



Downtown Development Authority

LAKE ODESSA

AGENDA

Regular Meeting
Tuesday, November 11, 2025 - 7:00 a.m.
Page Memorial Building
Lake Odessa, Michigan

1. Call to Order / Roll Call
2. Approval of Agenda
3. Public Comment on Agenda Items
Under the Open Meetings Act, any citizen may come forward at this time and make comment on items that appear on the agenda. Comments will be limited to three minutes per person. Anyone who would like to speak shall state his/her name and address for the record. Remarks should be confined to the question at hand and addressed to the chair in a courteous tone. No person shall have the right to speak more than once on any particular subject until all other persons wishing to be heard on that subject have had the opportunity to speak.
4. Approval of Minutes
 - a) 7/8/2025 Regular Meeting
 - b) 9/4/2025 Special Meeting
 - c) 10/14/2025 Special Meeting
5. Finance Report
 - a) Revenue/Expense Report for Period Ending 10/31/2025
 - b) Check Register – July 2025 – October 2025
 - c) Bank Reconciliations – July 2025 – October 2025
6. Action/Discussion Items:
 - a) DDA Garland Program
 - b) Approval of Revised TIF Plan
 - c) Authorize Reimbursement for Two Parcels Captured in Error
 - d) Discuss Resolutions from County and Township
 - e) Election of Officers
 - f) Set 2026 Meeting Dates
7. Board Member Comments
8. Adjournment

Next Regular Meeting: Tuesday, January 13, 2026 - 7:00 a.m.

**VILLAGE OF LAKE ODESSA
DOWNTOWN DEVELOPMENT AUTHORITY**

MINUTES

Regular Meeting - Tuesday, July 8, 2025
Page Memorial Building, Lake Odessa MI

Present: Karen Banks, Marilyn Danielson, Bill Rogers, Darwin Thompson, Cody Dreyesse, Sarah McGarry (7:15 am)
Absent: None
Staff: Village Manager Gregg Guetschow, Village Clerk/Treasurer Kathy Forman
Visitors: Jim McManus, McKenna

I. **Call to Order:** Meeting called to order by Rogers at 7:04 a.m.

II. **Agenda:** Motion by Banks, supported by Danielson, to approve the agenda. All ayes; motion carried.

III. **Public Comment:**

1. Pastor Paul Reissmann, Central Church: Explained that the church is bringing a farmer's market to their south lawn every other Saturday during the summer. They would like to see the market grow. Asked about other ways the south lawn might be utilized in the future.

IV. **Approval of Minutes:**

Motion by Banks, supported by Danielson, to approve minutes of the 6/10/25 special meeting. All ayes; motion carried.

V. **Finance Report:**

The reports in the packet were reviewed.

Motion by Thompson, supported by McGarry, to approve all checks written totaling \$3,809.02.

Yes: 5, No: 0, Abstain: 1 (Karen Banks, Financial Conflict)

VI. **Action/Discussion Items:**

a) DDA Plan Update:

Jim McManus from McKenna reviewed the changes that have been made. During the review a couple changes were requested and Jim McManus will have those taken care of. There will be a public hearing for the DDA Plan during the Village Council regular meeting on Monday, August 18, 2025 at 7:00 pm. McKenna will provide the notice to the village for publication.

VII. **Board Member Comments:**

Banks announced that LOAAC is asking for volunteers to work at Art In The Park this year. The dates are Friday, 8/1 and Saturday, 8/2.

VIII. **Adjournment:** Without objection, meeting adjourned at 7:41 a.m.

Respectfully submitted,

Kathy Forman
Village Clerk/Treasurer

VILLAGE OF LAKE ODESSA

MINUTES

Special Meeting of the Lake Odessa Downtown Development Authority
and
Study Session of the Lake Odessa Village Council Committee-of-the-Whole

Thursday, September 4, 2025
Page Memorial Building
Lake Odessa, Michigan

Downtown Development Authority:

Present: Karen Banks, Marilyn Danielson, Cody Dreysse, Sarah McGarry, Bill Rogers,
Darwin Thompson
Absent: None

Village Council:

Present: Karen Banks, Terri Cappon, Ben DeJong, Bob Green, Roy Halfmann
Absent: Mike Brighton, Martha Yoder

Village Staff: Village Manager Gregg Guetschow

Visitors: Judy Clark (Ionia County Treasurer); Al Baron, Brad Barrone, Sharon
Rohrbacher, Gary Secor, Lisa Williams (Odessa Township Board of Trustees); Jen
Salgat (Lake Odessa Community Library librarian); and five citizens

CALL TO ORDER

Meeting called to order by DDA Chair McGarry and Village President Banks at 7:00 p.m.

DDA NEW BUSINESS

McGarry explained that Sid's Flower Shop in Ionia will no longer be doing installations of municipal holiday garlands and wreaths. Motion by McGarry, support by Rogers to approve a quote from JBM LawnCare, LLC, of Ionia, Michigan, in the amount of \$1,971 for the installation of 540 feet of holiday garland. All ayes; motion carried.

PRESENTATION

Village Manager Gregg Guetschow gave a presentation regarding the history of the present Downtown Development Authority; the reasons for its formation; projects completed over the course of the past twenty years; the proposed updated tax increment financing plan; and proposed projects in the three phases of the draft new development plan. He also described the statutory process for amending and updating a DDA plan, plus opportunities for neighboring taxing entities to negotiate with the DDA for the sharing of tax increment revenues.

PUBLIC COMMENT

DDA members McGarry and Rogers, and Village Council Trustees Green and Cappon spoke in favor of the DDA and the need for its continuation.

Judy Clark inquired about an apparent discrepancy on parcels listed on Appendix B of the TIF plan; inquired how many and what parcels are included in TIF District #2; suggested that Ionia County may be in favor of the DDA continuing tax capture from the county's operating budget, but suggested negotiating with the DDA to share tax capture from the county's designated millages (Roads, Senior, District Library and possibly Veterans); and inquired about the DDA's base year.

Sharon Rohrbacher spoke in opposition to continuing the DDA and mentioned a resolution passed by Odessa Township in 2005 regarding a 20-year sunset date.

Questions were raised by unidentified audience members regarding the location of TIF #2 and the feasibility of commercial development of the Village's Public Works garages.

ADJOURNMENT

Without objection, meeting adjourned at 8:12 p.m.

Respectfully submitted:

Karen Banks, Village President (and Acting Village Council Recording Secretary)
and DDA Secretary/Treasurer

**VILLAGE OF LAKE ODESSA
DOWNTOWN DEVELOPMENT AUTHORITY**

MINUTES

Special Meeting - Tuesday, October 14, 2025
Page Memorial Building, Lake Odessa MI

Present: Karen Banks, Marilyn Danielson, Bill Rogers, Darwin Thompson, Sarah McGarry
Absent: Cody Dreysee
Staff: Village Manager Gregg Guetschow, Village Clerk/Treasurer Kathy Forman
Visitors: Lisa Williams, Sharon Rohrbacher, Mike Rohrbacher

- I. **Call to Order:** Meeting called to order by McGarry at 7:10 a.m.
- II. **Agenda:** Motion by Banks, supported by Rogers, to approve the agenda. All ayes; motion carried.
- III. **Public Comment:**
None
- IV. **Action/Discussion Items:**
- a) Proposed 2025 Development Plan and Tax Increment Financing Plan Update:
- Village Manager Guetschow gave an update on the plan process. The informational meeting was held on 9/4/25. Currently taxing jurisdictions can meet with the DDA to negotiate sharing captures.
- The DDA needs to set parameters for negotiation guidelines that should be followed. A DDA negotiating team should be established.
- Motion by Banks, supported by Danielson, to authorize Sarah McGarry and Darwin Thompson along with Village Manager Gregg Guetschow to negotiate with taxing jurisdictions.
- VII. **Board Member Comments:**
Rogers would like to see the DDA continue.
McGarry wants us to work together. The DDA helps increase the tax base for all taxing jurisdictions.
- VIII. **Adjournment:** Without objection, meeting adjourned at 7:31 a.m.

Respectfully submitted,

Kathy Forman
Village Clerk/Treasurer

11/07/2025 04:28 PM		REVENUE AND EXPENDITURE REPORT FOR LAKE ODESSA VILLAGE				Page: 1/1		
User: KATHY		PERIOD ENDING 10/31/2025						
DB: Lake Odessa Vil								
G/L NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	10/31/2025 NORMAL (ABNORMAL)	MONTH 10/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY								
Revenues								
Dept 000 - BALANCE SHEET / GENERAL								
248-000-402.000	CURRENT REAL PROPERTY TAXES	56,000.00	0.00	0.00	56,000.00	0.00		
248-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00		
248-000-665.000	INTEREST	625.00	59.05	8.56	565.95	9.45		
248-000-674.000	DONATIONS-PRIVATE SOURCES	0.00	0.00	0.00	0.00	0.00		
Total Dept 000 - BALANCE SHEET / GENERAL		56,625.00	59.05	8.56	56,565.95	0.10		
TOTAL REVENUES		56,625.00	59.05	8.56	56,565.95	0.10		
Expenditures								
Dept 275 - DDA								
248-275-727.000	OFFICE SUPPLIES	50.00	127.67	0.00	(77.67)	255.34		
248-275-740.000	POSTAGE	25.00	0.00	0.00	25.00	0.00		
248-275-750.000	DUES & MEMBERSHIPS	50.00	40.00	0.00	10.00	80.00		
248-275-752.000	EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0.00		
248-275-801.000	CONTRACTED SERVICES	10,500.00	7,450.59	35.23	3,049.41	70.96		
248-275-805.000	ATTORNEY FEES	3,000.00	1,666.00	0.00	1,334.00	55.53		
248-275-806.000	AUDIT SERVICES	200.00	0.00	0.00	200.00	0.00		
248-275-880.000	COMMUNITY PROMOTION	0.00	0.00	0.00	0.00	0.00		
248-275-881.000	ADVERTISING	750.00	750.00	0.00	0.00	100.00		
248-275-955.000	MISCELLANEOUS EXPENSE	30,000.00	218.78	0.00	29,781.22	0.73		
248-275-967.000	BEAUTIFICATION	42,000.00	3,863.65	0.00	38,136.35	9.20		
248-275-967.002	CHRISTMAS DECORATIONS	2,000.00	0.00	0.00	2,000.00	0.00		
248-275-995.005	ADMINISTRATIVE REIMBURSEMENT	5,000.00	0.00	0.00	5,000.00	0.00		
Total Dept 275 - DDA		94,075.00	14,116.69	35.23	79,958.31	15.01		
TOTAL EXPENDITURES		94,075.00	14,116.69	35.23	79,958.31	15.01		
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:								
TOTAL REVENUES		56,625.00	59.05	8.56	56,565.95	0.10		
TOTAL EXPENDITURES		94,075.00	14,116.69	35.23	79,958.31	15.01		
NET OF REVENUES & EXPENDITURES		(37,450.00)	(14,057.64)	(26.67)	(23,392.36)	37.54		

Check Date	Check	Vendor Name	Amount
Bank DDA 6015 DOWNTOWN DEVELOPMENT AUTHORITY			
07/03/2025	1267	MENARDS-IONIA	149.95
07/03/2025	1268	MOOD MEDIA	35.23
07/31/2025	1269	MCKENNA	1,665.00
08/07/2025	1270	MENARDS - LANSING WEST	169.71
08/07/2025	1271	MOOD MEDIA	35.23
09/11/2025	1272	LAKE ODESSA ACE HARDWARE	18.99
09/11/2025	1273	KAREN BANKS	9.99
09/11/2025	1274	MCKENNA	740.00
09/11/2025	1275	MOOD MEDIA	35.23
09/11/2025	1276	RIVER CITY REPRODUCTIONS	84.00
09/18/2025	1277	DICKINSON WRIGHT PLLC	125.00
10/07/2025	1278	MOOD MEDIA	35.23

DDA TOTALS:			
Total of 12 Checks:			3,103.56
Less 0 Void Checks:			0.00
Total of 12 Disbursements:			3,103.56

08/01/2025 10:06 AM
User: KATHY
DB: Lake Odessa Vil

BANK RECONCILIATION FOR LAKE ODESSA VILLAGE
Bank DDA (6015 DOWNTOWN DEVELOPMENT AUTHORITY)
FROM 07/01/2025 TO 07/31/2025
Reconciliation Record ID: 2403
Finalized

Page 1/1

GL Number	Description	Beginning Balance
248-000-001.024	CASH-DDA CHECKING	74,872.23
Beginning GL Balance:		74,872.23
Less: Cash Disbursements		(1,850.18)
Add: Journal Entries/Other		22,917.30
Ending GL Balance:		95,939.35

GL Number	Description	Ending Balance
248-000-001.024	CASH-DDA CHECKING	95,939.35
Ending GL Balance:		95,939.35
Ending Bank Balance:		97,604.35
Add: Deposits in Transit		0.00
Less: 1 AP Outstanding Checks		1,665.00
Less: 0 PR Outstanding Checks		
Adjusted Bank Balance		95,939.35
Unreconciled Difference:		0.00

REVIEWED BY:



DATE:

8/12/2025



VILLAGE OF LAKE ODESSA
DOWNTOWN DEVELOPMENT AUTHORITY
839 FOURTH AVENUE
LAKE ODESSA MI 48849

Date 7/31/25 Page 1
Account Number XXXXXXXXXXXX6015
Enclosures 2

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CHECKING ACCOUNTS

UB BUSINESS ELITE		Number of Enclosures	2
Account Number	XXXXXXXXXXXX6015	Statement Dates	7/01/25 thru 7/31/25
Previous Balance	74,872.23	Days in the statement period	31
1 Deposits/Credits	22,909.57	Average Ledger	91,037.03
2 Checks/Debits	185.18	Average Collected	91,037.03
Service Charge	.00	Interest Earned	7.73
Interest Paid	7.73	Annual Percentage Yield Earned	0.10%
Ending Balance	97,604.35	2025 Interest Paid	49.44

ACTIVITY IN DATE ORDER

Date	Description	Amount
7/10	Transfer CH x1447 to CH 10x6015 TMID:ba876370-684a	22,909.57
7/31	Interest Deposit	7.73

CHECKS IN SERIAL NUMBER ORDER

Date	Check No	Amount	Date	Check No	Amount
7/15	1267	149.95	7/22	1268	35.23

*Indicates skip in Check Number

DAILY BALANCE INFORMATION

Date	Balance	Date	Balance	Date	Balance
7/01	74,872.23	7/15	97,631.85	7/31	97,604.35
7/10	97,781.80	7/22	97,596.62		

INTEREST RATE SUMMARY

Date	Interest Rate
6/30	0.100000%

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You may also contact us for a full Funds Availability Disclosure.

BANK RECONCILIATION FOR LAKE ODESSA VILLAGE
Bank DDA (6015 DOWNTOWN DEVELOPMENT AUTHORITY)
FROM 08/01/2025 TO 08/31/2025
Reconciliation Record ID: 2419
Finalized

GL Number	Description	Beginning Balance
248-000-001.024	CASH-DDA CHECKING	95,939.35
Beginning GL Balance:		95,939.35
Less: Cash Disbursements		(204.94)
Add: Journal Entries/Other		8.42
Ending GL Balance:		95,742.83

GL Number	Description	Ending Balance
248-000-001.024	CASH-DDA CHECKING	95,742.83
Ending GL Balance:		95,742.83
Ending Bank Balance:		95,742.83
Add: Deposits in Transit		0.00
Less: 0 AP Outstanding Checks		
Less: 0 PR Outstanding Checks		
Adjusted Bank Balance		95,742.83
Unreconciled Difference:		0.00

REVIEWED BY:



DATE:

9/9/25



VILLAGE OF LAKE ODESSA
DOWNTOWN DEVELOPMENT AUTHORITY
839 FOURTH AVENUE
LAKE ODESSA MI 48849

Date 8/29/25
Account Number
Enclosures

Page 1
XXXXXXXXXXXX6015
3

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CHECKING ACCOUNTS

UB BUSINESS ELITE		Number of Enclosures	3
Account Number	XXXXXXXXXXXX6015	Statement Dates	8/01/25 thru 9/01/25
Previous Balance	97,604.35	Days in the statement period	32
Deposits/Credits	.00	Average Ledger	96,104.54
3 Checks/Debits	1,869.94	Average Collected	96,104.54
Service Charge	.00	Interest Earned	8.42
Interest Paid	8.42	Annual Percentage Yield Earned	0.10%
Ending Balance	95,742.83	2025 Interest Paid	57.86

ACTIVITY IN DATE ORDER

Date	Description	Amount
9/01	Interest Deposit	8.42

CHECKS IN SERIAL NUMBER ORDER

Date	Check No	Amount	Date	Check No	Amount
8/06	1269	1,665.00	8/19	1271	35.23
8/18	1270	169.71			

*Indicates skip in Check Number

DAILY BALANCE INFORMATION

Date	Balance	Date	Balance	Date	Balance
8/01	97,604.35	8/18	95,769.64	9/01	95,742.83
8/06	95,939.35	8/19	95,734.41		

INTEREST RATE SUMMARY

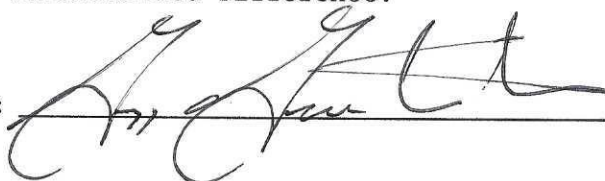
Date	Interest Rate
7/31	0.100000%

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BANK RECONCILIATION FOR LAKE ODESSA VILLAGE
Bank DDA (6015 DOWNTOWN DEVELOPMENT AUTHORITY)
FROM 09/01/2025 TO 09/30/2025
Reconciliation Record ID: 2435
Finalized

GL Number	Description	Beginning Balance
248-000-001.024	CASH-DDA CHECKING	95,742.83
Beginning GL Balance:		95,742.83
Less: Cash Disbursements		(1,013.21)
Add: Journal Entries/Other		7.58
Ending GL Balance:		94,737.20

GL Number	Description	Ending Balance
248-000-001.024	CASH-DDA CHECKING	94,737.20
Ending GL Balance:		94,737.20
Ending Bank Balance:		94,862.20
Add: Deposits in Transit		0.00
Less: 1 AP Outstanding Checks		125.00
Less: 0 PR Outstanding Checks		
Adjusted Bank Balance		94,737.20
Unreconciled Difference:		0.00

REVIEWED BY:  DATE: 10/2/2025



VILLAGE OF LAKE ODESSA
DOWNTOWN DEVELOPMENT AUTHORITY
839 FOURTH AVENUE
LAKE ODESSA MI 48849

Date 9/30/25 Page 1
Account Number XXXXXXXXXXXX6015
Enclosures 5

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CHECKING ACCOUNTS

UB BUSINESS ELITE		Number of Enclosures	5
Account Number	XXXXXXXXXXXX6015	Statement Dates	9/02/25 thru 9/30/25
Previous Balance	95,742.83	Days in the statement period	29
Deposits/Credits	.00	Average Ledger	95,344.18
5 Checks/Debits	888.21	Average Collected	95,344.18
Service Charge	.00	Interest Earned	7.58
Interest Paid	7.58	Annual Percentage Yield Earned	0.10%
Ending Balance	94,862.20	2025 Interest Paid	65.44

ACTIVITY IN DATE ORDER

Date	Description	Amount
9/30	Interest Deposit	7.58

CHECKS IN SERIAL NUMBER ORDER

Date	Check No	Amount	Date	Check No	Amount
9/16	1272	18.99	9/18	1275	35.23
9/12	1273	9.99	9/19	1276	84.00
9/18	1274	740.00			

*Indicates skip in check number

DAILY BALANCE INFORMATION

Date	Balance	Date	Balance	Date	Balance
9/02	95,742.83	9/16	95,713.85	9/19	94,854.62
9/12	95,732.84	9/18	94,938.62	9/30	94,862.20

INTEREST RATE SUMMARY

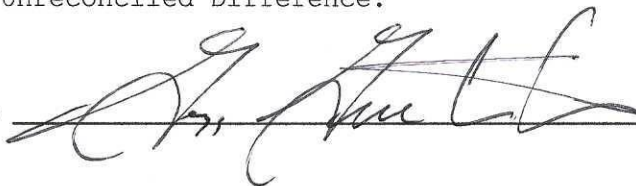
Date	Interest Rate
9/01	0.100000%

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GL Number	Description	Beginning Balance
248-000-001.024	CASH-DDA CHECKING	94,737.20
Beginning GL Balance:		94,737.20
Less: Cash Disbursements		(35.23)
Add: Journal Entries/Other		8.56
Ending GL Balance:		94,710.53

GL Number	Description	Ending Balance
248-000-001.024	CASH-DDA CHECKING	94,710.53
Ending GL Balance:		94,710.53
Ending Bank Balance:		94,710.53
Add: Deposits in Transit		0.00
Less: 0 AP Outstanding Checks		
Less: 0 PR Outstanding Checks		
Adjusted Bank Balance		94,710.53
Unreconciled Difference:		0.00

REVIEWED BY:



DATE:

11/06/2025



VILLAGE OF LAKE ODESSA
DOWNTOWN DEVELOPMENT AUTHORITY
839 FOURTH AVENUE
LAKE ODESSA MI 48849

Date 10/31/25 Page 1
Account Number XXXXXXXXXXXXX6015
Enclosures 2

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CHECKING ACCOUNTS

UB BUSINESS ELITE		Number of Enclosures	2
Account Number	XXXXXXXXXXXX6015	Statement Dates	10/01/25 thru 11/02/25
Previous Balance	94,862.20	Days in the statement period	33
Deposits/Credits	.00	Average Ledger	94,716.91
2 Checks/Debits	160.23	Average Collected	94,716.91
Service Charge	.00	Interest Earned	8.56
Interest Paid	8.56	Annual Percentage Yield Earned	0.10%
Ending Balance	94,710.53	2025 Interest Paid	74.00

ACTIVITY IN DATE ORDER

Date	Description	Amount
11/02	Interest Deposit	8.56

CHECKS IN SERIAL NUMBER ORDER

Date	Check No	Amount	Date	Check No	Amount
10/01	1277	125.00	10/15	1278	35.23

*Indicates Skip in Check Number

DAILY BALANCE INFORMATION

Date	Balance	Date	Balance	Date	Balance
10/01	94,737.20	10/15	94,701.97	11/02	94,710.53

INTEREST RATE SUMMARY

Date	Interest Rate
9/30	0.100000%

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JBM LawnCare LLC

1595 Horizon Drive | Ionia, Michigan 48846
2698383369 | jbmLawncarellc@gmail.com | www.jbmLawncarellc.com

RECIPIENT:

Village of Lake Odessa DDA

839 4th Avenue
Lake Odessa, Michigan 48849

Invoice #646

Issued Oct 15, 2025

Due Nov 14, 2025

Total \$1,971.00

Account Balance \$1,971.00

For Services Rendered

Product/Service	Description	Qty.	Unit Price	Total
Nov 01, 2025				
Garland per foot	We will professionally install garland on your home or business in a nonintrusive manner for the holiday season, beginning in November or after Thanksgiving, based on your preference. Following the holiday season, we will ensure the timely removal and proper disposal of the garland after the start of the new year.	540	\$3.65	\$1,971.00

Thank you for your business. Please contact us with any questions regarding this invoice.

EIN 87-3482940

Subtotal \$1,971.00

no tax (0.0%) \$0.00

Total \$1,971.00

Account balance \$1,971.00

Pay Now

Tax Increment Finance #1

Revised

Fiscal Year	Total Taxable Value	Total Captured Value	Village Operating 10.0173 Mills	Village Streets 4.4893 Mills	County Operating 4.5537 Mills	Odessa Township 0.8388 mills	Total Tax Increment Revenue
2004 (Base Year)	\$4,500,362		0.010173	0.004489	0.0045537	0.0008388	
2024	\$6,360,231						
2025	\$6,487,436						
2026	\$6,617,184	\$2,116,822	\$21,534	\$9,502	\$9,639	\$1,776	\$42,451
2027	\$6,749,528	\$2,249,166	\$22,881	\$10,097	\$10,242	\$1,887	\$45,107
2028	\$6,884,519	\$2,384,157	\$24,254	\$10,702	\$10,857	\$2,000	\$47,813
2029	\$7,022,209	\$2,521,847	\$25,655	\$11,321	\$11,484	\$2,115	\$50,575
2030	\$7,162,653	\$2,662,291	\$27,083	\$11,951	\$12,123	\$2,233	\$53,390
2031	\$7,305,906	\$2,805,544	\$28,541	\$12,594	\$12,776	\$2,353	\$56,264
2032	\$7,452,024	\$2,951,662	\$30,027	\$13,250	\$13,441	\$2,476	\$59,194
2033	\$7,601,065	\$3,100,703	\$31,543	\$13,919	\$14,120	\$2,601	\$62,183
2034	\$7,753,086	\$3,252,724	\$33,090	\$14,601	\$14,812	\$2,728	\$65,231
2035	\$7,908,148	\$3,407,786	\$34,667	\$15,298	\$15,518	\$2,858	\$68,341
2036	\$8,066,311	\$3,565,949	\$36,276	\$16,008	\$16,238	\$2,991	\$71,513
2037	\$8,227,637	\$3,727,275	\$37,918	\$16,732	\$16,973	\$3,126	\$74,749
2038	\$8,392,190	\$3,891,828	\$39,592	\$17,470	\$17,722	\$3,264	\$78,049
2039	\$8,560,034	\$4,059,672	\$41,299	\$18,224	\$18,487	\$3,405	\$81,415
2040	\$8,731,234	\$4,230,872	\$43,041	\$18,992	\$19,266	\$3,549	\$84,848
2041	\$8,905,859	\$4,405,497	\$44,817	\$19,776	\$20,061	\$3,695	\$88,350
2042	\$9,083,976	\$4,583,614	\$46,629	\$20,576	\$20,872	\$3,845	\$91,922
2043	\$9,265,656	\$4,765,294	\$48,477	\$21,391	\$21,700	\$3,997	\$95,565
2044	\$9,450,969	\$4,950,607	\$50,363	\$22,223	\$22,544	\$4,153	\$99,282
2045	\$9,639,988	\$5,139,626	\$52,285	\$23,072	\$23,404	\$4,311	\$103,072
2046	\$9,832,788	\$5,332,426	\$54,247	\$23,937	\$24,282	\$4,473	\$106,939
2047	\$10,029,444	\$5,529,082	\$56,247	\$24,820	\$25,178	\$4,638	\$110,883
2048	\$10,230,032	\$5,729,670	\$58,288	\$25,720	\$26,091	\$4,806	\$114,905
2049	\$10,434,633	\$5,934,271	\$60,369	\$26,639	\$27,023	\$4,978	\$119,009
2050	\$10,643,326	\$6,142,964	\$62,492	\$27,576	\$27,973	\$5,153	\$123,194
2051	\$10,856,192	\$6,355,830	\$64,658	\$28,531	\$28,943	\$5,331	\$127,463
2052	\$11,073,316	\$6,572,954	\$66,867	\$29,506	\$29,931	\$5,513	\$131,818
2053	\$11,294,782	\$6,794,420	\$69,120	\$30,500	\$30,940	\$5,699	\$136,259
2054	\$11,520,678	\$7,020,316	\$71,418	\$31,514	\$31,968	\$5,889	\$140,789
2055	\$11,751,092	\$7,250,730	\$73,762	\$32,549	\$33,018	\$6,082	\$145,411
			\$1,357,440	\$598,991	\$607,626	\$111,926	\$2,675,982

Tax Increment Finance #2

Revised

Fiscal Year	Total Taxable Value	Total Captured Value	Village Operating 10.0173 Mills	Village Streets 4.4893 Mills	Total Tax Increment Revenue
2024 (Base Year)	\$300,109		0.0100173	0.0044893	
2025	\$306,111				
2026	\$312,233	\$6,122	\$61	\$27	\$88
2027	\$318,478	\$6,245	\$63	\$28	\$91
2028	\$324,847	\$6,369	\$64	\$28	\$92
2029	\$331,344	\$6,497	\$65	\$29	\$94
2030	\$337,970	\$6,627	\$66	\$30	\$96
2031	\$344,729	\$6,759	\$68	\$30	\$98
2032	\$351,623	\$6,894	\$69	\$31	\$100
2033	\$358,655	\$7,032	\$70	\$31	\$101
2034	\$365,828	\$7,173	\$72	\$32	\$104
2035	\$373,144	\$7,316	\$73	\$33	\$106
2036	\$380,607	\$7,463	\$75	\$33	\$108
2037	\$388,219	\$7,612	\$76	\$34	\$110
2038	\$395,983	\$7,764	\$78	\$35	\$113
2039	\$403,903	\$7,920	\$79	\$35	\$114
2040	\$411,981	\$8,078	\$81	\$35	\$116
2041	\$420,220	\$8,239	\$82	\$36	\$118
2042	\$428,624	\$8,404	\$84	\$37	\$121
2043	\$437,196	\$8,572	\$86	\$38	\$124
2044	\$445,940	\$8,744	\$87	\$38	\$125
2045	\$454,859	\$8,919	\$89	\$39	\$128
2046	\$463,956	\$9,097	\$90	\$40	\$130
2047	\$473,235	\$9,279	\$93	\$41	\$134
2048	\$482,700	\$9,465	\$95	\$42	\$137
2049	\$492,354	\$9,654	\$96	\$42	\$138
2050	\$502,201	\$9,847	\$98	\$43	\$141
2051	\$512,245	\$10,044	\$100	\$44	\$144
2052	\$522,490	\$10,245	\$102	\$45	\$147
2053	\$532,940	\$10,450	\$104	\$46	\$150
2054	\$543,598	\$10,659	\$106	\$47	\$153
2055	\$544,470	\$10,872	\$109	\$48	\$157
			\$2,481	\$1,097	\$3,578

ODESSA TOWNSHIP BOARD

**RESOLUTION OPTING OUT TAX CAPTURE BY THE VILLAGE OF LAKE
ODESSA'S DOWNTOWN DEVELOPMENT AUTHORITY**

RESOLUTION NO. _____

At a meeting of the Odessa Township Board, Ionia County, Michigan, held on October 6,
2025, at 9:10 pm:00 p.m., Eastern Daylight Time.

PRESENT: Geor, Williams, Rohrbacher, Barrone & Baran.

ABSENT: none

The following resolution was offered by Geor and supported by Barrone

WHEREAS, Odessa Township ("Township") and the Village of Lake Odessa ("Village") are taxing jurisdictions levying ad valorem property taxes that were subject to capture by the Village of Lake Odessa's Downtown Development Authority ("DDA"); and

WHEREAS, under the original Section 2-164 of the Village's Lake Odessa Downtown Development Authority Ordinance No. 2005-01 ("DDA Ordinance"), the term of the DDA expired as of midnight on February 28, 2025, and thus "the authority and the board shall be dissolved no later than the last day of February, 2025"; and

WHEREAS, the original Section 2-163 of the Village's DDA Ordinance provided that "any tax increment financing plan adopted under the provisions of Act 197 shall not extend beyond the last day of February, 2025, unless this division is amended pursuant to the same requirements for adopting the ordinance which creates the authority"; It is further black-letter law in Michigan that amendments to an ordinance must be adopted using actions of "equal dignity" compared to their initial enactment (which would require a public hearing, notice to the Township, and an opportunity for the Township to exempt its taxes from continued capture). *Saginaw v Consumers' Power Co*, 213 Mich 460, 469; 182 NW 146 (1921); and

WHEREAS, a 2005 Resolution of the Township Board (dated February 16, 2005) regarding the DDA similarity exempts Township tax revenues from capture by the DDA "after the twentieth year." This demonstrates the Township exercising its right upon the initial formation of the DDA to exempt future Township taxes after a set period of time; and

WHEREAS, Act 197 was recently amended and recodified as the Recodified Tax Increment Financing Act, Act 57 of 2018 (the "Act"); and

WHEREAS, the Act, specifically MCL 125.4203, requires specific procedural requirements, such as the holding of a public hearing, before adopting an ordinance to establish a DDA; and

WHEREAS, under the Act, a public hearing is required to establish a DDA, amend the boundaries of a DDA, or approve a DDA's development plan or tax increment financing plan; and

WHEREAS, pursuant to the Village's DDA Ordinance, the DDA was dissolved, and the Village, upon information and belief, did not follow the required procedures to pass an ordinance to establish a new DDA consistent with Michigan law; and

WHEREAS, the purported amendment to the DDA Ordinance to extend the expiration of the DDA did, upon information and belief, not follow the procedures required by the act for establishing or amending a DDA via ordinance or outline the Township's ability to exempt future tax capture, and does not authorize the DDA to capture future Township taxes as: (1) it is black-letter law in Michigan that amendments to an ordinance must be adopted using actions of "equal dignity" compared to their initial enactment, which would require a public hearing, notice to the Township, and an opportunity for the Township to exempt its taxes from continued capture *Saginaw v Consumers' Power Co*, 213 Mich 460, 469; 182 NW 146 (1921); (2) Village Code 2-163 required any extension of the DDA's tax increment financing plan to be extended pursuant to the same requirements as enacting the original DDA Ordinance / establishing the DDA (including the public hearing, notice to the Township, and an opportunity to exempt from capture). See MCL 125.4203; (3) the plain language of Village Code 2-164 (before any purported amendment) caused the DDA to expire "no later than the last day of February, 2025), which was at midnight on February 28, 2025 (before any purported amendment on February 28, 2025); (4) MCL 125.4230 provides guidance to the Village that reviving its DDA Ordinance after being dissolved needs to undergo the public hearing process discussed above (and opportunity for the Township to exempt itself from tax capture). Accordingly, there is no basis for continuing capture of Township taxes for the DDA without explicit authorization from the Township. Similarly, any such amendment extending the "life" of the DDA Ordinance expressly contravened the Township's intent and (and the Village's inducement of the Township to not object to tax capture) to be able to approve of up to only 20 years of tax capture; and

WHEREAS, even if the amendments to the DDA Ordinance were properly enacted to extend the DDA, it is understood that the DDA is still (under the purported amendments) going to expire on December 31, 2025, which is before Township tax disbursements of Winter 2025 taxes, and would require the Village to provide the Township with an opportunity to exempt itself from capture upon further extension for the reasons above. Therefore, any exemption from future taxes authorized in this resolution shall apply to future attempts to extend the DDA; and

WHEREAS, Section 2-164 of the Code of Ordinances for the Village of Lake Odessa hosted online still lists the dissolution date of the DDA as "the last day of February, 2025"; and

WHEREAS, the Village must re-establish the DDA according to the procedures and requirements set forth in the Act, including MCL 125.4203(3), which allows the Township to "exempt its taxes from capture by adopting a resolution to that effect and filing a copy with the clerk of the municipality proposing to create the authority" as well as other provisions of MCL 125.4203 requiring a public hearing and notice to the Township; and

WHEREAS, upon information and belief, it is understood that the DDA has been improperly capturing property taxes of properties not within its district throughout its lifespan to the detriment of the Township; and

WHEREAS, the Township desires to exempt its taxes from capture, beginning with the Winter 2025 levy, by the DDA for all the legal authority and facts cited above.

NOW, THEREFORE, IT IS RESOLVED by the Township Board of Odessa Township, Michigan, as follows:

1. The Township Board, as a governing body of a taxing jurisdiction levying ad valorem property taxes that would otherwise be subject to capture by the DDA (if the DDA was properly re-established), hereby exempts its ad valorem property taxes from capture by the DDA pursuant to legal authority and facts cited within this resolution including the authority granted to the Township by the Recodified Tax Increment Financing Act, Act 57 of 2018, specifically MCL 125.4203(3). Accordingly, no future Township taxes shall be captured by the DDA unless subject to future Township Board approval or an agreement with the Village (this includes for any purported boundary expansion of the DDA).
2. The Township hereby directs the Township Clerk to file a copy of this Resolution with the Village Clerk pursuant to MCL 125.4203(3).

Roll call vote:

YEAS: Belor, Williams, Pohrbacher, Barrone & Baron.

NAYS: none

ABSENT/ABSTAIN: none

RESOLUTION DECLARED ADOPTED.

CERTIFICATION

STATE OF MICHIGAN)
) ss
COUNTY OF IONIA)

I, the undersigned, the duly qualified and acting Clerk of Odessa Township, Ionia County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Odessa Township Board at a meeting held on October 16, 2025, and further certify that the above Resolution was adopted at said meeting.

Lisa Williams
Lisa Williams, Clerk
Odessa Township



IONIA COUNTY BOARD OF COMMISSIONERS

Jack Shattuck, Chairman

**RESOLUTION TO EXEMPT IONIA COUNTY TAXES FROM CAPTURE BY DOWNTOWN
DEVELOPMENT AUTHORITY TAX INCREMENT FINANCING DISTRICT #1**

RESOLUTION NO.1

WHEREAS, the Village of Lake Odessa has given notice of its intent to establish a new Downtown Development Authority (DDA) to replace its prior DDA, and to create Tax Increment Financing (TIF) District #1 pursuant to Public Act 57 of 2018; and

WHEREAS, the Village of Lake Odessa has provided notice of a public hearing to be held on November 17, 2025 regarding the establishment of said TIF District #1 and the approval of its Tax Increment Financing Plan; and

WHEREAS, the County of Ionia is a taxing jurisdiction that levies ad valorem property taxes within the proposed TIF district; and

WHEREAS, under Public Act 57 of 2018, the governing body of a taxing jurisdiction has the right to exempt its taxes from capture by a Tax Increment Financing Plan by adopting a resolution to that effect; and

WHEREAS, Ionia County has reviewed the proposed TIF plan and has determined that it is in the best interest of its taxpayers to exempt the taxes levied by this jurisdiction from capture.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY OF IONIA THAT:

1. The County of Ionia hereby exempts all ad valorem property taxes levied by Ionia County from capture by the proposed Tax Increment Financing Plan for TIF District #1 of the Village of Lake Odessa Downtown Development Authority.
2. The Clerk of Ionia County is hereby directed to provide a certified copy of this Resolution to the Clerk of the Village of Lake Odessa within 60 days of the public hearing to ensure the effective exemption of said taxes.
3. This Resolution shall be effective upon its filing with the Clerk of the Village of Lake Odessa and shall remain effective until such time as this body may take further action.

MOVED BY TIEJEMA

SUPPORTED BY FREWEN

YES: HODGES, WIRTZ, TIEJEMA, HESCHE, SHATTUCK, FREWEN

NO:

ABSENT: KELLEY

RESOLUTION ADOPTED THIS DAY, OCTOBER 25, 2025.

Jack Shattuck, Chairman

Greg Geiger, Clerk



IONIA COUNTY BOARD OF COMMISSIONERS

Jack Shattuck, Chairman

CERTIFICATION

I, Greg Geiger, Ionia County Clerk, do hereby certify that the foregoing is a true and correct copy of a resolution adopted by the Ionia County Board of Commissioners at a regular meeting held on October 28, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of Ionia County, this day, October 28, 2025.

A handwritten signature in blue ink, appearing to read "G. Geiger", is written over a faint, circular official seal.

Greg Geiger, Clerk





IONIA COUNTY BOARD OF COMMISSIONERS

Jack Shattuck, Chairman

**RESOLUTION TO EXEMPT IONIA COUNTY TAXES FROM CAPTURE BY DOWNTOWN
DEVELOPMENT AUTHORITY TAX INCREMENT FINANCING DISTRICT #2**

RESOLUTION NO.1

WHEREAS, the Village of Lake Odessa has given notice of its intent to expand the boundaries of its Downtown Development Authority create a Tax Increment Financing (TIF) District #2 pursuant to Public Act 57 of 2018; and

WHEREAS, the Village of Lake Odessa has provided notice of a public hearing to be held on November 17, 2025 regarding the establishment of said TIF District #2 and the approval of its Tax Increment Financing Plan; and

WHEREAS, the County of Ionia is a taxing jurisdiction that levies ad valorem property taxes within the proposed TIF district; and

WHEREAS, under Public Act 57 of 2018, the governing body of a taxing jurisdiction has the right to exempt its taxes from capture by a Tax Increment Financing Plan by adopting a resolution to that effect; and

WHEREAS, Ionia County has reviewed the proposed TIF plan and has determined that it is in the best interest of its taxpayers to exempt the taxes levied by this jurisdiction from capture.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY OF IONIA THAT:

1. The County of Ionia hereby exempts all ad valorem property taxes levied by Ionia County from capture by the proposed Tax Increment Financing Plan for TIF District #2 of the Village of Lake Odessa Downtown Development Authority.
2. The Clerk of Ionia County is hereby directed to provide a certified copy of this Resolution to the Clerk of the Village of Lake Odessa within 60 days of the public hearing to ensure the effective exemption of said taxes.
3. This Resolution shall be effective upon its filing with the Clerk of the Village of Lake Odessa and shall remain effective until such time as this body may take further action.

MOVED BY FREWEN

SUPPORTED BY TIEJEMA

YES: HODGES, WIRTZ, TIEJEMA, HESCHE, SHATTUCK, FREWEN

NO:

ABSENT: KELLEY

RESOLUTION ADOPTED THIS DAY, OCTOBER 25, 2025.

Jack Shattuck, Chairman

Greg Geiger, Clerk



IONIA COUNTY BOARD OF COMMISSIONERS

Jack Shattuck, Chairman

CERTIFICATION

I, Greg Geiger, Ionia County Clerk, do hereby certify that the foregoing is a true and correct copy of a resolution adopted by the Ionia County Board of Commissioners at a regular meeting held on October 28, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of Ionia County, this day, October 28, 2025.

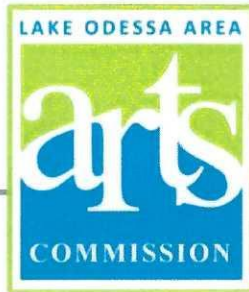
Greg Geiger, Clerk



LAKE ODESSA DOWNTOWN DEVELOPMENT AUTHORITY
2026 REGULAR MEETING SCHEDULE

DAY	DATE	TIME
Tuesday	January 13	7:00 a.m.
Tuesday	March 10	7:00 a.m.
Tuesday	May 12	7:00 a.m.
Tuesday	July 7	7:00 a.m.
Tuesday	September 8	7:00 a.m.
Tuesday	November 10	7:00 a.m.

839 Fourth Avenue
Lake Odessa, Michigan 48849
616-755-0084



www.LakeOdessaArts.com
info@LakeOdessaArts.com

October 3, 2025

Lake Odessa DDA
839 Fourth Avenue
Lake Odessa, MI 48849

Re: "Art in the Park" Sponsorship

Thank you for your organization's sponsorship the 50th annual "Art in the Park" on August 2, 2025. It is amazing how the participation of all of our sponsors make it possible to promote this event, in keeping with tradition for 50 years.

I don't think I have to remind you how invaluable your contribution is, and how much we appreciate your support. This event would definitely not go as smoothly without the contributions of our sponsors and volunteers. Financial contributions are used to help defray the costs of golf cart rental, printing, advertising, day-of-event supplies, and much more.

For the past ten years we have been fortunate to receive grant funding, but going forward such funds will likely be hard to come by. This makes your support even more valuable.

I don't think that the community knows how much work goes into making this event happen. With your generous support, our volunteer board is able to push on with our various projects like "Art in the Park", the public mural project, and the holiday decorating contest. Thank you again.

Very truly yours,

LAKE ODESSA AREA ARTS COMMISSION

A handwritten signature in blue ink that reads "Margaret (Megan) Hermes".

Margaret Hermes, Chairperson

MH/