

# PROJECT PLAN

## TAX INCREMENT DISTRICT HIGHWAY 16B SEWER

Prepared by the

Rapid City Growth Management Department  
July 2008

## INTRODUCTION

Tax Increment Financing is a method of financing improvements and development in an area which has been determined to be blighted according to the criteria set forth in SDCL 11-9. All this is done without incurring a general obligation for the taxpayers of the entire City.

The assessed value of a district is determined by the South Dakota Department of Revenue at the time the district is created by the City Council. This valuation is termed the Tax Increment Base Valuation for the district, or simply the "base valuation." As the property taxes for the property are paid, that portion of the taxes paid on the Base Valuation continue to go to those entities, (City, County, School, etc.), which levy property taxes.

When in succeeding years, the assessed valuation of the district increases, the total property taxes paid by the owners of property in the district will increase accordingly. That increase in taxable valuation is the "increment." When the tax bills are paid, only that portion of the tax bill which results from the Base Valuation, is paid to the taxing entities. The remainder of the tax bill, known as the tax increment, is deposited in a special fund. It is this plan which determines how these accumulated funds will be used. It is anticipated that one or more of the properties in this proposed Tax Increment District will be used for commercial purposes. The creation of this Tax Increment District for economic development purposes will not require an additional levy to make up for the School District's share of the property taxes included in the Tax Increment.

This financing method is invaluable for encouraging growth and development of blighted properties with special re-development problems, since the amount of funds available for use by the project plan is directly related to the increase in valuation which a given project or development will create.

### OVERVIEW

This plan proposes that a Tax Increment District be created to assist in the development of residential property located in the Hyland Crossing Subdivision through the development of public infrastructure improvements. The Tax Increment Funds would be utilized for sanitary sewer main, abandoning two lift stations, sewer force main, turn lanes, traffic signal, new lift station, engineering and contingency costs. The proposed boundaries are located along Catron Boulevard from Fifth Street to U.S. Highway 16, the property at the intersection of Catron Boulevard and U.S. Highway 16, and then south along U. S. Highway 16 to Sammis Trail and east to Hyland Crossing Subdivision. The estimated project cost of the improvements is \$3,624,000.

The Tax Increment Financing Committee met on June 25, 2008 to discuss this proposed Project Plan for the Highway 16B Sewer Tax Increment District and recommended approval of the Project Plan. The Tax Increment District will be financed by the Developer.

The development of the public improvements will enhance the ability for new development to occur in this area increasing the community's economic vitality and expanding the City's property tax base.

During the construction phase of the project and until the project is cash flowing from a tax revenue basis, the developer and lender shall be free to negotiate an interest rate not to exceed nine (9) percent. Within 90 days of the date the developer is notified by the City that the tax revenue is sufficient to amortize the debt over the remaining life of the Tax Increment Financing District, as confirmed by the Financial Institution, the interest rate on the remaining balance shall be reset at an interest rate of not more than three (3) percent over the published ten (10) year U.S. Treasury rate not to exceed nine (9) percent. All project expenditures must be completed within five years of the creation of the district. Should the tax increment revenues exceed the anticipated loan payments, the district debt would be retired early resulting in the full value of the property being returned to the tax rolls more quickly.

### PROJECT PLAN SUMMARY

This plan establishes the total project costs, as well as the Tax Increment District funded costs.

#### Elements of the Project Plan

This Project Plan, as required by SDCL 11-9-13, will address the following elements:

- 1) Public Works and Other Improvements;
- 2) Economic Feasibility Study;
- 3) Project Costs;
- 4) Fiscal Impact Statement; and,
- 5) Financing Method Description.

Additionally, the following exhibits are offered:

- I. General Vicinity map;
- II. Tax Increment District Boundary Map;
- III. Map of Existing Zoning;
- IV. Map of Existing Land Use; and,
- V. Map of Public and Other Improvements.

The Statement of Method for Relocating Displaced Persons, as well as the Statement of Changes Needed in Master Plan, Building Codes and Ordinances do not apply to this Project Plan and have not been included in this document.

### ELEMENTS OF THE PROJECT PLAN

#### 1. PUBLIC WORKS AND OTHER IMPROVEMENTS

The project plan includes \$3,020,000 in capital costs associated with funding the costs for the sanitary sewer main, abandoning two lift stations, sewer force main, new lift station, turn lanes and a traffic signal. In addition, the project plan includes \$302,000 in professional services for engineering costs.

## 2. ECONOMIC FEASIBILITY STUDY

Current Valuation – Highway 16B Sewer Tax Increment District has been created in accordance with SDCL 11-9-2 to 11-9-11. A vicinity map as well as a boundary map is attached. As of this date, the assessed valuation for the proposed district is projected as \$23,841,800. In accordance with SDCL 11-9-20, the certification of the base value will be requested from the South Dakota Department of Revenue following creation and approval of the district by the City Council.

### ANTICIPATED CERTIFIED BASE VALUATION OF PROPERTY

\$23,841,800

### Expected Increase in Valuation –

#### ESTIMATED FUTURE VALUATION OF PROPOSED DISTRICT

Estimated Assessed Value of District	\$	23,841,800
Estimated Assessed Value of project (year 20)	\$	88,000,000
Other Anticipated Increases in Assessed Value	\$	0
Estimated Increase in Assessed Value of Land*	\$	0
Estimated Total Valuation (year 20)	\$	111,841,800

\*For purposes of this Tax Increment District, the increase in land value is not included in these estimates. Any additional value will pay off the loan earlier than anticipated.

### Revenue Estimates from Tax Increments

The Plan anticipates 29 semi-annual payments over 15 years. The potential negative short-term impact on the various taxing entities will be offset by the increase in the tax base in future years.

#### 2007 Owner Occupied Tax Levies and Percentage of Total Levy

<u>Taxing Entity</u>	<u>Tax Levy</u>	<u>Percentage of Total Levy</u>
Rapid City Area School District	9.14	54.7%
Pennington County	4.57	27.4%
City of Rapid City	2.96	17.7%
West Dakota Water District	0.03	0.2%
Total Mill Levy	16.70	100%

2007 Non Agriculture Tax Levies and Percentage of Total Levy

<u>Taxing Entity</u>	<u>Tax Levy</u>	<u>Percentage of Total Levy</u>
Rapid City Area School District	14.15	65.2%
Pennington County	4.57	21.0%
City of Rapid City	2.96	13.6%
West Dakota Water District	0.03	0.2%
Total Mill Levy	21.71	100%

The estimated tax increment available to pay for project costs in the Plan can be calculated by multiplying the anticipated tax rate by the increment in valuation. This calculation results in the following tax increments, which become available as taxes are paid for the applicable periods.

PROJECTED TAX INCREMENT INCOME

<u>ASSESSMT DATE</u>	<u>YEAR TAXES PAID</u>	<u>PROJECTED INCREMENT IN VALUATION</u>	<u>TOTAL TAX INCREMENT PAYMENTS</u>	<u>TOTAL</u>	<u>6 MONTH TOTAL</u>
Nov. 2008	2010	\$ 0	\$ 0	\$ 0	
Nov. 2009	2011	\$ 6,000,000(OO)	\$ 100,200	\$ 100,200	\$ 50,100
Nov. 2010	2012	\$ 12,000,000(OO) \$ 4,000,000(NA)	\$ 200,400 \$ 86,840	\$ 287,240	\$143,620
Nov. 2011	2013	\$ 18,000,000(OO) \$ 4,000,000(NA)	\$ 300,600 \$ 86,840	\$ 387,440	\$193,720
Nov. 2012	2014	\$ 24,000,000(OO) \$ 4,000,000(NA)	\$ 400,800 \$ 86,840	\$ 487,640	\$243,820
Nov. 2013	2015	\$ 30,000,000(OO) \$ 4,000,000(NA)	\$ 501,000 \$ 86,840	\$ 587,840	\$293,920
Nov 2014	2016	\$ 36,000,000(OO) \$ 4,000,000(NA)	\$ 601,200 \$ 86,840	\$ 688,040	\$344,020
Nov 2015	2017	\$ 42,000,000(OO) \$ 4,000,000(NA)	\$ 701,400 \$ 86,840	\$ 788,240	\$394,120
Nov 2016	2018	\$ 48,000,000(OO) \$ 4,000,000(NA)	\$ 801,600 \$ 86,840	\$ 888,440	\$444,220

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Nov 2017	2019	\$ 54,000,000(OO) \$ 4,000,000(NA)	\$ 901,800 \$ 86,840	\$ 988,640	\$494,320
Nov 2018	2020	\$ 60,000,000(OO) \$ 4,000,000(NA)	\$1,002,000 \$ 86,840	\$1,088,840	\$544,020
Nov 2019	2021	\$ 66,000,000(OO) \$ 4,000,000(NA)	\$1,102,200 \$ 86,840	\$1,189,040	\$594,520
Nov 2020	2022	\$ 72,000,000(OO) \$ 4,000,000(NA)	\$1,202,400 \$ 86,840	\$1,289,240	\$644,620
Nov 2021	2023	\$ 78,000,000(OO) \$ 4,000,000(NA)	\$1,302,600 \$ 86,840	\$1,389,440	\$694,120
Nov 2022	2024	\$ 84,000,000(OO) \$ 4,000,000(NA)	\$1,402,800 \$ 86,840	\$1,489,640	\$744,820
Nov 2023	2025	\$ 84,000,000(OO) \$ 4,000,000(NA)	\$1,402,800 \$ 86,840	\$1,489,640	\$744,820
Nov 2024	2026	\$ 84,000,000(OO) \$ 4,000,000(NA)	\$1,402,800 \$ 86,840	\$1,489,640	\$744,820
Nov 2025	2027	\$ 84,000,000(OO) \$ 4,000,000(NA)	\$1,402,800 \$ 86,840	\$1,489,640	\$744,820
Nov 2026	2028	\$ 84,000,000(OO) \$ 4,000,000(NA)	\$1,402,800 \$ 86,840	\$1,489,640	\$744,820
Nov 2027	2029	\$ 84,000,000(OO) \$ 4,000,000(NA)	\$1,402,800 \$ 86,840	\$1,489,640	\$744,820

TOTAL TAX INCREMENT EXPECTED TO ACCRUE BY 12/31/29:

\$ 19,098,120

NOTE: Tax increment payments are calculated using 100% of estimated future property valuation and 100% of expected 2007 mill levy.

### 3. PROJECT COSTS

Capital Costs – The capital costs of \$3,020,000 included in the Project Plan are for sanitary sewer main, sewer force main, lift station, turn lanes, traffic signal and abandoning two lift stations.

Financing Costs – The financing costs for this Project Plan are dependent on the interest rate obtained. During the construction phase of the project and until the project is cash flowing from a tax revenue basis, the developer and lender shall be free to negotiate an interest rate not to exceed nine (9) percent. Within 90 days of the date the developer is notified by the City that the tax revenue is sufficient to amortize the debt over the

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remaining life of the Tax Increment Financing District, as confirmed by the Financial Institution, the interest rate on the remaining balance shall be reset at an interest rate of not more than three (3) percent over the published ten (10) year U.S. Treasury rate not to exceed nine (9) percent. The interest rate used for this project plan is 9.0% for the applicant. It is estimated that the financing costs will total \$4,574,832.59. If a lower interest rate is obtained, the project costs will be repaid more quickly and the property will be returned to the tax rolls sooner.

Professional Service Costs – Professional service costs for Engineering and Professional fees in the amount of \$302,000 are anticipated in the Project Plan.

Relocation Costs – No relocation costs are anticipated in the Project Plan.

Organizational Costs – No organizational costs are anticipated in the Project Plan.

Contingency Costs – Contingency costs in the amount of \$302,000 are anticipated in the Project Plan.

Necessary and Convenient Payments – No Necessary and convenient costs are anticipated in the Project Plan.

Imputed Administrative Costs – All Tax Increment District actions require municipal staff time to prepare and enact. The City shall be reimbursed on July 15, 2013, for its administrative costs in the amount of \$2,050. However, in no case shall the City be reimbursed less than \$1 on July 15, 2013.

TOTAL ESTIMATED PROJECT COSTS TO BE PAID BY THE TAX INCREMENT DISTRICT

Capital Costs:

Sanitary Sewer Main	\$ 1,170,000.00
Abandoning two Lift Stations	\$ 100,000.00
New Lift Station	\$ 800,000.00
Sewer Force Main	\$ 500,000.00
Turn Lanes	\$ 300,000.00
Traffic Signal	\$ 150,000.00

Professional Service Costs

Engineering Costs:

Sanitary Sewer Main	\$ 117,000.00
Abandoning two Lift Stations	\$ 10,000.00
New Lift Station	\$ 80,000.00
Sewer Force Main	\$ 50,000.00
Turn Lanes	\$ 30,000.00
Traffic Signal	\$ 15,000.00

Financing Costs:

Financing interest	\$ 4,574,832.59
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Contingency Costs:	\$ 302,000.00
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Relocation Costs:	\$	0
Organizational Costs:	\$	0
Necessary and Convenient Costs:	\$	0
TOTAL	\$	8,198,832.59
Imputed Administrative Costs*		
City of Rapid City	\$	2,050

\*The imputed administrative costs are interest-free, are not included in the total project costs, and are to be paid from the balance remaining in the Highway 16B Sewer TID fund available to the City Finance Officer on July 15, 2013.

4. FISCAL IMPACT STATEMENT

The impact on taxing entities can be derived from determining the tax increment anticipated during the life of the district. The true impact on taxing entities of the Plan is the increase in valuation of the property within the Tax Increment District. The taxing entities are only foregoing that income during the life of the district and will realize that income as soon as the debt from the project costs in the Plan is retired. The purpose of this Plan is to encourage that increase in valuation.

At first glance it may appear that the negative impact on the various entities is notable. But when it is considered that without the use of the Tax Increment Finance proposed in this plan it is very likely that there would be no increase in the taxable value of the property within this district or, at least, any increase would be significantly delayed, the impact can be considered truly positive.

NET IMPACT ON TAXING ENTITIES

Year	Valuation	Schools	County	City	Water	Total
Paid	Increase					
2010	0	\$0	\$ 0	\$ 0	\$ 0	\$ 0
2011	\$ 6,000,000(OO)	\$0	\$ 27,454	\$ 17,735	\$ 200	\$ 100,200
2012	\$12,000,000(OO)	\$0	\$ 54,909	\$ 35,470	\$ 400	\$ 200,400
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2013	\$18,000,000(OO)	\$0	\$ 82,364	\$ 53,206	\$ 601	\$ 300,600
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2014	\$24,000,000(OO)	\$0	\$109,819	\$ 70,941	\$ 801	\$ 400,800
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2015	\$30,000,000(OO)	\$0	\$137,274	\$ 88,677	\$ 1,002	\$ 501,000
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2016	\$36,000,000(OO)	\$0	\$164,728	\$ 106,412	\$ 1,202	\$ 601,200
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2017	\$42,000,000(OO)	\$0	\$192,183	\$ 124,147	\$ 1,402	\$ 701,400
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2018	\$48,000,000(OO)	\$0	\$219,638	\$ 141,883	\$ 1,603	\$ 801,600
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2019	\$54,000,000(OO)	\$0	\$247,093	\$ 159,618	\$ 1,803	\$ 901,800



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	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2020	\$60,000,000(OO)	\$0	\$274,548	\$ 177,354	\$ 2,004	\$1,002,000
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2021	\$66,000,000(OO)	\$0	\$302,002	\$ 195,089	\$ 2,204	\$1,102,200
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2022	\$72,000,000(OO)	\$0	\$329,457	\$ 212,824	\$ 2,404	\$1,202,400
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2023	\$78,000,000(OO)	\$0	\$356,912	\$ 230,560	\$ 2,605	\$1,302,600
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2024	\$84,000,000(OO)	\$0	\$384,367	\$ 248,295	\$ 2,805	\$1,402,800
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2025	\$84,000,000(OO)	\$0	\$384,367	\$ 248,295	\$ 2,805	\$1,402,800
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2026	\$84,000,000(OO)	\$0	\$384,367	\$ 248,295	\$ 2,805	\$1,402,800
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2027	\$84,000,000(OO)	\$0	\$384,367	\$ 248,295	\$ 2,805	\$1,402,800
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2028	\$84,000,000(OO)	\$0	\$384,367	\$ 248,295	\$ 2,805	\$1,402,800
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840
2029	\$84,000,000(OO)	\$0	\$384,367	\$ 248,295	\$ 2,805	\$1,402,800
	\$ 4,000,000(NA)	\$0	\$ 18,236	\$ 11,810	\$ 174	\$ 86,840

\*The Plan anticipates 29 semi-annual payments over 15 years.

5. FINANCING METHOD

The financing method to be used in the funding of this Plan is to be obtained by the applicant. The applicant will be responsible for any interest payments due that are not available from Highway 16B Sewer Tax Increment District. If the tax increment revenues exceed the anticipated loan payments, the debt will be retired early.

The debt on the Tax Increment District Project Costs covered in the Plan will be retired by deposits made in the Tax Increment District as taxes are paid on the property in succeeding years. The City of Rapid City Finance Officer will make the disbursements from that fund in accordance with this Plan. According to SDCL 11-9-25, positive tax increments will be allocated to that fund until the debt from the project costs is retired or fifteen years following the last expenditure from the Project Plan whichever comes first. The final payment from this Plan is scheduled to be made on December 1, 2022.

The projected amortization rate schedule is listed below showing the amount to be borrowed by the Developer using a 9.0% interest rate.

PROJECTED AMORTIZATION RATE

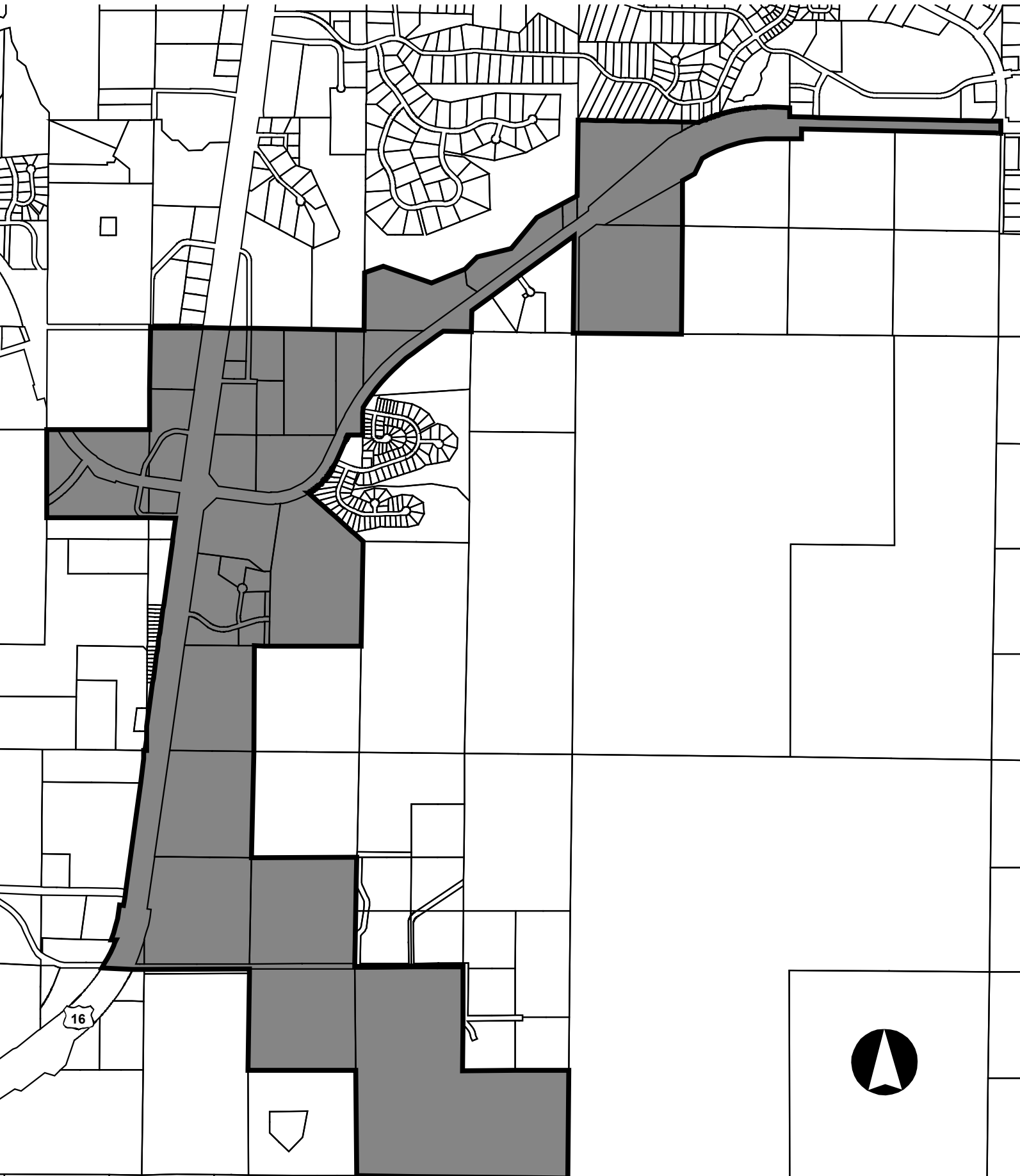
**TABLE**

No.	Payment Date	Beginning Balance	Interest	Total Due	Capital Int Payment	Tax Inc Payment	Total Pay	Loan Balance	Cumulative Interest
1	12/1/2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

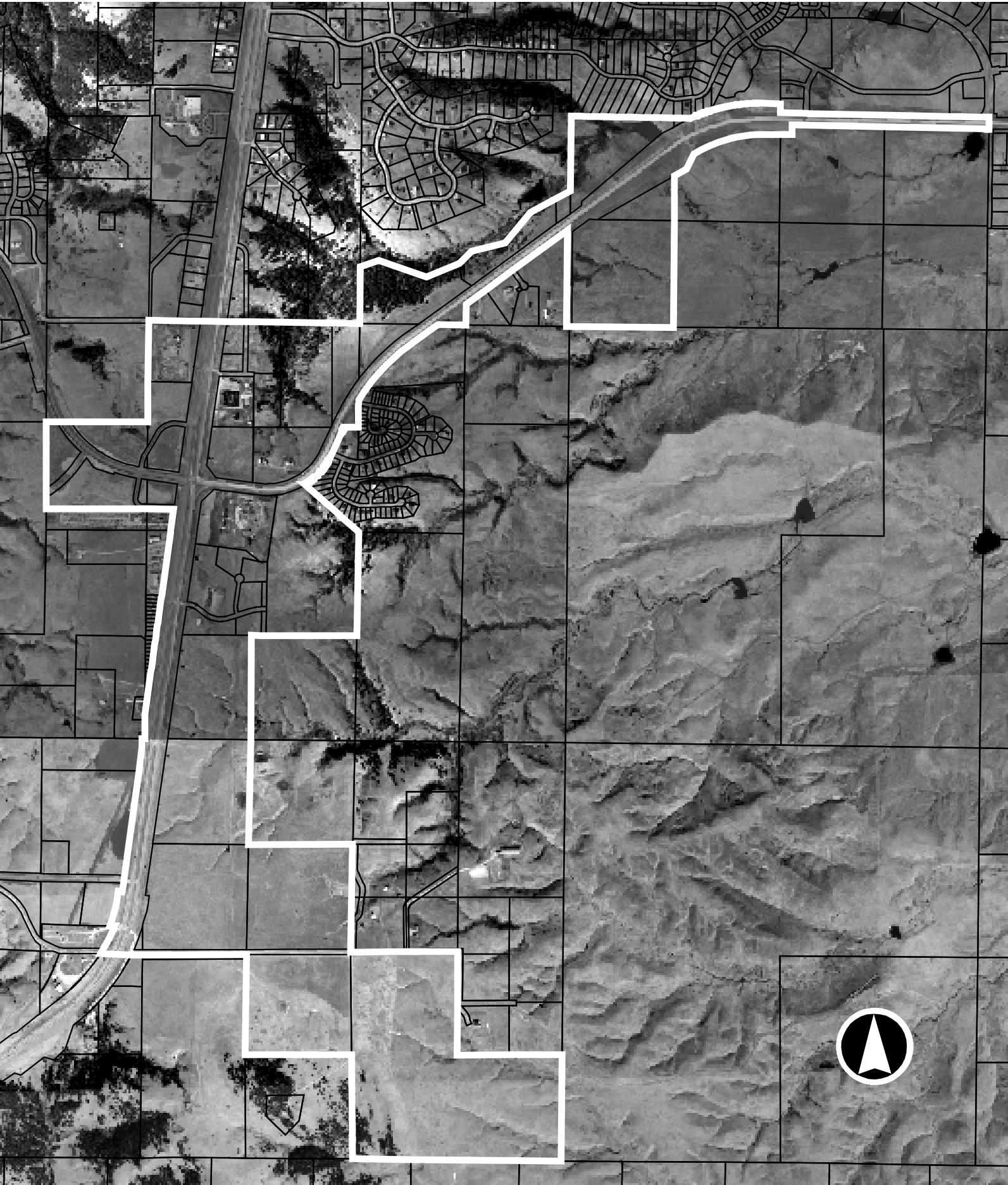
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2	6/1/2009	3,624,000.00	163,080.00	3,787,080.00	170,418.60	0.00	170,418.60	3,787,080.00	163,080.00
3	12/1/2009	3,787,080.00	170,418.60	3,957,498.60	178,087.44	0.00	178,087.44	3,957,498.60	333,498.60
4	6/1/2010	3,957,498.60	178,087.44	4,135,586.04	186,101.37	0.00	186,101.37	4,135,586.04	511,586.04
5	12/1/2010	4,135,586.04	186,101.37	4,321,687.41	144,375.93	0.00	144,375.93	4,321,687.41	697,687.41
6	6/1/2011	4,321,687.41	194,475.93	4,516,163.34	150,872.85	50,100.00	200,972.85	4,466,063.34	892,163.34
7	12/1/2011	4,466,063.34	200,972.85	4,667,036.19	107,562.13	50,100.00	157,662.13	4,616,936.19	1,093,136.19
8	6/1/2012	4,616,936.19	207,762.13	4,824,698.32	112,402.42	143,620.00	256,022.42	4,681,078.32	1,300,898.32
9	12/1/2012	4,681,078.32	210,648.52	4,891,726.85	67,360.53	143,620.00	210,980.53	4,748,106.85	1,511,546.85
10	6/1/2013	4,748,106.85	213,664.81	4,961,771.65	70,391.76	193,720.00	264,111.76	4,768,051.65	1,725,211.65
11	12/1/2013	4,768,051.65	214,562.32	4,982,613.98	0.00	193,720.00	193,720.00	4,788,893.98	1,939,773.98
12	6/1/2014	4,788,893.98	215,500.23	5,004,394.21	0.00	243,820.00	243,820.00	4,760,574.21	2,155,274.21
13	12/1/2014	4,760,574.21	214,225.84	4,974,800.05	0.00	243,820.00	243,820.00	4,730,980.05	2,369,500.05
14	6/1/2015	4,730,980.05	212,894.10	4,943,874.15	0.00	293,920.00	293,920.00	4,649,954.15	2,582,394.15
15	12/1/2015	4,649,954.15	209,247.94	4,859,202.09	0.00	293,920.00	293,920.00	4,565,282.09	2,791,642.09
16	6/1/2016	4,565,282.09	205,437.69	4,770,719.78	0.00	344,020.00	344,020.00	4,426,699.78	2,997,079.78
17	12/1/2016	4,426,699.78	199,201.49	4,625,901.27	0.00	344,020.00	344,020.00	4,281,881.27	3,196,281.27
18	6/1/2017	4,281,881.27	192,684.66	4,474,565.93	0.00	394,120.00	394,120.00	4,080,445.93	3,388,965.93
19	12/1/2017	4,080,445.93	183,620.07	4,264,065.99	0.00	394,120.00	394,120.00	3,869,945.99	3,572,585.99
20	6/1/2018	3,869,945.99	174,147.57	4,044,093.56	0.00	444,220.00	444,220.00	3,599,873.56	3,746,733.56
21	12/1/2018	3,599,873.56	161,994.31	3,761,867.87	0.00	444,220.00	444,220.00	3,317,647.87	3,908,727.87
22	6/1/2019	3,317,647.87	149,294.15	3,466,942.03	0.00	494,320.00	494,320.00	2,972,622.03	4,058,022.03
23	12/1/2019	2,972,622.03	133,767.99	3,106,390.02	0.00	494,320.00	494,320.00	2,612,070.02	4,191,790.02
24	6/1/2020	2,612,070.02	117,543.15	2,729,613.17	0.00	544,420.00	544,420.00	2,185,193.17	4,309,333.17
25	12/1/2020	2,185,193.17	98,333.69	2,283,526.86	0.00	544,420.00	544,420.00	1,739,106.86	4,407,666.86
26	6/1/2021	1,739,106.86	78,259.81	1,817,366.67	0.00	594,520.00	594,520.00	1,222,846.67	4,485,926.67
27	12/1/2021	1,222,846.67	55,028.10	1,277,874.77	0.00	594,520.00	594,520.00	683,354.77	4,540,954.77
28	6/1/2022	683,354.77	30,750.96	714,105.74	0.00	644,620.00	644,620.00	69,485.74	4,571,705.74
29	12/1/2022	69,485.74	3,126.86	72,612.59	0.00	72,612.59	72,612.59	0.00	4,574,832.59
30	6/1/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,574,832.59
31	12/1/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,574,832.59
32	6/1/2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,574,832.59

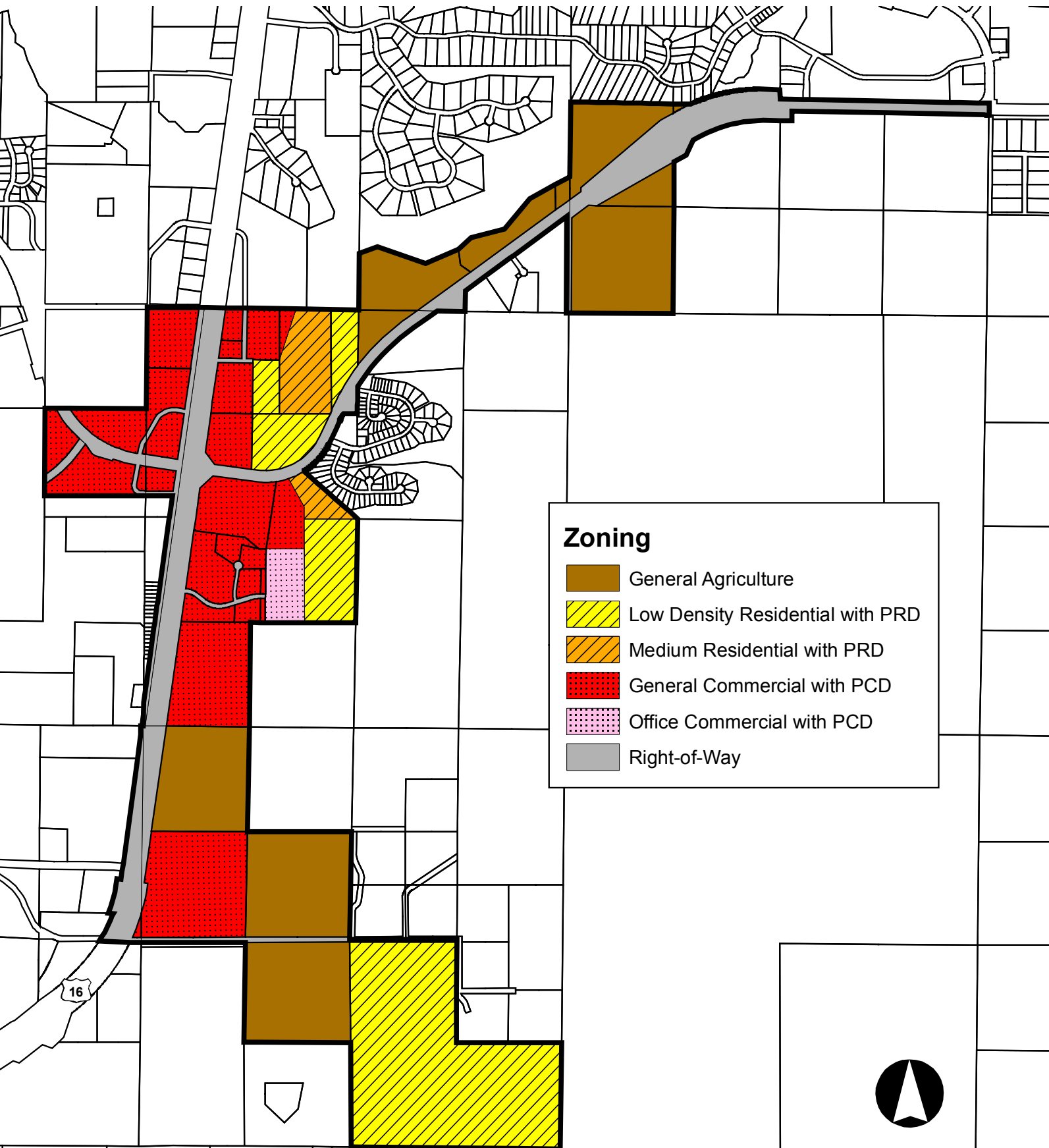
# Tax Increment District - Highway 16B Sewer Vicinity Map



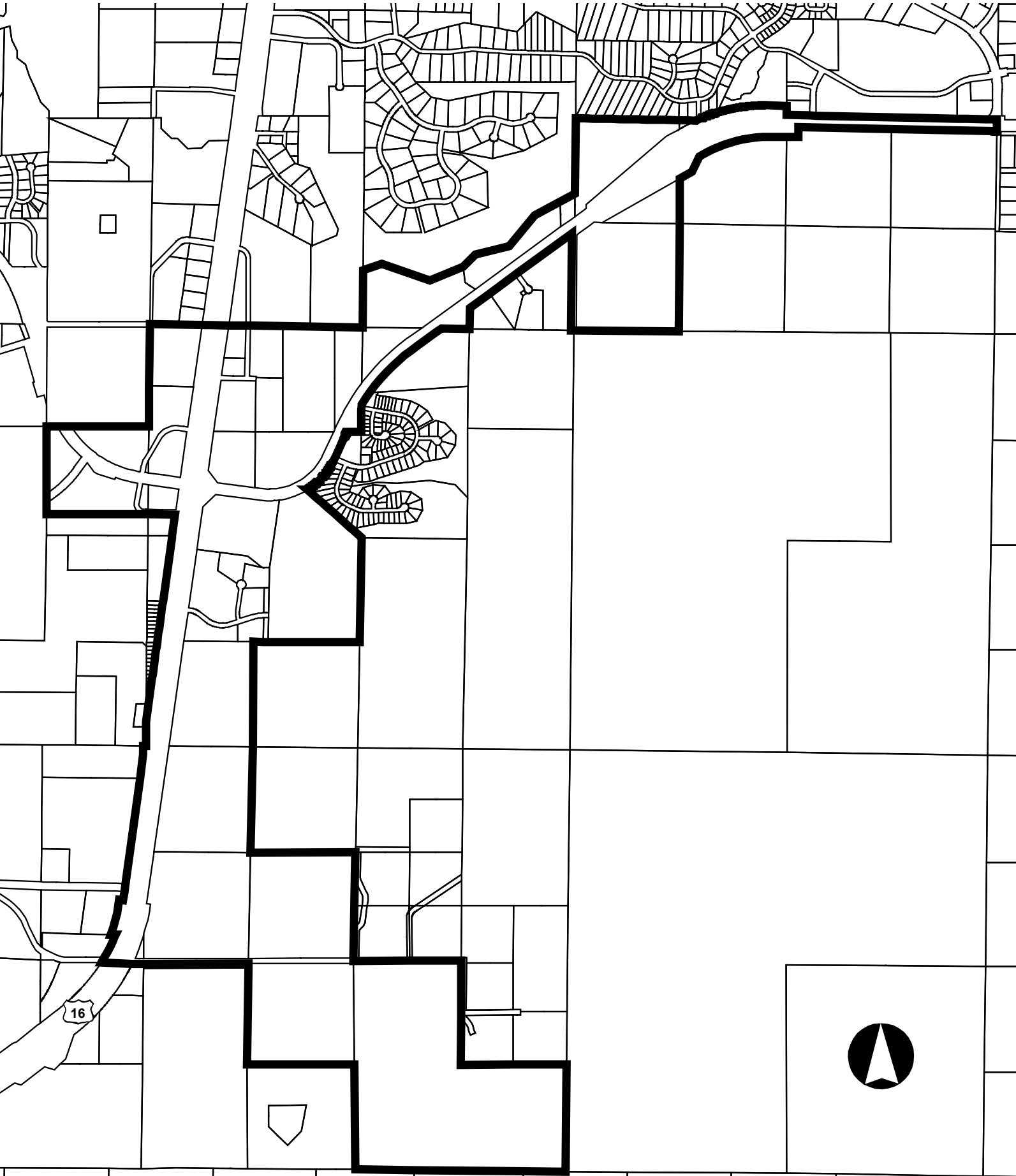
# Tax Increment District - Highway 16B Sewer Aerial Map



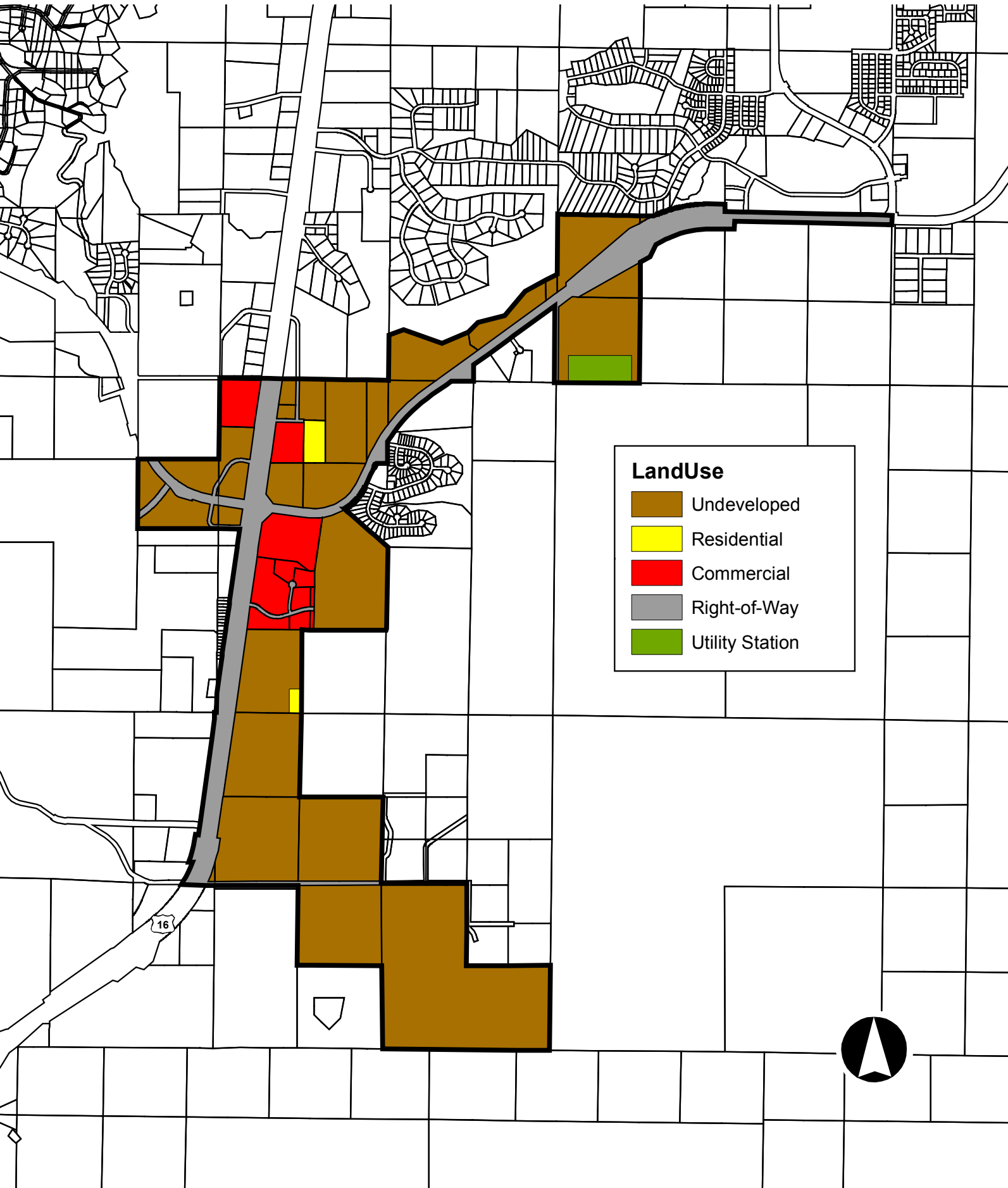
# Tax Increment District - Highway 16B Sewer Existing Zoning



# Tax Increment District - Highway 16B Sewer Boundary Map



# Tax Increment District - Highway 16B Sewer Land Use



# Tax Increment District - Highway 16B Sewer Public Improvements

