



CITY OF AURORA, ILLINOIS
LAKE AND GALENA TIF DISTRICT ELIGIBILITY REPORT

Prepared By:

City of Aurora, Illinois
&
Kane, McKenna and Associates, Inc.

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EXECUTIVE SUMMARY

The City of Aurora, Illinois (the “City”) is pursuing the establishment of the Lake and Galena Tax Increment Finance District (the “TIF District”, “Redevelopment Project Area” or “RPA”) to promote the revitalization of underutilized properties in the City’s central business district. In the context of planning for the establishment of the RPA, the City has initiated the study of certain tax parcels (the “Study Area”) to determine whether they qualify separately or in aggregate under the Tax Increment Allocation Redevelopment Act, 65ILCS 5/11-74.4-3, et seq., as amended (the “TIF Act” or “Act”) for inclusion in the RPA. Kane, McKenna and Associates, Inc. (KMA) has been retained by the City to conduct this study on the City’s behalf.

KMA has reached the following conclusions regarding the qualification of the Study Area based upon the analysis completed to date:

- 1) The Study Area qualifies as a conservation area – The Study Area qualifies as a conservation area as defined in the TIF Act. The conservation area factors found in the Study Area are present to a meaningful extent and are distributed throughout the area.
- 2) Current conditions impede redevelopment – The existence of certain conditions found within the Study Area present a barrier to the Study Area’s successful redevelopment. The current conditions in the Study Area are impediments to redevelopment, creating an environment where it is reasonable to conclude redevelopment would not take place “but for” the City’s use of authority granted under the TIF Act. The factors present on the ground negatively impact coordinated and substantial private sector investment in the overall vicinity of the Study Area. Without the use of City planning and economic development resources to mitigate such factors, potential redevelopment projects and other activities that require private sector investment are not likely to be economically feasible within the Study Area.
- 3) Viable redevelopment sites could produce incremental revenue – The Study Area potentially could, with TIF-related assistance, be redeveloped and thereby produce incremental property tax revenue. Such revenue, used in combination with other City resources for redevelopment incentives or public improvements, would likely stimulate private investment and reinvestment in these sites in the Study Area.
- 4) TIF designation is recommended - To mitigate conservation area conditions, promote private sector investment, and foster the economic viability of the Study Area, KMA recommends that the City proceed with the formal TIF designation process for the entire Study Area

I. INTRODUCTION

Description of the Study Area

The Study Area is located in Downtown Aurora. This central business district, of which the Study Area is a part, is characterized by a wide variety of land uses including commercial, residential, institutional and mixed uses.

The Study Area generally consists of tax parcels on the northeastern side of Galena Boulevard from Lake Street to the northwest to River Street to the southeast and one tax parcel located on the southwestern side of Galena Boulevard bound in the same manner and generally known as the Galena Hotel.

The Study Area consists of 13 tax parcels that are 1.5 acres in size. The Study Area is estimated to be approximately 4 acres in size including right-of-ways.

Please see Appendix A, attached hereto and made a part hereof, for a list of the tax parcels included in the Study Area and Appendix B, attached hereto and made a part hereof, for a visual depiction of the Study Area.

Background

The Study Area is located in the City of Aurora's central business district (or "Downtown") and is comprised of a number of key sites including the historic Hobbs Building and the historic Galena Hotel.

The City's Downtown first developed around the Fox River and Stolp Island to facilitate the area's growing industrial base in the mid- and late- 19th Century. The City's Downtown continued to develop through the 20th Century as land uses expanded to include commercial and cultural users such as department stores, offices, financial institutions and theaters. In the mid-1970s, following national trends away from the manufacturing sector and faced with competing developments in the more suburban eastern portion of the City, the Downtown began to fall into a state of disinvestment.

Since this time, the City has focused planning resources on the Downtown and has promoted reinvestment into the struggling central business district. In some ways these efforts have been successful in renewing interest in the central business district as a whole. However, some key sites continue to be impacted by conditions which deter private investment and impede redevelopment.

The Hobbs Building is a four-story brick building originally constructed in 1892 as a furniture store. It's prominent location on the corner of River Street and Galena Boulevard and its distinct onion-shaped dome led to it becoming an architectural icon of the City's Downtown. However, the building has been impacted by vacancy since 2016 and has slipped into a state of disrepair over the years. Similarly, the nearby Galena Hotel, the City's first hotel, has deteriorated in condition due to neglect and an overall lack of reinvestment.

Given the existing conditions of these and nearby sites, the City has determined that the area as a whole would not be redeveloped in a coordinated manner without the adoption of a Tax Increment Financing Redevelopment Plan. The City with the assistance of KMA commissioned this Eligibility Report as part of a Redevelopment Plan in order to alleviate those conditions which deter private investment in the area and to meet redevelopment goals and objectives.

Overview of Tax Increment Financing (TIF)

Tax Increment Financing (or “TIF”) is an economic development tool which uses incremental property tax revenues to finance redevelopment activity. In the State of Illinois an area may be designated as a TIF district if it faces certain impediments to redevelopment. At the time of designation, the equalized assessed value of tax parcels within the boundaries of the district are “frozen” for the term of the TIF district. Taxing jurisdictions that overlap that district continue to receive property taxes, but those revenues generated from increase in equalized assessed value relative to the frozen values are deposited in a special tax allocation fund. This revenue is then used to finance eligible redevelopment activities within the district to accomplish community and economic development goals.

The Eligibility Report

The TIF Act enables Illinois municipalities to establish TIF districts either to eliminate the presence of blight or to prevent its onset. The Act finds that municipal TIF authority serves a public interest in order to, “promote and protect the health, safety, morals and welfare of the public, that blighted conditions need to be eradicated and conservation measures instituted, and that redevelopment of such areas be undertaken; that to remove and alleviate adverse condition sit is necessary to encourage private investment and restore and enhance the tax base of the taxing districts in such areas by the development or redevelopment of project areas” (65 ILCS-5/11-74.4-2(b)).

To establish a TIF district (i.e. “Redevelopment Project Area” or “RPA”), Illinois municipalities must adopt several documents including a Redevelopment Plan and an Eligibility Report. An Eligibility Report is a document which provides the basis for the RPA’s qualification under the TIF Act in reasonable detail.

The City has authorized KMA to evaluate the Study Area in relation to its qualification as a TIF district under the TIF Act, to prepare a TIF District Eligibility Report for the Study Area and to prepare a Redevelopment Plan for the RPA.

Determination of the “But-For”

As evidenced by the decades long failure of the private sector alone to accomplish redevelopment in the Downtown in general and the Study Area in particular, the City has determined that planned redevelopment of the Study Area is feasible only with public financial assistance. The creation and utilization of a TIF redevelopment plan and redevelopment agreements is intended by the City

to help provide the assistance required to eliminate conditions detrimental to successful redevelopment of the Study Area, strengthen the tax base and improve resident quality of life.

General Scope and Methodology

KMA formally began its analysis by conducting a series of meetings and discussions with City staff starting in November, 2019 and continuing up to the date of this report's issuance. The purpose of the meetings was to establish boundaries for initial analysis and to gather data related to the qualification criteria for parcels included in the Study Area. These meetings were complemented by a series of in-person field surveys for the entire Study Area to evaluate conditions in the Study Area. KMA also analyzed the City's most recent Comprehensive Plan and other City reports relevant to the Study Area.

Properties within the Study Area were examined in the context of the TIF Act governing improved areas (separate provisions of the Act address non-improved or vacant areas). The qualification factors discussed in this report qualify the area as a "conservation area," as the term is defined pursuant to the TIF Act.

During the course of its work, KMA reported findings to key City staff regarding TIF qualification and the feasibility of redevelopment within the Study Area. Based upon these findings the City directed KMA to complete this report and move forward with the preparation of a Redevelopment Plan and Project for the RPA.

For additional information about KMA's data collection and evaluation methods refer to Section IV of this report.

II. QUALIFICATION CRITERIA

The TIF Act sets out specific procedures for qualifying a RPA. By definition, a RPA is:

“An area designated by the municipality, which is not less in the aggregate than 1½ acres and in respect to which the municipality has made a finding that there exist conditions which cause the area to be classified as a blighted area or a conservation area, or a combination of both blighted areas and conservation areas.”

Under the TIF Act, “conservation area” means any improved area within the boundaries of a RPA located within the territorial limits of the municipality where:

- 50% or more of existing structures are 35 years or older in age; and,
- At least three of 13 eligibility factors are present and distributed to a meaningful extent

The 13 possible eligibility factors are:

1. Dilapidation: An advanced state of disrepair or neglect of necessary repairs to the primary structural components of building 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 become ill-suited for the original use.
3. Deterioration: With respect to buildings, defects are evident, including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters, downspouts, and fascia. With respect to surface improvements, that the condition of roadways, alleys, curbs, gutters, sidewalks, off-street parking and surface storage areas demonstrate evidence of deterioration, including, but 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 Sanitary Facilities: The absence of adequate ventilation for 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 of skylights or windows for interior spaces or rooms and improper window sizes and amounts according to room area to window area ratio requirements. Inadequate sanitary facilities refer 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 RPA; (ii) deteriorated, antiquated, obsolete or in disrepair; or (iii) lacking within the RPA.
9. Excessive Land Coverage and Overcrowding of Structures and Community Facilities: The over-intensive 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 exhibiting excessive land coverage are: (i) 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 (ii) 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, and lack of reasonably required off-street parking or inadequate provision for loading service.
10. Deleterious Land-Use or Layout: The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses or uses that are considered to be noxious, offensive or unsuitable for the surrounding area.
11. Environmental Clean-Up: The RPA 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. Any such remediation costs would constitute a material impediment to the development or redevelopment of the RPA.
12. Lack of Community Planning: The RPA 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 development of the area. 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 development standards or other evidence demonstrating an absence of effective community planning.

13. Lagging or Declining Equalized Assessed Value (EAV): The total equalized assessed value (EAV) of the RPA has declined for three (3) of the last five (5) calendar years prior to the year in which the RPA is designated, or is increasing at an annual rate that is less than the balance of the municipality for three (3) of the last five (5) calendar years, for which information is available or 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 three (3) of the last five (5) calendar years prior to the year in which the RPA is designated.

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III. METHODOLOGY OF EVALUATION

The following method was applied to evaluate the Study Area's qualification as a TIF district.

1. KMA representatives collected primary data during site visits to the Study Area. These site visits consisted of visual observation of the area which included, but was not limited to, tax parcel counts, address matches and the identification of current land uses, building conditions, lot conditions and traffic flows. KMA documented these observations via notes and photography.
2. KMA representatives collected secondary data including, but not limited to, 2013 to 2019 tax information, tax parcel maps, site data, planning documents and information related to local history and context from interviews with City staff and other stakeholders.
3. The age of existing structures was ascertained by matching data collected during site visits to local tax and building records to determine if the Study Area would qualify as a conservation area as defined by the TIF Act.
4. KMA also utilized the collected data to conduct an evaluation of the presence and extent of the aforementioned eligibility factors (e.g. deterioration, excessive vacancies, etc.) that would qualify the Study Area as a conservation area as defined by the TIF Act.

IV. QUALIFICATION FINDINGS FOR STUDY AREA

Summary of Age Findings for a Conservation Area

As mentioned in Section II of this report, an area may qualify as a conservation area under the TIF Act if 50% or more of existing structures are 35 years in age or older. KMA collected primary data from site surveys and secondary data from the Aurora Township Assessor regarding the age of existing structures within the Study Area. KMA found that 7 of the 7 existing structures, or 100%, are 35 years in age or older. Therefore, it is possible for the Study Area to qualify as a conservation area as defined by the TIF Act.

Table 1. Summary of Age Findings for Conservation Area

Total number of structures in Study Area	7
Number of structures in Study Area 35 years or older in age	7
Percent of structures in Study Area 35 years or older in age	100%

Summary of Factor Findings for a Conservation Area

Once it was established that the Study Area may qualify as a conservation area based upon the age threshold of structures within the study Area, KMA analyzed the Study Area in relation to the 13 aforementioned eligibility factors. Three of these factors must be present and distributed to a meaningful extent within the Study Area to qualify the area as a conservation area under the TIF Act. KMA determined that 6 of the 13 possible factors were present and distributed to a meaningful extent within the Study Area.

Table 2. Summary of Factor Findings for Conservation Area

Total number of possible factors per TIF Act	13
Minimum factors needed to qualify per TIF Act	3
Factors present in Study Area	6

The 6 factors found to be present and distributed to a meaningful extent within the Study Area are:

1. Lack of Community Planning
2. Excessive Vacancies
3. Declining/Lagging Equalized Assessed Value (EAV)
4. Deterioration
5. Inadequate Utilities
6. Obsolescence

These factors are summarized as follows:

1. **Lack of Community Planning:** The Act states that this factor is present if the Study Area developed prior to or without the benefit or guidance of a community plan. This factor must be documented by evidence of adverse or incompatible land use relationships, an inadequate street layout, improper subdivision, parcels of inadequate shape or size to meet contemporary development standards or other evidence demonstrating an absence of effective community planning.

When evaluating an area for the presence of this factor it is helpful to compare the age of existing structures with any key community planning events in the Study Area's history. In the case of the Study Area, and as indicated in the below Table 3, six of seven existing structures in the Study Area, or 86% of existing structures, were built prior to the approval of the City's original Comprehensive Plan in 1957 and the City's Preliminary Development Program for Downtown in 1974. The majority of development that has occurred in the Study Area took place in an era prior to modern community planning techniques and without the benefit of guidance from comprehensive and coordinated planning.

Table 3. Support for Lack of Community Planning Factor

Total number of structures in RPA	6
Number of structures in RPA older than 1974	7
Percent of structures in RPA older than 1974	86%

Several adverse conditions of the Study Area also evidence the presence of this factor. For example, conversion of Galena Boulevard from a one-way roadway to a two-way roadway is a chief transportation recommendation made in the City's Downtown Master Plan (2017). The one-way roadway design present in the Downtown is identified as creating a greater incidence of traffic congestion and encouraging unsafe travel speeds relative to the two-way alternative. Increased travel speeds from one-way orientations have also been found to be less beneficial to Downtown businesses. Conversion to a two-way roadway would require the construction of additional traffic improvements including traffic signals and restriping. The need for this conversion and associated improvements is indicative of an inadequate street layout, and in turn, development of an area which lacked the guidance of comprehensive and coordinated planning.

2. **Excessive Vacancies:** The Act describes excessive vacancies as the presence of buildings that are unoccupied or underutilized and that represent an adverse influence on the area because of the frequency, extent or duration of the vacancies.

Excessive vacancies, particularly in commercial buildings, has been a persistent issue in the City's Downtown since 2011. The City's Downtown Master Plan (2017) identifies several factors that drive high vacancy rates including the age of structures and growing obsolescence. The Downtown Master Plan also identifies how high vacancy rates can lead to additional adverse impacts stating,

“Absentee landowners are a problem with vacant downtown buildings. Some are waiting for a better market to do anything with their property, while many buildings deteriorate.”

The previously described Hobbs Building, located at 6 N River Street in the Study Area is one such case. The property was vacated at the end of 2016 and has remained vacant up to the date of the drafting of this report. During that time the structure has been impacted by deterioration that has been driven by lack of regular maintenance and neglect. The Hobbs Building is an iconic historic building situated at a prominent location within the City’s Downtown. Prolonged vacancy and the resulting deterioration of the property has resulted in an adverse aesthetic impact to the property itself and the surrounding area as such conditions signal a lack of investment in the area, discouraging investments in redevelopment.

3. Lagging/Declining Equalized Assessed Value (EAV): This factor is present if the total equalized assessed value (EAV) of the Study Area has either: (i) declined for three of the last five calendar years prior to the year in which the RPA is to be designated; (ii) changed at an annual rate that is less than the annual rate of change (i.e. lagged) of the balance of the municipality’s EAV for three of the last five calendar years prior to the year in which the RPA is to be designated; or (iii) changed an annual rate that is less than the annual rate of change (i.e lagged) of the Consumer Price Index for All Urban Consumers (CPI-U) as published by the United States Department of Labor or successor agency for three of the last five calendar years prior to the year in which the RPA is to be designated.

The Study Area qualifies under all three measurements; that is, the rate of annual change of the total EAV of the Study Area; (a) declined for three of the last five calendar years prior to the year in which the RPA is to be designated; (b) lagged the balance of the City’s EAV for four of the last five calendar years prior the year in which the RPA is to be designated; and, (c) lagged the CPI-U for three of the last five calendar years prior to the year in which the RPA is to be designated. Please see the below Table 4 for detail.

Table 4. Annual Rates of Change for Tax Years 2019 to 2014 for Study Area EAV and CPI-U

	Tax Year					
	2019	2018	2017	2016	2015	2014
Study Area EAV	405,463	431,012	397,137	427,943	445,573	432,330
EAV Change	-5.9%	8.5%	-7.2%	-4.0%	3.1%	
Years Declined	X	-	X	X	-	
City EAV Change	4.6%	6.1%	6.9%	8.6%	4.8%	
Years Lagged City	X	-	X	X	X	
CPI-U	1.8%	2.4%	2.1%	1.3%	0.1%	
Years Lagged CPI-U	X	-	X	X	-	

4. Deterioration: The Act describes deterioration in the context of secondary building components and surface improvements. For secondary building components (e.g. doors, windows, porches, gutters and downspouts and fascia) deterioration may be evidenced by the presence of major defects. For surface improvements (e.g. roadways, alleys, curbs, gutters, sidewalks, off-street parking and surface storage areas), deterioration may be evidenced by surface cracking, crumbling, potholes, depressions, loose paving material and weeds protruding through paved surfaces.

Deterioration was observed and noted in secondary building components throughout the Study Area. This included defects to door entries, windows, roofs, gutters and exterior building surfaces from lack of maintenance and neglect. Specific defects include cracked or broken windows, crumbling window surroundings, exterior surfaces in need of tuckpointing/repair, rusted damage doorways and screening fencing in disrepair.

Deterioration was also observed and noted in surface improvements throughout the Study Area. Evidence of deterioration included cracking and crumbling surfaces, potholes and depressions causing water retention. The City's Engineering Division has reported that the portion of West Galena Boulevard within the Study Area is considered to be in a state of deterioration and requires milling and resurfacing. Deterioration of surface improvements was also observed in all parking areas within the Study Area.

The observable deterioration contributes to an adverse aesthetic impact of the Study Area. Visually, deterioration signals an area in decline rather than an investment opportunity. The degree of this adverse impact is heightened by the City's goal of creating an attractive and welcoming Downtown.

5. Inadequate Utilities This factor is present if underground and overhead utilities such as storm sewers and storm drainage, sanitary sewers, water lines and gas, telephone and electric services that are shown to be inadequate. Inadequate utilities are those that are: (i) of insufficient capacity for the municipality to serve the uses in the Study Area; (ii) deteriorated, antiquated, obsolete or in disrepair; or (iii) lacking within the Study Area.

The City's Engineering Division reports that water and sewer infrastructure was constructed prior to 1946 and, is therefore, more than 70 years old. The age and obsolescence of this existing infrastructure is evidenced by the likelihood of it being abandoned if coordinated redevelopment of the Study Area were to occur. For example, the sewer system in the Downtown area was largely "de-combined" into separate sanitary and storm systems between 2007 and 2008. The City's Engineering Division reports that an aging combined sewer that services a key site within the Study Area would be abandoned if redevelopment of that site were to occur as new uses would utilize a new interceptor sewer. The Engineering Division indicates that there would be significant costs associated with abandoning the existing combined sewer as the section would have to be lined to prevent future collapse. Thus, the condition of existing infrastructure within the Study Area is not only antiquated, obsolete and generally lacking, but also inhibits coordinated redevelopment via additional costs related to preventing future deterioration.

6. **Obsolescence**: The Act states that obsolescence is the condition or process of falling into disuse or structures that have become ill-suited for their original use.

Obsolescence is evidenced within the Study Area by those factors previously identified in this report. For example, from a quantitative perspective, the ages of existing structures, the presence of excessive vacancies and declining/lagging EAV all act as evidence for the onset of obsolescence. As stated earlier, all seven of the existing structures within the Study Area are over 35 years in age. Indeed, six of the seven existing structures are more than 100 years in age. City regulations, planning standards and market expectations have substantially changed since the Study Area was originally developed. Obsolete conditions have impeded reinvestment in the area. The Study Area's declining and lagging EAV reflects the economic impacts of growing obsolescence and an overall lack of investment in the area. As market expectations have changed, the Study Area has become increasingly less well-suited for uses that would be attractive for investment.

From a qualitative perspective, obsolescence is evidence by the presence of vacancy and deterioration in buildings, surface improvements and infrastructure. Deterioration results from a lack of investment in the repair and maintenance of improvements, and this lack of investment is a result of the increasing obsolescence of both individual structures and the Study Area as a whole. The existence of an inadequate street layout from antiquated one-way traffic orientations also points to an area which developed prior to, and has not kept stride with, current market standards and expectations -ultimately contribution to the economic hardship within the Study Area.

V. SUMMARY

Relevant qualification findings as related to the designation of the Study Area as a conservation area are as follows:

1. The Study Area is contiguous and is greater than 1 ½ acres in size;
2. The Study Area qualifies as a conservation area as; i) 50% or more of the existing structures are 35 years in age or older; and, ii) at least three eligibility factors are present to a meaningful extent and are distributed throughout the area;
3. All property in the Study Area would substantially benefit by the proposed redevelopment project improvements;
4. The growth of EAV for all taxing districts overlaying the area, including the City, has been impaired by the factors found present in the Study Area; and,
5. The Study Area would not be subject to redevelopment without the investment of public funds, including property tax increment.

In the judgement of KMA, these findings provide the City with sufficient justification to consider designation of the Study Area as a TIF district.

APPENDIX A: Tax Parcels within Study Area

Tax Parcel Identification Numbers - Lake and Galena TIF District

15-22-164-007

15-22-164-006

15-22-164-019

15-22-164-018

15-22-164-009

15-22-164-005

15-22-164-020

15-22-301-004

15-22-301-005

15-22-301-003

15-22-301-007

15-22-301-006

15-22-305-001

APPENDIX B: Boundary Map of Study Area

Boundary Map 12/09/2019

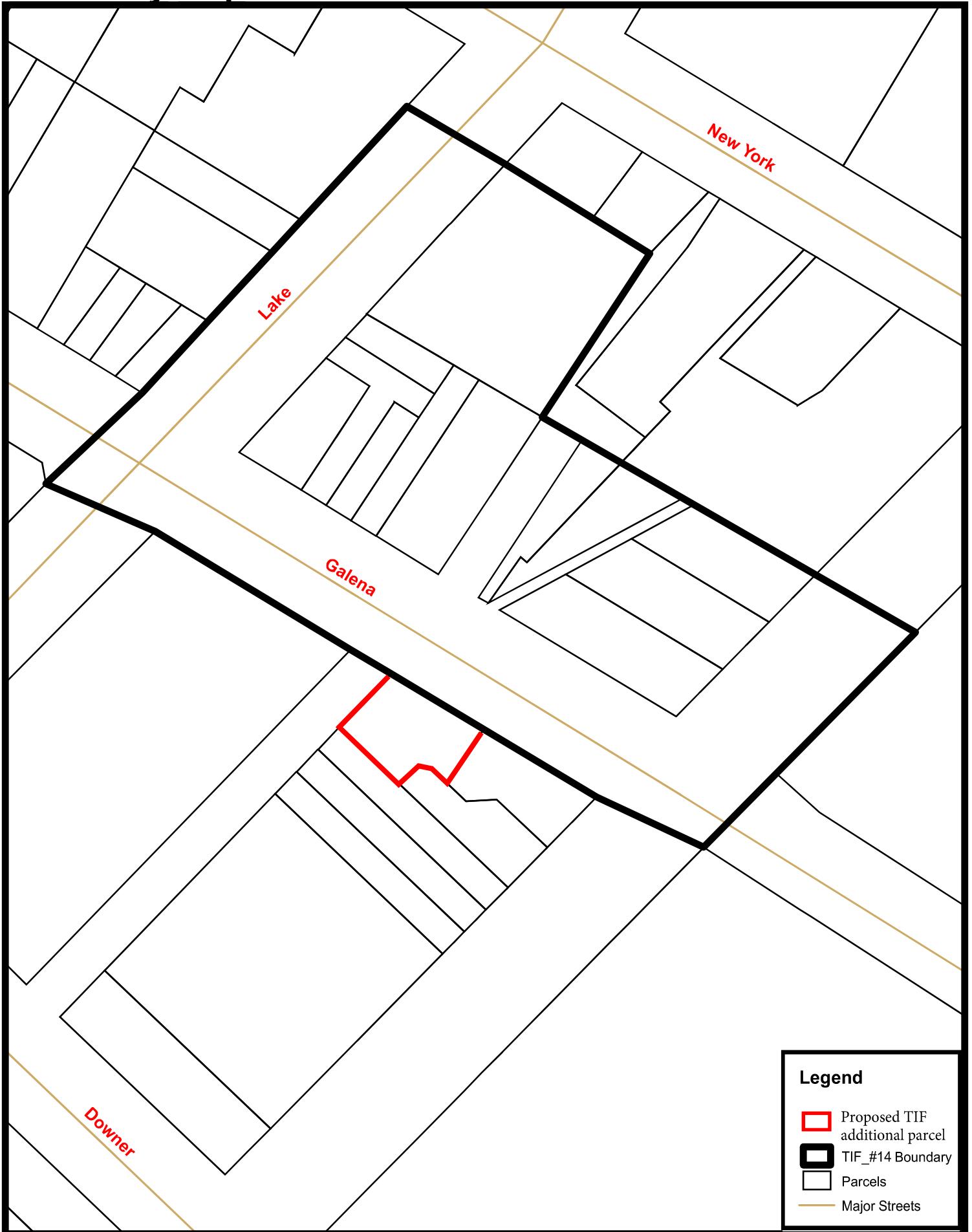


Exhibit 4 Existing Land Use Map

Existing Land Uses Map 1/14/2020



Exhibit 5 Proposed Land Use Map

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Proposed Land Uses Map 1/14/2020

