	1,916.07	39,398.81
PARCEL COUNT:	5					

03/31/2023  
10:07 AM

TAX SPREAD REPORT FOR LEELANAU COUNTY  
Marked Records  
Taxes Due As Of: 02/28/2023  
Tax Year: 2022  
Summer/Winter Taxes Only  
Personal Property Excluded  
Foreclosed Taxes INCLUDED if not sold

BY: NWINTER

Debt is ineligible and School should no longer be captured

TAX NAME	TAX TYPE	MILLS	DLQ TAX	LOCAL INTEREST	TAX+INTEREST	MARKED PD/CHGBK PAID	ADJ	DUE
SCHOOL: 28010 YEAR: 2022								
S SCHOOL OPERATING	School Operating	18.00000	17,238.60	1,034.31	18,272.91	0.00	0.00	18,272.91
S SCHOOL DEBT	School Debt	3.10000	2,968.87	178.13	3,147.00	0.00	0.00	3,147.00
TOTAL:			20,207.47	1,212.44	21,419.91	0.00	0.00	21,419.91

UNIT: 004 YEAR: 2022 <span style="float: right;">Elmwood Parcels</span>								
S LOCAL ADMIN	City/Vill/Twn Tax	0.00000	319.33	0.00	319.33	0.00	0.00	319.33
W FIRE OPER/EQUIP	City/Vill/Twn Tax	2.60000	2,490.02	0.00	2,490.02	0.00	0.00	2,490.02
W LOCAL ADMIN	City/Vill/Twn Tax	0.00000	45.28	0.00	45.28	0.00	0.00	45.28
W TWP ALLOC	City/Vill/Twn Tax	0.62580	599.31	0.00	599.31	0.00	0.00	599.31
TOTAL:			3,453.94	0.00	3,453.94	0.00	0.00	3,453.94

UNIT: 009 YEAR: 2022 <span style="float: right;">Leland Parcels</span>								
W TWP ALLOC	City/Vill/Twn Tax	0.39940	54.06	0.00	54.06	0.00	0.00	54.06
W TWP FIRE BOND	City/Vill/Twn Tax	0.42960	58.16	0.00	58.16	0.00	0.00	58.16
W TWP FIRE/RES EQP	City/Vill/Twn Tax	0.50000	67.69	0.00	67.69	0.00	0.00	67.69
W TWP FIRE/RES OP	City/Vill/Twn Tax	2.10000	284.32	0.00	284.32	0.00	0.00	284.32
TOTAL:			464.23	0.00	464.23	0.00	0.00	464.23

State Educ. Tax YEAR: 2022								
S STATE ED TAX	State Educ. Tax	6.00000	5,746.20	344.78	6,090.98	0.00	0.00	6,090.98

County Tax YEAR: 2022								
S COUNTY ALLOC	County Tax	3.35800	3,215.94	192.96	3,408.90	0.00	0.00	3,408.90
W BATA	County Tax	0.47880	458.53	0.00	458.53	0.00	0.00	458.53
W COUNTY ROAD	County Tax	0.50000	546.54	0.00	546.54	0.00	0.00	546.54
W COUNTY SENIORS	County Tax	0.31340	342.56	0.00	342.56	0.00	0.00	342.56
W EARLY CHILDHOOD	County Tax	0.21110	230.73	0.00	230.73	0.00	0.00	230.73
TOTAL:			4,794.30	192.96	4,987.26	0.00	0.00	4,987.26

I.S.D. Tax YEAR: 2022								
S INTERMED SCH TAX	I.S.D. Tax	2.88710	2,764.96	165.89	2,930.85	0.00	0.00	2,930.85

Library Tax YEAR: 2022								
W LIBRARY	Library Tax	0.38150	51.64	0.00	51.64	0.00	0.00	51.64

2022	5 Parcels		37,482.74	1,916.07	39,398.81	0.00	0.00	39,398.81
TOTALS	5 Parcels		37,482.74	1,916.07	39,398.81	0.00	0.00	39,398.81

# Appendix 2

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Recommendation of Disbursement of 2022 Delinquent Taxes Summary

ENTITY	DELQ TAX	INTEREST	MILLAGE
<b>WEST SHORE</b>			
<b>TO TAXING JUR</b>	\$ 17,238.60	\$ 1,034.31	School Operating
	\$ 5,746.20	\$ 344.78	SET
	\$ 2,968.87	\$ 178.13	School Debt
	\$ 309.11		County Road
	\$ 295.99		BATA
	\$ 193.74		County Seniors
	\$ 386.87		Township Alloc
	\$ 1,607.37		Fire Oper/Equip
	\$ 130.50		Early Childhood
	\$ 1,784.85	\$ 107.09	ISD
	\$ 2,075.96	\$ 124.56	County Alloc
	\$ 364.61		Local admin
<b>RETAINED BY</b>	\$ 169.74		County Road
<b>LCBRA</b>	\$ 162.54		BATA
	\$ 106.39		County Seniors
	\$ 212.44		Township Alloc
	\$ 882.65		Fire Oper/Equip
	\$ 71.66		Early Childhood
	\$ 980.11	\$ 58.80	ISD
	\$ 1,139.98	\$ 68.40	County Alloc
<b>LEELANAU COUNTY COMPLEX REDEVELOPMENT</b>			
<b>TO TAXING JUR</b>	\$ 58.16		Bond
<b>RETAINED BY</b>	\$ 67.69		County Road
<b>LCBRA</b>	\$ 42.43		County Seniors
	\$ 54.06		Township Alloc
	\$ 284.32		Fire/Rescue Oper
	\$ 67.69		Fire/Rescue Equip
	\$ 51.64		Library
	\$ 28.57		Early Childhood
<b>TOTAL:</b>	<b>\$</b>	<b>39,398.81</b>	

<b>LCBRA</b>	\$	4,449.11
<b>COUNTY</b>	\$	5,021.80
<b>SCHOOL</b>	\$	27,510.89
<b>ELMWOOD</b>	\$	2,358.85
<b>LELAND</b>	\$	58.16
<b>TOTAL</b>	\$	<b>39,398.81</b>

# Appendix 3

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**Leelanau County Brownfield Redevelopment Authority  
Tax Increment Financing (TIF) Collection  
West Shore Tax Capture Detail**

004-033-088-00

WINTER TAXES CAPTURED TO REIMBURSE ELIGIBLE COSTS SUMMARY										
Year	Initial Taxable Value	Current Taxable Value	Incremental Value	County Road	BATA	County Seniors	Twp. Allocating	Fire Oper./Equip.	Early Childhood*	Total Amount Transferred to County BRA
2012	\$221,717	\$ 264,900.00	\$ 43,183.00							
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013	\$221,717	\$ 265,300.00	\$ 43,583.00							
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014	\$221,717	\$ 194,600.00	\$ -							
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$221,717	\$ 190,100.00	\$ -	0.5	0.3454	0.275	0.6616	1.65		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$221,717	\$ 189,100.00	\$ -	0.5	0.3447	0.2735	0.66	1.646		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$221,717	\$ 188,900.00	\$ -	0.4963	0.342	0.2714	0.657	1.6387		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$221,717	\$ 220,600.00	\$ -	0.5	0.4978	0.32	0.6531	2.25		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$221,717	\$ 220,600.00	\$ -	0.497	0.4952	0.3181	0.6505	2.2412		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$221,717	\$ 222,000.00	\$ 283.00	0.5	0.4908	0.32	0.6465	2.2275	0.251	
				\$ 0.14	\$ 0.13	\$ 0.09	\$ 0.18	\$ 0.63	\$ 0.07	\$ 1.24
2021	\$221,717	\$ 225,108.00	\$ 3,391.00	0.4958	0.4863	0.3173	0.6374	2.1963	0.1988	
				\$ 1.68	\$ 1.64	\$ 1.07	\$ 2.16	\$ 7.44	\$ 0.67	\$ 14.66
2022	\$221,717	\$ 231,200.00	\$ 9,483.00	0.5	0.4788	0.3134	0.6258	2.6	0.2111	
				\$ 4.74	\$ 4.54	\$ 2.97	\$ 5.93	\$ 24.65	\$ 2.00	\$ 44.83
<b>TOTAL CAPTURED TAXES</b>										\$ 15.90

Total capture for all parcels prior to 2013 = \$41,001.00

ITV for this parcel taken from DDA/LDFA report provided by County Treasurer

Taxes for 2012 and 2013 not shown in BS&A

Total does not include pending 2022 collection

\*Early childhood millage new in 2020

SUMMER TAXES CAPTURED TO REIMBURSE ELIGIBLE COSTS SUMMARY*								
Year	Initial Taxable Value	Current Taxable Value	Incremental Value	SET	School Operating	Intermediate School Tax	County Alloc.	Total Amount Transferred to County BRA
2012	\$221,717	\$ 264,900.00	\$ 43,183.00					
				\$ -	\$ -	\$ -	\$ -	\$ -
2013	\$221,717	\$ 265,300.00	\$ 43,583.00					
				\$ -	\$ -	\$ -	\$ -	\$ -
2014	\$221,717	\$ 194,600.00	\$ -					
				\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$221,717	\$ 190,100.00	\$ -					
				\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$221,717	\$ 189,100.00	\$ -	6	18	2.9299	3.5212	
				\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$221,717	\$ 188,900.00	\$ -	6	18	2.9234	3.4951	
				\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$221,717	\$ 220,600.00	\$ -	6	18	2.9197	3.4748	
				\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$221,717	\$ 220,600.00	\$ -	6	18	2.9161	3.4542	
				\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$221,717	\$ 222,000.00	\$283.00	6	18	2.9091	3.4276	
				\$ -	\$ -	\$ 0.82	\$ 0.97	\$ 1.79
2021	\$221,717	\$ 225,108.00	\$3,391.00	6	18	2.9003	3.3986	
				\$ -	\$ -	\$ 9.83	\$ 11.52	\$ 21.35
2022	\$221,717	\$ 231,200.00	\$9,483.00	6	18	2.8871	3.358	
				\$ -	\$ -	\$ 27.37	\$ 31.84	\$ 59.21
<b>TOTAL TAXES CAPTURED</b>								\$ 23.14

local only reimburseable expenses remain

local only reimburseable expenses remain

local only reimburseable expenses remain

Total does not include pending 2022 collection

\*School Debt millage is not collected under the Brownfield program

TOTAL TAXES CAPTURED SUMMARY	
Principal (Actual Eligible Costs)	
Interest Expense	\$ -
Total Taxes Captured To Date	\$ 39.04
<b>TOTAL REMAINING TO REIMBURSE</b>	

Total taxes captured during current tax bill \$ 104.04 Estimated 2022 Capture

**Leelanau County Brownfield Redevelopment Authority  
Tax Increment Financing (TIF) Collection  
West Shore Tax Capture Detail**

004-033-090-01

WINTER TAXES CAPTURED TO REIMBURSE ELIGIBLE COSTS SUMMARY										
Year	Initial Taxable Value	Current Taxable Value	Incremental Value	County Road	BATA	County Seniors	Twp. Allocating	Fire Oper./Equip.	Early Childhood*	Total Amount Transferred to County BRA
2012	\$566,533	\$ 615,500.00	\$ 48,967.00							
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013	\$566,533	\$ 615,900.00	\$ 49,367.00							
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014	\$566,533	\$ 557,600.00	\$ -							
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$566,533	\$ 548,900.00	\$ -	0.5	0.3454	0.275	0.6616	1.65		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$566,533	\$ 544,000.00	\$ -	0.5	0.3447	0.2735	0.66	1.646		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$566,533	\$ 544,100.00	\$ -	0.4963	0.342	0.2714	0.657	1.6387		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$566,533	\$ 464,800.00	\$ -	0.5	0.4978	0.32	0.6531	2.25		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$566,533	\$ 464,800.00	\$ -	0.497	0.4952	0.3181	0.6505	2.2412		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$566,533	\$ 464,800.00	\$ -	0.5	0.4908	0.32	0.6465	2.2275	0.251	
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$566,533	\$ 471,307.00	\$ -	0.4958	0.4863	0.3173	0.6374	2.1963	0.1988	
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$566,533	\$ 396,500.00	\$ -	0.5	0.4788	0.3134	0.6258	2.6	0.2111	
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPTURED TAXES</b>										\$ -

total capture for all parcels prior to 2013 = \$41,001.00

ITV for this parcel taken from DDA/LDFA report provided by County Treasurer

BS&A does not include millages prior to 2015

Total does not include pending 2022 collection

\*Early childhood millage new in 2020

SUMMER TAXES CAPTURED TO REIMBURSE ELIGIBLE COSTS SUMMARY*								
Year	Initial Taxable Value	Current Taxable Value	Incremental Value	SET	School Operating	Intermediate School Tax	County Alloc.	Total Amount Transferred to County BRA
2012	\$566,533	\$ 615,500.00	\$ 48,967.00					
				\$ -	\$ -	\$ -	\$ -	\$ -
2013	\$566,533	\$ 615,900.00	\$ 49,367.00					
				\$ -	\$ -	\$ -	\$ -	\$ -
2014	\$566,533	\$ 557,600.00	\$ -					
				\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$566,533	\$ 548,900.00	\$ -	6	18	2.9312	3.5393	
				\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$566,533	\$ 544,000.00	\$ -	6	18	2.9299	3.5212	
				\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$566,533	\$ 544,100.00	\$ -	6	18	2.9234	3.4951	
				\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$566,533	\$ 464,800.00	\$ -	6	18	2.9197	3.4748	
				\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$566,533	\$ 464,800.00	\$ -	6	18	2.9161	3.4542	
				\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$566,533	\$ 464,800.00	\$ -	6	18	2.9091	3.4276	
				\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$566,533	\$ 471,307.00	\$ -	6	18	2.9003	3.3986	
				\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$566,533	\$ 396,500.00	\$ -	6	18	2.8871	3.358	
				\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TAXES CAPTURED</b>								\$ -

Millages not listed on BS&A prior to 2015

local only reimburseable expenses remain

local only reimburseable expenses remain

Total does not include pending 2022 collection

\*School Debt millage is not collected under the Brownfield program

TOTAL TAXES CAPTURED SUMMARY	
Principal (Actual Eligible Costs)	
Interest Expense	\$ -
Total Taxes Captured To Date	\$ -
<b>TOTAL REMAINING TO REIMBURSE</b>	

Total taxes captured during current tax bill \$ - Estimated 2022 Capture

**Leelanau County Brownfield Redevelopment Authority  
Tax Increment Financing (TIF) Collection  
West Shore Tax Capture Detail**

004-898-090-01 This parcel not included in Brownfield Plan until 2017 amendment

Total capture for all parcels prior to 2013 = \$41,001.00

WINTER TAXES CAPTURED TO REIMBURSE ELIGIBLE COSTS SUMMARY										
Year	Initial Taxable Value	Current Taxable Value	Incremental Value	County Road	BATA	County Seniors	Twp. Allocating	Fire Oper./Equip.	Early Childhood*	Total Amount Transferred to County BRA
2012-2016	\$0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$0	\$ -	\$ -	0.4963	0.342	0.2714	0.657	1.6387	-	-
2018	\$0	\$ -	\$ -	0.5	0.4978	0.32	0.6531	2.25	-	-
2019	\$0	\$ -	\$ -	0.497	0.4952	0.3181	0.6505	2.2412	-	-
2020	\$0	\$ 390,300.00	\$ 390,300.00	0.5	0.4908	0.32	0.6465	2.2275	0.251	-
				\$ 195.15	\$ 191.55	\$ 124.89	\$ 252.32	\$ 869.39	\$ 97.96	\$ 1,731.26
2021	\$0	\$ 390,300.00	\$ 390,300.00	0.4958	0.4863	0.3173	0.6374	2.1963	0.1988	-
				\$ 193.51	\$ 189.80	\$ 123.84	\$ 248.77	\$ 857.21	\$ 77.59	\$ 1,690.72
2022	\$0	\$ 330,000.00	\$ 330,000.00	0.5	0.4788	0.3134	0.6258	2.6	0.2111	-
				\$ 165.00	\$ 158.00	\$ 103.42	\$ 206.51	\$ 858.00	\$ 69.66	\$ 1,560.59
<b>TOTAL CAPTURED TAXES</b>										\$ 3,421.98

*Total does not include pending 2022 collection*

\*Early childhood millage new in 2020

SUMMER TAXES CAPTURED TO REIMBURSE ELIGIBLE COSTS SUMMARY*								
Year	Initial Taxable Value	Current Taxable Value	Incremental Value	SET	School Operating	Intermediate School Tax	County Alloc.	Total Amount Transferred to County BRA
2012-2016	\$0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$0	\$ -	\$ -	6	18	2.9234	3.4951	-
2018	\$0	\$ -	\$ -	6	18	2.9197	3.4748	-
2019	\$0	\$ -	\$ -	6	18	2.9161	3.4542	-
2020	\$0	\$ 390,300.00	\$ 390,300.00	6	18	2.9091	3.4276	-
				\$ -	\$ -	\$ 1,135.42	\$ 1,337.79	\$ 2,473.21
2021	\$0	\$ 390,300.00	\$ 390,300.00	6	18	2.9003	3.3986	-
				\$ -	\$ -	\$ 1,131.98	\$ 1,326.47	\$ 2,458.45
2022	\$0	\$ 330,000.00	\$ 330,000.00	6	18	2.8871	3.358	-
				\$ -	\$ -	\$ 952.74	\$ 1,108.14	\$ 2,060.88
<b>TOTAL TAXES CAPTURED</b>								\$ 4,931.66

local only reimburseable expenses remain

local only reimburseable expenses remain

local only reimburseable expenses remain

*Total does not include pending 2022 collection*

\*School Debt millage is not collected under the Brownfield program

TOTAL TAXES CAPTURED SUMMARY	
Principal (Actual Eligible Costs)	
Interest Expense	\$ -
Total Taxes Captured To Date	\$ 8,353.64
<b>TOTAL REMAINING TO REIMBURSE</b>	

Total taxes captured during current tax bill	\$ 3,621.47	Estimated 2022 Capture
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# Appendix 4

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**Leelanau County Brownfield Redevelopment Authority  
Tax Increment Financing (TIF) Collection  
Leland Residential Tax Capture Detail**

PID: 009-805-006-00, Address: S. Grand Ave., Current Owner (6/2022): Martineau Steven W Trust

WINTER TAXES CAPTURED TO REIMBURSE ELIGIBLE COSTS SUMMARY														
Year	Initial Taxable Value	Current Taxable Value	Incremental Value	County Road	BATA	County Seniors	Twp. Allocating	Township Voted Operating	Township Fire/Rescue Oper.	Township Fire/Rescue Equip.	Township Fire Bond	Library	Early Childhood **	Total Amount Transferred to County BRA
2009-2017	\$0	\$ -	\$ -											
Capture Not Started				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$0	\$ 61,200.00	\$ 61,200.00	0.5	0.4978	0.32	0.4115	0.4286	1.2671	0.5	0.592	0.3931		
				\$ 30.60	\$ 30.46	\$ 19.58	\$ 25.18	\$ 26.23	\$ 77.54	\$ 30.60	\$ 36.23	\$ 24.05	\$ -	\$ 300.47
2019	\$0	\$ 61,200.00	\$ 61,200.00	0.497	0.4952	0.3181	0.4087	0.4256	1.8	0.4966	0.12	0.3904		
				\$ 30.41	\$ 30.30	\$ 19.46	\$ 25.01	\$ 26.04	\$ 110.16	\$ 30.39	\$ 7.34	\$ 23.89	\$ -	\$ 303.00
2020	\$0	\$ 62,362.00	\$ 62,362.00	0.5	0.4908	0.32	0.4042	0.4209	1.7802	0.4911	Capture Stoppe	0.3861	0.251	
				\$ 31.18	\$ 30.60	\$ 19.95	\$ 25.20	\$ 26.24	\$ 111.01	\$ 30.62	\$ -	\$ 24.07	\$ 15.65	\$ 314.52
2021	\$0	\$ 63,235.00	\$ 63,235.00	0.4958	0.4863	0.3173	0.4042	Ended in 2020	1.7802	0.4911		0.3861	0.1988	
				\$ 31.35	\$ 30.75	\$ 20.06	\$ 25.55	\$ -	\$ 112.57	\$ 31.05	\$ -	\$ 24.41	\$ 12.57	\$ 288.31
2022	\$0	\$ 65,321.00	\$ 65,321.00	0.5000	0.0000	0.3134	0.3994	0.0000	2.1000	0.5000		0.3815	0.2111	
				\$ 32.66	\$ -	\$ 20.47	\$ 26.08	\$ -	\$ 137.17	\$ 32.66	\$ -	\$ 24.91	\$ 13.78	\$ 287.73
<b>TOTAL CAPTURED TAXES</b>														\$ 1,206.30

Total does not include pending 2022 collection

SUMMER TAXES CAPTURED TO REIMBURSE ELIGIBLE COSTS SUMMARY*										
Year	Initial Taxable Value	Current Taxable Value	Incremental Value	SET	School Operating	Sinking Fund	ISD/TBAISD (North Ed)	County Alloc.	BATA	Total Amount Transferred to County BRA
2009-2017	\$0	\$ -	\$ -							
Capture Not Started				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$0	\$ 61,200.00	\$ 61,200.00	6	10.9013	0.2956	2.9197	3.4748		
				\$ 367.20	\$ 667.15	\$ 18.09	\$ 178.68	\$ 212.65	\$ -	\$ 1,443.77
2019	\$0	\$ 61,200.00	\$ 61,200.00	6	10.9013	Ended after 201	2.9161	3.452		
				\$ 367.20	\$ 667.15	\$ -	\$ 178.46	\$ 211.26	\$ -	\$ 1,424.07
2020	\$0	\$ 62,362.00	\$ 62,362.00	6	10.9013		2.9091	3.4276		
				\$ 374.17	\$ 679.82	\$ -	\$ 181.41	\$ 213.75	\$ -	\$ 1,449.15
2021	\$0	\$ 63,235.00	\$ 63,235.00	6.00	10.9013	Began in 2022	2.9003	3.3986	New to Summer 2022	
				\$ 379.41	\$ 689.34	\$ -	\$ 183.40	\$ 214.91	\$ -	\$ 1,467.06
2022	\$0	\$ 65,321.00	\$ 65,321.00	6	10.9013	0.5000	2.8871	3.3580	0.4788	
				\$ 391.92	\$ 712.08	\$ 32.66	\$ 188.58	\$ 219.34	\$ 31.27	\$ 1,575.85
<b>TOTAL TAXES CAPTURED</b>										\$ 7,359.90

\*School Debt and bonds (debt) millages are not captured under the Brownfield program

\*\*Early Childhood millage new in 2020

<b>TOTAL TAXES CAPTURED SUMMARY</b>
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<b>Taxes Captured During Current Tax Bill</b>	<b>\$ 287.73</b>	Winter 2022
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**BROWNFIELD DEVELOPMENT AND REIMBURSEMENT AGREEMENT**  
**Leelanau County Brownfield Redevelopment Authority, Leelanau County, Michigan**

This Development and Reimbursement Agreement is entered into on September 20, 2016, by the Leelanau County Brownfield Redevelopment Authority ("Authority"), a Michigan public body corporate established pursuant to Act 381 of the Public Act of 1996, as amended, MCL 125.2651 et seq. ("Act 381"), whose address is 8527 E. Government Center Dr., Suite 108, Suttons Bay MI 49682 (the "Authority"), and Courthouse Redevelopment Group LLC, a Delaware Limited Liability Company, whose address is c/o Ross Satterwhite, PO Box 72, Leland MI, 49654 (the "Developer").

**RECITALS**

This Development and Reimbursement Agreement is made under the following circumstances:

- A. Developer has entered into a Purchase and Sales Agreement dated May 15, 2016, as amended with the Authority to purchase the real property which is described in the attached Exhibit A, commonly known as S. Grand Avenue and S. Chandler Street, Leland, Michigan 49654, Leland Township, Leelanau County (the "Property"); and
- B. The Developer proposes to subdivide the Property into single family home lots (the "Development"); and
- C. The Development is expected to create construction and indirect jobs and significantly increase taxable values for the applicable taxing jurisdictions; and
- D. The following reports have been completed for the Property:
  - Brownfield Redevelopment Assessment (BRA) Report, Leelanau County Courthouse Campus, 301 E. Cedar St., Leland, Michigan (MIB000000134), MDEQ, August 28, 2007
  - BRA Report, River Office, 112 S. Chandler St., Leland, Michigan (MIB000000137), MDEQ, September 5, 2007
  - Otwell Mawby, P.C. – Phase I ESA, Former Leelanau County Complex Property, 10 Parcels, Unincorporated Village of Leland, Leland Township, Leelanau County, Michigan, June 2008
  - Phase II ESA, Former Leelanau County Complex, Unincorporated Village of Leland, Leelanau County, Michigan, Envirologic Technologies, Inc., September 15, 2008
  - BEA, Former Leelanau County Complex, Unincorporated Village of Leland, Leelanau County, Michigan, Envirologic Technologies, Inc., October 10, 2008
  - Benzie-Leelanau County District Health Department—Assessment of the Suitability of Proposed On-Site Water Supply, Rivertown Leland and Rivertown Cottages, Unincorporated Village of Leland, Leelanau County, Michigan, April 6, 2010
  - Analysis of Brownfield Cleanup Alternatives (ABCA), November 23, 2015
  - Community Relations Plan—Former Leelanau County Government Complex, January, 25, 2016
  - Act 381 Work Plan, Former Leelanau County Complex, 301 E. Cedar St., Leland, Michigan, Envirologic Technologies, Inc., April 12, 2016
- E. The Property is considered "eligible property" as defined by Act 381, Section 2 because (a) it was previously utilized or is currently utilized for a commercial purpose; (b) it is

located within Leland Township, Leelanau County, which is not a qualified local governmental unit, or "Core Community" under Act 381; and (c) each of the parcels comprised by the Property has been determined to be a "facility"; and

- F. As a "facility", the Property is an "eligible property" for which eligible activities as defined in the Brownfield Redevelopment Financing Act (Public Act 381 of 1996, as amended; MCL 125.2651 et seq.), have been identified under a Brownfield Plan, approved by the Authority and the Leelanau County Board of Commissioners ("County"), with the concurrence of the Leland Township Board, which is attached in Exhibit A and made part of this Agreement; and
- G. Eligible activities in the Brownfield Plan and Act 381 Work Plan, if applicable, have been approved by the Authority and/or MDEQ/ Michigan Strategic Fund ("MSF") (formerly known as the Michigan Economic Growth Authority ("MEGA") and hereto forward referred to as MSF) and EPA as applicable and as provided in Act 381; and
- H. The Brownfield Plan that has been prepared and has been in-place for this site describes the eligible environmental and other activities as reasonably necessary for the Development and includes eligible activities previously conducted by the Authority; and
- I. The Brownfield Plan for the Property which has been approved by the Authority describes the eligible environmental and other activities and their attendant costs in summary form based upon the information provided by the Developer's plans and the cleanup activities being conducted by the Authority; sets out an estimate of the captured taxable value as provided by the Developer, an estimate of the tax increment revenues, an estimate of the reimbursement payment schedule, and an estimate of the impact of tax increment financing on the revenues of the taxing jurisdictions. The eligible activities costs in the Brownfield Plan are estimated budget amounts; and
- J. Accordingly, the purpose of this Development and Reimbursement Agreement is to set out the obligations of the parties to this Agreement for reimbursement of costs incurred for eligible activities as approved by the Authority and/or MDEQ/MSF as applicable.
- K. All of the past and current eligible activities subject to the Brownfield Plan and this Agreement are being conducted by the Authority in order to prepare the site for redevelopment. The Authority is conducting cleanup activities subject to the County's EPA Revolving Loan Fund Grant from which the County is loaning the Authority the funds to conduct the cleanup. The loan requires a 20% match of which the Developer has agreed to fund half of the match, up to \$40,000 for the Developer. The Developer's match calculation will be based on all costs, including Authority/County staff time and expenses, cash outlays and other relevant expenses. The Developer's portion of the match is due and payable at closing.
- L. Following reimbursement of all amounts due the Developer and the Authority from applicable and available Tax Increment Revenues (as defined below), additional tax increment revenues will be deposited into the local site remediation revolving fund; provided, however, that pursuant to Section 13(5) of Act 381, such deposits shall be made no longer than 5 years after the time that capture is required to pay the Eligible Costs and Plan Costs.

NOW, THEREFORE, based upon the recitals set forth above and in consideration of the mutual terms and conditions set forth below, the Developer and the Authority agree as follows:

1. **Description of Development:** The Developer proposes to subdivide the Property and make necessary infrastructure investments to permit the resale of up to 10 single family home sites (the "Development"), and has submitted or may submit hereafter such site plans and specifications, and other documents to Leland Township for approval.
2. **Capture of Taxes.** During the term of this Agreement, the Authority shall capture all applicable and appropriate Tax Increment Revenues from the Property and use those Tax Increment Revenues as provided in this Agreement.
3. **Reimbursement for EPA Revolving Loan Fund Match:**
  - a. The Authority has agreed to clean up the subject property providing a MDEQ-approved Documentation of Due Care Compliance which would allow full use and enjoyment of the property subject to the appropriate restrictions, including the use of two existing Type III Water Supply Wells.
  - b. In order to fund this cleanup, the Authority has received a loan from the County's EPA Revolving Loan Fund Grant. This loan requires a 20% match for the costs incurred under the loan as outlined in the Analysis of Brownfield Cleanup Alternatives (ABCA) and MDEQ approved Act 381 Work Plan.
  - c. The Developer has agreed to fund half of the 20% match for the costs incurred by the Authority, not to exceed \$40,000 for the Developer. The actual calculation of the match will be determined upon completion of the cleanup activities as noted above by the Authority.
  - d. The Authority shall reimburse the Developer, to the extent permitted by law, for Developer's match up to \$40,000, for the reasonable and necessary costs of the eligible activities that have been approved by the Authority, MDEQ and/or EPA as applicable, subject to the terms and conditions of this Agreement and the Estimated Tax Capture Reimbursement Table attached hereto. The Authority or its assignees will review and approve all items, as covered by this Reimbursement Agreement.
4. **Limitation of Amount of Reimbursement.**
  - a. Such reimbursement shall not be more than the tax increment revenues captured during the duration of the Brownfield Plan, minus administration, reimbursement to the Authority for any expenses the Authority incurred through grants or loans, and MDEQ loan repayment (if applicable) from the taxable improvements located on the Property, including both real property and personal property. Nor shall the total amount of reimbursement be for more than the reasonable and necessary cost of the eligible activities approved by the Authority, MDEQ and/or EPA, as applicable, which are part of the required match.
  - b. Such tax increment revenues may be appropriated annually by the Authority for other expenses and allocations including, administrative and operating expenses, or the local site remediation revolving fund, as permitted by Act 381, and set forth in the Brownfield Plan.
  - c. The amount of reimbursement to the Developer for approved eligible environmental activities included in the EPA Revolving Loan 20% match may be up to a maximum of \$40,000 (forty thousand and 00/100 dollars) subject to approval by the Authority, MDEQ

and/or EPA, as applicable, minus administration, reimbursement to the Authority for any expenses the Authority incurred through grants or loans, and MDEQ loan repayment (if applicable). A description of the proposed eligible activities and their attendant costs is included in the Brownfield Plan, Act 381 Work Plan and ABCA, for the Development. The estimated Tax Capture Reimbursement Schedule with associated assumptions is attached as Exhibit B. The cost of any eligible activity incurred prior to being approved by the MDEQ and/or MSF, as applicable, shall not be reimbursed except as authorized by Act 381 and approved by the Authority.

- d. The Developer acknowledges by signature of this Agreement that the Authority is not obligated to provide additional reimbursements for this Development. In the event that the amount of the reimbursements provided pursuant to this Agreement is not sufficient to complete the approved eligible activities, the Developer may request an amendment, in writing, to the Brownfield Plan and Act 381 Work Plan, as applicable, for additional reimbursement for approval first by the Authority, with subsequent approval by the MDEQ/MSF, as applicable.
- e. In addition to any other remedies provided in this Agreement, if any payment made by the Authority is determined by audit, the State of Michigan, or a court of appropriate jurisdiction to be improper or outside of the scope of its obligations under this Agreement, or in the event of the Developer's breach or default of this Agreement, the Developer shall, at the request of the Authority, repay or return any monies paid by the Authority that are directly related to the breach, default or improper payment, within 60 days' notice given in writing by the Authority.
- f. The Authority may revise this Agreement with thirty (30) days' notice to the Developer in the event of changes in circumstances imposed by changes in the law through judicial interpretation or legislative action or changes in interpretation of the law by a department of the State of Michigan, including, without limitation, the Department of Treasury, MDEQ, EPA and/or MSF.
- g. The Tax Increment Revenues received by the Authority shall be paid to the Developer to reimburse it for Approved Eligible Costs associated with the 20% match, as identified in this Agreement and as provided for in the Brownfield Plan, Act 381 Work Plan and ABCA subject to the Estimated Tax Capture Reimbursement Schedule which is attached as Exhibit B and Authority's *Policy on TIF Collection and Disbursal* which is attached as Exhibit C and made part of this Agreement. Subject to this policy, reimbursement will occur on the later of the date the Developer incurs such Eligible Costs and submits an invoice to the Authority for payment, or the date the Authority first receives Tax Increment Revenues from the Property until the earlier of (a) the date of full reimbursement, or (b) December 31, 2030, whichever comes first. The Authority shall have no obligation to reimburse the Developer for Eligible Costs, Work Plan Costs, from Tax Increment Revenues captured and received by the Authority after December 31, 2030.
- h. It is anticipated that there will be sufficient available tax increment revenues to meet the Authority's reimbursement obligations under this Agreement. However, notwithstanding anything in this Agreement to the contrary, if for any reason the Development does not result in sufficient revenues to satisfy the Authority's reimbursement obligations, the Developer agrees that it will have no claim or further recourse of any kind or nature against Leelanau County or the Authority, except from available captured tax revenues. In the event the captured tax revenues are insufficient, the Developer assumes financial responsibility for any shortfall.

## 5. Authority to Determine Amount and Timing of Reimbursement.

- a. Prior to closing, the Authority will calculate and approve the Developer's one-half contribution of the 20% match amount to be reimbursed, based upon the reasonable and necessary costs of the eligible activities approved by the Authority, MDEQ and EPA as applicable, and notify the Developer of the approved costs. The Developer match is due to the Authority at closing. Payments to Developer shall be made on a reimbursement basis in installments over time, as incremental local and school taxes are captured subject to the Estimated Tax Capture Reimbursement Schedule, with noted assumptions attached as Exhibit B and the Authority's ***Policy on TIF Collection and Disbursal*** attached as Exhibit C.
- b. In no event shall the Developer be reimbursed by the Authority for any approved eligible activities that have been or will be reimbursed or credited against other obligations by any other governmental entity.
- c. The Authority shall retain for Eligible Programmatic Expenses, a minimum of \$1,000 per year, plus administrative accounting expenses, and may retain up to \$100,000 per year, or the maximum as provided under Act 381. In the event there is any conflict between the Brownfield Plan and this Agreement, terms of this Agreement will take precedence over the Plan.
- d. Unless it disputes whether such costs are Eligible Costs, Administrative Costs, or the accuracy of such costs, the Authority shall, after approval by the Authority Board, pay to the Developer the amounts associated with its one-half portion of the 20% match pursuant to paragraph 4 of this Agreement, the Estimated Tax Capture Reimbursement Schedule, with noted assumptions attached as Exhibit B and the Authority's **Policy on TIF Collection and Disbursal** attached as Exhibit C and within sixty (60) days after the Authority Board has approved such payment, provided Tax Increment Revenues have been received from which the submission may be wholly or partially paid. If a partial payment is made by the Authority because of insufficient Tax Increment Revenues, the Authority shall make additional payments toward the remaining amount within thirty (30) days of its receipt of additional Tax Increment Revenues, but not more frequently than outlined in the Authority's **Policy on TIF Collection and Disbursal**, until all of the amounts for which submissions have been made have been fully paid to the Developer, or to December 31, 2030, whichever occurs first.
- e. If property taxes are delinquent to the appropriate taxing authority for more than one year from the date of purchase of the subject property by the Developer or any year subsequent to the purchase by the Developer in which this Agreement is in effect, the agreement to reimburse the Developer may be terminated and no further reimbursement to the Developer shall occur. The Authority will notify the Developer, in writing, of the intent to terminate this Agreement. This Agreement will terminate sixty (60) days after the date of the written notice, unless the Developer cures the default by paying all delinquent taxes, penalties and interest within the sixty (60) day notice period. The foregoing shall not apply for any delinquent taxes due the appropriate taxing authority from the owner of any single-family home site that acquires such site from the Developer.

## 6. Compliance with Approved Plans, Work Plans, Laws, Rules and Regulations.

- a. The Developer shall carry out construction plans and specifications as reviewed and approved by Leland Township and by other governmental jurisdictions in a reasonable and workmanlike manner.



- b. The Developer shall comply fully with all local ordinances, state and federal laws, and all applicable local, state and federal rules and regulations. Nothing in this Agreement shall abrogate the effect of any local ordinance.
  - c. Non-compliance with this Agreement, or discovery of material irregularities at any time are regarded as material breaches of this Agreement. The Authority, in addition to any other remedy provided by law, may do one or more of the following: 1) withhold future payments, 2) recover reimbursement payments already disbursed, or 3) terminate this Agreement.
7. **Adjustments.** If, due to an appeal of any tax assessment or reassessment of any portion of the Property or for any other reason, the Authority is required to reimburse any Tax Increment Revenues to the County or any other tax levying unit of government, the Authority shall deduct the amount of any such reimbursement, including interest and penalties, from any amounts due and owing the Developer. If all amounts due the Developer under this Agreement have been fully paid or the Authority is no longer obligated to make any further payments to the Developer, the Authority shall invoice the Developer for the amount of such reimbursement and the Developer shall pay the Authority such invoiced amount within thirty (30) days of the Developer's receipt of the invoice. Amounts invoiced and paid to the Authority by the Developer pursuant to this paragraph shall be reinstated as Eligible Costs for which the Developer shall have the opportunity to be reimbursed in accordance with the terms and conditions of this Agreement. Nothing in this Agreement shall limit the right of the Developer to appeal any tax assessment.
8. **Reporting.** The Developer shall submit an annual written report using the form provided by the Authority (attached as Exhibit D) to the Authority no later than June 30<sup>th</sup> of each year the Developer is receiving reimbursement. At a minimum, this information will include the number of new jobs located at the Project, the total private investment and the amount by square foot of new residential space created by the project. Note that reimbursement will not be considered if this written report is not done.
9. **Access for Inspection.** The Director of the Authority shall act as the clearinghouse for all Employees and Agents of the Authority who wish to gain access for inspection of the Property until the completion of the eligible activities. All Employees and Agents are authorized to enter upon the Property any time during normal business hours until such completion for the purpose of inspecting the work related to the authorized eligible activities and making determinations that such work is being performed in accordance with the Act 381 Work Plan in a workmanlike manner. The Developer reserves the right to preclude access or request the employees or agents of the Authority vacate the property for health and safety issues. Any employees or agents of the Authority must comply with all site safety standards, including, but not limited to, MIOSHA requirements.
10. **Termination.** This Agreement shall terminate on the earlier to occur of: (a) the date on which the Authority is no longer authorized to capture tax increment revenues; (b) on the date the Brownfield Plan expires or is abolished as allowed by Act 381; (c) the date when the amount due to the Developer under the Agreement has been paid; or (d) upon default of this Agreement by the Developer, if not cured; or (e) failure to secure all necessary local, state, and federal permits or approvals; or (f) upon such other conditions as set forth in this Agreement.

11. **Indemnification.** The Developer shall indemnify, hold harmless, and defend the Authority, Leelanau County, its officials, agents and employees, from any and all claims or causes of action arising from or on account of the acts or omissions of the Developer, its officers, employees, agents or any persons acting on its behalf or under its control, arising in any way from this Agreement, including but not limited to, claims for damages, reimbursement or set-off arising from, or on account of, any contract, agreement or arrangement between the Developer and any person for the performance of eligible activities or the terms of this Agreement, including claims on account of construction delays.
12. **Notices.** All notices, requests, demands and other communications that are required or permitted to be given under this Agreement will be in writing and will be deemed to have been sufficiently given for all purposes hereunder if (a) delivered personally to the party to whom the same is directed, or (b) sent by certified mail, postage prepaid, return receipt requested, at the addresses identified below; or to such other party at such other address as shall be given in writing in accordance herewith.
- a. If to the Authority, to: Planning and Community Development, 8527 E. Government Center Drive, Suite 108, Suttons Bay, Michigan 49682; Attention: Trudy Galla (or her successor).
  - b. If to Developer, to: Courthouse Redevelopment Group LLC, c/o Ross Satterwhite, PO Box 72, Leland MI, 49654
13. **Miscellaneous Provisions**
- a. **Successors and Assigns; Assignments; No Other Intended Beneficiaries.** This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns; however, the Developer shall not assign this Agreement without the prior written consent of the Authority. No person not a party hereto is intended to be a beneficiary of or to have the right to enforce this Agreement.
  - b. **Payment of Taxes.** Developer or any of its successors or assignees of the Development shall pay all real and personal property taxes timely, before any additional interest penalty for late payment is applied.
  - c. **Entire Agreement.** This Agreement represents the entire agreement as it exists at the time of the signing of this Agreement between the parties. This Agreement may not be amended, altered or modified unless the party against whom enforcement of any waiver, modification or discharge is sought does so in writing.
  - d. **Choice of Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan. The parties acknowledge that the proper venue of any court action is in Leelanau County, Michigan.
  - e. **Severability.** The invalidation of one or more of the terms of this Agreement shall not affect the validity of the remaining terms.
  - f. **Survival.** Except as otherwise provided in this Agreement, all representations, warranties, covenants and agreements of the parties contained or made pursuant to this Agreement shall survive the execution of this Agreement.
  - g. **Effective Date.** This Agreement shall become effective when approved and executed by the Authority and the Developer.
  - h. **Recitals.** The recitals set forth above are incorporated by reference into this Agreement as if fully set forth therein.

This Agreement was approved by the Authority and the Chair of the Authority was authorized to sign his Agreement on the 20<sup>th</sup> day of September, 2016.

**Leelanau County Brownfield Redevelopment Authority**

Signature: *Mark Walter*

Mark Walter, Chairman

**Courthouse Redevelopment Group LLC**

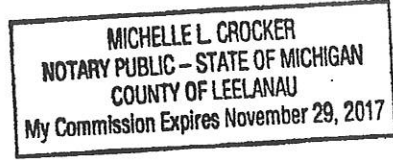
Signature: *Ross Satterwhite*

Printed Name and Title: Ross Satterwhite, manager of Iron Bridge Capital LLC  
Accepted for Courthouse Redevelopment Group, LLC for IT'S manager  
whom I have express authority to bind.

STATE OF Michigan  
COUNTY OF Leelanau

Subscribed and sworn to before me, a Notary Public, on 10/31, 2016, by Ross Satterwhite  
as manager, Iron Bridge Capital LLC  
manager of, on behalf of Courthouse Redevelopment Group, LLC.

*Michelle L. Crocker*  
, Notary Public  
\_\_\_\_\_  
County, \_\_\_\_\_  
Acting in \_\_\_\_\_ County, \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_



**Exhibit B  
Former Leelanau County Government Complex - Leland  
Estimated Tax Capture Reimbursement Schedule**

Year (Previous Winter plus Current Summer)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Initial Taxable Value (2008)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land and Home Values	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Homestead Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Homestead Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Homestead Millage	27.4212	27.4212	27.4212	27.4212	27.4212	27.4212	27.4212	27.4212	27.4212	27.4212	27.4212	27.4212	27.4212	27.4212	27.4212
Homestead Millage	16.5199	16.5199	16.5199	16.5199	16.5199	16.5199	16.5199	16.5199	16.5199	16.5199	16.5199	16.5199	16.5199	16.5199	16.5199
Percent Medium Annual TF Revenue (Presumes 100% Non-Homestead Residence)	\$0	\$10,988	\$13,711	\$66,485.99	\$104,437.23	\$126,088	\$129,870.67	\$153,412	\$158,015	\$183,597	\$189,105	\$189,105	\$189,105	\$189,105	\$189,105
LESS MDEQ Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MDEQ Loan Remaining	\$385,831.00	\$385,831.00	\$385,831.00	\$42,953.28	\$42,953.28	\$42,953.28	\$42,953.28	\$42,953.28	\$42,953.28	\$42,953.28	\$42,953.28	\$42,953.28	\$42,953.28	\$42,953.28	\$42,953.28
LESS USEPA BCLF Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USEPA BCLF Loan Remaining (Less 20% Match)	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00	\$314,640.00
Additional Eligible Activities Payment with Available Non-Homestead Tax Revenue (Developer Match)	\$165,501.31	\$154,532.83	\$140,822.23	\$117,289.52	\$55,805.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supplemental USEPA BCLF Payment (As Available through Non-Homestead TF Revenue)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$165,501.31</b>	<b>\$154,532.83</b>	<b>\$140,822.23</b>	<b>\$117,289.52</b>	<b>\$55,805.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

1. Build-out schedule and investment projections provided by Courthouse Redevelopment Group, LLC  
 2. Assume 100% of homes/period will be based at Non-Homestead rate; this schedule may be adjusted depending upon properties that in fact are based at the Homestead rate  
 3. CDRA 20% match of 578,600 of which half will be paid by Courthouse Redevelopment Group, LLC up to \$40,000 maximum  
 4. Build-out schedule may be amended in the future to reimburse the 20% match once the final cleanup costs have been established and the build-out occurs including the number of homestead and non-homestead properties built.  
 5. In accordance with the Board's plan should incremental tax revenue remain available after loan service and reimbursement of eligible activities, such increment will be placed into the ISMRP

(\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00) (\$0.00)

**LEELANAU COUNTY BROWNFIELD REDEVELOPMENT AUTHORITY  
(LCBRA)**

**Policy on TIF Collection and Disbursal:**

The Owner and/or Developer of a brownfield site shall pay all real and personal property taxes levied on those portions of the Development that are subject to such taxes on or before the date said taxes become subject to interest or penalty.

Tax Increment Financing (TIF) shall be collected for a brownfield site as follows:

- a) After summer tax bills are released, and after winter tax bills are released, the County Treasurer, or designee, shall submit a written request to the local taxing jurisdiction requesting collection and release of TIF funds to the County Treasurer.
- b) The County Treasurer shall verify funds collected and transfer said funds to the LCBRA account.
- c) The County Treasurer shall provide a brief summary to the LCBRA of collected, and non-collected funds.

To the extent captured revenues from Tax Increment Financing (TIF) are available in the LCBRA account, reimbursement for Eligible Activities for a brownfield site shall be prioritized as follows:

- a) First, to be applied to any amounts loaned to Owner and/or Developer under a Brownfield Redevelopment Loan Agreement between the Owner and/or Developer and the LCBRA, and/or, to any loan received from the Michigan Department of Environmental Quality (MDEQ), including a reasonable reserve for future payments to assure availability of funds.
- b) Second, LCBRA administrative/operating and accounting costs and other eligible activities as incurred by the LCBRA, as allowed by law.
- c) Third, to be applied to any amounts properly submitted by the Owner and/or Developer for Eligible Activity expenses, provided that the Owner and/or Developer is in compliance with the applicable agreements and instruments relating to the project.

The Owner and/or Developer shall keep all taxes and other accounts current, in order to be eligible for TIF reimbursement.

The LCBRA review and approval process for TIF Disbursement will be as follows:

**April** of each year – Review of requests.

**May** of each year – Consider TIF Disbursal

**October** of each year – Review of requests.

**November** of each year – Consider TIF Disbursal

The above review and disbursal meetings will be held at a Regular scheduled LCBRA meeting. In the event a meeting is cancelled or all materials for the request are not available, they will be reviewed at the next Regular scheduled meeting. Requests will NOT be considered for projects that have unpaid taxes.

Under no circumstances will TIF reimbursement be made from the Delinquent Tax Fund.

*Approved September 21, 2010 by the Leelanau County Brownfield Redevelopment Authority  
Approved revisions to policy by the LCBRA on 10-20-15 to update named department of the State of Michigan – Michigan Department of Natural Resources and Environment (MDNRE) to Michigan Department of Environmental Quality (MDEQ); update the “owner” to include the “developer”; and to update the prioritization of TIF disbursement.*

# LC-BRA Old Courthouse Brownfield Plan

	12/31/2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	Total
Beginning of Year Unspent TIF		\$77,201	\$74,866	\$72,531	\$70,196	\$67,861	\$71,720	\$22,897	\$0	\$12,746	\$10,411	\$8,706	\$5,741	\$3,406	\$1,071	\$77,201
Revenues: TIF Received		\$47,665	\$47,665	\$47,665	\$47,665	\$47,665	\$47,665	\$47,665	\$47,665	\$47,665	\$47,665	\$47,665	\$47,665	\$47,665	\$47,665	\$667,310
<b>Disbursements:</b>																
<b>DEQ/EGLE Loan Payments:</b>																
Principal		\$24,395	\$24,517	\$24,640	\$24,763	\$24,887										\$123,202
Extra Principal		\$25,000	\$25,000	\$25,000	\$25,000	\$18,806										\$118,806
Total Principal		\$49,395	\$49,517	\$49,640	\$49,763	\$43,693										\$242,008
Interest		\$605	\$483	\$360	\$237	\$113										\$1,798
Total Payment		\$50,000	\$50,000	\$50,000	\$50,000	\$43,806										\$243,806
<b>OTHER LOAN PAYMENTS</b>																
Assistance needed to pay DEQ loans in 2013-2022: Leelanau County							\$96,488									\$96,488
Assistance needed to pay DEQ loans in 2013-2022: LCBRA								\$70,562	\$273							\$70,835
LCBRA funds used to pay County back for seed loans (Open matter)																
Pay LCBRA Admin costs (Estimate)									\$20,000							\$20,000
<b>PAY ELIGIBLE ACTIVITIES TO:</b>																
LCBRA for prep of Brownfield Plan + Work Plan (Estimate)									\$14,646							\$14,646
<b>PAY REVOLVING FUND:</b>																
(\$38,362.50) Satterwhite Group 10% share																
(38,362.50) Leelanau County 10 % share																
Funding of EPA RLF up to \$310,900										\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$48,736	\$298,736
Funding of local SRF up to \$194,173																
Total Disbursements		\$50,000	\$50,000	\$50,000	\$50,000	\$43,806	\$96,488	\$70,562	\$34,919	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$48,736	\$744,511
End of Year Unspent TIF	\$77,201	\$74,866	\$72,531	\$70,196	\$67,861	\$71,720	\$22,897	\$0	\$12,746	\$10,411	\$8,706	\$5,741	\$3,406	\$1,071	\$0	\$0



# County of Leelanau

**MICHELLE L. CROCKER**  
Leelanau County Clerk  
Clerk of the Circuit Court

**Excerpt**

**LEELANAU COUNTY BOARD OF COMMISSIONERS  
SPECIAL SESSION – THURSDAY, OCTOBER 23, 2008**

*Leelanau County Government Center – Suttons Bay, Michigan*

Tentative Minutes – meeting recorded

...

Roll call:	District #1 - Jean I. Watkoski	PRESENT
	District #2 - Mark Walter	PRESENT
	District #3 - William J. Bunek	PRESENT
	District #4 - Mary P. Tonneberger	PRESENT
	District #5 - David W. Shiflett	EXCUSED
	District #6 - Robert L. Hawley	PRESENT
	District #7 - Melinda C. Lautner	PRESENT

**ACTION ITEMS:**

- 1. Resolution transferring Leland Courthouse Property to the Brownfield Redevelopment Authority.**

**MOTION BY TONNEBERGER TO ADOPT THE RESOLUTION REGARDING THE SALE OF THE FORMER COUNTY COMPLEX IN LELAND, MICHIGAN. SECOND BUNEK.**

Discussion...

**MOTION AMENDED BY TONNEBERGER THAT THE PROCEEDS AND INTEREST OF THE SALE SHALL FLOW TO THE COUNTY FROM THE BROWNFIELD REDEVELOPMENT AUTHORITY TO THE COUNTY'S TREASURY. SECOND BUNEK.**

Discussion...

**ROLL CALL VOTE: WALTER – YES; WATKOSKI – YES; BUNEK – YES; LAUTNER – YES; TONNEBERGER – YES; HAWLEY – YES.**

**AYES – 6    NO – 0    EXCUSED – 1 (SHIFLETT)                      MOTION CARRIED**

**RESOLUTION NO. 08-026  
RESOLUTION REGARDING SALE OF THE FORMER COUNTY COMPLEX IN  
LELAND, MICHIGAN**

WHEREAS, Leelanau County has relocated its County Seat and Governmental Complex to a new facility in Suttons Bay, Michigan, and

WHEREAS, the Leland property is now surplus to the County, not needed for use for County purposes any longer, and



WHEREAS, the County has received an offer to purchase this property by a bonafide purchaser for a fair value,


IT IS HEREBY RESOLVED, that the County Board of Commissioners hereby authorizes the transfer of the property to the Leelanau County Brownfield Redevelopment Authority, for subsequent sale thereof to Varley-Kelly Properties II pursuant to the terms and provisions of a land contract which has been negotiated between the parties.

IT IS FURTHER RESOLVED, that Robert Hawley, Chairman, of the County Board of Commissioners, shall be authorized to sign any and all documents required to effectuate this transaction.

IT IS FURTHER RESOLVED, that proceeds and interest of the sale shall flow to the County from the Brownfield Redevelopment Authority.

State of Michigan  
County of Leelanau

I, Michelle L. Crocker, Clerk of said County and Clerk of Circuit Court for said County, the same being a Court of record having a seal, do hereby certify that the above is a true copy of the Record now remaining in my office and of the whole thereof. In Testimony whereof, I have hereto set my hand and affixed the seal of the Circuit Court the 23<sup>rd</sup> day of October 2008.

  
Michelle L. Crocker, Leelanau County Clerk

## LC-BRA Money Market Account

<b>10/28/2008</b>			
	Account started- Proceeds from Varley Kelly Sale	\$100,000.00	
	Less seller closing costs	-\$6,205.00	
	To LCBRA on closing statement	\$93,795.00	
	Misc. receipt net of misc. expense	\$207.94	
<b>12/31/2008</b>	<b>Balance</b>	<b>\$94,002.94</b>	
	2009 Interest	\$1,013.34	
	2010 Interest	\$590.81	
	2011 Interest, net of service charge	\$214.46	
	2012 Interest, plus service charge reversal	\$47.89	
<b>12/10/2013</b>	Transfer to checking	-\$27,633.90	\$27,633.90
<b>12/10/2013</b>	Transfer to checking	-\$37,538.05	\$37,538.05
	2013 Interest	\$45.94	
<b>12/31/2013</b>	<b>Balance</b>	<b>\$30,743.43</b>	
	2014 Interest	\$24.39	
	2015 Interest	\$6.46	
<b>5/26/2015</b>	Transfer to checking	-\$29,700.00	\$29,700.00
<b>12/31/2015</b>	<b>Balance</b>	<b>\$1,074.28</b>	
	2016 Interest	\$0.50	
	2017 Interest	\$540.80	
	Remaining balance owed to County	\$1,615.58	\$1,615.58
	<b>Total Varley Kelly sale proceeds, including interest owed to Leelanau County per terms of sale from County to LCBRA- see 10/23/2008 minutes</b>		<b>\$96,487.53</b>

**2008-1083 Leelanau County - Leelanau Residential Development Project #431834**

Compound period Annual Revised Interest Rate as of 6/20 payment  
 Annual rate 2.0000% 0.25%  
 Loan Award \$ 1,000,000  
 Loan Execution 06/02/08

PMT #/ Descr.	Transaction Date	Interest	Principal	Unspent Loan Funds	Total Payment Amount	Principal Balance	
Draw #1 W8208195	6/11/2008		6,900.00			6,900.00	
Draw #2 W8209128	7/8/2008		77,717.00			84,617.00	
Draw #3 W8210812	8/26/2008		15,500.00			100,117.00	
Draw #4 W9200015	10/7/2008		256,392.50			356,509.50	
Draw #5 W9204104	2/23/2009		26,075.00			382,584.50	
Draw #6 W9208030	6/22/2009		9,062.00			391,646.50	
Draw #7 W9209915	8/17/2009		41,500.00			433,146.50	
Draw #8 W9210797	9/11/2009		146,245.00			579,391.50	
Draw #9 W9211114	9/21/2009		10,000.00			589,391.50	
Draw #10 W0200394	10/30/2009		46,845.00			636,236.50	
Draw #11 W1303351	11/16/2010		183,168.00			819,404.50	
Return of Unspent Funds	4/23/2013			293,624.01	293,624.01	525,780.49	
Return of Unspent Funds	2/27/2019	224.35		13,457.95	13,682.30	512,322.54	
	1	06/02/13	0.00	52,669.77	0.00	473,110.72	Paid ✓
	2	06/02/14	9,731.37	42,938.40	0.00	430,172.32	✓
	3	06/02/15	8,872.61	43,797.16	0.00	386,375.16	✓
		06/02/16	0.00	0.00	0.00	386,375.16	} Paid
Payments paused 2016-2018		06/02/17	0.00	0.00	0.00	386,375.16	
		06/02/18	0.00	0.00	0.00	372,917.21	
	4	06/02/19	7,458.34	33,936.18	0.00	338,981.03	✓
	5	06/02/20	847.45	24,152.55	0.00	314,828.49	✓
	6	06/02/21	787.07	24,212.93	0.00	290,615.56	✓
	7	06/02/22	726.54	24,273.46	0.00	266,342.10	✓
<b>Next Payment Due 8</b>	<b>06/02/23</b>	<b>665.86</b>	<b>24,334.14</b>	<b>0.00</b>	<b>25,000.00</b>	<b>242,007.96</b>	
	9	06/02/24	605.02	24,394.98	0.00	217,612.98	
	10	06/02/25	544.03	24,455.97	0.00	193,157.01	
	11	06/02/26	482.89	24,517.11	0.00	168,639.90	
	12	06/02/27	421.60	24,578.40	0.00	144,061.50	
	13	06/02/28	360.15	24,639.85	0.00	119,421.65	
	14	06/02/29	298.55	24,701.45	0.00	94,720.20	
	15	06/02/30	236.80	24,763.20	0.00	69,957.00	
	16	06/02/31	174.89	24,825.11	0.00	45,131.89	
	17	06/02/32	112.83	24,887.17	0.00	20,244.71	
	18	06/02/33	50.61	20,244.71	0.00	0.00	
			32,376.61	512,322.54	0.00	544,699.15	

# Memo

**TO:** Leelanau County Brownfield Redevelopment Authority

**FROM:** Logan Mulholland, Brownfield Project Analyst  
Therese Searles, Senior Brownfield Specialist

**DATE:** May 14, 2024 **PROJECT NO.:** 230507

**RE:** Leelanau County Complex Redevelopment Brownfield Tax Increment Revenue

A Brownfield Plan was adopted on February 19, 2008, and an Act 381 Work Plan was approved by EGLE in 2009 and amended in 2016, which allows for the capture of both local and school tax increment revenues for the reimbursement of eligible expenses. Since this plan was approved before 01/01/2013, the BRA is not required to pay 50% of SET capture to the SBRF.

A summary update of the tax increment collection to date is included below:

TIR Received to Date	Total Reimbursed to Leelanau County BRA	Total Reimbursed to Leelanau County (RLF)	EGLE Loan Payments through 6/2023	Total Reimbursed to Developer	Remaining TIR Available
\$218,478.39	\$0	\$0	\$299,403.83	\$0	\$86,397.10

The LCBRA is servicing a \$512,322.53 (plus estimated interest of \$32,376.62) EGLE Loan in relation to the property. When tax increment revenues have not been sufficient to cover the loan payments, LCBRA funds were utilized. When payments were decreased to \$25,000 in 2020, tax revenues were sufficient to meet the annual payments. Due to the decreased payment amount and annual TIR amount, the LCBRA now collects TIR in excess of the EGLE loan payment that can support other payment obligations. It is presumed that this excess tax collection has not been obligated. When tracking TIR received in tandem with the EGLE payment schedule, approximately \$37,708.15 remains in the LCBRA account, plus the 2023 TIR capture of \$48,688.95 (a total of \$86,397.10). \$25,000 of the 2023 TIR will be utilized to repay the EGLE loan, due on 6/1/2024, leaving a total “excess” balance of \$61,397.10.

Excess revenues must be utilized to reimburse eligible activities as outlined in the Brownfield Plan. Also, there are still many remaining financial obligations attributable to this plan. It is Fishbeck’s understanding that an additional source of funding was used to make the loan payments when TIF was deficient (2013–2020), including \$94,871.95 which is owed back to Leelanau County. These unobligated funds could be utilized to reimburse the loaned money from the County, reimburse whatever other fund was utilized, and/or to pay off the EGLE loan sooner. Additionally, current excess TIR could also be used to reimburse the \$310,900 Environmental Protection Agency (EPA) Revolving Loan Fund (RLF) that supported the project. The developer has an eligible activity balance of \$38,862.50 as it relates to the 20% required RLF match (the LCBRA contributed an additional \$38,862.50 to reach the required match) which could also be reimbursed with these funds. However, the Development and Reimbursement agreement (dated September 20, 2016) clearly outlined the Developer as “last in line” for reimbursement.

**RECOMMENDATION:**

- Fishbeck recommends that \$25,000 of the unobligated TIR be used to make the June 2024 loan payment to EGLE, and the remaining, \$61,397.10 to reimburse the Leelanau County loaned funds which were utilized for prior EGLE loan payments.

If you have any questions or require additional information, please contact me at 269.544.6966 or [lmulholland@fishbeck.com](mailto:lmulholland@fishbeck.com).

# Appendix 1

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**Leelanau County Brownfield Redevelopment Authority Reimbursement Analysis Review**

Leland Residential  
May 14, 2024

2016 Work Plan Approval	Percentage	Max school
School	61.64%	\$ 295,940
Local	38.36%	
2009 Work Plan Approval	Percentage	Max School
School	61.79%	\$ 90,365
Local	38.21%	

RLF Notes:

\$	38,862.50	Half of Match
\$	77,725.00	Match = 20%
\$	388,625.00	Full
\$	77,725.00	Check

LCBRA			State	Local	Total
Expenditures	Estimate	Invoiced/Approved			
All eligible expenses					
EGLE Loan	\$ 544,699.15	\$ 449,827.20	\$ 327,825.93	\$ 122,001.27	\$ 449,827.20
Prep of BF Plan and Work Plan	\$ 14,646.00	\$ 14,646.00		\$ 14,646.00	\$ 14,646.00
EPA RLF Loan	\$ 310,900.00	\$ 310,900.00		\$ 310,900.00	\$ 310,900.00
EPA RLF Loan - Match	\$ 38,862.50	\$ 38,862.50		\$ 38,862.50	\$ 38,862.50
<b>Subtotal LCBRA</b>	<b>\$ 909,107.65</b>	<b>\$ 814,235.70</b>	<b>\$ 327,825.93</b>	<b>\$ 486,409.77</b>	<b>\$ 814,235.70</b>
LCBRA			State	Local	Total
Expenditures	Estimate	Invoiced/Approved			
Profit/Interest from Sale of the Property utilized for EGLE Loan payments	\$ 94,871.95	\$ 94,871.95	\$ 58,479.07	\$ 36,392.88	\$ 94,871.95
<b>Subtotal LCBRA</b>	<b>\$ 94,871.95</b>	<b>\$ 94,871.95</b>	<b>\$ 58,479.07</b>	<b>\$ 36,392.88</b>	<b>\$ 94,871.95</b>
Payments			State	Local	Total
Approved	Distributed				
EGLE Loan (pending approval)	6/2/2013 - 2020	\$ 36,409.40	\$ 20,671.89	\$ 57,081.29	
	6/2/2021	\$ 14,772.17	\$ 10,227.83	\$ 25,000.00	
	6/2/2022	\$ 14,772.17	\$ 10,227.83	\$ 25,000.00	
	6/2/2023	\$ 14,772.17	\$ 10,227.83	\$ 25,000.00	
	6/2/2024	\$ 14,772.17	\$ 10,227.83	\$ 25,000.00	
		\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	
<b>Subtotal EGLE Loan</b>		<b>\$ 95,498.07</b>	<b>\$ 61,583.22</b>	<b>\$ 157,081.29</b>	
<b>Remaining Balances after Payments</b>					
<b>Subtotal EGLE Loan</b>		<b>\$ 232,327.86</b>	<b>\$ 424,826.55</b>	<b>\$ 657,154.41</b>	
Payments			State	Local	Total
Approved	Distributed				
Leelanau County (pending approval)					
<b>Subtotal Leelanau County</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Remaining Balances after Payments</b>					
<b>Subtotal Leelanau County</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Payments			State	Local	Total
Approved	Distributed				
LCBRA (pending approval)					
<b>Subtotal LCBRA</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Remaining Balances after Payments</b>					
<b>Subtotal LCBRA</b>		<b>\$ 98,868.66</b>	<b>\$ 68,453.88</b>	<b>\$ 167,322.54</b>	
Developer			State	Local	Total
Expenditures	WP Approved Estimate	BRA Approved			
Eligible Developer Expense		\$ 38,862.50	\$ 23,954.85	\$ 14,907.66	\$ 38,862.50
<b>Subtotal Developer</b>	<b>\$ -</b>	<b>\$ 38,862.50</b>	<b>\$ 23,954.85</b>	<b>\$ 14,907.66</b>	<b>\$ 38,862.50</b>
Non-Interest Payments			State	Local	Total
Approved	Distributed				
		\$ -	\$ -	\$ -	\$ -
<b>Subtotal Developer Payments</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Developer Remaining Balances after Payments (incl. interest)</b>					
<b>Subtotal Developer</b>		<b>\$ 23,954.85</b>	<b>\$ 14,907.66</b>	<b>\$ 38,862.50</b>	
<b>Total Remaining Balances of all Entities</b>		<b>\$ 355,151.37</b>	<b>\$ 508,188.08</b>	<b>\$ 863,339.45</b>	

	State Tax	To State BF Fund - N/A	Local Tax	Total
Summer 2023	\$ 28,150.89	\$ -	\$ 11,938.09	\$ 40,088.98
Winter 2023	\$ -	\$ -	\$ 8,599.97	\$ 8,599.97
Winter 2022	\$ -	\$ -	\$ 7,425.59	\$ 7,425.59
Summer 2022	\$ 26,810.40	\$ -	\$ 12,176.67	\$ 38,987.07
Winter 2021	\$ -	\$ -	\$ 6,081.91	\$ 6,081.91
Summer 2021	\$ 20,919.35	\$ -	\$ 8,402.06	\$ 29,321.41
2020 Capture	\$ 16,681.22	\$ -	\$ 14,210.95	\$ 30,892.17
TIF capture thru 2019	\$ 36,409.40	\$ -	\$ 20,671.89	\$ 57,081.29
<b>TOTAL PAYMENTS</b>	<b>\$ 128,971.26</b>	<b>\$ -</b>	<b>\$ 89,507.13</b>	<b>\$ 218,478.39</b>

\$357.47 from Delq Fund included  
\$596.40 from Delq Fund included  
\$32.57 was interest  
\$119.44 was interest

Total does not include \$762.03 in ineligible capture of the Township fire bond (2018-2019) nor does it include \$1,663.56 ineligibly recieved for school debt 2019. These total \$2,425.59 which was returned to the township with check #2111, dated 7-20-21.

# Appendix 2

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**EGLE Loan Payment Schedule**

#	Date	Interest	Principle	Payment	TIF Amount	Estimated Deficient Loan Payment**	Excess Amount (Reimburse Sale of Property Fund)
1	6/2/2013	\$ -	\$ 52,669.77	\$ 52,669.77			\$ -
2	6/2/2014	\$ 9,731.37	\$ 42,938.40	\$ 52,669.77			\$ -
3	6/2/2015	\$ 8,872.62	\$ 43,797.15	\$ 52,669.77			\$ -
No Pay	6/2/2016	\$ -	\$ -	\$ -	\$ 57,081.29	\$ (167,322.54)	\$ -
No Pay	6/2/2017	\$ -	\$ -	\$ -			\$ -
No Pay	6/2/2018	\$ -	\$ -	\$ -			\$ -
4	6/2/2019	\$ 7,458.34	\$ 33,936.18	\$ 41,394.52			\$ -
5	6/2/2020	\$ 847.45	\$ 24,152.55	\$ 25,000.00			\$ -
6	6/2/2021	\$ 787.07	\$ 24,212.93	\$ 25,000.00	\$ 30,892.17	\$ -	\$ 5,892.17
7	6/2/2022	\$ 726.54	\$ 24,273.46	\$ 25,000.00	\$ 35,403.32	\$ -	\$ 10,403.32
8	6/2/2023	\$ 665.86	\$ 24,334.14	\$ 25,000.00	\$ 46,412.66	\$ -	\$ 21,412.66
9	6/2/2024	\$ 605.02	\$ 24,394.98	\$ 25,000.00	\$ 48,688.95	\$ -	\$ 23,688.95
10	6/2/2025	\$ 544.03	\$ 24,455.97	\$ 25,000.00			
11	6/2/2026	\$ 482.89	\$ 24,517.11	\$ 25,000.00			
12	6/2/2027	\$ 421.60	\$ 24,578.40	\$ 25,000.00			
13	6/2/2028	\$ 360.15	\$ 24,639.85	\$ 25,000.00			
14	6/2/2029	\$ 298.55	\$ 24,701.45	\$ 25,000.00			
15	6/2/2030	\$ 236.80	\$ 24,763.20	\$ 25,000.00			
16	6/2/2031	\$ 174.89	\$ 24,825.11	\$ 25,000.00			
17	6/2/2032	\$ 112.83	\$ 24,887.17	\$ 25,000.00			
18	6/2/2033	\$ 50.61	\$ 20,244.71	\$ 20,295.32			
<b>TOTALS:</b>		<b>\$ 32,376.62</b>	<b>\$ 512,322.53</b>	<b>\$ 544,699.15</b>	<b>\$ 218,478.39</b>	<b>\$ (167,322.54)</b>	<b>\$ 61,397.10</b>

Remaining Loan Balance: \$ 326,220.76

**\$ 86,397.10** For Memo

TIF Amount is delayed (2020 TIF Capture applied to 2021 payment, etc.)

\*\*There were 2 transfers from this Escrow (Leland fund) to the Checking on 12/10/13: \$27,633.90 and \$37,538.05. There was a transfer of \$29,700 from escrow in May of 2015.

# Memo

**TO:** Leelanau County Brownfield Redevelopment Authority

**FROM:** Logan Mulholland, Brownfield Project Analyst  
Therese Searles, Senior Brownfield Specialist

**DATE:** May 14, 2024 **PROJECT NO.:** 230507

**RE:** West Bay/West Shore Hotel Redevelopment Brownfield Tax Increment Revenue

A Brownfield Plan was adopted in March of 2007, amended in June 2017, and an Act 381 Work Plan was approved by the Environmental Quality Department (DEQ – now the MI Department of Environment, Great Lakes, and Energy [EGLE]) in 2018, which allows for the capture of both local and school tax increment revenues for the reimbursement of eligible expenses. Since this plan was approved before 01/01/2013, the BRA is not required to pay 50% of SET capture to the SBRF. No further school eligible expenses remain so no further collection of SET or school operating TIR should be collected.

- On December 3, 2009 the Leelanau County Brownfield Redevelopment Authority (LCBRA) approved disbursements of \$13,570.39 to West Bay Partners, LLC (the “Developer”) for reimbursement of their approved eligible activities. There are no further payments to the original developer and the reimbursement agreement has been terminated.
- On December 8, 2010 the LCBRA approved disbursement of \$10,117.77 to the LCBRA, inclusive of \$8,715.52 for their administrative fees, and \$1,402.25 for a MDNRE Work Plan review fee. Additionally, \$1,329.25 was reserved for the first Michigan Department of Natural Resources (MDNRE) Loan payment, which was never required as the development did not proceed as anticipated, and the MDNRE loan was returned and has been paid in full.
- In May of 2012 the LCBRA reserved \$4,665.49 for the repayment of the Leelanau County Administrative Loan. Additionally, \$1,415.83 was reserved for the second MDNRE Loan payment, which was never required.
- On November 21, 2023, the LCBRA approved disbursement of \$10,000 to reimburse Leelanau County for the LCBRA’s Administration Loan.

No other disbursements have been made to date.

A summary update of the tax increment collection to date is included below:

TIR Received to Date*	Total Reimbursed to Leelanau County for the Administration Loan	Total Reimbursed to Leelanau County BRA	Total Reimbursed to the original Developer	Remaining TIR Available
\$57,221.35	\$14,665.49	\$10,117.77	\$13,570.39	\$18,867.70

\*Includes 2022 and 2023 Delinquent Tax Fund Capture.

The LCBRA has been reimbursed for their eligible activities but has a limit of \$90,000 for administrative fees. There are no further payments to the original developer and the reimbursement agreement has been terminated. There is a remaining balance of \$14,892.74 of unobligated tax increment.

\$11,040.03 unobligated TIR was previously recommended by Fishbeck to reimburse the LCBRA Administration Loan (\$10,334.51) and be reserved for the LCBRA's administrative costs (\$705.52), however, no action on these funds has been made. Additionally, \$3,852.71 of 2022 delinquent tax fund capture is unobligated.

At the December 19, 2023 LCBRA meeting, the board moved to delay the evaluation of formally terminating the Brownfield Plan for 6 months, after the family has had a chance to get their affairs in order and it can be determined if a viable project consistent with the Brownfield Plan still exists. Additionally, there are no outstanding obligations, debt, or eligible activities to reimburse.

**RECOMMENDATION:**

- Fishbeck recommends that the unobligated TIR is reserved for the LCBRA's administrative costs, including the LCBRA Administration Loan if desired, or disbursed to the respective taxing jurisdictions.

If you have any questions or require additional information, please contact me at 269.544.6966 or [lmulholland@fishbeck.com](mailto:lmulholland@fishbeck.com).

# Appendix 1

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**Leelanau County Brownfield Redevelopment Authority Reimbursement Analysis Review**

West Shore Development

May 14, 2024

<b>LCBRA</b>				<u>State</u>	<u>Local</u>	<u>Total</u>
<b>Expenditures</b>	<i>Estimate</i>	<i>Invoiced/Approved</i>				
Administrative Fees	\$ 90,000.00	\$ 8,715.52	\$ -	\$ 8,715.52	\$ 8,715.52	
EGLE Grant	\$ 44,824.82	\$ -	\$ -	\$ -	\$ -	
MDNRE Loan	\$ 2,745.08	\$ -	\$ -	\$ -	\$ -	
MDNRE Loan and WP Review	\$ 1,402.25	\$ 1,402.25	\$ -	\$ 1,402.25	\$ 1,402.25	
County Admin Loan	\$ -	\$ 4,665.49	\$ -	\$ 4,665.49	\$ 4,665.49	
County Admin Loan	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	
<b>Subtotal LCBRA</b>	\$ 138,972.15	\$ 24,783.26	\$ -	\$ 24,783.26	\$ 24,783.26	
<b>Payments</b>	<i>Approved</i>	<i>Distributed</i>				
	11/8/2010		\$ -	\$ 10,117.77	\$ 10,117.77	
	5/1/2012		\$ -	\$ 4,665.49	\$ 4,665.49	
	11/21/2023		\$ -	\$ 10,000.00	\$ 10,000.00	
<b>Subtotal LCBRA</b>			\$ -	\$ 24,783.26	\$ 24,783.26	
<b>Remaining Balances after Payments</b>			\$ -	\$ -	\$ -	
<b>Subtotal LCBRA</b>			\$ -	\$ -	\$ -	
<b>Developer</b>			<u>State</u>	<u>Local</u>	<u>Total</u>	
<b>Expenditures</b>	<i>WP Approved</i>	<i>BRA</i>				
<i>Eligible Developer Expense</i>	<i>Estimate</i>	<i>Approved</i>				
Pre-Grant/Loan Work Plan (Otwell Mawby)	\$ 61,064.54	\$ 13,570.39	\$ -	\$ 13,570.39	\$ 13,570.39	
<b>Subtotal Developer</b>	\$ 61,064.54	\$ 13,570.39	\$ -	\$ 13,570.39	\$ 13,570.39	
<b>Non-Interest Payments</b>	<i>Approved</i>	<i>Distributed</i>				
	12/3/2009		\$ -	\$ 13,570.39	\$ 13,570.39	
<b>Subtotal Developer Payments</b>			\$ -	\$ 13,570.39	\$ 13,570.39	
	<i>Estimate</i>	<i>Approved</i>				
<b>Interest</b>						
<b>Interest Total</b>						
<b>Developer Remaining Balances after Payments (incl. interest)</b>			\$ -	\$ -	\$ -	
<b>Subtotal Developer</b>			\$ -	\$ -	\$ -	
<b>Total Remaining Balances of all Entities</b>			\$ -	\$ -	\$ -	

<b>PAYMENTS</b>	<b>State Tax</b>	<b>To State BF Fund</b>	<b>Local Tax</b>	<b>Total</b>	
Winter 2023	\$ -	\$ -	\$ 1,707.74	\$ 1,707.74	*Delq Fund
Summer 2023	\$ -	\$ -	\$ 2,267.22	\$ 2,267.22	*Delq Fund
Winter 2022	\$ -	\$ -	\$ 1,605.42	\$ 1,605.42	*Delq Fund
Summer 2022	\$ -	\$ -	\$ 2,247.29	\$ 2,247.29	*Delq Fund
Summer 2021	\$ -	\$ -	\$ 1,705.38	\$ 1,705.38	
Winter 2021	\$ -	\$ -	\$ 2,479.80	\$ 2,479.80	
County Settlement	\$ -	\$ -	\$ 1,392.09	\$ 1,392.09	**
Summer 2020	\$ -	\$ -	\$ 1,688.62	\$ 1,688.62	**
Winter 2020	\$ -	\$ -	\$ 1,126.79	\$ 1,126.79	**
TIF capture thru 2019	\$ 19,435.00	\$ -	\$ 21,566.00	\$ 41,001.00	
<b>TOTAL</b>				\$ 57,221.35	

Payments to date:	\$ 38,353.65
Remaining Unobligated Balance:	\$ 18,867.70

# Memo

**TO:** Leelanau County Brownfield Redevelopment Authority

**FROM:** Logan Mulholland, Brownfield Project Analyst  
Therese Searles, Senior Brownfield Specialist

**DATE:** May 14, 2024

**PROJECT NO.:** 230507

**RE:** Two Peas Brownfield Tax Increment Revenue

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A Brownfield Plan was adopted on December 20, 2016. There is not an approved Work Plan for the project, however, the LCBRA has incurred significant pre-approved environmental costs. Since this plan was approved after 01/01/2013, the BRA is required to pay 50% of SET capture to the SBRF.

A summary update of the tax increment collection to date is included below:

TIR Received to Date	Total Reimbursed to Leelanau County BRA	Total Reimbursed to SBRF*	Remaining TIR Available
\$10,795.33	\$10,087.26	\$708.08	\$0

*\*Inclusive of 2023 SBRF Payment to be made upon receipt of invoice, likely in September of 2024 after the annual MEDC Report is completed.*

The LCBRA has been reimbursed \$10,087.26 and has a remaining balance of \$19,822.24. There are no other outstanding obligations, debt, or eligible activities to reimburse. There is no approved reimbursement agreement between the LCBRA and the developer; therefore, no disbursement of TIF will be made to the developer on this project.

**RECOMMENDATION:**

- Fishbeck recommends that \$10,087.26 that was reserved for reimbursement to the LCBRA remains in the LCBRA’s operational/general fund account and is utilized how the LCBRA best deems fit. These funds are not required to be transferred into the Local Brownfield Revolving Fund (LBRF).

If you have any questions or require additional information, please contact me at 269.544.6966 or [lmulholland@fishbeck.com](mailto:lmulholland@fishbeck.com).

# Appendix 1

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**Leelanau County Brownfield Redevelopment Authority Reimbursement Analysis Review**

Two Peas Redevelopment

May 14, 2024

<b>LCBRA</b>			<b>State</b>	<b>Local</b>	<b>Total</b>
<b>Expenditures</b>	<i>Estimate</i>	<i>Invoiced/Approved</i>			
Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Phase I ESA	\$ 4,000.00	\$ 3,854.50	\$ 2,044.81	\$ 1,809.69	\$ 3,854.50
Phase II ESA	\$ 10,000.00	\$ 9,197.29	\$ 4,879.16	\$ 4,318.13	\$ 9,197.29
BEA	\$ 1,500.00	\$ 1,800	\$ 954.90	\$ 845.10	\$ 1,800.00
SSDS	\$ 8,500.00	\$ 5,302.84		\$ 5,302.84	\$ 5,302.84
Due Care Plan	\$ 4,000.00	\$ 2,796.11		\$ 2,796.11	\$ 2,796.11
BF Plan	\$ 4,000.00	\$ 6,958.75		\$ 6,958.75	\$ 6,958.75
<b>Subtotal LCBRA</b>	<b>\$ 32,000.00</b>	<b>\$ 29,909.49</b>	<b>\$ 7,878.87</b>	<b>\$ 22,030.62</b>	<b>\$ 29,909.49</b>
<b>Payments</b>	<i>Approved</i>	<i>Distributed</i>			
LCBRA	\$ 4,327.93		\$ 2,437.18	\$ 1,890.75	\$ 4,327.93
LCBRA 2021/2022	\$ 3,694.09		\$ 1,579.62	\$ 2,114.47	\$ 3,694.09
<b>LCBRA 2023 Summer</b>	<b>\$ 1,785.29</b>		<b>\$ 986.88</b>	<b>\$ 798.41</b>	<b>\$ 1,785.29</b>
<b>LCBRA 2023 Winter</b>	<b>\$ 279.95</b>		<b>\$ -</b>	<b>\$ 279.95</b>	<b>\$ 279.95</b>
<b>Subtotal LCBRA</b>			<b>\$ 5,003.68</b>	<b>\$ 5,083.58</b>	<b>\$ 10,087.26</b>
<b>Remaining Balances after Payments</b>					
<b>Subtotal LCBRA</b>			<b>\$ 2,875.20</b>	<b>\$ 16,947.04</b>	<b>\$ 19,822.24</b>
<b>State Brownfield Fund</b>					
State of Michigan Payment (thru 2019)	\$ 281.53				
State of Michigan Payment (2020)	\$ 106.87				
State of Michigan Payment (2021)	\$ 48.36				
State of Michigan Payment (2022)	\$ 125.42				
<b>State of Michigan Payment (2023 pending)</b>	<b>\$ (145.90)</b>				
<b>Total</b>	<b>\$ 416.29</b>		<b>\$ -</b>		
<b>Total Remaining Balances of all Entities</b>			<b>\$ 2,875.20</b>	<b>\$ 16,947.04</b>	<b>\$ 19,822.24</b>

<b>PAYMENTS</b>	<b>State Tax</b>	<b>To State BF Fund</b>	<b>Local Tax</b>	<b>Total</b>
Summer 2023	\$ 1,132.77	\$ (145.90)	\$ 798.41	\$ 1,785.29
Winter 2023	\$ -	\$ -	\$ 279.95	\$ 279.95
Summer 2022	\$ 984.23	\$ (125.42)	\$ 659.99	\$ 1,518.80
Winter 2022	\$ -	\$ -	\$ 236.77	\$ 236.77
Village Operating 2017,18,20	\$ -	\$ -	\$ 895.31	\$ 895.31
Summer 2021	\$ 769.17	\$ (48.36)	\$ 109.45	\$ 830.26
Winter 2021	\$ -	\$ -	\$ 212.95	\$ 212.95
Summer 2020	\$ 854.91	\$ (106.87)	\$ 242.82	\$ 990.86
Winter 2020	\$ -	\$ -	\$ 206.84	\$ 206.84
TIF capture thru 2019	\$ 1,970.67	\$ (281.53)	\$ 1,441.09	\$ 3,130.23
<b>TOTAL</b>	<b>\$ 5,711.75</b>	<b>\$ (708.08)</b>	<b>\$ 5,083.58</b>	<b>\$ 10,087.26</b>

1/2 of SET capture to go to SBRF

\*\$96.64 was collected ineligibly for school debt, and \$24.59 of Fire and Res. Building millage = \$121.23 of debt millages that was returned 8/11/2021 9/7/2021 Village Operating paid for 2017, 2018, and 2020

2021 summer taxes have not yet been fully conveyed to the Authority, and thus only the received amount is included in this statement.



# Memo

**TO:** Leelanau County Brownfield Redevelopment Authority

**FROM:** Logan Mulholland, Brownfield Project Analyst  
Therese Searles, Senior Brownfield Specialist

**DATE:** May 14, 2024

**PROJECT NO.:** 230507

**RE:** GTRAC Brownfield Tax Increment Revenue

A Brownfield Plan was adopted on August 21, 2012, and an Act 381 Work Plan was approved by Environmental Quality Department (DEQ – now the MI Department of Environment, Great Lakes, and Energy [EGLE]) and the Michigan Economic Growth Authority (MEGA – now Michigan Economic Development Corporation [MEDC]) regarding the GTRAC Project, which allows for the capture of both local and school tax increment revenues for the reimbursement of eligible expenses. Since this plan was approved prior to 01/01/2013, the BRA is not required to pay 50% of State Education Tax (SET) capture to the State Brownfield Redevelopment Fund (SBRF).

- On March 16, 2021 the Leelanau County Brownfield Redevelopment Authority (LCBRA) approved disbursements of \$50,962.90, which included \$29,155.00 to Leelanau County for reimbursement of their approved eligible activities, and the remaining, \$21,807.90, was reserved for reimbursement of the LCBRA’s eligible activities.
- On April 19, 2022 the LCBRA approved disbursements of \$6,534.20, which included \$865.39 to the LCBRA for reimbursement of their eligible activities, and \$5,668.82 to the Developer for reimbursement of their approved eligible activities.
- On December 15, 2022 the LCBRA approved disbursement of \$6,737.79 to the Developer for reimbursement of their approved eligible activities.
- On November 21, 2023, the LCBRA approved disbursement of \$9,037.77 which included \$7,037.77 to the Developer for reimbursement of their approved eligible activities, and \$2,000 reserved for reimbursement of the LCBRA’s eligible activities.

No other disbursements have been made to date.

A summary update of the tax increment collection to date is included below:

TIR Received to Date	Total Reimbursed to Leelanau County	Total Reimbursed to Leelanau County BRA*	Total Reimbursed to GTRAC, LLC	Remaining TIR Available
\$74,369.13	\$29,155.00	\$24,673.29	\$19,444.38	\$1,096.46

*\*Inclusive of Administrative Fees (2012 – 2023).*

Leelanau County has been fully reimbursed for their eligible activities. To date, \$19,444.38 of the Developers eligible activities have been reimbursed, with a remaining balance of \$43,903.32.

**RECOMMENDATION:**

- Fishbeck recommends that \$1,096.46 of the available Tax Increment Revenues are reimbursed to the Developer for their approved eligible activities.

If you have any questions or require additional information, please contact me at 269.544.6966 or [lmulholland@fishbeck.com](mailto:lmulholland@fishbeck.com).

# Appendix 1

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**Leelanau County Brownfield Redevelopment Authority Reimbursement Analysis Review**

GTRAC  
May 14, 2024

LCBRA	Estimate	Invoiced/Approved	State	Local	Total
<b>Expenditures</b>					
2012 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2013 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2014 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2015 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2016 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2017 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2018 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2019 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2020 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2021 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2022 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
2023 Administrative Fees	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
PI at 10781 E. Cherry Bend Rd. 2009	\$ 4,000.00	\$ 3,000.00	\$ 2,181.00	\$ 819.00	\$ 3,000.00
Supplemental Phase II ESA	\$ 25,000.00	\$ 7,583.85	\$ 5,513.46	\$ 2,070.39	\$ 7,583.85
Oversight of house demo	\$ 10,000.00	\$ 8,089.44	\$ 5,881.02	\$ 2,208.42	\$ 8,089.44
<b>Subtotal LCBRA (approved 3/16/21)</b>	<b>\$ 45,000.00</b>	<b>\$ 24,673.29</b>	<b>\$ 13,575.48</b>	<b>\$ 11,097.81</b>	<b>\$ 24,673.29</b>

<b>Brownfield Plan Estimates</b>			
DEQ	School	73%	\$271,509
	Local	27%	\$101,956
	<b>DEQ SUBTOTAL</b>		<b>\$373,465</b>
MEGA	School		\$179,378
	Local		\$67,359
	<b>MEGA SUBTOTAL</b>		<b>\$246,737</b>
Local Only	<b>SUBTOTAL</b>		<b>\$63,181</b>
	<b>Total Approved Eligible Costs</b>		<b>\$683,383</b>

Leelanau County	Estimate	Invoiced/Approved	State	Local	Total
<b>Expenditures</b>					
Asbestos and Haz. Mat. Survey and Abatement	\$ 68,400.00	\$ 12,650.00	\$ 9,196.55	\$ 3,453.45	\$ 12,650.00
Building Demo (GTOS house parcel-10749)	\$ 15,000.00	\$ 16,505.00	\$ 11,999.14	\$ 4,505.87	\$ 16,505.00
<b>Subtotal County (approved 3/16/21)</b>	<b>\$ 83,400.00</b>	<b>\$ 29,155.00</b>	<b>\$ 21,195.69</b>	<b>\$ 7,959.32</b>	<b>\$ 29,155.00</b>

Payments	Approved	Distributed	State	Local	Total
LCBRA	3/16/21 \$ 21,807.90	\$ 14,540.43	\$ 7,267.48	\$ 21,807.90	
Leelanau County	3/16/21 \$ 29,155.00	\$ 21,195.69	\$ 7,959.32	\$ 29,155.00	
LCBRA	4/19/22 \$ 865.39	\$ -	\$ 865.39	\$ 865.39	
LCBRA	11/21/23 \$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	
<b>Subtotal Previous Payments</b>		<b>\$ 53,828.29</b>	<b>\$ 35,736.11</b>	<b>\$ 18,092.18</b>	<b>\$ 53,828.29</b>

**Subtotal New Payments** \$ - \$ - \$ - \$ - \$ -

<b>Remaining Balances after Payments</b>					
Subtotal LCBRA	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal County	\$ -	\$ -	\$ -	\$ -	\$ -

Developer	WP Approved	Invoiced	State	Local	Total
<b>Expenditures</b>	<b>Estimate</b>	<b>Invoiced</b>			
Eligible Developer Expense					
BEA Activities	\$ 34,000.00	\$ 13,000.00	\$ 5,452.50	\$ 7,547.50	\$ 13,000.00
Due Care Activities	\$ 77,500.00	\$ 2,750.00	\$ 1,999.25	\$ 750.75	\$ 2,750.00
Additional Response Activities	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
BRA Application fee	\$ 7,500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
Brownfield Plan prep	\$ 49,500.00	\$ 47,097.70	\$ 33,275.08	\$ 13,822.62	\$ 47,097.70
Interest	\$ 104,200.00	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Developer</b>	<b>\$ 277,700.00</b>	<b>\$ 63,347.70</b>	<b>\$ 40,726.83</b>	<b>\$ 22,620.87</b>	<b>\$ 63,347.70</b>

Non-Interest Payments	Approved	Distributed	State	Local	Total
	4/19/2022 \$ 5,668.82	\$ 5,175.82	\$ 493.00	\$ 5,668.82	
	12/15/2022 \$ 6,737.79	\$ 5,346.57	\$ 1,391.22	\$ 6,737.79	
	11/21/2023 \$ 7,037.77	\$ 5,594.49	\$ 1,443.28	\$ 7,037.77	
<b>Subtotal Previous Payments</b>		<b>\$ 19,444.38</b>	<b>\$ 16,116.88</b>	<b>\$ 3,327.50</b>	<b>\$ 19,444.38</b>

Developer 1/2024 \$ 1,096.46 \$ - \$ 1,096.46 \$ 1,096.46  
**Subtotal New Payments** \$ 1,096.46 \$ - \$ 1,096.46 \$ 1,096.46

Interest	Estimate	Approved	State	Local	Total
	\$ 104,200.00				
<b>Interest Total</b>			\$ -	\$ -	\$ -

**Developer Remaining Balances after Payments**  
 Subtotal Developer \$ 24,609.95 \$ 18,196.91 \$ 42,806.86  
**Total Remaining Balances of all Entities** \$ 24,609.95 \$ 18,196.91 \$ 42,806.86

	State Tax	To State BF Fund	Local Tax	Total
Winter 2023 Received	\$ -	\$ -	\$ 1,096.46	\$ 1,096.46
Summer 2023 Received	\$ 5,594.49	\$ -	\$ 1,455.73	\$ 7,050.22
Winter 2022 Received	\$ -	\$ -	\$ 1,053.44	\$ 1,053.44
Summer 2022 Received	\$ 5,346.57	\$ -	\$ 1,391.22	\$ 6,737.79
Winter 2021 Received	\$ -	\$ -	\$ 934.11	\$ 934.11
Summer 2021 Received	\$ 5,175.82	\$ -	\$ 1,358.39	\$ 6,534.21
Summer 2020 received	\$ 5,148.20	\$ -	\$ 1,359.24	\$ 6,507.44
Winter 2020 Received	\$ -	\$ -	\$ 951.52	\$ 951.52
TIF capture thru 2019 - to LCBRA	\$ 30,587.91	\$ -	\$ 12,916.03	\$ 43,503.94
<b>TOTAL</b>	<b>\$ 51,852.99</b>	<b>\$ -</b>	<b>\$ 22,516.14</b>	<b>\$ 74,369.13</b>

Tax Capture Year	Total Payments Completed	Total Payments Pending	Total Payments
2023	\$ 7,050.22	\$ 1,096.46	\$ 8,146.68
2022	\$ 7,791.23	\$ -	\$ 7,791.23
2021	\$ 7,468.32	\$ -	\$ 7,468.32
2020	\$ 7,458.96	\$ -	\$ 7,458.96
Capture Through 2019	\$ 43,503.94	\$ -	\$ 43,503.94
<b>TOTALS:</b>	<b>\$ 73,272.67</b>	<b>\$ 1,096.46</b>	<b>\$ 74,369.13</b>

\*An additional \$664.96 was inaccurately captured for summer 2020. LCBRA approved reimbursing Elmwood Township the \$664.96 on 3/16/21.  
 \$668.53 was inaccurately captured in 2021, \$70.99 returned 9/14/22 and \$597.54 returned via check #2115.

May 14, 2024

Dan Heinz, Chair  
Leelanau County Brownfield Redevelopment Authority (LCBRA)  
8527 E. Government Center Drive, Suite 108  
Suttons Bay, Michigan 49682

**Due Care and Brownfield Plan Evaluation  
Former Empire Schoolhouse Redevelopment  
10017 West Front Street & S. Lacore Road  
Empire, Michigan 49630**

Fishbeck has prepared this memorandum detailing the results of an evaluation of due care considerations and the possible use of a Brownfield Plan to support redevelopment efforts at the site. The Subject Property consists of two separate legal parcels occupying a combined approximately 1.15 acres. The northern 10017 W. Front Street parcel (#041-300-036-00) is developed with the approximately 9,000 square foot two-story historic Empire Schoolhouse and an approximately 900 square foot building also historically utilized as a schoolhouse. The southern parcel (#041-300-049-00) does not have a street number but a S. Lacore Road address and is a gravel covered parking lot. A public alley runs east/west between the two parcels. The current property owners, Joseph & Elizabeth Van Esley, intend to redevelop the site by renovating the historic Empire Schoolhouse as a multi-use structure including four commercial suites and a community center, with a DC fast charging station to be installed on the S. Lacore Road parcel.

## Due Care Evaluation

The Van Esley's conducted environmental due diligence in 2005 at the time of property acquisition that consisted of the completion of a Phase I Environmental Site Assessment (ESA) and Phase II ESA soil and groundwater sampling on both parcels, and the preparation of a Baseline Environmental Assessment (BEA) for the northern 10017 W. Front Street parcel. The Phase II ESA sampling was conducted to assess concerns consisting of the presence of a septic system for the schoolhouse building that may have received laboratory waste, the presence of a fuel oil UST closed in-place beneath the alley located between the two parcels, property boundaries, and the use of the south parcel as a parking lot. The Phase II ESA consisted of the installation of twenty-seven soil borings and the laboratory analysis of twenty-nine soil samples, the installation of four groundwater monitoring wells and the collection of four groundwater samples, and the collection of a sediment sample from within each of the two septic tanks associated with the septic system. It is noted that the contaminants of concern analyzed in soil and groundwater samples varied across the site being a combination of petroleum-based VOCs, PNAs, and/or Michigan 10 metals.

The identification of contaminants of concern in excess of current EGLE cleanup criteria was limited to multiple metals in sediment from within each of the two septic tanks and the metal mercury in soil at one sample location proximal to the septic tanks. No contaminants of concern were identified in the groundwater samples. At the time of the 2005 due diligence, it was conjectured that the identification of metals may be attributable to the fact the septic system potentially received waste from the schoolhouse laboratory. No indications of impacts or identification of contaminants in excess of current EGLE cleanup criteria were noted in association with the southern S. Lacore Road parcel.

The identification of select metals in excess of current EGLE cleanup criteria demonstrates that the 10017 W. Front Street parcel meets the definition of a "facility" as defined by Part 201 of NREPA. The "facility" designation indicates that due care considerations will be applicable going forward for the 10017 W. Front Street parcel. The due care considerations

include ensuring future operations do not result in unacceptable health exposures and not exacerbating contaminant conditions.

Fishbeck completed a comparison of previously generated analytical data to current EGLE cleanup criteria in support of evaluating due care considerations. Given the anticipated redevelopment, the Part 201 Generic Non-Residential Cleanup Criteria (GNRCC), dated June 25, 2018, were used to evaluate exposure pathways and due care obligations. The following conclusions and due care considerations have been identified:

- No contaminant conditions have been identified on the southern S. Lacore Road parcel and this parcel does not meet the definition of a “facility” under Part 201 of NREPA. Therefore, due care considerations are not applicable to this parcel. As such, the proposed installation of a DC charging station on the S. Lacore Road parcel could be conducted consistent with applicable installation practices independent of additional environmental considerations.
- The concentrations of metals found in sediment within the two septic tanks are orders of magnitude higher than the concentrations of metals found in the multiple soil samples across the site outside the septic tanks. As such, it is reasonably concluded that the metal concentrations identified within the septic tanks are not indicative of soil conditions outside of the septic tanks.
- The concentrations of metals found across the site do not exceed the EGLE Non-Residential direct contact or particulate soil inhalation criteria. As such, no specific personnel protective equipment (PPE) is required when handling subsurface soils.
- Any soils potentially generated in the future on the 10017 W. Front Street parcel should be managed on this parcel or characterized for appropriate offsite landfill disposal.
- While no impacts were identified in association with the heating oil UST located beneath the alley between the two parcels the continued presence of this UST should be considered as redevelopment plans are generated.
- The concentrations of select metals in soil exceed Drinking Water Protection criteria. While contaminants have not been identified in groundwater, groundwater should not be developed or utilized as a potable supply based on the potential for groundwater impacts due to the identification of metals in excess of Drinking Water Protection criteria.
- The four (4) groundwater monitoring wells installed in 2005 are not necessary to support due care compliance going forward. Fishbeck recommends the wells be properly abandoned.
- The use of the existing septic system in the future would not represent an exacerbation of pre-existing contamination conditions under the following circumstances:
  1. The contents of the two septic tanks should be removed and properly disposed of. The septic tanks should be thoroughly cleaned, and the interior inspected to demonstrate no residual contaminants remain within the tanks.
  2. Connections/drains to the septic system that will not be required going forward should be properly abandoned (e.g. former laboratory identified as a potential source for impacts identified in the septic system).
  3. Documentation of septic cleaning/drain abandonment activity is maintained with an ability to demonstrate the specific nature of future discharge(s) going forward.
- Should installation of a new septic system be required, the Leelanau County Health Department (HD) may request documentation regarding the identified contaminant conditions. The identified contaminant conditions may factor into the HD permitting process relative to a potential replacement septic system.

## Brownfield Plan Evaluation

The current property owners, Joseph & Elizabeth Van Esley (the "Developer"), intend to redevelop the northern parcel, 041-300-036-00, by renovating the historic Empire Schoolhouse as a multi-use structure including four commercial suites and a community center. The Village has shown interest in using the community center for Senior Services; however, no tenants have been finalized. The parcel also contains an approximately 900 square foot building also historically utilized as a schoolhouse which was renovated for residential use. The long-term plan for the schoolhouse is to be renovated for commercial use. The southern parcel, 041-300-049-00, will be paved for parking and a DC fast charging station will be installed. The total capital investment is estimated at \$3.1M.

The northern parcel qualifies as "eligible property" under Act 381 on the basis of meeting the definition of a "facility" as defined in the Brownfield Redevelopment Financing Act (1996 PA 381). The southern parcel qualifies as "eligible property" under Act 381 on the basis of meeting the definition of "adjacent and contiguous" as defined in the Brownfield Redevelopment Financing Act.

Fishbeck has engaged the Empire Township Assessor, Pam Zientek, MAAO, for a preliminary estimated future taxable value. Based on the preliminary site plans, the assessor estimated a future taxable value of \$1,324,628 for the northern parcel and \$76,522 for the southern parcel, for a combined future taxable value of \$1,401,150. The current 2024 taxable value for the northern parcel is \$126,028, and \$54,622 for the southern parcel, for a combined base value of \$180,650. The total incremental taxable value is projected to be \$1,220,500 which results in approximately \$26,000 of annual State Tax Increment Revenues (TIR) and \$16,000 of local TIR.

The developer has also provided their estimated budget for the redevelopment. Fishbeck has identified three eligible activities that could be reimbursed to the Developer through the Brownfield Plan, including site demolition (\$12,000), lead paint abatement (\$28,800), replacement of the septic tank and field due to contamination (\$180,000), and a 15% contingency cost (\$33,120), totaling \$253,920.

The LCBRA has budgeted \$6,000 for due care planning and the brownfield plan evaluation. An additional \$6,000 is anticipated to be incurred if the LCBRA chooses to support the project with a Brownfield Plan. Assuming the LCBRA's eligible activities are reimbursed first, in year 1, the Developer is projected to be reimbursed in 16 years. The LCBRA can capture up to five additional years of TIR for deposit into the Local Brownfield Revolving Fund (LBRF), estimated to total \$102,626. The evaluation assumes a 10% LCBRA local-only administrative fee, estimated to total \$37,238. The projected TIR Capture and TIR Reimbursement tables are attached in Appendix I.

The developer has also indicated that approximately \$30,000 of abatement activities were previously incurred, which could be considered for local-only reimbursement at the authority's discretion. For the purposes of this evaluation, the \$30,000 of previously incurred abatement activities is not included but would lengthen the Developer's reimbursement schedule by 1-2 years.

If you have any questions or require additional information, please contact me at 269.544.6967 or [epeterson@fishbeck.com](mailto:epeterson@fishbeck.com).

Sincerely,



**Erik Peterson**

Senior Hydrogeologist



**Logan Mulholland**

Brownfield Project Analyst

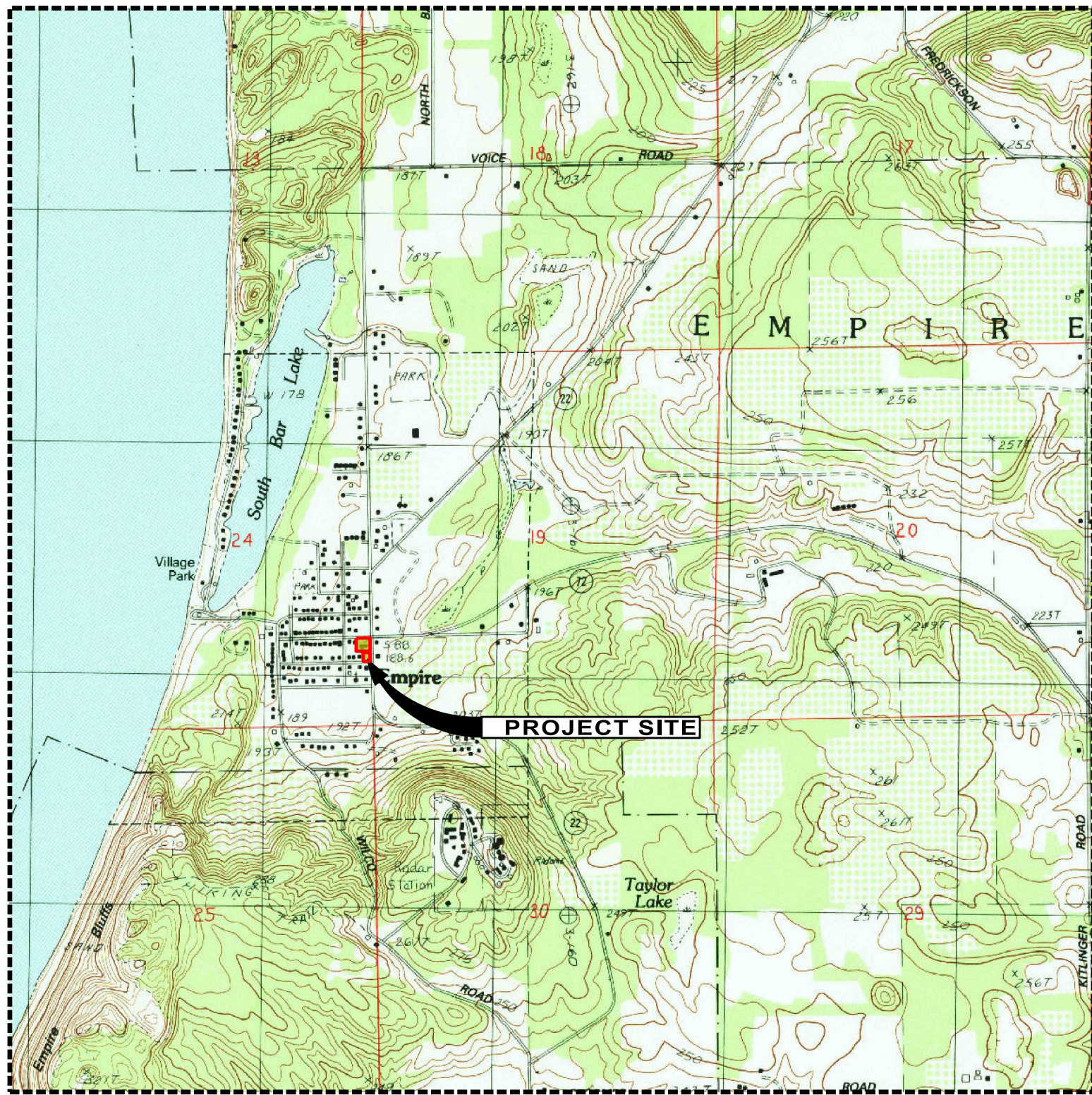
Attachments

By email

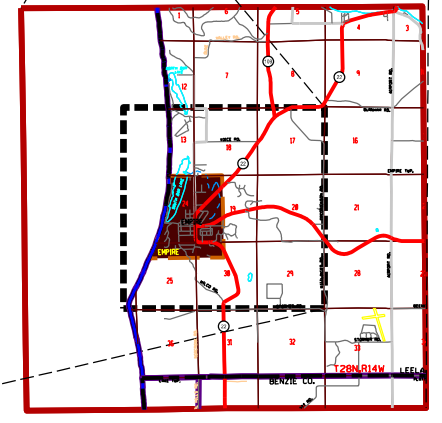
# Figures

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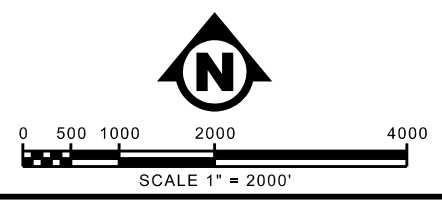


SOURCE: EMPIRE, MICHIGAN USGS 7.5 MINUTE TOPOGRAPHIC QUADRANGLE MAPS  
 MAPTECH® U.S. TERRAIN SERIES™ ©MAPTECH®, INC. 606-433-8500



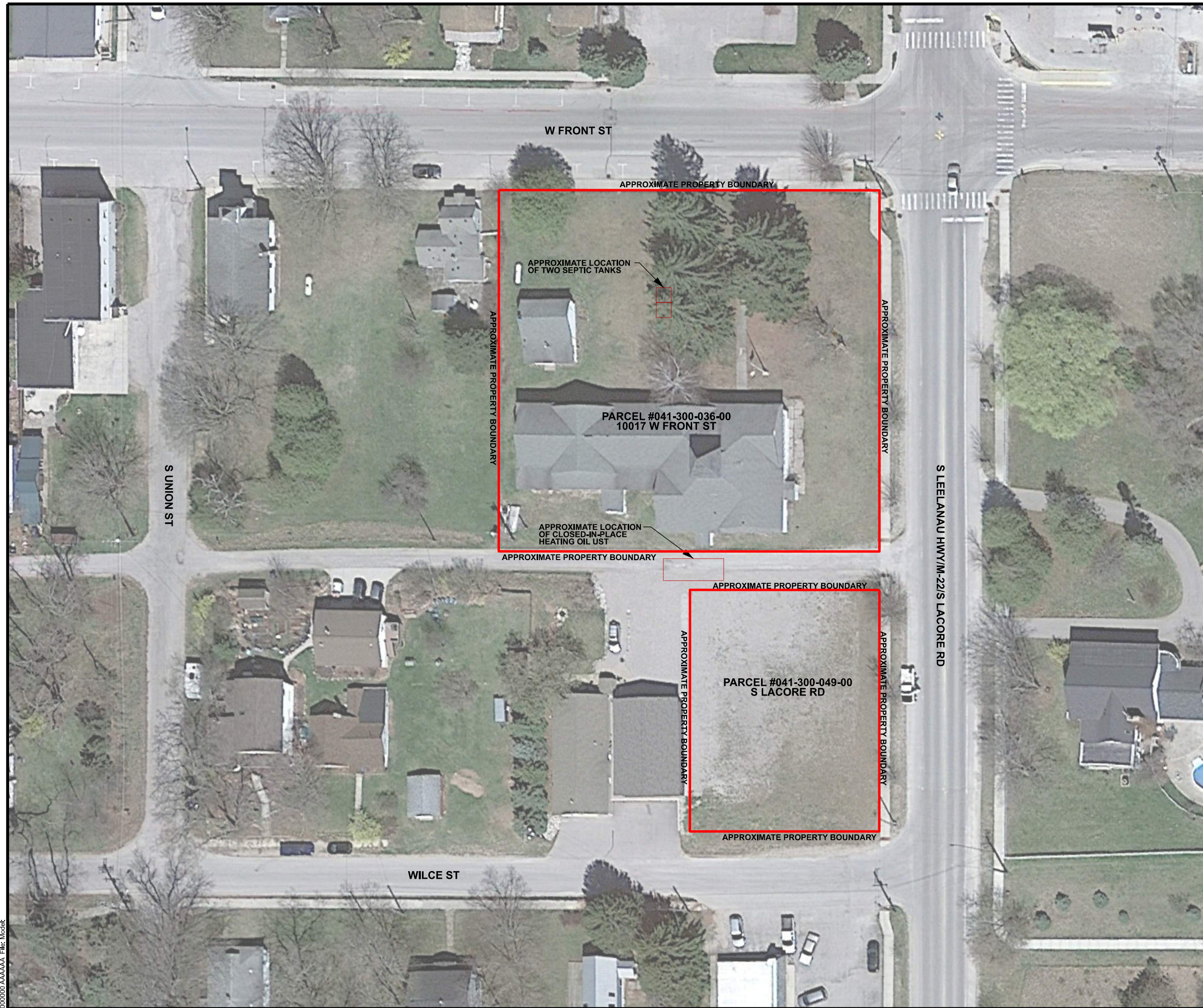
T 28 N. R. 15 W.  
 LEELANAU COUNTY  
 EMPIRE, MICHIGAN

000000\AAAAA Files\AA.dgn Model Location Map



**FORMER EMPIRE  
 SCHOOLHOUSE**  
 10017 W FRONT ST & S LACORE RD  
 EMPIRE, MI 49630  
**LOCATION MAP**

PROJECT NO.  
 240201  
 FIGURE NO.  
**1**



SCALE 1" = 50'  
0 10 20 30 40 50 100

NOTE:  
THIS IS NOT A PROPERTY BOUNDARY SURVEY. PROPERTY BOUNDARIES SHOWN ON THIS MAP  
ARE BASED ON AVAILABLE FURNISHED INFORMATION AND ARE APPROXIMATE ONLY AND  
SHOULD NOT BE USED TO ESTABLISH PROPERTY BOUNDARY LOCATION IN THE FIELD.

# FORMER EMPIRE SCHOOLHOUSE

10017 W FRONT ST & S LACORE RD  
EMPIRE, MI 49630

## SITE PLAN



PROJECT NO.  
240201

FIGURE No.

# 2

000000.AAAAAA File: Model

# Appendix 1

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**Table 2: Tax Increment Revenue Capture Estimates**  
 Former Empire Schoolhouse Redevelopment  
 10017 West Front Street S. Lacore Road  
 Empire, Michigan 49630  
 May 2023

Estimated Taxable Value (TV) Increase Rate:		1%																					
Plan Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	TOTAL	
Calendar Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045		
*Base Taxable Value	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	\$ 180,650	
Estimated New TV	\$ 1,401,150	\$ 1,415,162	\$ 1,429,313	\$ 1,443,606	\$ 1,458,042	\$ 1,472,623	\$ 1,487,349	\$ 1,502,222	\$ 1,517,245	\$ 1,532,417	\$ 1,547,741	\$ 1,563,219	\$ 1,578,851	\$ 1,594,639	\$ 1,610,586	\$ 1,626,692	\$ 1,642,959	\$ 1,659,388	\$ 1,675,982	\$ 1,692,742	\$ 1,709,669		
Incremental Difference (New TV - Base TV)	\$ 1,220,500	\$ 1,234,512	\$ 1,248,663	\$ 1,262,956	\$ 1,277,392	\$ 1,291,973	\$ 1,306,699	\$ 1,321,572	\$ 1,336,595	\$ 1,351,767	\$ 1,367,091	\$ 1,382,569	\$ 1,398,201	\$ 1,413,989	\$ 1,429,936	\$ 1,446,042	\$ 1,462,309	\$ 1,478,738	\$ 1,495,332	\$ 1,512,092	\$ 1,529,019		
<b>School Capture</b>																							
Millage Rate																							
State Education Tax (SET)	6.0000	\$ 7,323	\$ 7,407	\$ 7,492	\$ 7,578	\$ 7,664	\$ 7,752	\$ 7,840	\$ 7,929	\$ 8,020	\$ 8,111	\$ 8,203	\$ 8,295	\$ 8,389	\$ 8,484	\$ 8,580	\$ 8,676	\$ 8,774	\$ 8,872	\$ 8,972	\$ 9,073	\$ 9,174	\$ 172,608
School Operating Tax	15.0696	\$ 18,392	\$ 18,604	\$ 18,817	\$ 19,032	\$ 19,250	\$ 19,470	\$ 19,691	\$ 19,916	\$ 20,142	\$ 20,371	\$ 20,602	\$ 20,835	\$ 21,070	\$ 21,308	\$ 21,549	\$ 21,791	\$ 22,036	\$ 22,284	\$ 22,534	\$ 22,787	\$ 23,042	\$ 433,521
<b>School Total</b>	<b>21.0696</b>	<b>\$ 25,715</b>	<b>\$ 26,011</b>	<b>\$ 26,309</b>	<b>\$ 26,610</b>	<b>\$ 26,914</b>	<b>\$ 27,221</b>	<b>\$ 27,532</b>	<b>\$ 27,845</b>	<b>\$ 28,162</b>	<b>\$ 28,481</b>	<b>\$ 28,804</b>	<b>\$ 29,130</b>	<b>\$ 29,460</b>	<b>\$ 29,792</b>	<b>\$ 30,128</b>	<b>\$ 30,468</b>	<b>\$ 30,810</b>	<b>\$ 31,156</b>	<b>\$ 31,506</b>	<b>\$ 31,859</b>	<b>\$ 32,216</b>	<b>\$ 606,129</b>
<b>Local Capture</b>																							
Millage Rate																							
County Alloc	3.3580	\$ 4,098	\$ 4,145	\$ 4,193	\$ 4,241	\$ 4,289	\$ 4,338	\$ 4,388	\$ 4,438	\$ 4,488	\$ 4,539	\$ 4,591	\$ 4,643	\$ 4,695	\$ 4,748	\$ 4,802	\$ 4,856	\$ 4,910	\$ 4,966	\$ 5,021	\$ 5,078	\$ 5,134	\$ 96,603
ISD	2.8871	\$ 3,524	\$ 3,564	\$ 3,605	\$ 3,646	\$ 3,688	\$ 3,730	\$ 3,773	\$ 3,816	\$ 3,859	\$ 3,903	\$ 3,947	\$ 3,992	\$ 4,037	\$ 4,082	\$ 4,128	\$ 4,175	\$ 4,222	\$ 4,269	\$ 4,317	\$ 4,366	\$ 4,414	\$ 83,056
BATA	0.4788	\$ 584	\$ 591	\$ 598	\$ 605	\$ 612	\$ 619	\$ 626	\$ 633	\$ 640	\$ 647	\$ 655	\$ 662	\$ 669	\$ 677	\$ 685	\$ 692	\$ 700	\$ 708	\$ 716	\$ 724	\$ 732	\$ 13,774
County Road	0.5000	\$ 610	\$ 617	\$ 624	\$ 631	\$ 639	\$ 646	\$ 653	\$ 661	\$ 668	\$ 676	\$ 684	\$ 691	\$ 699	\$ 707	\$ 715	\$ 723	\$ 731	\$ 739	\$ 748	\$ 756	\$ 765	\$ 14,384
County Seniors	0.3134	\$ 383	\$ 387	\$ 391	\$ 396	\$ 400	\$ 405	\$ 410	\$ 414	\$ 419	\$ 424	\$ 428	\$ 433	\$ 438	\$ 443	\$ 448	\$ 453	\$ 458	\$ 463	\$ 469	\$ 474	\$ 479	\$ 9,016
Early Childhood	0.1861	\$ 227	\$ 230	\$ 232	\$ 235	\$ 238	\$ 240	\$ 243	\$ 246	\$ 249	\$ 252	\$ 254	\$ 257	\$ 260	\$ 263	\$ 266	\$ 269	\$ 272	\$ 275	\$ 278	\$ 281	\$ 285	\$ 5,354
TWP Alloc	0.4248	\$ 518	\$ 524	\$ 530	\$ 537	\$ 543	\$ 549	\$ 555	\$ 561	\$ 568	\$ 574	\$ 581	\$ 587	\$ 594	\$ 601	\$ 607	\$ 614	\$ 621	\$ 628	\$ 635	\$ 642	\$ 650	\$ 12,221
TWP Fire	4.5000	\$ 5,492	\$ 5,555	\$ 5,619	\$ 5,683	\$ 5,748	\$ 5,814	\$ 5,880	\$ 5,947	\$ 6,015	\$ 6,083	\$ 6,152	\$ 6,222	\$ 6,292	\$ 6,363	\$ 6,435	\$ 6,507	\$ 6,580	\$ 6,654	\$ 6,729	\$ 6,804	\$ 6,881	\$ 129,456
Library	0.2962	\$ 362	\$ 366	\$ 370	\$ 374	\$ 378	\$ 383	\$ 387	\$ 391	\$ 396	\$ 400	\$ 405	\$ 410	\$ 414	\$ 419	\$ 424	\$ 428	\$ 433	\$ 438	\$ 443	\$ 448	\$ 453	\$ 8,521
<b>Local Total</b>	<b>12.9444</b>	<b>\$ 15,799</b>	<b>\$ 15,980</b>	<b>\$ 16,163</b>	<b>\$ 16,348</b>	<b>\$ 16,535</b>	<b>\$ 16,724</b>	<b>\$ 16,914</b>	<b>\$ 17,107</b>	<b>\$ 17,301</b>	<b>\$ 17,498</b>	<b>\$ 17,696</b>	<b>\$ 17,897</b>	<b>\$ 18,099</b>	<b>\$ 18,303</b>	<b>\$ 18,510</b>	<b>\$ 18,718</b>	<b>\$ 18,929</b>	<b>\$ 19,141</b>	<b>\$ 19,356</b>	<b>\$ 19,573</b>	<b>\$ 19,792</b>	<b>\$ 372,384</b>
<b>Non-Capturable Millages</b>																							
Millage Rate																							
<b>Total Non-Capturable Taxes</b>	<b>0.0000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Tax Increment Revenue (TIR) Available for Capture</b>	<b>\$ 41,514</b>	<b>\$ 41,991</b>	<b>\$ 42,472</b>	<b>\$ 42,958</b>	<b>\$ 43,449</b>	<b>\$ 43,945</b>	<b>\$ 44,446</b>	<b>\$ 44,952</b>	<b>\$ 45,463</b>	<b>\$ 45,979</b>	<b>\$ 46,500</b>	<b>\$ 47,027</b>	<b>\$ 47,558</b>	<b>\$ 48,095</b>	<b>\$ 48,638</b>	<b>\$ 49,186</b>	<b>\$ 49,739</b>	<b>\$ 50,298</b>	<b>\$ 50,862</b>	<b>\$ 51,432</b>	<b>\$ 52,008</b>	<b>\$ 978,513</b>	

Footnotes:  
 2023 Summer and Winter Millage Rates



**Claims & Accounts**  
May 21 2024  
**Leelanau County Brownfield Redevelopment Authority**

1.	Fishbeck – Invoice #436948 – Grant (former Empire schoolhouse) 101.000000.801-201 Contractual	\$ 140.50
2.	Fishbeck - Invoice #436938 - Grant (Empire Lumber Yard) 101.000000.801.201 Contractual	\$ 7,431.30
3.	Fishbeck - Invoice #436936 - Gen Services 101.000000.801.000 Contractual	\$ 576.00
4.	Fishbeck – Invoice #436941 – TIF Tracking and Annual Reporting 101.000000.801-000 Contractual	\$ 769.50
5.	Fishbeck - Invoice #436944 - Grant - Outreach 101.000000.801.201 Contractual	\$ 993.50
6.	Fishbeck - Invoice #436932 - EPA Grant QAPP 101.0000003801.201	\$ 67.56
<b>Total Claims &amp; Accounts:</b>		\$ 9,978.36
<b>Total EPA Grant</b>		\$8,632.86

**PREPARED &  
PROOFED BY**  
*[Signature]*  
**VERIFIED BY**

**Payment Options**

NEW: Remit Wire/ACH payments to Acct: 585033205 ABA: 072000326  
 Remit checks to: 1515 Arboretum Drive, SE, Grand Rapids, Michigan 49546  
 Remittance Advice: accounts.receivable@fishbeck.com  
 616.575.3824  
 Federal I.D. No. 38-1841857 | Incorporated

**Attention:** Gail Myer  
**Leelanau County Brownfield Redevelopment Authority**  
 8527 East Government Center Drive, Suite 108  
 Suttons Bay, MI 49682-9718  
 United States

**Invoice :** 436948  
**Invoice Date :** 5/13/2024  
**Project :** 240201  
**Project Name :** LCBRA/Former Empire Schoolhouse Restoration Project- Empier, MI  
**Bill Term :** BT1

**For Professional Services Rendered Through 4/30/2024**

WO #8

	Fee	Available	Billings		
			To Date	Previous	Current
Elig - Eligibility	500.00	143.50	356.50	356.50	0.00
DC Plan - Due Care Planning	3,000.00	342.00	2,658.00	2,658.00	0.00
BP Eval - Brownfield Plan Evaluation	2,500.00	2,210.50	430.00	289.50	140.50
Rate Labor		140.50			

**Current Billings** 140.50  
**Amount Due This Bill** 140.50 ✓

PREPARED &  
 PROOFED BY  
  
 VERIFIED BY

**BP Eval - Brownfield Plan Evaluation**

**Rate Labor**

<u>Class</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Senior Geologist	0.25	122.0000	30.50 ✓
Staff Environmental Specialist	1.25	88.0000	110.00 ✓
<b>Total Rate Labor</b>			<b>140.50</b>
<b>Total Bill Task: BP Eval - Brownfield Plan Evaluation</b>			<b>140.50</b>

Total Project: 240201 - LCBRA/Former Empire Schoolhouse Restoration Project- Empier, MI

140.50



**Payment Options**

NEW: Remit Wire/ACH payments to Acct: 585033205 ABA: 072000326  
Remit checks to: 1515 Arboretum Drive, SE, Grand Rapids, Michigan 49546  
Remittance Advice: accounts.receivable@fishbeck.com  
616.575.3824  
Federal I.D. No. 38-1841857 | Incorporated

**Attention:** Gail Myer  
**Leelanau County Brownfield Redevelopment Authority**  
8527 East Government Center Drive, Suite 108  
Suttons Bay, MI 49682-9718  
United States

**Invoice :** 436938  
**Invoice Date :** 5/13/2024  
**Project :** 232213  
**Project Name :** LCBRA/Empire Lumber Yard  
**Bill Term :** BT1

**For Professional Services Rendered Through 4/30/2024**

Work Order #7

	Fee	Available	Billings		
			To Date	Previous	Current
Elig/PH1 - Eligibility and Phase I ESA	3,500.00	0.00	3,500.00	3,500.00	0.00
Due Care - Due Care Planning	3,000.00	1,631.50	1,516.00	1,368.50	147.50
<i>Rate Labor</i>	147.50				
HMI - Hazardous Materials Inspection	15,600.00	1,442.03	14,157.97	14,157.97	0.00
PH2 - Phase II ESA	20,000.00	14,493.76	12,790.04	5,506.24	7,283.80
<i>Rate Labor</i>	2,473.00				
<i>Expenses</i>	4,514.40				
<i>Unit Rate Expense</i>	296.40				
<i>Total Expense</i>	4,810.80				

<b>Current Billings</b>	7,431.30
<b>Amount Due This Bill</b>	<u>7,431.30</u> ✓

**PREPARED & PROOFED BY**  
  
**VERIFIED BY**

**Due Care - Due Care Planning**

**Rate Labor**

Class / Employee

	Hours	Rate	Amount
<b>Senior Geologist</b>			
Therese Searles	1.25	118.0000	147.50
<b>Total Rate Labor</b>			<b>147.50</b> ✓

**PH2 - Phase II ESA**

**Rate Labor**

Class / Employee

	Hours	Rate	Amount
<b>Production Support</b>			
Ariane Savoy	2.25	86.0000	193.50
<b>Senior Hydrogeologist</b>			
Erik Peterson	12.00	132.0000	1,584.00
<b>Staff Engineer</b>			
Carmine Finelli	4.00	106.0000	424.00
<b>Staff Engineering Specialist</b>			
Audrey Havens	1.00	86.0000	86.00
<b>Technician</b>			
Penni Mahler	1.75	106.0000	185.50
<b>Total Rate Labor</b>			<b>2,473.00</b>

**Expenses**

Account / Vendor

	Cost	Multiplier	Amount
<b>Subconsultant</b>			
LaPointe Environmental Inc	1,935.00	1.10	2,128.50
Merit Laboratories	2,169.00	1.10	2,385.90
<b>Total Subconsultant</b>	4,104.00		4,514.40
<b>Total Expenses</b>			<b>4,514.40</b>

**Unit Rate Expenses**

Account / Unit / Equipment / Vendor

Doc Number

Date

Quantity

Rate

Amount

**Company Vehicle Use**

**Mileage - Company Vehicle**

**Vehicle #607 - Z Curry**

Fishbeck Internal	UE0000017937	3/27/2024	312.00 Mile	0.9500	296.40
	phase II mob				
<b>Total Unit Rate Expenses</b>					<b>296.40</b>

**Total Bill Task: PH2 - Phase II ESA**

**7,283.80**

**Total Project: 232213 - LCBRA/Empire Lumber Yard**

**7,431.30**

**Payment Options**

NEW: Remit Wire/ACH payments to Acct: 585033205 ABA: 072000326  
 Remit checks to: 1515 Arboretum Drive, SE, Grand Rapids, Michigan 49546  
 Remittance Advice: accounts.receivable@fishbeck.com  
 616.575.3824  
 Federal I.D. No. 38-1841857 | Incorporated

**Attention:** Gail Myer  
**Leelanau County Brownfield Redevelopment Authority**  
 8527 East Government Center Drive, Suite 108  
 Suttons Bay, MI 49682-9718  
 United States

**Invoice :** 436936  
**Invoice Date :** 5/13/2024  
**Project :** 230894  
**Project Name :** LCBRA/ General Consulting Services  
**Bill Term :** BT1

**For Professional Services Rendered Through 4/30/2024**

WO2-GES / Amend 1

		<u>Billings</u>				
		<u>Fee</u>	<u>Available</u>	<u>To Date</u>	<u>Previous</u>	<u>Current</u>
BP - General Consulting Services		12,000.00	3,387.50	9,188.50	8,612.50	576.00
Rate Labor	576.00					

**Current Billings** 576.00  
**Amount Due This Bill** 576.00 ✓

**Total Fee :** 12,000.00  
**To Date Billings :** 9,188.50  
**Total Remaining :** 2,811.50

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**BP - General Consulting Services**

**Rate Labor**

*Class / Employee*

*Hours*

*Rate*

*Amount*

**Senior Environmental Specialist**

Trudy Galla

3.25

150.0000

487.50 ✓

**Senior Geologist**

Therese Searles

0.75

118.0000

88.50 ✓

**Total Rate Labor**

**576.00**

**Total Bill Task: BP - General Consulting Services**

**576.00**

**Total Project: 230894 - LCBRA/ General Consulting Services**

**576.00**

**Payment Options**

NEW: Remit Wire/ACH payments to Acct: 585033205 ABA: 072000326  
 Remit checks to: 1515 Arboretum Drive, SE, Grand Rapids, Michigan 49546  
 Remittance Advice: accounts.receivable@fishbeck.com  
 616.575.3824  
 Federal I.D. No. 38-1841857 | Incorporated

**Attention:** Trudy Galla  
**Leelanau County Brownfield Redevelopment Authority**  
 8527 East Government Center Drive, Suite 108  
 Suttons Bay, MI 49682-9718  
 United States

**Invoice :** 436941  
**Invoice Date :** 5/13/2024  
**Project :** 230507  
**Project Name :** LCBRA/Tax Increment Tracking and Annual Reporting  
**Bill Term :** BT2

**For Professional Services Rendered Through 4/30/2024**

WO 1- GES/ Amend 1

	Fee	Available	Billings		
			To Date	Previous	Current
2024 SOA/RA - 2024 Statement of Account/Reimbursement Analysis	4,500.00	2,582.00	2,687.50	1,918.00	769.50
<i>Rate Labor</i>		769.50			
2024 Report - 2024 Annual Reporting (for FY 2023)	1,500.00	1,500.00	0.00	0.00	0.00

**Current Billings** 769.50  
**Amount Due This Bill** 769.50 ✓

**Total Fee :** 6,000.00  
**To Date Billings :** 2,687.50  
**Total Remaining :** 3,312.50

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2024 SOA/RA - 2024 Statement of Account/Reimbursement

Analysis

Rate Labor

Class / Employee

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
<b>Senior Environmental Specialist</b>			
Trudy Galla	3.00	150.0000	450.00 ✓
<b>Senior Geologist</b>			
Therese Searles	0.75	118.0000	88.50 ✓
<b>Staff Environmental Specialist</b>			
Logan Mulholland	2.75	84.0000	231.00 ✓
	<b>Total Rate Labor</b>		<b>769.50</b>
<b>Total Bill Task: 2024 SOA/RA - 2024 Statement of Account/Reimbursement Analysis</b>			<b>769.50</b>

Total Project: 230507 - LCBRA/Tax Increment Tracking and Annual Reporting

769.50

**Payment Options**

NEW: Remit Wire/ACH payments to Acct: 585033205 ABA: 072000326  
 Remit checks to: 1515 Arboretum Drive, SE, Grand Rapids, Michigan 49546  
 Remittance Advice: accounts.receivable@fishbeck.com  
 616.575.3824  
 Federal I.D. No. 38-1841857 | Incorporated

**Attention:** Gail Myer  
**Leelanau County Brownfield Redevelopment Authority**  
 8527 East Government Center Drive, Suite 108  
 Suttons Bay, MI 49682-9718  
 United States

**Invoice :** 436944  
**Invoice Date :** 5/13/2024  
**Project :** 230505  
**Project Name :** LCBRA/FY22 Grant Community Outreach/Programmatic Activities  
**Bill Term :** BT1

**For Professional Services Rendered Through 4/30/2024**

WO2

	Fee	Available	Billings		
			To Date	Previous	Current
BP - Outreach & Programmatic (Task 4)	11,000.00	1,699.75	10,293.75	9,300.25	993.50
Rate Labor		993.50			

**Current Billings** 993.50  
**Amount Due This Bill** 993.50 ✓

**Total Fee :** 11,000.00  
**To Date Billings :** 10,293.75  
**Total Remaining :** 706.25

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**BP - Outreach & Programmatic (Task 4)**

**Rate Labor**

*Class / Employee*

*Hours*

*Rate*

*Amount*

**Senior Geologist**

Therese Searles

5.75

118.0000

678.50 ✓

**Staff Environmental Specialist**

Logan Mulholland

3.75

84.0000

315.00 ✓

**Total Rate Labor**

**993.50**

**Total Bill Task: BP - Outreach & Programmatic (Task 4)**

**993.50**

**Total Project: 230505 - LCBRA/FY22 Grant Community Outreach/Programmatic Activities**

**993.50**



**Payment Options**

NEW: Remit Wire/ACH payments to Acct: 585033205 ABA: 072000326  
 Remit checks to: 1515 Arboretum Drive, SE, Grand Rapids, Michigan 49546  
 Remittance Advice: accounts.receivable@fishbeck.com  
 616.575.3824  
 Federal I.D. No. 38-1841857 | Incorporated

**Attention:** Gail Myer  
**Leelanau County Brownfield Redevelopment Authority**  
 8527 East Government Center Drive, Suite 108  
 Suttons Bay, MI 49682-9718  
 United States

**Invoice :** 436932  
**Invoice Date :** 5/13/2024  
**Project :** 230506  
**Project Name :** LCBRA/FY22 EPA Grant QAPP  
**Bill Term :** BT1

**For Professional Services Rendered Through 4/30/2024**

WO1

	Fee	% Complete	Billings		
			To Date	Previous	Current
BP - FY22 EPA Grant QAPP (Task 2)	3,000.00	100.00	3,000.00	3,000.00	0.00
Ann Update - Annual Update	1,200.00	72.42	869.04	801.48	67.56
				<b>Current Billings</b>	67.56
			<b>Amount Due This Bill</b>		<u>67.56</u> ✓

**Total Fee :** 4,200.00  
**To Date Billings :** 3,869.04  
**Total Remaining :** 330.96

**PREPARED & PROOFED BY**  
  
**VERIFIED BY**

# Trial Balance Report

Leelanau County Brownfield Authority

Detail

YTD Ending 4/30/24

		<u>Beginning</u>			<u>Ending</u>
		<u>Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Balance</u>
<b>Fund 101 General Fund</b>					
000000-001-000	Cash	82,866.28	49,520.05	45,443.06	86,943.27
000000-001-001	Cash - MMA	121,892.19	120.94	0.00	122,013.13
000000-202-000	Accounts Payable	0.00	45,412.09	45,412.09	0.00
000000-222-000	Due to County	-70,000.00	0.00	0.00	-70,000.00
000000-390-000	Fund Balance	-134,758.47	0.00	0.00	-134,758.47
000000-402-002	TIF - Leland Residential	0.00	0.00	8,242.50	-8,242.50
000000-402-003	TIF - GTRAC	0.00	0.00	1,096.46	-1,096.46
000000-402-006	TIF - Two Peas	0.00	0.00	279.95	-279.95
000000-501-005	EPA Assessment	0.00	0.00	39,128.34	-39,128.34
000000-607-000	Application Fees	0.00	0.00	650.00	-650.00
000000-664-000	Interest	0.00	30.97	122.80	-91.83
000000-664-001	Interest - Savings	0.00	0.00	120.94	-120.94
000000-801-000	Contractual Services	0.00	6,770.23	0.00	6,770.23
000000-801-200	Contractual - Assessment Petroleum	0.00	515.75	0.00	515.75
000000-801-201	Contractual - Assessment Haz Mat	0.00	38,126.11	0.00	38,126.11
<b>Total Fund General Fund 101</b>		<b>0.00</b>	<b>140,496.14</b>	<b>140,496.14</b>	<b>0.00</b>