ANNA TIF DISTRICT TAX INCREMENT FINANCING REDEVELOPMENT PLAN & PROJECT







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SECTION I. INTRODUCTION

On July 20, 2021, the Eligibility Study for the City of Anna (the "City") Tax Increment Financing ("TIF") District Area (the "Area") was presented to the City Council. The Eligibility Study outlined the qualifying factors found in the Area, and this information is referenced within this Redevelopment Plan ("Plan"). At their meeting on July 20, 2021, the City Council approved motions to continue the TIF process and to complete this document, the Redevelopment Plan for the Area.

The City of Anna intends to use tax increment financing to ameliorate the blighting conditions found in the proposed Redevelopment Project Area and to stimulate private investment. The proposed Redevelopment Project Area as a whole has not been subject to economic growth and will not likely develop without the implementation of a tax increment financing program.

The key goals of the Proposed Redevelopment Project are as follows:

- i. Recruit new development, including commercial, retail, and other mixed-use development;
- ii. Structural repair and remodeling, and site improvements to existing buildings throughout the Redevelopment Project Area;
- iii. General utility improvements, including upgrades to the existing water, sewer, and gas systems;
- iv. General street and right-of-way improvements, including sidewalks to be ADA compliant, parking areas, and curb and gutter;
- v. Streetscape upgrades, including the implementation of a façade improvement program; and,
- vi. Remediation of those conditions which cause the Area to qualify for Tax Increment Financing.

Tax Increment Financing is permitted by the Illinois Tax Increment Allocation Redevelopment Act (the "Act" or the "TIF Act"), which is found at 65 ILCS 5/11-74.4-1 et. seq. The Act sets forth the requirements and procedures for establishing the Area and the Plan. The Area is identified on various exhibits and descriptions in the following sections. It also should be noted at this time that this Plan does not constitute a suggestion of every allocation of TIF Revenue, nor does it represent or constitute an inference as to the content of any "Redevelopment Agreements" that may be negotiated between the City and any developer.



SECTION II. ELIGIBILITY FINDINGS FOR THE AREA

A. Introduction

In order to establish tax increment financing properties slated for inclusion in the TIF Area must be found to be eligible. The following sections report on the eligibility of these parcels.

B. Statutory Requirements

According to the Act, in order for a municipality to qualify properties for tax increment financing, a finding must be made that conditions exist which allow the Area to be classified as a blighted area, a conservation area, a combination of both blighted and conservation areas, or an industrial park conservation area. A map of the area of study (the "Area" or the "Proposed Area") has been attached as Exhibit A – Boundary Map. Moran Economic Development conducted an evaluation of the physical conditions in the Area, and the findings of this evaluation are outlined below.

The definitions used for qualifying this Area, as defined in the Act, follows:

"Conservation Area" means any improved area within the boundaries of a redevelopment project area located within the territorial limits of the municipality in which 50% or more of the structures in the area have an age of 35 years or more. Such an area is not yet a blighted area but because of a combination of three or more of the following factors is detrimental to the public safety, health, morals or welfare, and such an area may become a blighted area:

- 1. Dilapidation An advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings or improvements in such a combination that a documented building condition analysis determines that major repair is required or the defects are so serious and so extensive that the buildings must be removed.
- 2. Obsolescence The condition or process of falling into disuse. Structures have become ill-suited for the original use.
- 3. Deterioration With respect to buildings, defects including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters and downspouts, and fascia. With respect to surface improvements, that the condition of roadways, alleys, curbs, gutters, sidewalks, off-street parking, and surface storage areas evidence deterioration, including, but not limited to, surface cracking, crumbling, potholes, depressions, loose paving material, and weeds protruding through paved surfaces.
- 4. Presence of structures below minimum code standards All structures that do not meet the standards of zoning, subdivision, building, fire, and other governmental codes applicable to property, but not including housing and property maintenance codes.
- 5. Illegal use of individual structures The use of structures in violation of applicable federal, State, or local laws, exclusive of those applicable to the presence of structures below minimum code standards.
- 6. Excessive vacancies The presence of buildings that are unoccupied or under-utilized and that represent an adverse influence on the area because of the frequency, extent, or duration of the vacancies.
- 7. Lack of ventilation, light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke, or other noxious airborne materials. Inadequate natural light and ventilation means the absence or inadequacy of skylights or windows for interior spaces or rooms and improper window sizes and amounts by room area to window area ratios. "Inadequate sanitary facilities" refers to the absence or inadequacy of garbage storage and enclosure, bathroom facilities, hot water and kitchens, and structural inadequacies preventing ingress and egress to and from all rooms and units within a building.



- 8. Inadequate Utilities Underground and overhead utilities such as storm sewers and storm drainage, sanitary sewers, water lines, and gas, telephone, and electrical services that are shown to be inadequate. Inadequate utilities are those that are: (i) of insufficient capacity to serve the uses in the redevelopment project area, (ii) deteriorated, antiquated, obsolete, or in disrepair, or (iii) lacking within the redevelopment project area.
- 9. Excessive land coverage and overcrowding of structures and community facilities The overintensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the designation of an area as one exhibiting excessive land coverage are: the presence of buildings either improperly situated on parcels or located on parcels of inadequate size and shape in relation to present-day standards of development for health and safety and the presence of multiple buildings on a single parcel. For there to be a finding of excessive land coverage, these parcels must exhibit one or more of the following conditions: insufficient provision for light and air within or around buildings, increased threat of spread of fire due to the close proximity of buildings, lack of adequate or proper access to a public right-of-way, lack of reasonably required off-street parking, or inadequate provision for loading and service.
- 10. Deleterious land use or layout The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses, or uses considered to be noxious, offensive, or unsuitable for the surrounding area.
- 11. Lack of community planning The proposed redevelopment project area was developed prior to or without the benefit or guidance of a community plan. This means that the development occurred prior to the adoption by the municipality of a comprehensive or other community plan or that the plan was not followed at the time of the area's development. This factor must be documented by evidence of adverse or incompatible land-use relationships, inadequate street layout, improper subdivision, parcels of inadequate shape and size to meet contemporary standards, or other evidence demonstrating an absence of effective community planning.
- 12. The area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.
- 13. The total equalized assessed value of the Proposed Redevelopment Project Area has declined for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated or is increasing at an annual rate that is less than the balance of the municipality for 3 of the last 5 calendar years for which information is available or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated.

"Blighted Area" means any improved or vacant area within the boundaries of a redevelopment project area located within the territorial limits of the municipality where, if vacant, the sound growth of the redevelopment project area is impaired by a combination of 2 or more of the following factors, each of which is (i) present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:

1. Obsolete platting of vacant land - that results in parcels of limited or narrow size or configurations of parcels of irregular size or shape that would be difficult to develop on a planned basis and in a manner compatible with contemporary standards and requirements, or platting that failed to





create rights-of-way for streets or alleys or that created inadequate right-of-way widths for streets, alleys, or other public rights-of-way or that omitted easements for public utilities.

- 2. Diversity of ownership of parcels of vacant land sufficient in number to retard or impede the ability to assemble the land for development.
- 3. Tax and special assessment delinquencies exist or the property has been the subject of tax sales under the Property Tax Code within the last 5 years.
- 4. Deterioration of structures or site improvements in neighboring areas adjacent to the vacant land.
- 5. The area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation - costs for, or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.
- 6. The total equalized assessed value of the proposed redevelopment project area has declined for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated or is increasing at an annual rate that is less than the balance of the municipality for 3 of the last 5 calendar years for which information is available or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated.

Or, if vacant, the sound growth of the redevelopment areas is impaired by one of the following factors that (i) is present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present with the intent of the Act and (ii) is reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:

- 1. The area consists of one or more unused quarries, mines, or strip mine ponds.
- 2. The area consists of an unused rail yards, rail tracks or railroad rights-of-way.
- 3. The area, prior to its designation, is subject to chronic flooding which adversely impacts on real property in the area as certified by a registered professional engineer or appropriate regulatory agency.
- 4. The area consists of an unused or illegal disposal site containing earth, stone, building debris, or similar materials that were removed from construction, demolition, excavation, or dredge sites.
- 5. Prior to November 1, 1999, the area is not less than 50 nor more than 100 acres and 75% of which is vacant (notwithstanding that the area has been used for commercial agricultural purposes within 5 years prior to the designation of the redevelopment project area), and the area meets at least one of the factors itemized in paragraph (1) of this subsection, the area has been designated as a town or City center by ordinance or comprehensive plan adopted prior to January 1, 1982, and the area has not been developed for that designated purpose.
- 6. The area qualified as a blighted improved area immediately prior to becoming vacant, unless there has been substantial private investment in the immediately surrounding area.

C. Methodology of Investigation

Various techniques and methods of research and field surveys were utilized in determining the eligibility of the properties in question, including:



- On-site field examination of the Proposed Area by experienced property inspectors on the staff of Moran Economic Development. These personnel are trained in techniques and procedures of determining conditions of properties, buildings, streets, utilities, etc. and the subsequent use and analysis of this research to determine TIF eligibility.
- Contacts with City officials and other individuals knowledgeable about conditions and history in and of the Proposed Area, the age and condition of buildings and site improvements, development patterns, real estate matters, and related items.
- Contacts with City public works officials regarding utilities and infrastructure in the Area.
- Examination of maps, aerial photographs, and historic data related to the Proposed Area including Union County real property tax assessment records.
- Use of definitions contained in the Act.
- Adherence to basic findings of need as established by the Illinois General Assembly in establishing tax increment financing, which became effective on January 10, 1977 and has been subsequently amended.

D. Eligibility Findings for the Area

In making the determination of eligibility for an Area, it is not required that each and every property and/or building individually qualify, but it is the Area as a whole that must be determined to be eligible. An analysis of the physical conditions and presence of qualifying factors within the Area was performed. In addition to the analysis an inventory of existing land use was determined and outlined on the attached Exhibit B – Existing Land Use.

The Area encompasses 533 parcels of property and rights-of-way in the City of Anna. Generally, this Area encompasses parcels along the IL-146/Vienna Street corridor in the central portion of the City. Beginning at the westernmost portion of the boundary, the Area takes in parcels near Green Street and continues east taking in properties along Davie Street, South Main Street, and Chestnut Street. The Area continues east/northeast along Vienna Street and takes in adjacent properties until reaching Dogwalk Road. The Area extends east to take in properties south of Dogwalk Road and north of IL-146, which make up the easternmost portion of the boundary.

The findings of this analysis, outlined and detailed below, demonstrate that the Area is found to be a combination "conservation area" and "blighted area" as defined within the Act. While the Area was reviewed for all of the factors listed above in Section B, the following summarizes only the factors that exist within the Area:

QUALIFICATIONS OF THE DEVELOPED PORTION OF THE AREA

Age of Structures

As stated, 50% or more of the structures must have an age of 35 years or greater for a developed area to qualify as a "conservation area." Of the 536 structures in the Area, 443 (83%) are 35 years of age or greater. Thus, the developed portion of the Area may be reviewed for its compliance with the "conservation" criteria.

The qualifying factors for developed land found in the Act were researched to determine eligibility for these properties. The following is the review of existing factors in the Area that would qualify it as a "Conservation Area":

Deterioration

Deteriorated conditions were present in 393 of the 536 structures in the Area (73%), and in 332 of the 462 developed parcels (72%). The field survey of main building conditions in the Area found 393





0.3

buildings to have notable defects in the secondary structural components, including roofs, windows, foundations, and fascia materials. These examples were evenly distributed throughout the Area both geographically and within the various land uses. The developed portion of the Area also exhibited surface deterioration. Common forms of this type of deterioration are cracking sidewalks, unkempt gravel areas, cracked and deteriorated roadway surfacing, and grass or weed growth in some of the surface improvements. In other portions of the proposed district parking lots, entry ways, and driveways lack proper pavement and exhibit clear signs of deterioration.

Inadequate Utilities

There is a need for utility and infrastructure upgrades throughout the Project Area. City public works staff detailed that much of the water and sewer system serving the Area is aged and in need of repair or replacement. Both systems date back approximately 60-75 years, with sections that have lines that are older, and both experience breakages due to the antiquated material of the lines. The water tower serving the Area also is in need of improvements, requiring rehabilitation in the form of repainting and resealing. Additionally the City's gas lines are in need of replacement, which is a priority in terms of requisite improvements. There is approximately 35 miles of steel lines that are aged and in need of replacement with more modern PVC lines.

Deleterious Land Use or Layout

Incompatible land-use relationships typically occur when the function of one land use negatively impacts the adjacent land uses. Hours of operation, vehicular traffic, noise, security lighting, truck delivery traffic, and utilizing the public right-of-way as part of a loading zone or parking lot are all factors that can negatively impact adjacent lots of different land uses. Most notably is the intermingling between residential and commercial parcels in the Area. Due to the age of the Area, much of the development occurred prior to the City implementing a comprehensive plan. Had a community plan been in place to guide future development, these areas of intermixed land uses would have been properly separated in order to avoid any negative impacts from adjacent land uses. As it stands, there are intermittent residential parcels between commercial structures, which can create some noxious land use relationships.

Lack of Community Planning

A significant portion of the Area (73%) suffers from a lack of community planning. The City's comprehensive plan was adopted in 1968, thus community plan did not exist at the time the much of the Area began to be developed. Prior to the creation of the City's comprehensive plan in development occurred through a general sense of order, and while the Area does not appear to be an amalgam of styles and/or architecture, there still was not one overall plan which guided development during the growth of the vast majority of the Area. Much of the area is of mixed use. Commercial structures are intermittently mixed with residential properties, as noted in the deleterious land use portion of this study. There are also numerous instances of parcels that are inadequately shaped and sized. There are examples of this factor in single structures. The inconsistency of these sizes and shapes make the Area a difficult one to market to new developers without the consolidation or substantial subdivision of the parcels. The street network throughout much of the Area has the original layout and construction. Many of the streets are deficient in terms of geometrics, and the intersections are in need of improvement as well.

Stagnant or Declining Property Values

Equalized assessed valuation ("EAV") information was reviewed by the staff of Moran Economic Development to determine whether or not the Area qualifies for this factor. Table A depicts annual growth rates both for the Study Area as a whole and the balance of the City, which is the total EAV of Anna minus the EAV of the parcels in the Study Area, dating back to assessment year 2015.



YEAR		PROJECT AREA ²	CHANGE %	BALANCE ³	CHANGE %
2020	\$53,267,969	\$15,496,882	-1.29%	\$37,771,087	0.42%
2019	\$53,311,211	\$15,698,889	0.87%	\$37,612,322	1.26%
2018	\$52,708,463	\$15,563,867	-1.26%	\$37,144,596	-1.65%
2017	\$53,529,588	\$15,763,084	-1.13%	\$37,766,504	1.85%
2016	\$53,024,098	\$15,943,044	2.50%	\$37,081,054	4.00%
2015	\$51,208,525	\$15,554,870		\$35,653,655	

TABLE A - PROJECT AREA & CITY BALANCE GROWTH RATES

¹Total City Equalized Assessed Value (EAV). Source: Union County Clerk

²Total EAV of the Parcels in the Project Area. Source: Union County Property Tax Search

³Total City EAV Minus the EAV of the Parcels in the Project Area

This analysis shows that the parcels in the Area have been stagnant and has had a lower annual EAV growth rate than the balance of the City for four of the last five years (those years shown in bold). Additionally the parcels that make up the Study Area have had a negative annual growth rate for three years.

Table B shows the comparison of the Study Area growth rates to the Consumer Price Index for All Urban Consumers ("CPI") published by the United States Department of Labor, and that the parcels in the Area are increasing at an annual rate that is less than the CPI for four of the last five years.

Thus, the Study Area meets two requirements set forth for this factor: the Area is increasing at

TABLE B - PROJECT AREA & CPI GROWTH RATES				
YEAR	PROJECT AREA ¹	%		
2020	\$15,496,882	-1.29%	1.80%	
2019	\$15,698,889	0.87%	2.40%	
2018	\$15,563,867	-1.26%	2.10%	
2017	\$15,763,084	-1.13%	1.30%	
2016	\$15,943,044	2.50%	0.10%	
2015	\$15,554,870	-	-	

¹Total EAV of the Parcels in the Project Area. Source: Union County

Property Tax Search ²Consumer Price Index for All Urban Consumers. Source: U.S. Dept. of Labor

an annual rate that is less than the balance of the municipality and the CPI for four of the last five calendar years.

QUALIFICATIONS OF THE VACANT PORTIONS OF THE AREA

In addition to the developed parcels, the qualifying factors for undeveloped land found in the Act were researched to determine eligibility for these properties.

The first step towards establishing eligibility in an undeveloped portion of a municipality is to determine whether or not such undeveloped property is considered vacant. "Vacant land" is defined in the Act (also Sec. 11-74.4-2) as follows:

...any parcel or combination of parcels of real property without industrial, commercial, and residential buildings which has not been used for commercial agricultural purposes within 5 years prior to the designation of the redevelopment area, unless the parcel is included in an industrial park conservation area or the parcel has been subdivided; provided that if the parcel was part of a larger tract that has been divided into 3 or more smaller tracts that were accepted for recording during the period from 1950-1990, then the parcel shall be deemed to have been subdivided, and all proceedings and actions of the municipality taken in that connection with respect to any previously approved or designed redevelopment project area or amended redevelopment project area are hereby validated and hereby declared to be legally sufficient for all purposes of this Act. For the purposes of this Section and only for land subject to the subdivision requirements of the Plat Act, land is subdivided when the original plat of the proposed Redevelopment Project Area or relevant portion thereof has been properly certified, acknowledged, approved, and recorded or filed in accordance with the Plat Act and a preliminary plat, if any, for any subsequent phases of the proposed Redevelopment Project Area or the proposed R



Once undeveloped property is found to be "vacant," such vacant area may be found to be a blighted area based on certain factors. Researching various records using the Union County Assessment and Tax Information System, it has been determined that there are 71 parcels of land found to be vacant. Of the 71 vacant parcels, there are 69 parcels of real property without industrial, commercial, or residential buildings. Additionally, these parcels have not been used for commercial agricultural purposes within the five year period preceding this redevelopment plan. The remaining two parcels have been used for commercial agricultural purposes within the five year period prior to the creation of this Redevelopment Plan. These parcels have been subdivided in accordance with the Plat Act, however, and as such can be considered vacant land.

Diversity of Ownership

The majority (76%) of the undeveloped properties within the Area have different ownership, making property assembly difficult. This very much limits the ability to both market and develop these properties without a plan for redevelopment.

Obsolete Platting

The majority of the undeveloped parcels (and a larger percentage of the total vacant acreage) exhibit obsolete platting. These parcels are unlikely to be utilized properly due to their incompatibility with contemporary standards and requirements for development. In certain instances this issue can be overcome by property assembly, but this process is hindered by "Diversity of Ownership", an eligibility factor detailed previously.

Deterioration of Structures or Site Improvements in Neighboring Areas

Deterioration was evident during field investigations of the neighboring areas adjacent to the undeveloped properties in the proposed Area. The deteriorating building and surface conditions noted above (developed portion) affect the undeveloped portion of the Area as well, as many of the undeveloped parcels are adjacent to developed parcels exhibiting deterioration in some form. This condition affects the majority of the undeveloped portion of the Area.

Stagnant or Declining Property Values

The stagnant or declining property values, as described in the developed portion prior, applies to both developed and undeveloped properties in the Redevelopment Project Area. As such, the undeveloped portion of the Area also qualifies for this factor, as it was determined that the parcels in the Area meet the requirements of this factor.

E. Summary of Factors

It is found that the developed portion of the Area contains conditions that qualify it as a Conservation Area; the number of buildings that are 35 years or older exceeds the statutory threshold of 50%, with 443 of the 536 structures (83%) being at least 35 years old; and the Area contains an incidence of five factors present to a qualifying degree. The factors which cause the Area to qualify are present to a meaningful extent and are distributed throughout the Area. The following summarizes those factors:

Deterioration – 72% of the parcels and 73% of the structures exhibit some form of deterioration. **Inadequate Utilities** – 88% of the parcels in the Area exhibit inadequate utilities in some form.

Deleterious Land Use or Layout – 68% of the Area is affected by deleterious land use or layout.

Lack of Community Planning – 73% of the Area is affected by some factor that is a result of a lack of community planning.

Stagnant or Declining Property Values – The Project Area had lower annual EAV growth rates than the balance of the City and the CPI for four of the last five years.

It is found that the undeveloped portion of the Area contains conditions that qualify it as a Blighted Area, as it exhibits a relatively high incidence of four qualifying factors. These qualifying factors are present to a meaningful extent and are distributed throughout the Area. The following summarizes those factors:

Obsolete Platting – the majority of the vacant portion of the Area exhibits obsolete platting. **Diversity of Ownership** – the majority of the vacant parcels in the Area have a diversity of ownership.



Deterioration of Adjacent Parcels – the undeveloped parcels are adjacent to parcels exhibiting deteriorated site improvements.

Stagnant or Declining Property Values – The Project Area had lower annual EAV growth rates than the balance of the City and the CPI for four of the last five years.

All of the qualifying factors are presented in Table C.

TABLE C - QUALIFICATION FACTORS MATRICE	-		
TOTAL PARCELS IN TIF DISTRICT	5	33	
QUALIFICATIONS OF DEVELOPED LAND			
Number of Parcels		462	
Number of Structures		536	
Buildings Over 35 Years of Age	443	83%	
Dilapidation	38	8%	
Obsolescence	75		
Structure Deterioration	393		
Surface Deterioration		72%	
Total Deterioration	332	72%	
Structures below minimum code	Not De	termined	
Illegal Use of Structures	Not De	termined	
Excessive Vacancies	18	4%	
Lack of Ventilation, Light, or Sanitary Facilities	23	5%	
Inadequate Utilities	406	88%	
Excessive Land Coverage	56	12%	
Deleterious Land Use or Layout	316	68%	
Lack of Community Planning		73%	
EPA Remediation Costs	1	NO	
Low EAV Growth for 3 of the Last 5 Years	Y	YES	
Total # of Factors Existing		10	
Factors Existing to a Qualifying Extent		5	
50% or More of Area has 3 or More Factors Plus Age	Y	YES	
QUALIFICATIONS OF VACANT LAND			
Number of Vacant Parcels		71	
Obsolete Platting		YES	
Diversity of Ownership		YES	
Tax Delinquent		NO	
Deterioration in Adjacent Areas		YES	
EPA Remediation Costs		NO	
Low EAV Growth for 3 of the Last 5 Years		YES	
2 of the 6 Preceding Factors	Y	ES	

F. Conclusion

The developed portion of the Area is impacted by at least ten blighting factors, plus age. Five of these factors are reasonably distributed and present to a meaningful extent. As such, the developed portion of the Area is found to exceed the threshold required to be a considered "conservation area." The undeveloped portion of the Area is impacted by four of six blighting factors. These factors are reasonably distributed and are present to a meaningful extent. As such, the undeveloped portion of the Area is found to exceed a "blighted area."

It is, therefore, found that the Area of Analysis contains conditions that qualify it as a combination of a "conservation area" and "blighted area," and that these parcels will continue to exhibit conditions that will worsen without a program of intervention to induce private and public investment in the area. The conditions that exist are detrimental to the Area as a whole, to the long term interests of the City, and to the other taxing districts. This tax increment program should serve to reduce or eliminate the factors which cause the Area to qualify under the TIF Act. Therefore, after a thorough review of the factors present, the conclusion of this report is that the Proposed Area qualifies for tax increment financing. The City Council should review this analysis and, if satisfied, proceed with the recognition of these findings, the adoption of the Redevelopment Plan, and the establishment of the Anna TIF Redevelopment Area.



SECTION III. FINDINGS OF NEED FOR TAX INCREMENT FINANCING

The above study determined that the Area qualifies for tax increment financing as a combination of both a "blighted area" and "conservation area." In addition to this determination, the Act requires that additional criteria be met before adopting a Redevelopment Plan. These additional findings follow.

A. The Redevelopment Area Exceeds the Statutory Minimum Size

The Area proposed for tax increment financing encompasses 533 parcels of developed and undeveloped property, rights-of-way, and City property totaling approximately 471.5 acres. The City, therefore, meets this requirement, as the Area contains more than the required 1 $\frac{1}{2}$ -acre minimum as defined in the Act. The full description of the Area is written in Appendix A – Legal Description.

B. The Redevelopment Project Area is Contiguous

The Anna TIF Redevelopment Area is contiguous and contained within a single perimeter boundary. Therefore, the City meets this requirement. The Area as is fully described in the attached Legal Description – Appendix A.

C. All Properties Included will Substantially Benefit

The City believes that the implementation of tax increment financing will substantially benefit all properties included in the Redevelopment Project Area.

D. The Area, on the Whole, is not Subject to Growth

The Area has generated little growth in real property taxes in comparison to the balance of the City (total City EAV minus the EAV of the Project Area), and there has been insignificant private investment in the Area, as a whole, to enhance the tax base of the City or of the other affected taxing districts. From 2015-2020 the Project Area had a lower annual average growth rate than the balance of the City for four of the five years. Additionally the parcels which make up the Project Area had lower growth rates than the CPI for four of the last five years. These parcels cannot reasonably be anticipated to develop on par with the rest of the City without the adoption of tax increment financing. Therefore this requirement is met.

E. The TIF Plan and Project Conform with the City's Comprehensive Plan

The City has determined that this Redevelopment Plan is consistent with the goals and objectives of the City's comprehensive plan. All future development in the Redevelopment Project Area will conform to applicable codes and ordinances as may be in effect at that time.

F. The Redevelopment Plan Meets the Statutory Timeframe

The estimated date for the completion of the Redevelopment Plan shall be no later than twenty-three (23) years after the year in which the adoption of the Redevelopment Project Area by the City occurs. If available and deemed appropriate by the City, obligations incurred to finance improvements in the Area will be repaid by incremental revenues, which may be supplemented with funds from other sources such as local taxes, State or Federal loans or grants.

G. The Area Would not be Developed But For Tax Increment Financing

The City finds that the Area has not currently, nor would reasonably be, developed without the use of tax increment revenues. The City pledges that such incremental revenues will be obligated for the development and revitalization of the Redevelopment Area as provided in the Act. The positions of those expressed in the private sector indicate that the activities outlined for the Area cannot be expected to occur "but for" assistance from tax increment financing.

H. The Assessment of Financial Impacts on Taxing Districts is Outlined

The City of Anna will find that the financial impact or increased demand for facilities or services resulting from the implementation of the Redevelopment Project on local taxing districts is minimal. Potential negative impact upon local taxing districts due to the proposed area is expected to be minimal since this Plan does not include high-service uses, and due to the fact that the Area is not now creating significant incremental revenue compared to the City. Although the projected impact is minimal, the negative effects upon said districts will also be minimized through the inclusion of projects that will benefit them. Utility,



roadway, and access improvements will be beneficial to emergency service providers, as well as the general public in and around the Redevelopment Project Area. In addition, project funds may also be utilized to assist in other public infrastructure and capital projects of other units of local government as permitted by the Statute within or outside the Project Area.

The City intends to monitor development in the Project Area and with the cooperation of the other affected taxing districts will attempt to ensure that any increased needs are addressed in connection with any particular development. Once this Plan and related projects have been implemented, and the anticipated development has occurred, the resulting EAV increases will generate a far higher level of property tax revenues to the local taxing districts than would otherwise have occurred. The City, to the extent that surplus revenues become available, will distribute such revenues on a pro-rata basis to local taxing bodies whenever possible.



SECTION IV. REDEVELOPMENT PLAN

A. Introduction

This section presents the Redevelopment Plan for the Anna TIF Redevelopment Project Area. Pursuant to the Tax Increment Allocation Redevelopment Act, when the finding is made that an Area qualifies as either a conservation area, a blighted area, a combination of both conservation and blighted areas, or an industrial park conservation area, a Redevelopment Plan must be prepared. A Redevelopment Plan is defined in the Act in the following manner:

...the comprehensive program of the municipality for development or redevelopment intended by the payment of redevelopment project costs to reduce or eliminate those conditions the existence of which qualified the redevelopment project area as a blighted area or conservation area or combination thereof or industrial park conservation area, and thereby to enhance the tax bases of the taxing districts which extend into the Redevelopment Project Area.

B. General Use Plan

The General Land Use Plan for the Redevelopment Project Area is shown in Exhibit C. All Redevelopment Projects shall be subject to the provisions of the City's ordinances and other applicable codes as may be in existence and may be amended from time to time.

C. Objectives

The objectives of the Redevelopment Plan are to:

- 1. Reduce or eliminate those conditions that qualify the Redevelopment Area as eligible for tax increment financing;
- 2. Prevent the recurrence of those qualifying conditions which exist within the Area;
- 3. Enhance the real estate tax base for the City of Anna and all other taxing districts which extend into the Area;
- 4. Increase sales tax collections for the City of Anna;
- 5. Encourage and assist private development within the Redevelopment Project Area through the provision of financial assistance for new development as permitted by the Act. This will provide for expanded employment opportunities that will strengthen the economic base of the City and surrounding areas; and,
- 6. Complete all public and private actions required in this Redevelopment Plan in an expeditious manner so as to maximize TIF opportunities.

D. Policies

Appropriate policies have been, or will be, developed by the City of Anna in regards to this Redevelopment Plan and Project. These policies include, but are not limited to, the following:

- 1. Use TIF-derived revenues to accomplish the specific public-side activities and actions outlined in the Implementation Strategy of the Plan;
- 2. Utilize City staff and consultants to undertake those actions necessary to accomplish the specific public-side activities as outlined in the Implementation Strategy of the Plan;
- 3. Actively market the Redevelopment Project Area to private-side developers;
- 4. Provide financial assistance, as permitted by the Act, to encourage private-side developers to complete those certain private actions and activities as outlined in this Plan;
- 5. Seek out additional sources of revenue to help "kick start" development and redevelopment activities in the Redevelopment Project Area;
- 6. Monitor the public and private actions and activities occurring within the Area; and,
- 7. Complete the specified actions and activities in an expeditious manner, striving to minimize the length of the existence of the Area.

These policies may be additionally amended from time to time as determined by the City.



E. Redevelopment Project

To achieve the objectives of the TIF redevelopment project, a number of activities will need to be undertaken. An essential element of the Redevelopment Plan is a combination of private developments in conjunction with public investments and infrastructure improvements. Improvements and activities necessary to implement the Redevelopment Plan may include, but are not limited to, the following:

1. Private Redevelopment Activities

The private activities proposed for the Anna TIF Redevelopment Project Area may include, but are not limited to:

- On-site infrastructure upgrades;
- Recruitment of new development to the City, primarily commercial;
- Repairing, remodeling, and site improvements to existing buildings throughout the Redevelopment Project Area;
- Rehabilitation to the aging structures in the downtown commercial district; and,
- Land assembly and site preparation.
- 2. Public Redevelopment Activities

Public improvements and support activities will be used to induce and complement private investment. These may include, but are not limited to:

- Costs of engineering, architectural, or professional studies related to economic development of the Area;
- General utility improvements, including upgrading of the existing water, sewer, and gas systems;
- General street and right-of-way improvements, including construction of sidewalks to be ADA compliant, parking area improvements, and construction of additional curb and gutter;
- Costs of demolition of public or private buildings for those structures determined to be beyond repair or rehabilitation;
- Marketing of properties within the TIF District Area for business recruitment;
- Repairing, remodeling, and site improvements to existing buildings throughout the Redevelopment Project Area;
- Financing costs, including those related to the issuance of obligations;
- Façade and streetscape improvements;
- Interest cost incurred by a redeveloper related to the construction, renovation or rehabilitation of a redevelopment project; and,
- Relocation costs, to the extent that a municipality determines that relocation costs shall be paid, or is required to make payment of relocation costs by federal or state law.





SECTION V. IMPLEMENTATION STRATEGY

A. Introduction

The development and follow-through of a well-devised implementation strategy is an essential element in the success of any Redevelopment Plan. In order to maximize program efficiency, take advantage of both current and future interest in the Area, and with full consideration of available funds, a phased implementation strategy will be employed. This will allow the City to better manage public expenditures used to spur development within the Area by addressing public concerns.

In order to maintain an appropriate balance between private investment and public improvements, the City will work to adopt the Redevelopment Plan. Once the Plan is adopted, the City will negotiate redevelopment agreements with private developers who will propose the use of tax increment funds to facilitate a Redevelopment Project.

B. Estimated Redevelopment Project Costs

Costs that may be incurred by the City as a result of implementing a Redevelopment Plan may include, without limitation, project costs and expenses and any other costs that are eligible under the Act. Such itemized costs include the following:

- 1. The costs of studies, surveys, development of plans, and specifications, implementation and administration of the Redevelopment Plan including but not limited to staff and professional service costs for architectural, engineering, legal, financial, planning or other services.
- 2. The cost of marketing sites within the Redevelopment Project Area to prospective businesses, developers, and investors.
- 3. Property assembly costs, including but not limited to acquisition of land and other property, real or personal, or rights or interest therein, demolition of buildings, site preparations, site improvements that serve as an engineered barrier addressing ground level or below ground environmental contamination, including, but not limited to parking lots and other concrete or asphalt barriers, and the clearing and grading of land.
- 4. Costs of rehabilitation, reconstruction or repair or remodeling of existing public or private buildings, fixtures, and leasehold improvements; and the cost of replacing an existing public building if pursuant to the implementation of a Redevelopment Project the existing public building is to be demolished to use the site for private investment or devoted to a different use requiring private investment.
- 5. Cost of construction of public works or improvements, not to include the cost of constructing a new municipal building principally used to provide offices, storage space, or conference facilities or vehicle storage, maintenance, or repair for administrative, public safety, or public works personnel and that is not intended to replace an existing public building unless the municipality makes a reasonable determination in the Redevelopment Plan, supported by information that provides the basis for that determination, that the new municipal building is required to meet an increase in the need for public safety purposes anticipated to result from the implementation of the Redevelopment Plan.
- 6. Cost of job training and retraining projects, including the cost of "welfare to work" programs implemented by businesses located within the Redevelopment Project Area.
- 7. Financing costs, including but not limited to, all necessary and incidental expenses related to the issuance of obligations, and which may include payment of interest on any obligations issued there under accruing during the estimated period of construction of any Redevelopment Project for which such obligations are issued and for not exceeding thirty-six (36) months thereafter, and including reasonable reserves related thereto.



- 8. To the extent the municipality by written agreement approves the same, all or a portion of a taxing district's capital costs resulting from the Redevelopment Project necessarily incurred or to be incurred within a taxing district in furtherance of the objectives of the Redevelopment Plan and Project. These costs include fire protection district, school district, and library district capital costs.
- 9. An elementary, secondary, or unit school district's increased costs attributable to assisted housing units located within the Area for which the developer or redeveloper receives financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the assisted housing sites necessary for the completion of that housing.
- 10. Relocation costs to the extent that a municipality determines that relocation costs shall be paid or is required to make payment of relocation costs by federal or state law.
- 11. Payments in lieu of taxes.
- 12. Costs of job training, retraining, advanced vocational education or career education, including but not limited to courses in occupational, semi-technical or technical fields leading directly to employment, incurred by one or more taxing districts, provided that such costs (i.) are related to the establishment and maintenance of additional job training, advanced vocational education or career education programs for persons employed or to be employed by employers located in a Redevelopment Project Area; and (ii.) when incurred by a taxing district or taxing districts other than the municipality, are set forth in a written agreement by or among the municipality and the taxing district or taxing districts, which agreement describes the program to be undertaken, including but not limited to the number of employees to be trained, a description of the training and services to be provided, the number and type of positions available or to be available, itemized costs of the program and sources of funds to pay for the same, and the term of the agreement. Such costs include, specifically, the payment by community college districts of costs pursuant to Sections 3-37, 3-38, 3-40 and 3-40.1 of the Public Community College Act and by school districts of costs pursuant to Sections 10-22.20a and 10-23.3a of the School Code.
- 13. Interest cost incurred by a redeveloper related to the construction, renovation or rehabilitation of a Redevelopment Project provided that:
 - i. Such costs are to be paid directly from the special tax allocation fund established pursuant to this Act;
 - ii. Such payments in any one-year may not exceed 30% of the annual interest costs incurred by the redeveloper with regard to the Redevelopment Project during that year;
 - iii. If there are not sufficient funds available in the special tax allocation fund to make the payment pursuant to this paragraph then the amounts so due shall accrue and be payable when sufficient funds are available in the special tax allocation fund;
 - iv. The total of such interest payments paid pursuant to this Act may not exceed 30% of the total (i) cost paid or incurred by the redeveloper for the Redevelopment Project plus (ii) Redevelopment Project costs excluding any property assembly costs and any relocation costs incurred by a municipality pursuant to this Act;
- 14. Unless explicitly stated within the Act, the cost of construction of new privately-owned buildings shall not be an eligible Redevelopment Project cost.
- 15. None of the Redevelopment Project costs enumerated above shall be eligible redevelopment costs if those costs would provide direct financial support to a retail entity initiating operations in the Redevelopment Project Area while terminating operations at another Illinois location within 10



miles of the Redevelopment Project Area but outside the boundaries of the Redevelopment Project Area municipality.

C. Estimated Budget for Redevelopment Project Costs

The estimated costs associated with the eligible public redevelopment activities are presented in Table D. This estimate includes reasonable and necessary costs incurred or estimated to be incurred during the implementation of the Plan. The estimated costs are subject to change as specific plans and designs are themselves subject to change.

TABLE D - ESTIMATED BUDGET FOR REDEVELOPMENT PROJECT

DESCRIPTION	ESTIMATED COST
Costs of studies, surveys, development of plans and specifications, including staff and professional service costs for architectural, engineering, legal, environmental, marketing, or other services;	\$875,000
Property assembly costs; including acquisition of land and other property, real or personal; demolition of structures, site preparation, and the clearing and grading of land;	\$2,325,000
Costs of rehabilitation, reconstruction, repair, or remodeling of existing public or private buildings, fixtures, or leasehold improvements;	\$3,950,000
Costs of the construction of public works or improvements (construction or reconstruction of rights of way, additional safety barriers, streets, roadways, curbs and gutters, street lighting, sidewalks, bicycle pathways, and public utilities, including storm and sanitary sewers, and lift stations);	\$4,185,000
Financing costs; including those related to the issuance of obligations; interest cost incurred by a redeveloper related to the construction, renovation, or rehabilitation of a redevelopment project; Taxing district capital costs incurred as a result of the implementation of the Redevelopment Plan;	\$2,820,000
Relocation costs to the extent that the municipality determines that these costs shall be paid, or is required to make payment of relocation costs by federal or state law;	\$345,000
TOTAL ESTIMATED BUDGET	\$14,500,000

Expenditures in individual categories may differ from those shown above; however, the total amount of the Estimated Redevelopment Project Costs will not exceed \$14,500,000 plus any additional interest and financing costs as may be required.

D. Most Recent Equalized Assessed Valuation

The most recent total equalized assessed valuation for the Redevelopment Project Area is approximately \$15,496,882. The County Clerk of Union County will verify the Base EAV amount upon the adoption of the City ordinances approving tax increment financing, creating the Redevelopment Project Area, and approving the Anna TIF Redevelopment Plan and Project. A list of all parcels within the Area is attached as Appendix B – Parcel ID Numbers.

E. Redevelopment Valuation

Contingent on the adoption of the Anna TIF Redevelopment Plan and Project, and commitment by the City to the Redevelopment Program, it is anticipated that private developments and/or improvements will occur within the Redevelopment Project Area. After discussions with the City, it has been estimated that private investment will increase the EAV by approximately \$12,500,000. This figure is in present day dollars, and takes into account only the investment driven valuation increase. Therefore, after redevelopment, the total estimated EAV, in present day dollars, will be approximately \$28,000,000.

F. Source of Funds

The primary source of funds to pay for Redevelopment Project costs associated with implementing the Redevelopment Plan shall be funds collected pursuant to tax increment allocation financing to be adopted by the City. Under such financing, tax increment revenue, in the form of increases in the equalized



assessed value EAV of property in the Redevelopment Project Area, shall be allocated to a special fund each year (the "Special Tax Allocation Fund"). The assets of the Special Tax Allocation Fund shall be used to pay Redevelopment Project Costs within the entire Area, and retire any obligations incurred to finance Redevelopment Project Costs.

In order to expedite the implementation of the Redevelopment Plan and construction of the public improvements, the City of Anna, pursuant to the authority granted to it under the Act, may issue bonds or other obligations to pay for eligible Redevelopment Project Costs. These obligations may be secured by future revenues to be collected and allocated to the Special Tax Allocation Fund.

If available, revenues from other public and private economic development funding sources will be utilized. These may include state and federal programs, local retail sales tax, land disposition proceeds from the sale of land in the Area, and applicable revenues from any abutting tax increment financing areas in the City. In turn, this tax increment financing Area may also provide monies to abutting tax increment financing areas in the City.

G. Nature and Term of Obligation

The principal source of funding for the Redevelopment Project will be the deposits into the Special Tax Allocation Fund of monies received from taxes on the increased value of real property in the Area. If any obligations secured by future amounts to be collected and allocated to the Special Allocation Fund are issued pursuant to this Redevelopment Plan, they are to be issued for a term not to exceed 20 years, bearing an annual interest rate as permitted by law.

Revenues received in excess of 100% of funds necessary for the payment of principal and interest on the obligations, and not earmarked for other Redevelopment Project Costs or early retirement of such obligations, may be declared as surplus and become available for pro rata distribution annually to the taxing bodies to the extent that this distribution of surplus does not impair the financial viability of the Redevelopment Project.

H. Fair Employment Practices and Affirmative Action

The City of Anna will insure that all public and private redevelopment activities are constructed in accordance with fair employment practices and affirmative action. The City will additionally insure that all recipients of tax increment financing assistance adhere to these policies.

I. Certifications

The Illinois TIF statute declares that if a redevelopment project area contains 75 or more inhabited residential units then a municipality shall prepare a separate housing impact study. The City of Anna hereby certifies that the Anna TIF Redevelopment Plan and Project will not result in the displacement of residents from 10 or more inhabited residential units. The City hereby certifies that this Plan will not result in the removal of inhabited housing units which contain households of low-income or very low-income persons as these terms are defined in the Illinois Affordable Housing Act. If the removal of inhabited housing units which contain households of low-income persons were to occur, the City would first be required to prepare a separate housing impact study and provide affordable housing and relocation assistance not less than that which would be provided under the federal Uniform Relocation Assistance and Real Property Acquisition Act of 1970 and the regulations under the Act, including the eligibility criteria, as required by 65 ILCS 11-74.4-3(n)(7).

Additionally the City of Anna hereby declares that the qualifying characteristics as provided herein for the purpose of establishing the Anna TIF District Redevelopment Project Area as a combination of Blighted and Conservation Areas pursuant to the Act (65 ILCS 5/ 11-74.4 et. seq.) shall not be used by the City for the purpose of exercising its authority under the Eminent Domain Act (735 ILCS 30/ 1-1-1 et. seq.). Further, the City of Anna hereby certifies that its authority under the Eminent Domain Act will not be exercised for any property in the Redevelopment Project Area during the lifespan of the Redevelopment Project.



SECTION VI. AMENDING THE TIF PLAN

The Anna TIF Redevelopment Plan and Project may be additionally amended in accordance with the provisions of the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1, et. seq



SECTION VII. REPORTING AND MEETING

The City shall adhere to all reporting and meeting requirements as provided for in the Act.



APPENDIX A LEGAL DESCRIPTION



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APPENDIX A – LEGAL DESCRIPTION



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APPENDIX B PARCEL ID LIST



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APPENDIX B - PARCEL ID LIST

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14-00-08-226	14-00-08-424	14-00-08-572	14-00-08-983	14-00-11-839
14-00-08-247	14-00-08-427	14-00-08-573	14-00-08-984	14-00-11-840
14-00-08-248	14-00-08-428	14-00-08-574	14-00-08-985	14-00-11-841
14-00-08-249	14-00-08-429	14-00-08-583	14-00-08-986	14-00-11-842
14-00-08-250	14-00-08-430	14-00-08-584	14-00-08-987	14-00-11-843
14-00-08-250	14-00-08-431	14-00-08-585	14-00-08-988	14-00-11-844
14-00-08-252	14-00-08-432	14-00-08-721	14-00-08-989	14-00-11-845
14-00-08-253	14-00-08-432	14-00-08-721	14-00-08-990	14-00-11-846
14-00-08-254	14-00-08-433-A	14-00-08-756	14-00-08-990	14-00-11-850
14-00-08-255	14-00-08-434	14-00-08-757	14-00-08-992	14-00-11-852
14-00-08-255	14-00-08-434	14-00-08-767	14-00-09-395	14-00-11-853
				14-00-11-854
14-00-08-258 14-00-08-266	14-00-08-436 14-00-08-437	14-00-08-771	14-00-09-396	14-00-11-854-A
	14-00-08-437	14-00-08-780		14-00-11-868-11
14-00-08-267		14-00-08-781	14-00-09-398	
14-00-08-268 14-00-08-269	14-00-08-439	14-00-08-784	14-00-09-399	14-00-12-249
	14-00-08-440	14-00-08-784-A	14-00-09-400	14-00-12-250
14-00-08-270	14-00-08-440-A	14-00-08-785	14-00-09-401	14-00-12-251
14-00-08-271	14-00-08-441	14-00-08-786	14-00-09-402	14-00-12-252
14-00-08-272	14-00-08-441-A	14-00-08-787	14-00-09-403	14-00-12-253
14-00-08-273	14-00-08-442	14-00-08-788	14-00-09-404	14-00-12-254
14-00-08-274	14-00-08-442-A	14-00-08-789	14-00-09-405	14-00-12-255
14-00-08-275	14-00-08-443	14-00-08-790	14-00-09-406	
14-00-08-276	14-00-08-527	14-00-08-791	14-00-09-407	
14-00-08-277	14-00-08-528	14-00-08-792	14-00-09-408	
14-00-08-278	14-00-08-529	14-00-08-793	14-00-09-409	
14-00-08-279	14-00-08-537	14-00-08-794	14-00-09-411	
14-00-08-280	14-00-08-538	14-00-08-795	14-00-09-412	
14-00-08-281	14-00-08-539-A	14-00-08-796	14-00-09-413	
14-00-08-282	14-00-08-540	14-00-08-797	14-00-09-414	
14-00-08-283	14-00-08-541	14-00-08-798	14-00-09-415	

