City of Carroll

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MEMO TO: Honorable Mayor and City Council Members

FROM: Mike Pogge-Weaver, City Manager MSPW

DATE: June 10, 2021

SUBJECT: Discussion on expanding and revising the Carroll Urban Revitalization Plan

The City of Carroll adopted the current Urban Revitalization Plan on February 25, 2019. The Urban Revitalization Area in the current plan is generally bounded by 18th Street on the north, Grant Road on the east, Middle Raccoon River on the south and US Highway 71/Maple Park area on the west.

The current plan provides for tax exemption for residential properties that make improvements to their property where the assessed value increases by more than 10% on the first seventy-five thousand dollars ($75,000) of actual assessed value added per living quarter by the improvements for a period of five (5) years from taxation.

In recent months, the Council has discussed the continued housing shortage in the City of Carroll and the need to jump start housing in the community through incentives. One idea was to expand the current Urban Revitalization Area citywide along with a second possibility of increasing the amount of tax exemption. Both of these will require an amendment to the current Urban Revitalization Plan.

There are two types of Urban Revitalization Plan amendments, 1) adding area to the Urban Revitalization Plan and 2) other Urban Revitalization Plan changes. The process of adding area to a plan is a time-consuming process requiring newspaper and mailed notices distributed 30 days in advance of a public hearing, a public hearing, a 30-day petition period, and then approval of an ordinance that amends the Urban Revitalization Area. The process to add area to an Urban Revitalization Plan typically takes 5 to 6 months to complete and is costly due to the mailing requirements. Other amendments to an Urban Revitalization Plan are much simpler than adding area to a plan. Such amendments include changing the effective date of a plan, changing the tax exemption schedule, and other changes that do not add area to an Urban Revitalization Plan. These changes simply require a newspaper notice, public hearing and approval of a resolution. This process can take less than 60 days and is less expensive since there are no mailing requirements.

The current tax exemption from taxation for residential properties on the first seventy-five thousand dollars ($75,000) of actual assessed value added per living quarter by the improvements for a period of five (5) years is the base exemption for residential units. For single family residential and duplex units this is the maximum tax exemption without a blight designation. With a blight designation the tax exemption can go up to 100% of the increased value for 10 years. Residential buildings with three or more units can go up to 100% of the increased value for 10 years; however, the council elected to keep these sites at the same tax exemption level as single family residential and duplex units.

While there have been discussions at the Council level to consider a tax exemption higher than the $75,000 per year over 5 years, it will take work and time to complete the needed analysis to determine if a portion of the City or the City as a whole meets the blight criteria required to offer a higher level of abatement. This work will require the outside assistance of planners and likely will take several months to complete. Due to this and due to the long lead time needed to add area to Urban Revitalization Plan and the ease of making changes to a plan once area is added, if the Council desires to begin offering tax exemption quickly staff would suggest the City amend the current Urban Revitalization Plan by making it citywide excluding the Rolling Hills South 4th Addition and possibly the Carroll Park Apartments Urban Renewal Area. Both the Rolling Hills South 4th Addition and the Carroll Park Apartments Urban Renewal Area were setup with residential TIF Districts and if the tax exemption were extended to these areas there would be no TIF revenue to repay the developer, therefore, they need to be excluded from the citywide Urban Revitalization Area.

RECOMMENDATION: Mayor and City Council review, discuss, and consider directing staff to proceed with amending the Urban Revitalization Plan to expand the current plan citywide with some exclusions.

COMBINED AMENDED AND RESTATED URBAN REVITALIZATION PLAN ADOPTION PROCEDURE

(for 30 day notice, i.e. new Plan or adding land*)

(ONCE PLAN HAS BEEN DRAFTED)
As of 8/9/13

(IOWA CODE CHAPTER 404)

Date	**Event**
Prior to June 23, 2021	Draft Urban Revitalization Plan with all necessary Code requirements (Iowa Code Section 404.2 and 404.3).
June 28, 2021	City Council reviews draft Plan.
June 28, 2021 (5:15 p.m.)	City Council adopts resolution of necessity and fixes date for public hearing far enough in advance so that residents/occupants receive 30 day mailed notice and 30 day published notice.
Publish on July 6, 2021 Get notice to paper by June 29 so it can be published on July 6, 2021	Publish Notice of a public hearing at least 30 days before the hearing.
No later than July 6, 2021	Send copy of Notice by ordinary mail to all owners of record within the urban revitalization area and also to "occupants" within the proposed area. Per Iowa Code Section 404.2(3) "Notice" shall be given by the thirtieth day prior to the public hearing.
August 9, 2021	Hold public hearing 5:15 p.m. at Carroll City Council Chambers
August 9, 2021	Adopt resolution approving the Plan. (Subject to 10% Petition for a second public hearing).
Between August 9, 2021 and November 8, 2021	Second public hearing if property owners or tenants owning more than 10% of the area file a request for a second public hearing within 30 days of the first hearing.
November 22, 2021 (1st reading) Dec 13, 2021 (2nd reading if not waived) Dec 27, 2021** (3rd reading if not waived) ** Possibly Dec 20 due to Christmas.	Adopt the ordinance designating the Area. City can approve the first reading of the Ordinance and waive second and third readings at the same meeting as the Plan approval or hold all three readings. Ordinance cannot be published less than 30 days after public hearing. The City then publishes the Ordinance. The Ordinance is effective on the date of publishing, unless Ordinance states otherwise.

*7 day published notice is OK for 1) annexing land if entire City is originally in the Urban Revitalization Area or 2) any change that does not add land.

City of Carroll

Urban Revitalization Plan

Approved February 25, 2019

Plan expires July 1, 2029, unless terminated early or extended by the Carroll City Council.

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A Plan for the City of Carroll
Urban Revitalization Area

SECTION 1: FINDINGS AND INTENT

1.01 INTENT. It is the intent of the City Council of Carroll, Iowa, to establish an urban revitalization area, to be known as the Carroll Urban Revitalization Area, (hereafter referred to as "Area") in accordance with the provisions established in Chapter 404, *Code of Iowa, 2018*, (the "Act") in order to allow for the utilization of tax abatement and the other programs conferred by the Act in order to further the purposes of the Act and this plan. This document is intended to be the plan of the Area and to serve as the guiding tool in the employment of the various incentives and programs conferred in the Act.

1.02 RESOLUTION OF NECESSITY. On December 10, 2018, the City Council of the City of Carroll, Iowa ("City"), passed a resolution which found that the rehabilitation, conservation, redevelopment, economic development, or a combination thereof of the Area is necessary in the interest of the public health, safety, or welfare of the residents of the City. The City Council of the City also found that the Area substantially meets the criteria of Section 404.1, *Code of Iowa, 2017*, insofar as the Area is appropriate as an economic development area and for public improvements related to housing and residential development, or construction of housing and residential development, including single or multifamily housing.

[Section 404.2(1), *Code of Iowa, 2018*]

1.03 PLAN OBJECTIVES. The objectives of this plan were developed by the Carroll City Council. Objectives for the Area include the following:

- Housing development on vacant lots.
- Improve and create workforce housing;
- Improve and create market-rate housing.
- Use available funding programs in conjunction with tax abatement to foster improvements.
- Use rehabilitation funding programs for existing single-family homes.
- Promote multi-family housing development.
- Increase valuation of property in the designated area.

This plan shall outline the incentives which will be made available to property owners of eligible real estate, as conferred in Chapter 404, *Code of Iowa, 2018*, and as adopted by the City Council of Carroll. Through the utilization of tax exemptions, and the potential for the issuance of revenue bonds for revitalization projects, the City hopes to stimulate and improve the climate of residential land uses in the Area.

SECTION 2: LEGAL DESCRIPTION AND PROPERTY INFORMATION FOR THE URBAN REVITALIZATION AREA

2.01 DESCRIPTION OF AREA. The boundaries for the proposed Urban Revitalization Area includes the following described area:

> The City of Carroll Urban Revitalization Area is all land located in the City of Carroll, Carroll County Iowa with in the following described area:
>
> Starting at a point of beginning at the center of the intersection of US Highway 71 and West 18th Street; thence easterly along the centerline of 18th Street to a point in the center of the intersection of East 18th Street and North Grant Road; thence southerly along the centerline of Grant Road to a point in the center of the intersection of South Grant Road and South Clark Street; thence northwesterly along the centerline of South Clark Street to a point located along the centerline of South Clark Street that is 830 feet southerly of the center of the intersection of South Clark Street and Bluff Street along the centerline of South Clark Street; thence directly west to a point in the center of the Middle Raccoon River; thence northwesterly along the center of the Middle Raccoon River to a point on the centerline of South Main Street; thence northeasterly along the centerline of South Main Street to a point in the center of the intersection of South Main Street and Bluff Street; thence westerly along the centerline of West Bluff Street continuing along that line that extends to a point in the center of Middle Raccoon River; thence generally northwesterly along the center of the Middle Raccoon River to a point on the centerline of US Highway 71; thence north along the centerline of US Highway 71 to a point in the center of the intersection of US Highway 71 and West 3rd Street; thence west along the centerline of West 3rd Street, approximately 1,326 feet, to a point on the Carroll City Limits; thence north along the Carroll City Limits, approximately 2,462 feet, to a point on the south right-of-way line of the Union Pacific Railroad; thence southeasterly along the south right-of-way line of the Union Pacific Railroad, approximately 1,638 feet, to a point on the centerline of US Highway 71; thence northerly along the centerline of US Highway 71 to the point of beginning at the center of the intersection of US Highway 71 and West 18th Street.

The Area is depicted on a map in Attachment A.

[Section 404.2(2) (a), *Code of Iowa, 2018*]

2.02 DESCRIPTIVE LISTINGS OF ALL REAL ESTATE IN THE URBAN REVITALIZATION AREA. Attached hereto as Attachment E and incorporated herein by reference, is a list inclusive of all real estate parcels which exist in the Area at the time of its adoption. Information is provided for each real estate parcel located in the Area which contains, at a minimum, information concerning the existing assessed valuation of the real estate by separating the valuation of land, dwellings, and improvements, along with the names and addresses of the last owners of record.

[Section 404.2(2) (b, c), *Code of Iowa, 2018*]

2.03 EXISTING ZONING CLASSIFICATIONS AND DISTRICT BOUNDARIES. The City of Carroll is zoned. A zoning map is attached as Attachment B.

[Section 404.2(2) (d), *Code of Iowa, 2018*]

2.04 EXISTING LAND USES AND PROPOSED LAND USES. The primary use of land in the Area is for residential purposes, but includes a central business area, a concentrated light industrial and commercial area, and a small scattering of other commercial or light industrial uses. The periphery of the community is surrounded by agricultural uses. The Current Land Use Map (Attachment C) and Future Land Use Map (Attachment D) are attached and by reference incorporated herein.

[Section 404.2(2) (d), *Code of Iowa, 2018*]

SECTION 3: PROPOSED PUBLIC SERVICE IMPROVEMENTS

The City of Carroll has identified several potential service improvement projects which they hope to implement over time. Potential projects include but are not limited to:

- Housing lot development.
- Sidewalk repair and replacement.
- Sanitary sewer maintenance and improvements.
- On-going street improvements.
- Water service improvements.
- Storm sewer service improvements.
- Park improvements.

[Section 404.2(2) (e), *Code of Iowa, 2018*]

SECTION 4: APPLICABILITY OF REVITALIZATION PROGRAMS

The following paragraphs establish the applicability of the revitalization programs and benefits to various property classifications, and land uses, in the Area:

1. Revitalization benefits in the Area are applicable to any property in the Area assessed as residential, multiresidential, or combinations thereof, on which eligibility requirements are met or exceeded. All revitalization projects must comply with local ordinances in effect at the time a project is initiated in order to be eligible for the benefits of the plan.

2. Revitalization benefits in the Area are not applicable to any property in the area assessed as agricultural, except that the primary residential structure, or a structure considered to be accessory to the principal residential structure shall be eligible as other residential property would be.

3. Revitalization of qualified real estate in the Area may consist of rehabilitation or additions to existing structures, or new construction on unimproved real estate, or combinations thereof. Qualified real estate is defined in Section 404.3(8), *Code of Iowa, 2018*, and as found herein.

4. The Carroll Urban Revitalization Area will remain a revitalization area until July 1, 2029, the City repeals the ordinance establishing the Area, or repeals or amends the exemption benefits contained in this plan. However, if in the opinion of the City Council, the desired conservation, rehabilitation, development, or redevelopment has been attained, or economic conditions are such that the continuation of the exemptions granted by the City are no longer of benefit to the City, the City Council may repeal the ordinance establishing the revitalization area pursuant to the Act before the expiration date of July 1, 2029. In such event of a repeal of the revitalization area, all existing exemptions shall continue until their expiration. Conversely, if in the opinion of the City Council, the established goals and objectives of the revitalization plan have not been attained, the Council may, by

resolution, extend the life of the revitalization area. The City reserves the right to extend, amend, terminate or repeal the plan and/or the ordinance to the extent allowed by law.

5. The City Council will also consider the issuance of revenue bonds, as provided by Chapter 404 and 419, *Code of Iowa, 2018*, for qualified revitalization projects within the Area. [Section 404.2(2)(f), *Code of Iowa, 2018*]

SECTION 5: RELOCATION PLANS

5.01 QUALIFIED TENANT. A "Qualified Tenant" as used in this plan shall mean the legal occupant of a residential dwelling unit or business location, located within the designated revitalization area, who has occupied the same dwelling unit continuously since one year prior to the City's adoption of the plan for the revitalization area, in accordance with Section 404.2, *Code of Iowa, 2018*.

5.02 RELOCATION PLAN. As established in Section 404.6, *Code of Iowa, 2018*, the City, upon application to it and after verification by it, shall require compensation of at least one month's rent and may require compensation of actual relocation expenses be paid to a qualified tenant whose displacement is due to action on the part of a property owner to qualify for the benefits conferred by this plan, and Chapter 404, *Code of Iowa, 2018*. Relocation expenses shall be the responsibility of owners of said property where the displacement or necessity to relocate occurs, as condition for receiving a tax exemption or other allowable benefit under this plan, or Chapter 404, *Code of Iowa, 2018*.

[Section 404.2(2) (g), *Code of Iowa, 2018*]

SECTION 6: QUALIFIED REAL ESTATE AND INCREASE IN ACTUAL VALUE REQUIREMENTS

6.01 QUALIFIED REAL ESTATE. As used in this plan, "Qualified Real Estate" means real property which is located in the designated revitalization area, and to which Improvements have been added during the time the Area was so designated a revitalization area, with those Improvements having increased the actual value of the real property by at least the percentage indicated in Section 6.06 below.

[Section 404.3(8), *Code of Iowa, 2018*]

6.02 IMPROVEMENTS. As used in this plan, "Improvements" includes rehabilitation and additions to existing structures as well as new construction on vacant land or on land with existing structures.

[Section 404.3(8), *Code of Iowa, 2018*]

6.03 IMPROVEMENTS ON AGRICULTURAL LAND. The City Council finds that in order to meet the goals and objectives of this plan, new construction or improvements to the principal residential structure on land assessed as agricultural will be considered Improvements in regard to meeting the eligibility requirements for receiving the benefits established within this plan. The City Council believes that the minimum amount of land assessed as agricultural will need to be utilized in order to attain the established goals and objectives of this plan.

[Section 404.3(8), *Code of Iowa, 2018*]

6.04 ACTUAL VALUE ADDED BY THE IMPROVEMENTS. For the purposes of this plan, "actual value added by the improvements" shall mean the actual value added as of the first year for which the exemption was received.

[Section 404.3(8), *Code of Iowa, 2018*]

6.05 ZONING/BUILDING PERMIT REGULATIONS APPLY. For an Improvement to be eligible to receive the benefits conferred in this plan, the Improvements must adhere to all zoning and building permit requirements and applicable zoning, building permit and other City code provisions and regulations.

[Section 404.3, *Code of Iowa, 2018*]

6.06 INCREASE IN VALUE-ADDED REQUIREMENT. In order to qualify for the tax exemptions or other benefits conferred in this plan, the Improvements made to Qualified Real Estate must increase the actual value of such real estate by at least ten (10%) percent as determined by the County Assessor.

[Section 404.3(8), *Code of Iowa, 2018*]

SECTION 7: TAX EXEMPTION SCHEDULE OPTIONS

7.01 BASIS OF TAX EXEMPTION. All Qualified Real Estate is eligible to receive an exemption from taxation on the actual value added by Improvements.

[Section 404.2(2) (f), *Code of Iowa, 2018*]

7.02 TAX EXEMPTION SCHEDULES. The following paragraph outlines the available tax exemption schedule available for Improvements to Qualified Real Estate that have resulted in the increase in actual value of the property by the established minimum percentage (10%). Tax exemptions are only available on that portion of actual valuation which is added by an Improvement which was made during the time of the designation of the revitalization area. The exemptions are as follows:

Option 1
All Qualified Real Estate assessed as multiresidential, if the multiresidential property consists of three or more separate living quarters with at least seventy-five percent of the space used for residential purposes, shall receive an exemption from taxation on the first seventy-five thousand dollars ($75,000) of actual value added per living quarter by the Improvements for a period of five (5) years.
[Section 404.3 (4), *Code of Iowa*, *2018*]

Option 2
All Qualified Real Estate assessed as residential, or multi-residential with fewer than three separate living quarters, shall receive an exemption from taxation on the first seventy-five thousand dollars ($75,000) of actual value added by the Improvements for a period of five (5) years.
[Section 404.3A, *Code of Iowa*, *2018*]

7.03 OWNER SELECTION. The owners of Qualified Real Estate eligible for the exemption provided in this section shall elect to take the applicable exemption provided in Section 7.02.

7.04 SELECTION FINAL. Once the owner of Qualified Real Estate has elected to utilize the exemption schedule and the exemption is granted, the owner is prohibited from changing the method of exemption.

[Section 404.3(6), *Code of Iowa, 2018*]

SECTION 8: LIKELY FUNDING SOURCES FOR IMPROVEMENTS

8.01 PROPERTY OWNERS ENCOURAGED. The City Council encourages all property owners to investigate funding sources for improvements to real property, and to apply to those sources which are applicable to the types of improvements being proposed.

8.02 FEDERAL ASSISTANCE PROGRAMS. The Department of Housing and Urban Development (HUD) offers a variety of grant and loan programs for rehabilitation, improvements, and new construction improvements. The Community Development Block Grant (CDBG) program is a HUD-funded program which is administered by the State of Iowa. Each year a portion of the funding is slated for use as housing rehabilitation monies which are applied for by communities, and administered by those communities which receive funding.

USDA Rural Development also has a variety of grant and loan programs available for rehabilitation, improvements and new construction improvements. Most of the programs administered by USDA Rural Development are limited to communities of less than 10,000 population, or rural areas.

Region XII Council of Governments and its affiliated organizations may also have grants and loans available for housing improvements beyond those offered by HUD or USDA.

[Section 404.2(j), *Code of Iowa, 2018*]

8.03 STATE ASSISTANCE PROGRAMS. The Iowa Economic Development Authority (IEDA) administers several federally-funded programs and a number of state-funded programs which are intended to provide funding alternatives for owner-occupied and rental property improvements. The State is also providing alternate financing for property improvements through the Iowa Finance Authority (IFA).

[Section 404.2(j), Code of Iowa, 2018]

8.04 LOCAL ASSISTANCE PROGRAMS. Local assistance programs may be available during various times during the life of this Plan. This includes required Low-to-Moderate Income set aside funds under Urban Renewal/Tax Increment Financing.

[Section 404.2(j), *Code of Iowa, 2018*]

SECTION 9: APPLICATION AND APPROVAL OF ELIGIBILITY

9.01 APPLICATION FILED. An application, on the form provided by the City, shall be filed for each new exemption claimed. Applications shall be filed by the property owner for an exemption to be claimed with the City Council by February 1 of the assessment year for which the exemption is first claimed, but in no instance later than the year in which all Improvements included in the project are first assessed for taxation, or the following two assessment years, in which case the exemption is allowed for the total number of years in the exemption schedule. The City may allow a property owner to submit an application after the above deadlines subject to the discretion of the Council and the limitations outlined in Iowa Code Section 404.4. If a project is started in one year and is not completed until the following year, the application should be submitted in the year the project is completed. Submitting an application based upon partial completion of the project may result in the award of a partial exemption, as explained in Iowa Code Chapter 404 and corresponding regulations.

[Section 404.4, *Code of Iowa, 2018*]

9.02 CONTENTS OF APPLICATION. The application shall contain, but not be limited to, the following information:

1. Name of applicant/property owner;
2. Applicant's complete mailing address and telephone number;
3. Nature of the improvement;
4. Cost of the improvement;
5. Estimated, or actual, date of completion;
6. Name(s) of the tenants that occupied the property on the date the city adopted the resolution referred to in Section 404.2(1), *Code of Iowa, 2018*;
7. The exemption schedule to be utilized; and,
8. A copy of most recent property tax statement.
   [Section 404.4, *Code of Iowa, 2018*]

9.03 CITY COUNCIL'S APPROVAL REQUIRED. The City Council shall approve the application, subject to review by the County Assessor, if the project:

1. is in conformance with the revitalization plan;
2. is located in the designated revitalization area; and,
3. Improvements were made during the time the Area was so designated a revitalization area.
   [Section 404.4, Code of Iowa, 2018]

9.04 CITY COUNCIL SHALL FORWARD APPROVED APPLICATIONS. The City Council shall cause to have forwarded the approved applications to the County Assessor by March 1 of each year, along with a statement indicating the exemption schedule.

9.05 SUCCEEDING YEAR APPLICATIONS NOT NECESSARY. Applications for exemption for succeeding years on approved projects shall not be required.
[Section 404.4, *Code of Iowa, 2018*]

9.06 DETERMINATION BY COUNTY ASSESSOR. The County Assessor shall review each first-year applications by making a physical review of the property, to determine if the Improvements made actually increased the actual valuation of the Qualified Real estate by the ten (10%) percent requirement, as established herein.
[Section 404.5, Code of Iowa, 2018]

9.07 ELIGIBILITY DETERMINED. If the Assessor determines that the actual value of the real estate has increased by at least the requisite percentage, the assessor shall proceed to determine the actual value of the property and certify the valuation determined pursuant to Section 404.3, *Code of Iowa, 2018*, to the County Auditor at the time of transmitting the assessment rolls.
[Section 404.5, *Code of Iowa, 2018*]

9.08 NEW STRUCTURES. If a new structure is erected on land upon which no structure existed at the start of the new construction, the assessor shall proceed to determine the actual value of the property and certify the valuation determined pursuant to Section 404.3, *Code of Iowa, 2018*, to the Auditor at the time of transmitting the assessment rolls.
[Section 404.5, *Code of Iowa, 2018*]

9.09 NOTIFICATION BY ASSESSOR. The assessor shall notify the applicant of the determination, and the assessor's decision may be appealed to the local board of review at the times specified in Section 441.37, *Code of Iowa, 2018*.

[Section 404.5, *Code of Iowa, 2018*]

9.10 EXEMPTION GRANTED FOR SUCCEEDING YEARS. After the tax exemption is granted, the Assessor shall continue to grant the tax exemption, with periodic physical review by the Assessor, for the time period specified in the exemption schedule option elected by the property owner, and which was approved, without applications for succeeding years of exemption schedule.

[Section 404.5, *Code of Iowa, 2018*]

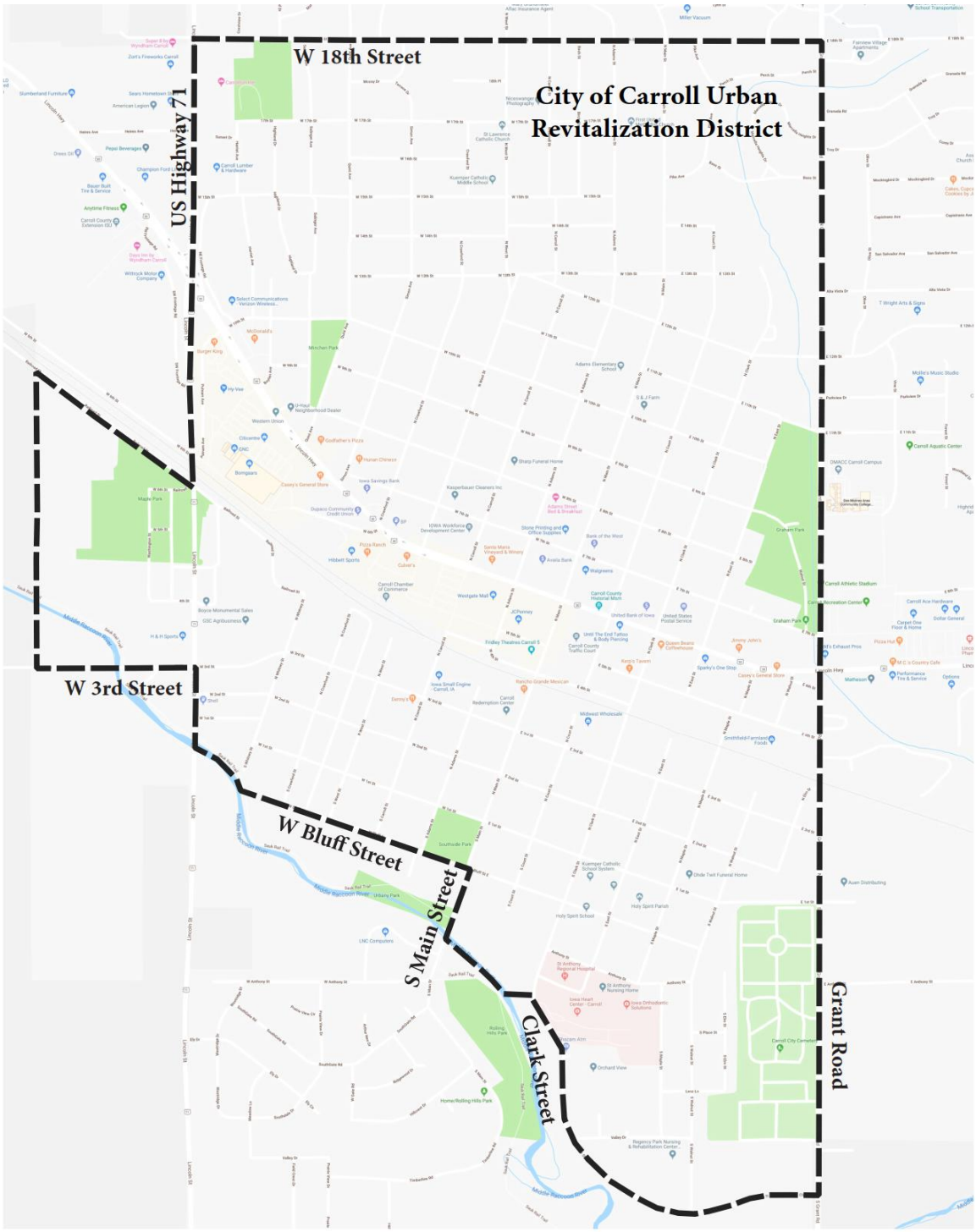
9.11 PRIOR APPROVAL BY CITY COUNCIL. According to Section 404.4, *Code of Iowa, 2018*, a person may submit a proposal for an improvement project to the City Council to receive prior approval for eligibility for a tax exemption on the project. The City Council shall, by resolution, give its prior approval for an improvement project if the project is in conformance with this plan. Such prior approval shall not entitle the owner to exemption from taxation until the Improvements have been completed and found to be Qualified Real Estate; however, if the proposal is not approved, the person may submit an amended proposal for the governing body to approve or reject.

SECTION 10: LIMITATIONS

10.01 URBAN RENEWAL. The City also has or may adopt a tax increment financing program which is designed to provide incentives for development. Accordingly, a property that, in the determination of the City Council, is within an urban renewal area and is receiving either direct or indirect benefits that were financed through a tax increment financing program, shall not be eligible for tax abatement under this revitalization plan absent specific approval from the City Council. If an application under this plan is denied by the City Council because the property for which an exemption is requested is within an existing urban renewal area, the owner may reapply for benefits under this plan for the same property if the property has subsequently been removed from the urban renewal area, provided the property remains in the revitalization Area and all other plan requirements are met.

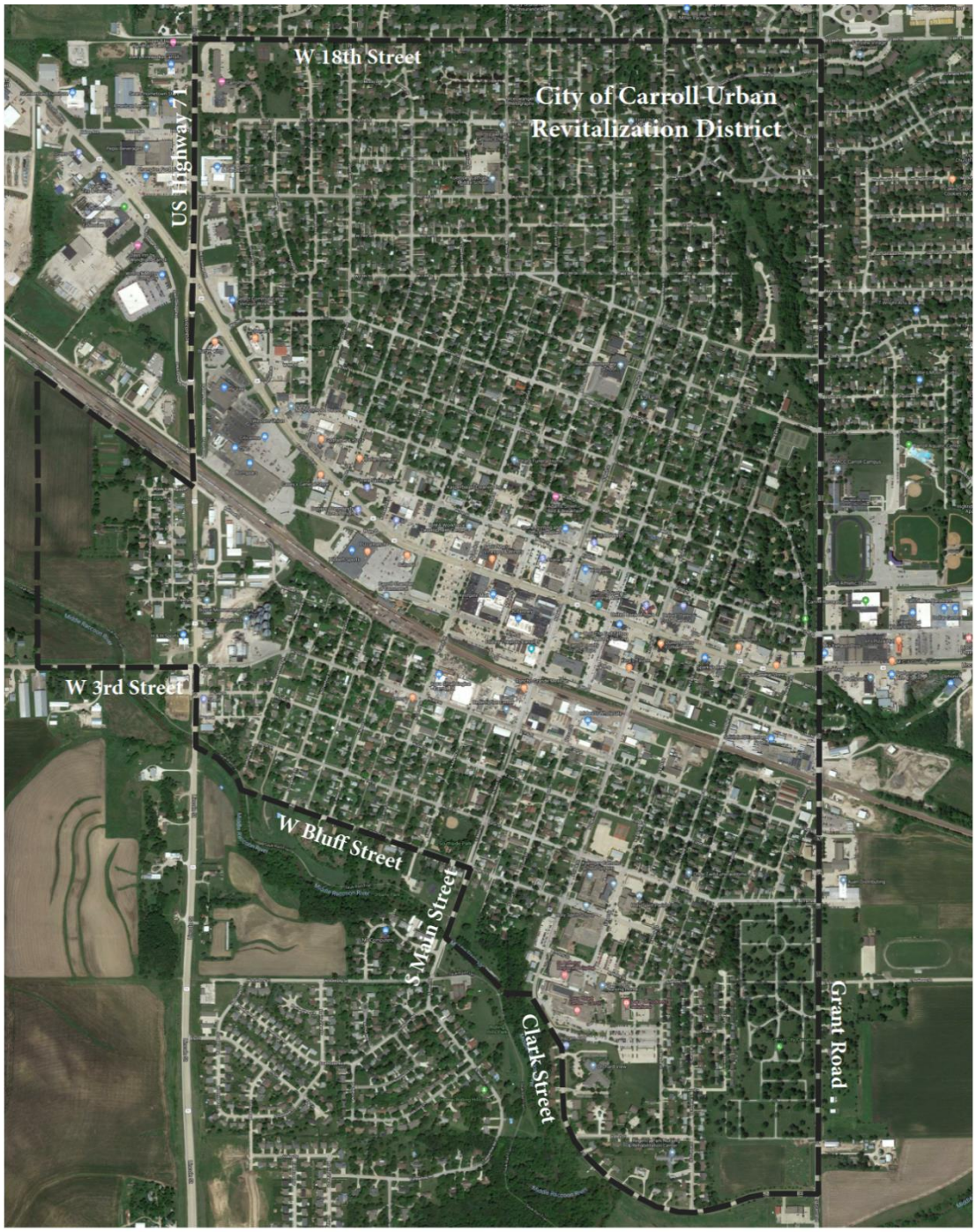
ATTACHMENT A

BOUNDARY MAP OF REVITALIZATION AREA
STREET MAP



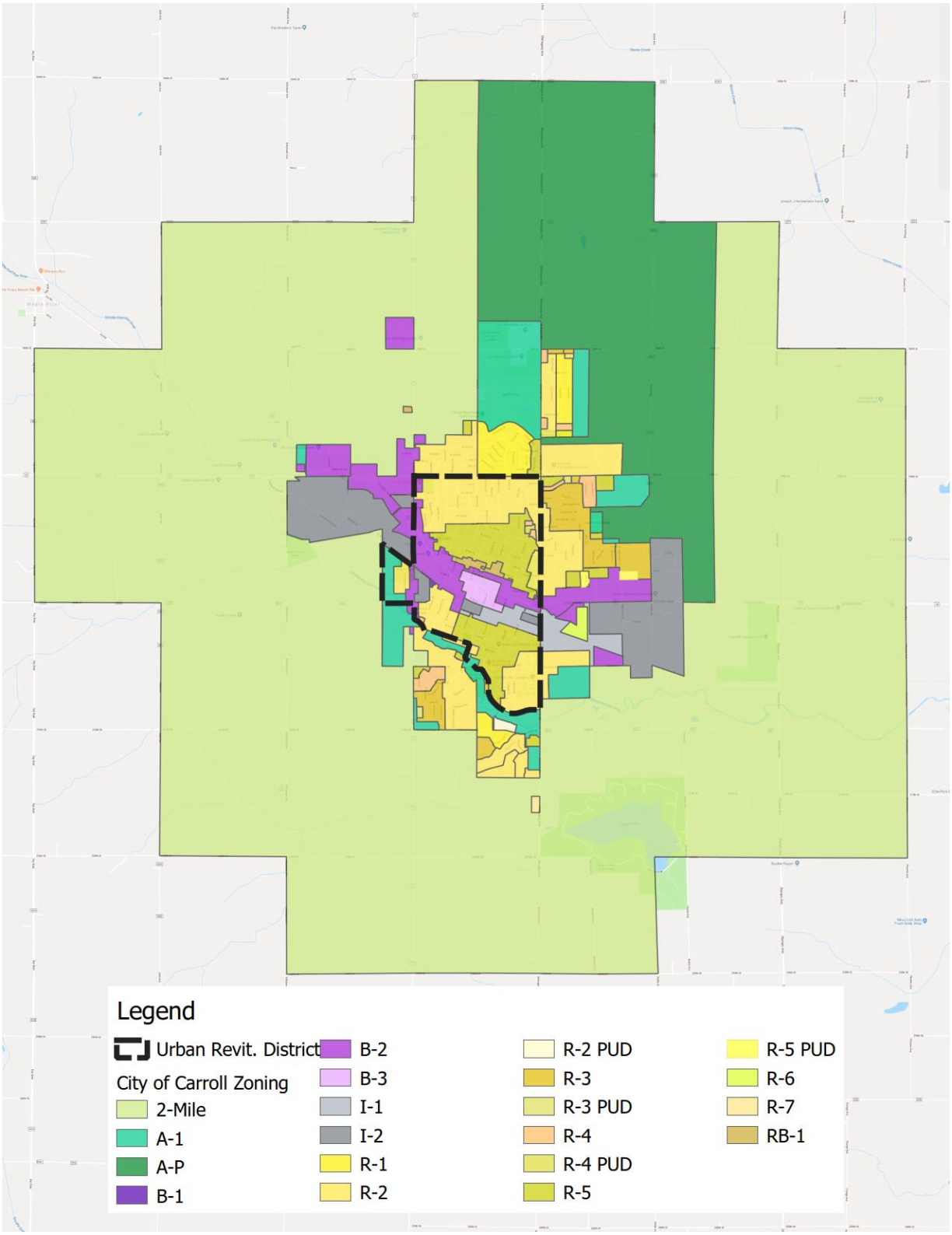
ATTACHMENT A

BOUNDARY MAP OF REVITALIZATION AREA
HYBIRD MAP



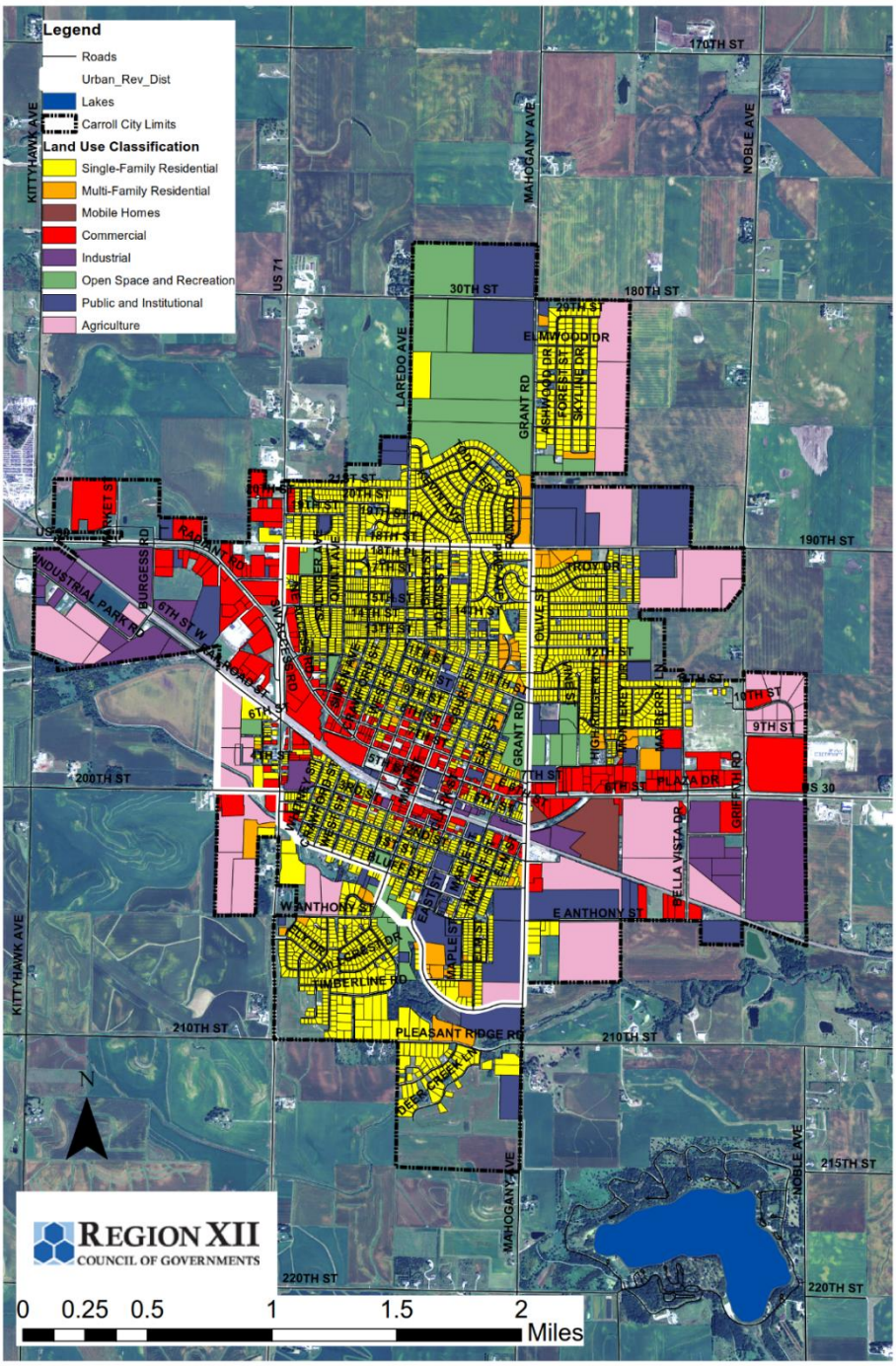
ATTACHMENT B

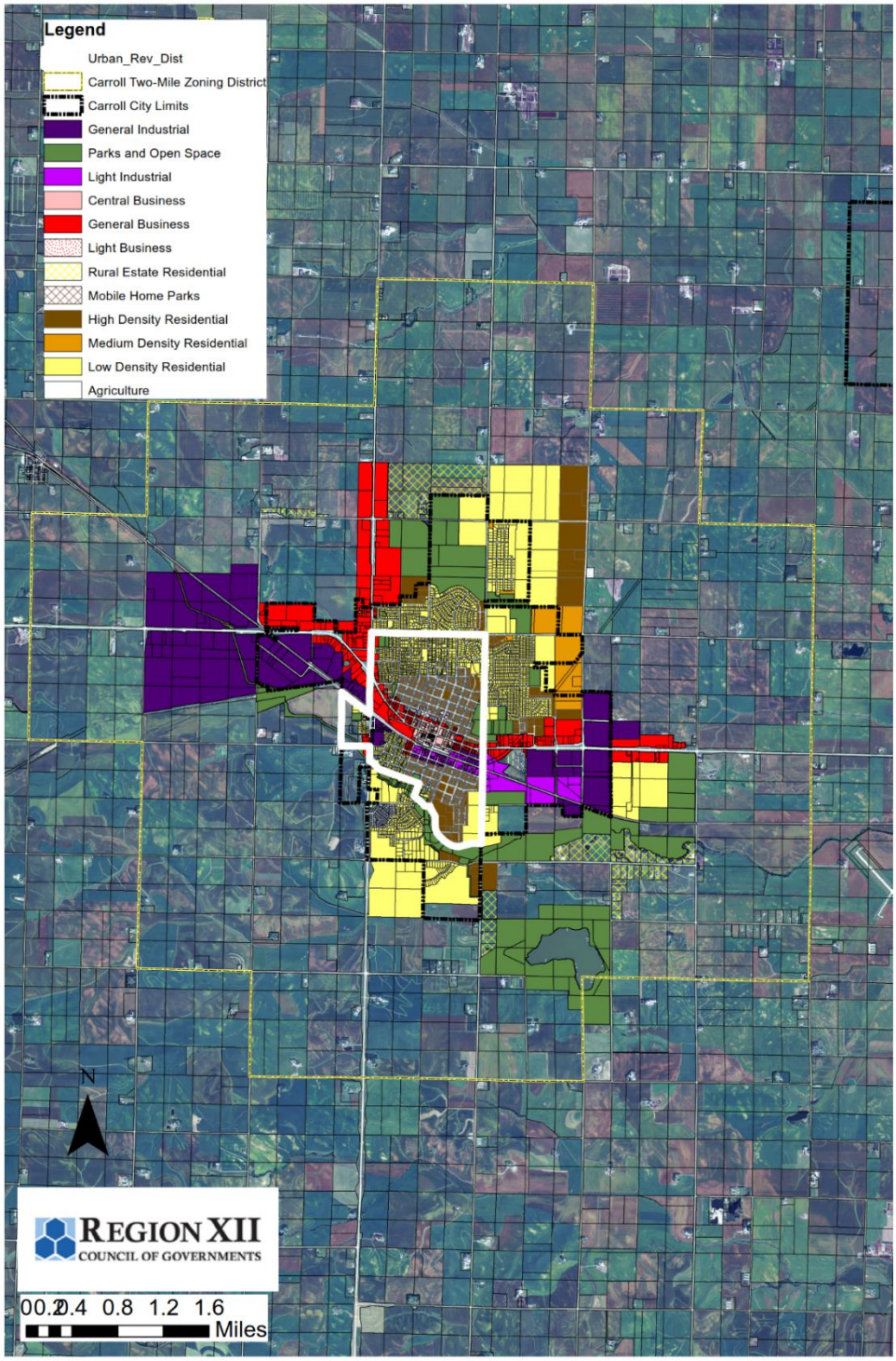
ZONING MAP



ATTACHMENT C

CURRENT LAND USE MAP



ATTACHMENT D

FUTURE LAND USE MAP