1. Hiring of DDA Executive Director: Subject to Approval

The DDA statute gives a governing body of the municipality the power to approve, or not, the hire of a DDA executive director. From the DDA statute:

> **125.1655 Director, acting director, treasurer, secretary, legal counsel, and other personnel.**
> Sec. 5. (1) The board may employ and fix the compensation of a director, subject to the approval of the governing body of the municipality..."

This statutory requirement is reflected in Ann Arbor DDA executive director Susan Pollay's employment contract signed Aug. 1, 1996:

> The DDA, subject to the approval of the Ann Arbor City Council, hereby employs Ms. Pollay, and Ms. Pollay accepts employment, as the Executive Director of the DDA under the terms and conditions set forth in this Agreement.

A machine search of the city of Ann Arbor's online legislative records, which date back to 1990, did not reveal any city council resolutions that explicitly approved the employment of Susan Pollay or her level of compensation.

On Oct. 18, 2013 The Ann Arbor Chronicle made a request to the city of Ann Arbor under Michigan's Freedom of Information Act for all records documenting Ann Arbor city council approval of the employment of Susan Pollay as director of the Ann Arbor Downtown Development Authority.

And on Nov. 7, 2013 the city of Ann Arbor responded with copies of all of the Ann Arbor city council's annual budget resolutions dating from 1997 to the present, which include the DDA budget (as a component unit of the city), but not in line-item detail. Specifically, the city council's annual resolutions adopting the budget for the next year do not include a level of detail that shows individual salaries or names of individuals drawing those salaries.

Implicit in the city of Ann Arbor's response is an analysis of the phrase "approval of the governing body" that allows for *budgetary* approval to satisfy the statutory requirement. And we allow that this is a fair question to ask: Does Sec. 5 (1) of the statute require explicit approval of a hire, or is it adequate for the governing body to approve the DDA's budget? While that is a fair question, the answer is clearly no, under straightforward application of well-known and commonly used rules of statutory construction.

Specifically, the DDA statute elsewhere requires that the governing body approve the DDA's budget [emphasis added]:

> **125.1678 Budget; cost of handling and auditing funds.**
> Sec. 28. (1) The director of the authority shall prepare and submit for the approval of the board a budget for the operation of the authority for the ensuing fiscal year. The budget shall be prepared in the manner and contain the information required of municipal departments. *Before the budget may be adopted by the board, it shall be approved by the governing body of the municipality* ...

If the requirement in Sec. 5 (1) – that the governing body approve the employment of an executive director and the compensation of that director – could be satisfied through the budgetary process described in Sec. 28 (1), it would render the Sec. 5 (1) mere surplusage. And any interpretation that renders statutory language as surplusage is to be avoided under standard rules of statutory construction.

So the requirement in Sec. 5 (1) must be understood to mean something more than just the governing body's approval of the DDA's annual budget. Specifically, we think it means that a governing body is required explicitly to approve the employment of the executive director.

An example of this kind of explicit resolution can be found in a recent approval by the Grand Rapids city commission (governing body for purposes of the DDA statute) of the employment of a new executive director of the DDA. From the June 19, 2012 minutes of the Grand Rapids city commission:

> *81555 Com. Gutowski, supported by Com. Bliss, moved adoption of the following resolution under the Consent Agenda:
> RESOLVED:
> 1. As required by the Downtown Development Authority Act, Act 197 of the Public Acts of Michigan of 1975, MCL 125.1561, et seq., and the Rules of Procedure of the City of Grand Rapids Downtown Development Authority (the “DDA”), the selection of Kristopher M. Larson as Executive Director of the DDA is hereby approved.

Requested Remedy: The Michigan state tax commission should weigh the interpretation of the DDA statute with respect to Sec. 5 (1). If the commission finds that the statutory requirement is for a governing body explicitly to approve the employment of an executive director, then the Ann Arbor city council should now be compelled to consider the question of Susan Pollay's employment as executive director of the Ann Arbor Downtown Development Authority.

2. Development Area Citizens Council: Membership Requirement

The DDA statute requires the establishment of a development area citizens council, if the development area includes 100 or more residents.

> **125.1671 Development area citizens council; establishment; appointment and qualifications of members; representative of development area.**
> Sec. 21. (1) If a proposed development area has residing within it 100 or more residents, a development area citizens council shall be established at least 90 days before the public hearing on the development or tax increment financing plan. The development area citizens council shall be established by the governing body and shall consist of not less than 9 members. The members of the development area citizens council shall be residents of the development area and shall be appointed by the governing body. A member of a development area citizens council shall be at least 18 years of age.
> (2) A development area citizens council shall be representative of the development area.

The city of Ann Arbor established such a council. However, on Feb. 22, 2005, the Ann Arbor city council changed the bylaws of the development area citizens council to allow for a non-resident of the development area to serve on the downtown area citizens council. From the Ann Arbor city council minutes of Feb. 22, 2005 [emphasis added]:

> R-44-2-05 APPROVED
>
> RESOLUTION to Amend Membership Details for the Downtown Area Citizens Advisory Council
>
> Whereas, In 1982 City Council voted to establish a Downtown Development Authority Development Area Citizens' Council in keeping with the PA 197 of the Public Acts of 1975, which set forward that a development area citizens council would be established to provide comment on the DDA's proposed development and TIF plans;
>
> Whereas, In the two decades since its formation, the Citizens Advisory Council has served a vital role beyond its initial purpose, providing valuable insights on matters of downtown concern;
>
> Whereas, Understanding downtown residential needs will become even more important as the City focuses its efforts on encouraging increased residential development in the core area in the coming years; and

Whereas, The City is underway with an effort to modify many of its boards and commissions, which includes the Citizens Advisory Council;

RESOLVED, City Council approves the following changes to Citizens Advisory Council as follows:

- The official name of committee shall be the "Downtown Area Citizens Advisory Council"
- Applicants for appointment to the CAC must live within the DDA District. Individuals who were residents of the DDA District upon appointment may remain on the CAC or be reappointed to the CAC *if they move to a new residence on a block bisected by the DDA boundary line or a block abutting the DDA boundary line.*
- Terms will be three years.
- The number of CAC members will be limited to 15.

Council Member Greden moved seconded by Council Member Easthope that the resolution be adopted.

On a voice vote, the Mayor declared the motion carried.

The change in membership requirements was crafted to allow for the continued participation of Raymond Detter on the citizens council, even though he moved out of the district. He currently resides at 120 N. Division St. in Ann Arbor, which is just north of the DDA district boundary, but is on a block that is bisected by the DDA district boundary line.

We think that a city council is empowered to create whatever advisory bodies it deems suitable, with whatever membership requirements it deems suitable. However, we think the change to the citizens council bylaws undertaken by the Ann Arbor city council in 2005 should be properly analyzed as either: (1) flouting the statutory requirement that membership in a development area citizens council be restricted to residents of the development district; or (2) dissolving the statutorily enabled citizens council and replacing it with a body that is similar in name and function, but not the entity to which the statute refers.

If the analysis in (1) is correct, then this is problematic on its face. If the analysis in (2) is correct, then it is problematic because the procedure for dissolving the citizens council was not followed. From the statute:

> **125.1677 Development area citizens council; dissolution**.
> Sec. 27. A development area citizens council may not be required and, if formed, may be dissolved in any of the following situations:
> (a) On petition of not less than 20% of the adult resident population of the development area by the last federal decennial or municipal census, a governing body, after public hearing with notice thereof given in accordance with section 18 and by a 2/3 vote, may adopt an ordinance for the development area to eliminate the necessity of a development area citizens council.
> (b) When there are less than 18 residents, real property owners, or representatives of establishments located in the development area eligible to serve on the development area citizens council.
> (c) Upon termination of the authority by ordinance of the governing body

Requested Remedy: The Michigan state tax commission should weigh the facts and circumstances of the change to Ann Arbor's development area citizens council bylaws, which was made in 2005, and determine whether this change comported with the DDA statute. If the commission determines that it did not comport with the statute, then the city of Ann Arbor should be required to comply with the statute, either by following the statutory procedure for dissolving the citizens council, or by restoring the bylaws of the citizens council to be consistent with the statutory residency requirement.

3. Change to TIF Plan: Notification Requirement

When the Ann Arbor Downtown Development Authority was formed in 1982, the state enabling legislation for downtown development authorities did not include an opt-out provision for those jurisdictions whose taxes would be captured. Such a provision was added later by the state legislature.

In that historical context, a number of different constraints were built into the amount of taxes that could be captured by the Ann Arbor DDA. Among those constraints was a provision in Ann Arbor's ordinance establishing the DDA that tied the amount of allowable TIF capture to the taxable value of the increment anticipated in the TIF plan for the Ann Arbor DDA. From the original ordinance:

> Tax increment financing: If the downtown development authority proposes a tax increment financing plan, it shall only plan the use of that portion of the captured assessed value that is due to new construction and improvements to existing buildings after December 31, 1981 to implement the downtown plan and any amendments thereto.
>
> If the captured assessed valuation derived from new construction, and increase in value of property newly constructed or existing property improved subsequent thereto, grows at a rate faster than that anticipated in the tax increment plan, at least 50% of such additional amounts shall be divided among the taxing units in relation to their proportion of the current tax levies. If the captured assessed valuation derived from new construction grows at a rate of over twice that anticipated in the plan, all of such excess amounts over twice that anticipated shall be divided among the taxing units.
>
> Only after approval of the governmental units may these restrictions be removed.

The Ann Arbor DDA's tax increment plan includes projections of the taxable value for the increment in three columns for each year labeled "pessimistic," "optimistic," and "realistic." On the high end, the year-to-year increase in taxable value in the "optimistic" column is 3.5%.

Given the original ordinance, it would be possible to increase the amount of taxes captured from the other taxing jurisdictions by the Ann Arbor DDA either by (1) changing the projections in the TIF plan; or (2) changing the ordinance.

What the Ann Arbor city council did on Nov. 18, 2013 was to change the local law so that the city's ordinance now reads as follows:

> Tax increment financing: If the authority proposes a tax increment financing plan, it shall only plan the use of that portion of the captured taxable value that is due to new construction and improvements to existing buildings after December 31, 1981 to implement the downtown plan and any amendments thereto.
>
> Beginning with the 2016 tax year the maximum captured taxable value shall be $224,000,000. Each tax year thereafter, the maximum captured taxable value shall be increased by 3.5% per annum.
>
> Only after notice to and the opportunity to comment by the governmental units may these restrictions be removed.

While the new ordinance language preserves one of the percentage increases attested in the TIF plan (3.5%), it arbitrarily chooses as a baseline the figure $224,000,000 – which is not attested anywhere in the TIF plan, much less for the 2016 tax year.

What the Ann Arbor city council undertook to effect through a change in its local ordinance could have been partly achieved through changing the annual baselines in the Ann Arbor DDA TIF plan. But if the Ann Arbor council had simply changed the TIF plan projections to achieve an increase in allowable tax capture, then the statutory requirements for noticing the other taxing jurisdictions would have been triggered. From the DDA statute:

> A tax increment financing plan may be modified if the modification is approved by the governing body upon notice and after public hearings and agreements as are required for approval of the original plan.

Requested Remedy: The Michigan state tax commission should evaluate the manner in which the Ann Arbor city council on Nov. 18, 2013 increased the Ann Arbor DDA's allowable TIF capture and determine whether this was tantamount to a modification to the DDA's TIF plan and thus should have triggered the formal noticing requirements to other jurisdictions about the modification.

4. Return of TIF

The DDA statute addresses the issue of how TIF revenues might be returned to the taxing jurisdictions. Generally speaking, any TIF revenue that is returned to the jurisdictions whose taxes are captured must revert to all jurisdictions proportionately:

> The authority shall expend the tax increment revenues received for the development program only pursuant to the tax increment financing plan. Surplus funds shall revert proportionately to the respective taxing bodies.

The statute does, however, appear to allow for whatever arrangement might be agreeable to the taxing jurisdictions.

> The authority may enter into agreements with the taxing jurisdictions and the governing body of the municipality in which the development area is located to share a portion of the captured assessed value of the district.

In the case of Ann Arbor's DDA, no agreements about sharing the TIF revenue have been made.

4.1 Return of TIF: Can the City Waive a Claim?

In 2011 the Ann Arbor Downtown Development Authority calculated that under the city ordinance restrictions on TIF revenue in place at the time (since revised) a total of roughly $1.2 million was owed by the DDA to the taxing jurisdictions – for TIF over-collected since 2003 up to 2011. And in light of that calculation, the Ann Arbor DDA returned a total of $473,000 to Washtenaw County, Washtenaw Community College, and the Ann Arbor District Library, divided proportionately among those taxing authorities.

The city of Ann Arbor's proportional share was $711,767. On May 31, 2011, the Ann Arbor city council waived the return of that money.

A complicating factor is that subsequently, the Ann Arbor DDA interpreted a so-called "debt-clause" of the local ordinance as a loophole under which no money had actually been owed. However, the Ann Arbor DDA did not seek recovery of the money it had already paid to Washtenaw County, the Ann Arbor District Library and the Washtenaw Community College, and further explicitly stated that it would not seek such recovery.

The Ann Arbor DDA's current legal position with respect to the city of Ann Arbor and the 2011 repayment appears to be: It is proper that no TIF revenue was repaid to the city,

and in any case the city council waived any requirement of repayment. At first glance this appears to be a moot point, but we do not think it is actually moot.

Two logical possibilities exist:

1. The DDA's 2011 final analysis is correct, and no TIF revenue should have been repaid to the taxing authorities at that time.
2. The DDA's 2011 final analysis was not correct, and TIF revenue should have been repaid to the taxing authorities at that time.

Under (1) it's still a historical fact that the Ann Arbor DDA did, albeit needlessly under the DDA's analysis, repay roughly $473,000 total in excess TIF revenues to the other taxing jurisdictions besides the city. So it appears to us that under the statute, the Ann Arbor DDA would need also to pay the city of Ann Arbor a proportional amount. Under (2), the Ann Arbor DDA actually did and does owe the $711,000 to the city of Ann Arbor.

So under either (1) or (2) the city of Ann Arbor appears to have a claim of (at least) roughly $711,000 in TIF revenue that has been captured by the Ann Arbor DDA.

With respect to the city's non-general-fund tax levies, we question the Ann Arbor city council's legal ability to waive the city's claim.

With respect to the general fund tax levy, any amount that is captured by the Ann Arbor DDA – but is then repaid by the DDA to the city – would go back to the general fund. And the city council can expend general fund monies without restriction. So even if the full mechanics of the accounting were carried out – the DDA repays captured TIF revenue, the city deposits money into the general fund, the city council authorizes a grant to the DDA from the general fund – the council would still be acting within its legal authority.

But some of the TIF revenue that should be repaid by the DDA to the city of Ann Arbor does not derive from the general fund levy. For example, some of the DDA TIF capture takes funds from the city's solid waste levy. If the DDA repays TIF revenue to the city, then the city must properly deposit that repayment proportionately to all of the funds of origin, including the solid waste fund. Once deposited into the solid waste fund, the city council does not have the legal ability to grant that money to the DDA – because an unrestricted grant to the DDA is on its face not consistent with the purpose of the solid waste levy. We think that by "waiving" the repayment in advance, the council has exercised authority that it did not and does not have.

Requested Remedy: The Michigan state tax commission should collect pertinent facts and weigh the events of the 2011 repayment of TIF revenues by the Ann Arbor DDA to some of the taxing authorities, and determine if monies are still owed under the statute by the Ann Arbor DDA to the city of Ann Arbor. If the commission determines that monies

are owed in this connection, then the commission should determine what if any portion of that money can be properly waived by the Ann Arbor city council.

4.2 Return of TIF: Can DDA Waive a Claim?

In this section we consider a reverse scenario from that in 4.1. Here it's the DDA that has elected to waive a claim – which might be analyzed in effect as returning TIF revenue to the city of Ann Arbor, but not to the other taxing authorities.

In 2003 the city of Ann Arbor purchased a property within the DDA district with a building on it that included 100 single-resident occupancy units for low-income residents. The parcel is known as the Old Y Lot. The city financed the $3.5 million deal through a loan from a local bank and made interest-only payments on it.

The interest payments were paid in part by the Ann Arbor DDA, and to some extent those payments used TIF revenue. When the mechanical systems in the building failed, the residents were moved out and the building was eventually demolished. The DDA paid for the demolition using TIF revenue.

On Nov. 18, 2013 the Ann Arbor city council authorized the sale of the property to a private developer for $5.25 million. Over the years, the DDA invested in parking infrastructure (to convert the land to a surface parking lot) and received parking revenue from the parcel that affected the total amount of "interest" the DDA had in the property. But in the end, the DDA calculated that it could claim $1,493,959 – which the DDA board characterized as about the cost of the demolition of the building.

However, the DDA then voted on Dec. 4, 2013 to waive its claim to any of the proceeds of the sale. So all of the proceeds from the sale of the property will go to the city of Ann Arbor.

Because the DDA invested TIF revenue in the property – by covering some of the interest payments and by paying for the demolition of the building – we think it's fair to ask: By waiving its claim to proceeds of the Old Y Lot sale, does the DDA thereby incur a statutory obligation to pay a proportional amount to the other taxing authorities as well?

Requested Remedy: The Michigan state tax commission should collect and weigh pertinent facts surrounding the purchase of the Old Y Lot and its subsequent sale to determine if the Ann Arbor DDA has the ability to waive its claim to proceeds of the sale. If the commission determines that the Ann Arbor DDA did not have the ability to waive its claim, then the commission should either compel the city to pay the DDA's claim or compel the DDA to return a proportional amount of TIF revenue to the other taxing jurisdictions, or find some other solution under the law.

4.3 Return of TIF: Profit Center Investment?

The Ann Arbor DDA operates the city's parking system under a contract with the city of Ann Arbor. The current contract was settled in 2011; it calls for 17% of the gross revenues from the parking system to be paid to the city of Ann Arbor. That translates to roughly $2.8 million annually. Starting in 2005 through to 2011, the previous arrangement resulted in payments by the DDA to the city totaling at least $12 million.

The DDA plans to use some TIF revenues to pay for construction bonds taken out by the city on the DDA's behalf to build a new underground parking structure, which was completed in the summer of 2012.

To the extent that the public parking system is operated in a break-even, self-sustaining way, we think it's clear that the use of TIF revenues to pay for construction bonds and maintenance work on the various facilities is well within the letter and the spirit of the statute. (However, we believe that such work should properly be explicated as a part of the development plan contained in the Ann Arbor DDA's tax increment financing plan. And that would entail explication of estimated costs and construction phasing.)

However, we think it's reasonable to ask: Can a TIF-supported facility yield a profit for the governing body that established the DDA? Or does that circumstance equate to a return of TIF revenue to one of the taxing jurisdictions, but not the others?

Requested Remedy: The Michigan state tax commission should collect and weigh pertinent facts surrounding the operation of the city of Ann Arbor's parking system and determine whether the Ann Arbor DDA can use TIF funds to pay for parking infrastructure, while paying the city of Ann Arbor a percentage of gross revenues that can be used at the city's discretion.

5. Adequacy of Ann Arbor DDA Development Plan

The DDA statute makes clear that the tax increment financing plan is not optional. More specifically, it makes clear that no TIF revenue can be expended except to the extent that the expenditure is made pursuant to the tax increment financing plan. From the statute [emphasis added]:

> **125.1665 Transmitting and expending tax increments revenues; reversion of surplus funds; abolition of tax increment financing plan; conditions; annual report on status of tax increment financing account; contents; publication.**
> Sec. 15. (1) The municipal and county treasurers shall transmit to the authority tax increment revenues.
> (2) *The authority shall expend the tax increment revenues received for the development program only pursuant to the tax increment financing plan.* ...

The statute also lays out in explicit detail the components of the required tax increment financing plan. The required components of a tax increment financing plan include a development plan [emphasis added]:

> **125.1664 Tax increment financing plan; preparation and contents; limitation; public hearing; fiscal and economic implications; recommendations; agreements; modification of plan; catalyst development project.**
> Sec. 14. (1) When the authority determines that it is necessary for the achievement of the purposes of this act, the authority shall prepare and submit a tax increment financing plan to the governing body of the municipality. *The plan shall include a development plan as provided in section 17*, a detailed explanation of the tax increment procedure, the maximum amount of bonded indebtedness to be incurred, and the duration of the program, and shall be in compliance with section 15. ...

And finally, the statute lays out in detail the required components of a development plan. The statute makes clear that the development plan is more than a set of guidelines, parameters and goals. From the statutory requirements, it's clear that the development plan is meant to include a set of projects that can be described with enough specificity to identify a specific location, cost, and construction phasing – all of which is required to be included in the development plan [emphasis added]:

125.1667 Development plan; preparation; contents; improvements related to qualified facility.
Sec. 17. (1) When a board decides to finance a project in the downtown district by the use of revenue bonds as authorized in section 13 or tax increment financing as authorized in sections 14, 15, and 16, it shall prepare a development plan.
(2) The development plan shall contain all of the following:
(a) The designation of boundaries of the development area in relation to highways, streets, streams, or otherwise.
(b) The location and extent of existing streets and other public facilities within the development area, shall designate the location, character, and extent of the categories of public and private land uses then existing and proposed for the development area, including residential, recreational, commercial, industrial, educational, and other uses, and shall include a legal description of the development area.
(c) A description of existing improvements in the development area to be demolished, repaired, or altered, a description of any repairs and alterations, and an estimate of the time required for completion.
(d) The location, extent, character, and estimated cost of the improvements including rehabilitation contemplated for the development area and an estimate of the time required for completion.
(e) A statement of the construction or stages of construction planned, and the estimated time of completion of each stage.
...

The Ann Arbor Downtown Development Authority tax increment financing plan, modified in 2003, *does* include many of the required components of a development plan as specified in Sec. 17 (2). However, by any objective standard, some of those components are completely absent. Among those absent components are those described in Sec. 17 (2)(c), Sec. 17 (2)(d), and Sec. 17 (2)(e).

The Ann Arbor DDA's 2003 tax increment financing plan includes a development plan that identifies eight general strategic areas for investment: identity, infrastructure, transportation, business encouragement, housing, development partnerships, community services, sustainability. These strategies and principles are outlined in a fair amount of detail, but nowhere with enough specificity to determine an exact location, cost estimate, or construction timeline explicitly required in the statute.

Since 2003, the Ann Arbor DDA has made funding decisions to fund at least two major projects with TIF revenues that are, we think, nowhere attested in the Ann Arbor DDA's development plan in the way the statute requires. We focus on those two projects, but

the DDA's development plan does not appear to support the expenditure of any TIF revenue, much less for the two projects in question.
The first was a decision in 2008 to grant the city of Ann Arbor roughly $508,000 annually for 30 years – in support of a new police/courts facility. The second was a decision made in 2009 to build an underground parking structure, which had a project budget of $56.4 million. Those projects have since completed construction.

We think that the use of TIF revenue to finance these projects violates the statutory requirement that a DDA "shall expend the tax increment revenues received for the development program only pursuant to the tax increment financing plan." We think that the Ann Arbor DDA's development plan should have been modified explicitly to include the kind of detail contemplated in the statute for those two projects, and such modification of the development plan (as a modification to the tax increment financing plan) would have triggered formal noticing requirements to the other taxing jurisdictions.

We do not think it would be an adequate response by the state tax commission to point to the statutory requirement that the governing body approve the tax increment financing plan and to cite the Ann Arbor city council's approval of such plan as evidence that the 2003 development plan contains the required statutory components. From the statute [emphasis added]:

> **125.1669 Development plan or tax increment financing plan as constituting public purpose; determination; ordinance; considerations; amendments; incorporation of catalyst development project plan.**
> Sec. 19. (1) The governing body after a public hearing on the development plan or the tax increment financing plan, or both, with notice of the hearing given in accordance with section 18, shall determine whether the development plan or tax increment financing plan constitutes a public purpose. If it determines that the development plan or tax increment financing plan constitutes a public purpose, it shall then approve or reject the plan, or approve it with modification, by ordinance based on the following considerations:
> (a) The findings and recommendations of a development area citizens council, if a development area citizens council was formed.
> *(b) The plan meets the requirements set forth in section 17 (2).*
> ...

That is, we do not think that it would be adequate for the state tax commission to contend that it would be beyond its purview to "second guess" the judgment of the Ann Arbor city council with respect to Sec. 19 (1) (b). Rather, we think that it is not only fitting and proper, but also deeply important to the public interest for the state tax commission to weigh in on the adequacy of the Ann Arbor DDA's development plan as a basis for expenditures of TIF revenue.

Requested Remedy: The Michigan state tax commission should review the Ann Arbor DDA's 2003 tax increment financing plan with attention to its development plan – which is a required component of the tax increment financing plan. If the state tax commission finds that the development plan is not adequate with respect to the requirements set forth in Sec. 17 (2), then the state tax commission should compel the Ann Arbor DDA to produce a revised development plan – with specific projects, costs, and construction phasing – and submit that development plan as part of a revised tax increment financing plan to the Ann Arbor city council for approval, after noticing the other taxing authorities as required by statute.