



City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

**PLAN COMMISSION MEETING
IN PERSON AND VIA ZOOM
TUESDAY, JUNE 23, 2026 – 4:00 PM
CITY HALL – SECOND FLOOR**

<https://us02web.zoom.us/j/82214860406?pwd=TEVyUVdQM05VNFVzb0E2TUNTvnZlZz09>

Meeting ID: 822 1486 0406

Passcode: 53538

Dial by Location

+1 312 626 6799

If you have special needs or circumstances which may make communication or accessibility difficult at the meeting, please call (920) 397-9901. Accommodations will, to the fullest extent possible, be made available on request by a person with a disability.

AGENDA

- 1. Call meeting to order**
- 2. Roll call**
- 3. New Business**
 - a. Review and possible action relating to the **minutes of the June 9, 2026 Plan Commission meeting** (Ebbert, Clerk/Treasurer/Finance Director)
 - b. **Public Hearing** relating to the proposed **Amendment #1 to Tax Incremental District (TID) No. 9** (Houseman, City Manager)
 - c. **Public Hearing** relating to the creation of **Tax Incremental District (TID) No. 11** (Houseman, City Manager)
 - d. Review and possible action relating to a Resolution recommending adoption of the **Project Plan Territory Additional Amendment No. 1 and Boundaries for Tax Incremental District No. 9**, City of Fort Atkinson, Wisconsin (Houseman, City Manager)
 - e. Review and possible action relating to a Resolution recommending adoption of the Project Plan and Boundaries for Tax Incremental District No. 11, City of Fort Atkinson, Jefferson County, Wisconsin (Houseman, City Manager)
 - f. Review and possible action relating to a **Special Area Design Review** for paint at Hein Law Office located at 101 S., Main St. (Houseman, City Manager) (SADR-2026-

03)

- g. Review and possible action relating to a **Special Area Design Review** for Paddy Shack located at 201 S. Main St. (Houseman, City Manager) (SADR-2026-04)
- h. Review and possible action relating to a **Special Area Design Review** for State Farm Insurance located at 103 S. Main St. (Houseman, City Manager) (SADR-2026-05)
- i. Update on previously approved projects (Houseman)

4. Adjournment

Date Posted: June 18, 2026

CC: Plan Commission, City Council; City Staff; City Attorney; News Media; Fort Atkinson School District; Fort Atkinson Chamber of Commerce

Notice is hereby given that a majority of the Fort Atkinson City Council may be present at this meeting at the location and time indicated above to gather information about any subject matters on this agenda over which they have decision-making responsibility. This may constitute a meeting of the City Council pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d. 553, 494 N.W.2d 408 (1993), and must be noticed as such although the City Council will not take any formal action at this meeting.

Visit us online! City news and information can be found at www.fortatkinsonwi.gov, and be sure to follow us on Facebook @FortAtkinsonWI.



**PLAN COMMISSION MEETING
IN PERSON AND VIA ZOOM
TUESDAY, JUNE 9, 2026 – 4:00 PM
CITY HALL – SECOND FLOOR**

MINUTES

1. Call meeting to order

Chairperson Manager Houseman called the meeting to order at 4:00 p.m.

2. Roll call

Present: Chairperson Manager Houseman, Director of Public Works Navin, Council Representative Huckabee, Commissioners Ciccarelli, and Schultz.

Also Present: Deputy Clerk, Director of Neighborhood and Building Services, and City Attorney.

Excused Absence: Commissioner Shull

3. New Business

*a. Review and possible action relating to the **minutes of the May 26, 2026 Plan Commission meeting** (Ebbert, Clerk/Treasurer/Finance Director)*

Schultz moved, seconded by Huckabee, to approve the minutes of the May 26, 2026 Plan Commission meeting. The motion carried, 5-0.

*b. Review and possible action relating to a **Special Area Design Review** for signage at Johnson Bank located at 200 Sherman Ave. W. (Draeger, Director of Neighborhood and Building Services) (SADR-2026-01)*

Director Draeger presented a Special Area Design Review - Design Alteration Review for Johnson Bank. The applicant proposes several signage updates within the Downtown Historic Mixed-Use (DHMU) District, including a new monument sign, a replacement building sign, updated parking and directional signs, revised window and door signage, and the removal of two existing building signs. Overall, the project will reduce the total amount of signage on the site. The proposal was reviewed by the Historic Preservation Committee (HPC) on June 9, 2026 and had no comments on the signage. City staff worked with Johnson Bank to develop a signage plan that met both the bank's operational needs and the City's sign regulations. Staff has determined that the proposed signage complies with all applicable zoning and sign ordinance requirements, and no public notice is required for the Wall Sign Review.

Huckabee motioned, seconded by Ciccarelli to approve the requested signs as proposed.

The motion carried 5-0.

- c. *Review and possible recommendation to the City Council relating to an **Extraterritorial Certified Survey Map** for the property located at N3628 County Road K (CSM-2026-06) (Draeger, Director of Neighborhood and Building Services)*

Director Draeger presented a Certified Survey Map (Extra-Territorial) for the property located at N3628 County Road K. The applicant is requesting approval of a Certified Survey Map (CSM) to combine two existing parcels into a single lot within the Town of Jefferson. Draeger noted that the County has recently issued a Conditional Use Permit for a larger shed, which would indicate that the County is in favor of this CSM. The proposed consolidation is administrative in nature, will retain the current R-2 zoning, and does not create any additional development potential. During the review, staff noted that the adjacent roadway right-of-way is not dedicated on the survey map, as typically required by the City's Land Division and Development Ordinance. However, Wisconsin law recognizes long-established public roadways as public highways, and similar situations have been approved in previous extraterritorial CSM reviews without formal dedication.

Manager Houseman questioned whether the CUP for a larger shed would be for a third shed, or for expansion of the current shed. Draeger answered that the CUP would be to remove a shed and build a larger shed on the property.

Ciccarelli motioned, seconded by Schultz to recommend the City Council approve the Extraterritorial Certified Survey Map for the property located at N3628 County Road K with the following conditions:

- Waive the dedication of the Public Right of Way required under Section 70.04.01

The motion carried 5-0

- d. *Review and possible recommendation to the City Council relating to an **Extraterritorial Certified Survey Map** for the property located at W5812 County Road M (CSM-2026-07) (Draeger, Director of Neighborhood and Building Services)*

Director Draeger presented a Certified Survey Map (Extra-Territorial) for the property located at W5812 County Road M. The applicant is requesting approval of a Certified Survey Map (CSM) to facilitate the transfer of quarry lands from Poyer Homestead, LLC to Hausz Brothers and consolidate ownership of the active quarry under a single parcel. As part of the proposal, Poyer Homestead, LLC will combine its remaining lands into one parcel, while Hausz Brothers will merge the conveyed property with its existing quarry operations. The quarry has operated under a longstanding agreement between the parties, allowing for its expansion and use on the subject property. Conversations with the property owner, County, and then the land surveyor's placement of the property line ensure that the quarry cannot move west to the City.

Huckabee motioned, seconded by Ciccarelli, to recommend the City Council approve the Extraterritorial Certified Survey Map for the property located at W5812 County Road M with the corrections noted in the Staff memo.

The motion carried 5-0

- e. *Review and possible recommendation to the City Council relating to a **Certified Survey Map** for the property located at 312 S Fourth St. (CSM-2026-08) (Draeger, Director of Neighborhood and Building Services)*

Director Draeger presented a Certified Survey Map for the property at 312 S. Fourth St. The applicants are requesting approval of a Certified Survey Map (CSM) to reconfigure a shared property line and facilitate the transfer of land behind their garage from an adjoining property owner. The proposal does not involve any changes to land use, zoning, or development intensity, and both properties will remain zoned Urban Mixed Use (UMU). The lot adjustment will increase the size of an existing legally nonconforming parcel, bringing it closer to compliance with the minimum lot area requirement without creating any new zoning deficiencies. Staff views the reconfiguration favorably because it improves an existing nonconforming condition while maintaining compliance on the adjoining property. The CSM will also establish a permanent easement over an existing public storm sewer to ensure continued City access for maintenance and operation of the infrastructure.

Ciccarelli motioned, seconded by Huckabee to recommend the City Council approve the Preliminary Certified Survey Map for the property located at 312 S. Fourth Street with the following conditions:

- Establish a public easement for maintaining the Public Storm Sewer on the Final Certified Survey Map prior to City Council approval
- Correct the errors outlined in the staff report
- Any other conditions determined by the Plan Commission.

The motion carried 5-0

- f. *Update on previously approved projects (Houseman)*

Manager Houseman provided the following updates:

- The City held an Affordable Housing Workshop on June 2nd. The three programs the fund will focus on are multi-family senior housing, first-time homebuyer down payment assistance, and multi-family affordable housing.
- June 2, 2026, City Council performed the 2nd reading of the zoning map amendment for the property located at 550 McMillen.
- June 2, 2026, City Council approved the CSM for 217 Jefferson St.
- May 19, 2026, City Council approved the PaddyShack premise expansion.
- Staff continues to work with Pelton on the zoning map amendment, CUP, CSM and development agreement on their Multi-Family project on the south side.
- The groundbreaking ceremony for lots 12 and 13 in the Klement Business Park will take place on June 17, 2026, at 10:00 am and encourages participation if able.
- At the next Plan Commission meeting, there will be a Public Hearing for TID 11 creation and a Public Hearing for territory amendment to TID 9. Manager

Houseman requested feedback on the draft plans, which are available on the City website.

Ciccarelli inquired about the status of the Metha Lane Project. Houseman responded that staff is working with Pre3 on their entitlements, and then the applicant will need to provide the CUP for a group development, Site Plan Review, and a CSM.

4. Adjournment

Huckabee moved, seconded by Schultz to adjourn. The motion carried 5-0, and the meeting adjourned at 4:19 p.m.

Respectfully submitted,
Courtney Thom
Deputy Clerk



PUBLIC HEARING REPORT TO THE PLAN COMMISSION

DATE: June 23, 2026

FILE NUMBER: Amendment #1; TID No. 9

PROPERTY ADDRESS: TID No. 9

EXISTING ZONING: Various

PARCEL NUMBER: Various

PROPOSED ZONING: Various (no changes proposed)

OWNER: Various

EXISTING LAND USE: See Map

APPLICANT: City of Fort Atkinson

REQUESTED USES: None

BACKGROUND

The City is proposing to amend the existing Tax Incremental District No. 9 in the City of Fort Atkinson. The project plan, maps, and notices are included with this memo for review by the Plan Commission and the public.

TID No. 9 is a Mixed Use TID that was created in 2022 on the City's north-west side. This included the undeveloped and underdeveloped land in the terminated TID No. 8. TID No. 9 was created to support the development of the City-owned property along Banker Road, which is now referred to as the Ridge View Estates Subdivision.

REQUEST OVERVIEW

This amendment proposes to add seventy parcels to TID No. 9, which consists of about 42 acres of land. The area is currently known as the Koshkonong Estates Subdivision. The goal of this territory amendment is to provide a financing mechanism to reconstruct and/or deconstruct portions of public infrastructure in the subdivision and possibly incentivize sustainable future development.

Possible projects include platting, surveying, planning and consulting services; public infrastructure improvements; city land purchases; regional stormwater improvements; pedestrian and bicycle connection improvements; and entryway signage improvements. These are further described in the proposed project plan.

A public notice for this public hearing was mailed to each taxing jurisdiction on June 9, 2026. In addition, it was published in the *Jefferson County Daily Union* as a Class 1 Notice on June 16,

2026. The Joint Review Board held their initial meeting to review this matter on June 22, 2026.

DISCUSSION

City staff welcomes discussion and feedback from the public and the Plan Commission on this matter.

The Wisconsin Department of Revenue (DOR) TIF Manual is attached as a reference document.

RECOMMENDATION

No Plan Commission action is necessary after the public hearing.

Under the action item later on the agenda, staff recommends that the Plan Commission adopt the resolution recommending adoption of the Project Plan Territory Addition Amendment No. 1 and Boundaries for the Tax Incremental District No. 9, City of Fort Atkinson, Wisconsin.

ATTACHMENTS

1. TID 9 Territory Addition Amendment Project Plan Fort Atkinson draft 3 6.01.26
2. 6.9.26 Taxing Entities Public Hearing Notice TID 9 amendment
3. Combined Public Notices TID 9 Amend 1 Fort Atkinson
4. TID #9 6.23.26 Amendment 1 Planning Commission
5. DOR TIF Manual

**Project Plan & District Boundary
Territory Addition Amendment #1
Tax Incremental District No. 9
in the
CITY OF FORT ATKINSON, WISCONSIN**



July 7, 2026

(Approved Actions)

Organizational Joint Review Board Meeting Held	June 22, 2026
Public Hearing Held	June 23, 2026
Adopted by Planning Commission	June 23, 2026
Adopted by City Council	July 7, 2026
Adopted by Joint Review Board	July 27, 2026

Prepared in part by:



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City of Fort Atkinson
TID #9 Territory Amendment #1 Project Plan & District Boundary

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Section 1: City of Fort Atkinson Officials

City Council

Kyle Jaeckel	President
Davin Lescohier	President Pro Tem
Bruce Johnson	Council Member
Peggy Huckabee	Council Member
Jena Price	Council Member

City Staff

Rebecca Houseman	City Manager
Michelle Ebbert	City Clerk/Treasurer/Finance Director
Zach Navin	Director of Public Works
David Westrick	City Attorney
Jedidiah Draeger	Director of Neighborhood & Building Services
Sarah Weihert	Public Relations/Executive Assistant

Planning Commission

Rebecca Houseman, Chairperson	Diana Shull
Peggy Huckabee, Council Representative	Vacant Citizen Position
John Ciccarelli	Zach Navin, Secretary
Eric Schultz	

Joint Review Board

Rebecca Houseman	City Representative - Chairperson
Michael Luckey	Jefferson County
Shawna Marquardt	Madison Area Technical College
Nathan Knitt	Fort Atkinson School District
Jonah Ralston	Public Member

Section 2: Introduction and Description of District

Tax Incremental District No. 9 (the "TID #9" or the "District") was created by the City under the authority provided by Wisconsin Statute Section 66.1105 on October 18, 2022. TID #9 prior to and including this amendment is considered a "Mixed-Use District" based on the findings that no less than 50 percent, by area, of the TID is suitable for a combination of commercial and residential uses. The amended TID boundary will keep the TID #9 as a Mixed-Use District.

Wisconsin Statutes Section 66.1105(4)(h)2 allows a municipality to modify the TID boundaries no more than four times during the life of the TID. This amendment is the first territory amendment in TID #9.

This first amendment involves the addition of seventy parcels totaling approximately 42 acres. These parcels are planned to be added in the efforts to facilitate development and redevelopment for commercial and residential uses that but for TIF, would not happen in the district. In accordance with Wisconsin Statute Section 66.1105(4)(h), to add the parcels within TID #9, a contiguous connection via parcels of land must be made to the existing TID #9 boundary.

As proposed, the TID #9 territory amendment would keep the City under the 12% TID value threshold using 2025 valuation numbers.

This territory and project plan amendment only addresses the elements or subject areas (required by Statute) that are affected by the territory and project plan amendment. All other subject areas remain unchanged and can be referenced in the original TID#9 project plan. This amendment removes the Banker Rd Geothermal System project contemplated in the original TID #9 project plan.

The City confirms that none of the parcels being added are newly platted. Accordingly, consistent with the original project plan, less than 35% of the District's land is designated for newly platted residential development. Residential Housing density is at least three units per acre.

The map on page 6 shows the district before this amendment and the map on page 7 shows it upon the addition of the new territory, TID #9 will continue to be contiguous. The new territory boundary demonstrates that the entire District area remains contiguous.

City of Fort Atkinson
TID #9 Territory Amendment #1 Project Plan & District Boundary

Section 6 of this project plan contains the list of specific parcels to be added with this amendment.

The City anticipates additional public project cost expenditures related towards the amendment of approximately \$4,000,000 not including interest/financing costs during the TID's 20-year expenditure period. Proposed public project improvements may include, but not limited to infrastructure, professional and organizational services, administrative costs, and finance costs. As part of the project plan, Developer incentives may be provided by the City to developers of property within the TID in the form of cash grants.

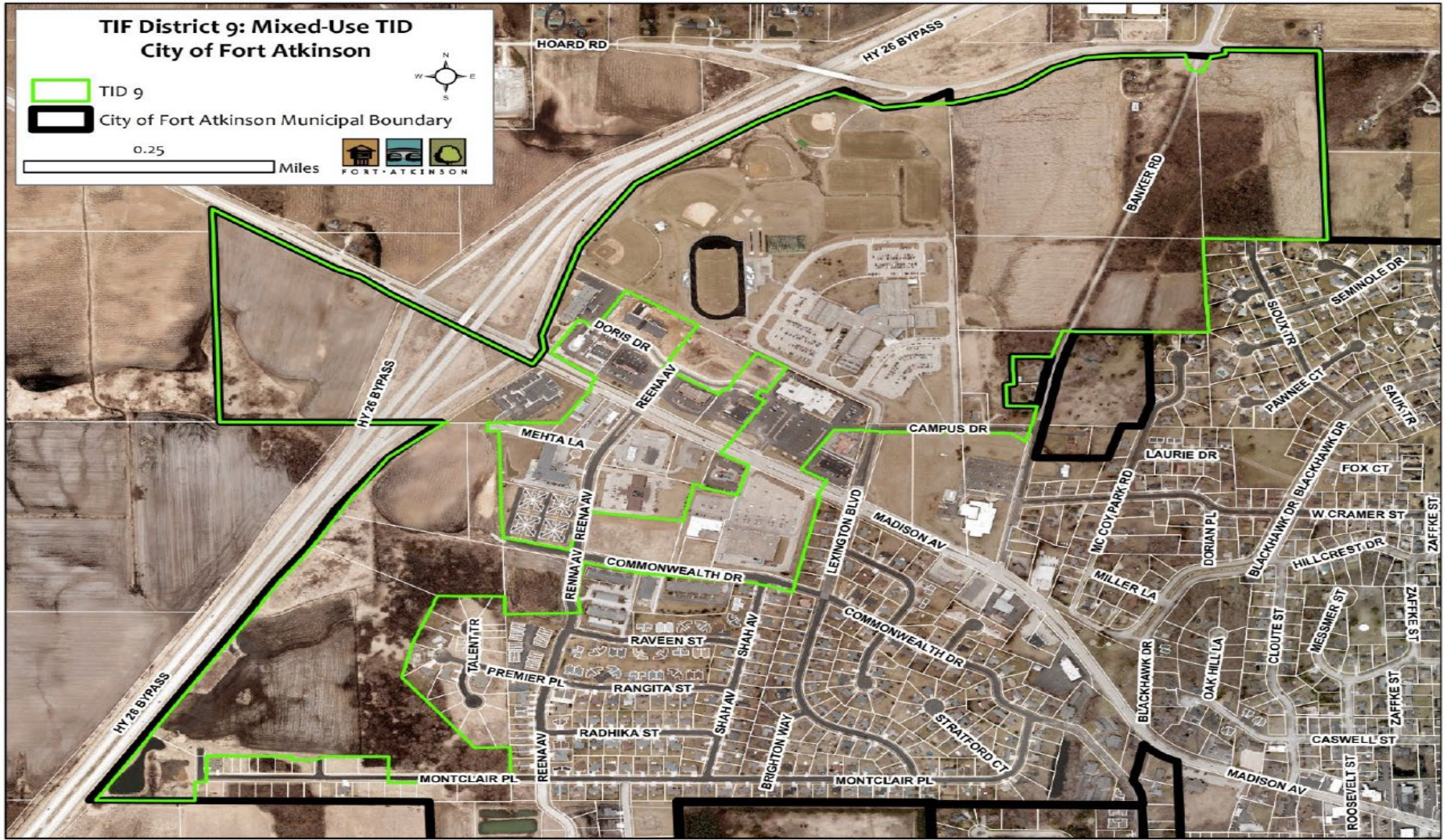
As a result of the amendment of this TID, the City projects a preliminary and conservative cash flow analysis indicating \$4,300,000 in tax increments. The TID increment will primarily be used to pay the debt service costs of the TID, and project development incentives. The increment may also be used for bicycle/pedestrian connections and improvements and street/sidewalk improvements within the vicinity of the district. The City projects land and improvement values (incremental value) of approximately \$16,150,000 will be created in the amended TID area by the end of 2043. This additional value will be a result of the improvements made and projects undertaken within the TID. If the project generates less in value than anticipated, any shortfall in paying of the loan incentive is borne by the developer.

Exhibit A demonstrates revenues for TID #9 are generally trending toward meeting our expenditure commitments (bonds) for projects within the TID boundaries. Although the final year of revenues for TID #9 remains several years off (2044), any additional property tax increment that can be captured by the TID would help to meet the expenditure commitments ahead of time and potentially help with additional redevelopment efforts within the TID. TID #9 has a maximum statutory life of 20 years, closing no later than October 18, 2043, with final tax collection in 2044. The final year to incur TIF related expenditures is 2037. Based on current cash flow projection, TID #9 is expected to close by the end of its maximum statutory life.

The legal description in Section 23 Exhibit C describes the full TID #9 territory updated for the amended area.

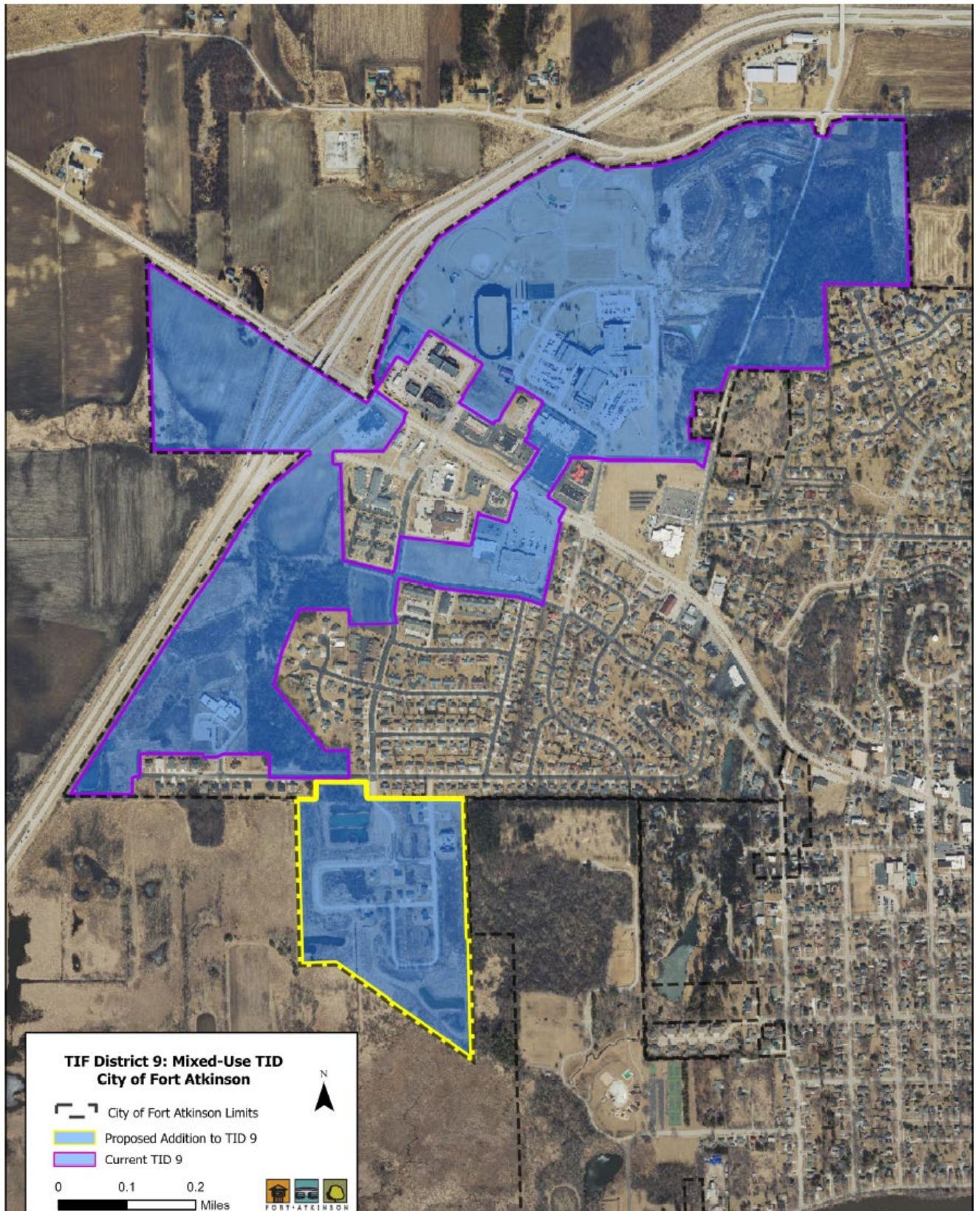
Section 3: Map of Territory Amendment

Map showing outline of the TID before Amendment.



City of Fort Atkinson
TID #9 Territory Amendment #1 Project Plan & District Boundary

Map showing outline of the TID with proposed amendment.

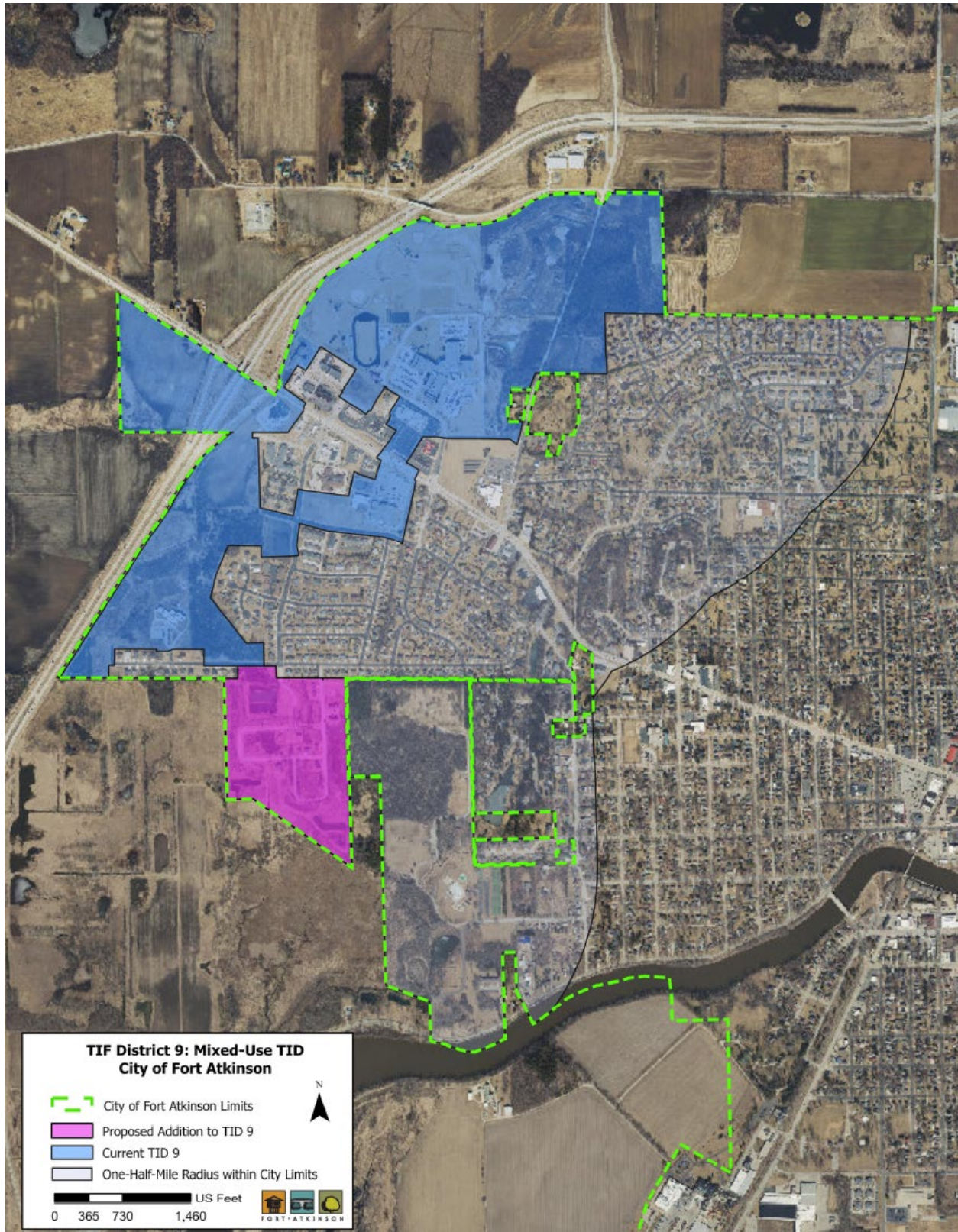


City of Fort Atkinson
TID #9 Territory Amendment #1 Project Plan & District Boundary

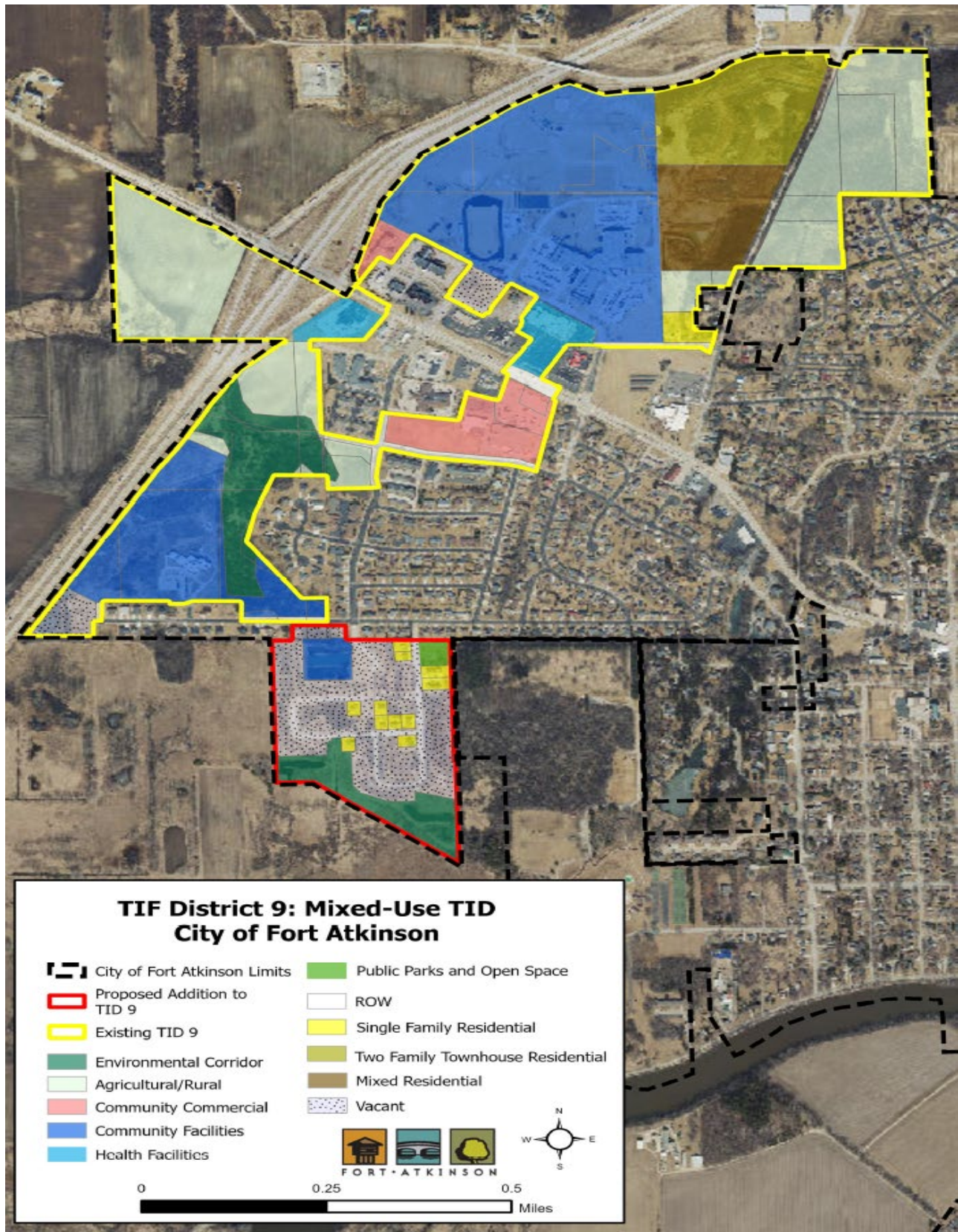
Zoomed in map of amendment boundary parcels



Section 4: One Half Mile Radius Map of Proposed Amendment District Boundary



Section 5: Map Showing Existing Uses and Conditions



**City of Fort Atkinson
TID #9 Territory Amendment #1 Project Plan & District Boundary**

Section 6: Parcels List and Analysis

The original parcels in the TID will remain. The following are the parcels being added. Parcel list as of 01/01/2026.

Key	Parcel Number	Parcel Address	Existing Land Use	Zoning Designation	Comp Plan Future Land Use	Acreas	Assessed Value	Est. Fair Market Value	Owner Name
1	226-0514-0512-017	1628 ILA ST, FORT ATKINSON	Vacant	SR-3 - Single Family Residential - 10,000sf	PN - Planned Neighborhood	0.293	\$ -	\$ -	CITY OF FORT ATKINSON
2	226-0514-0512-022	1629 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.415	\$ -	\$ -	CITY OF FORT ATKINSON
3	226-0514-0512-029	1601 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.298	\$ -	\$ -	CITY OF FORT ATKINSON
4	226-0514-0512-042	326 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.265	\$ -	\$ -	CITY OF FORT ATKINSON
5	226-0514-0512-012	423 REENA AVE, FORT ATKINSON	Vacant	SR-3 - Single Family Residential - 10,000sf	PN - Planned Neighborhood	0.244	\$ -	\$ -	CITY OF FORT ATKINSON
6	226-0514-0512-013	411 REENA AVE, FORT ATKINSON	Vacant	SR-3 - Single Family Residential - 10,000sf	PN - Planned Neighborhood	0.247	\$ -	\$ -	CITY OF FORT ATKINSON
7	226-0514-0512-014	No address	Vacant	SR-3 - Single Family Residential - 10,000sf	PN - Planned Neighborhood	0.284	\$ -	\$ -	CITY OF FORT ATKINSON
8	226-0514-0512-015	1620 ILA ST, FORT ATKINSON	Vacant	SR-3 - Single Family Residential - 10,000sf	PN - Planned Neighborhood	0.253	\$ -	\$ -	CITY OF FORT ATKINSON
9	226-0514-0512-023	1625 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.334	\$ -	\$ -	CITY OF FORT ATKINSON
10	226-0514-0512-024	1621 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.319	\$ -	\$ -	CITY OF FORT ATKINSON
11	226-0514-0512-026	1613 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.284	\$ -	\$ -	CITY OF FORT ATKINSON
12	226-0514-0512-046	310 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.296	\$ -	\$ -	CITY OF FORT ATKINSON
13	226-0514-0512-047	306 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.296	\$ -	\$ -	CITY OF FORT ATKINSON
14	226-0514-0512-048	No address	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.299	\$ -	\$ -	CITY OF FORT ATKINSON
15	226-0514-0512-064	343 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.31	\$ -	\$ -	CITY OF FORT ATKINSON
16	226-0514-0512-065	335 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.31	\$ -	\$ -	CITY OF FORT ATKINSON
17	226-0514-0512-007	412 REENA AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.275	\$ -	\$ -	CITY OF FORT ATKINSON
18	226-0514-0512-011	435 REENA AVE, FORT ATKINSON	Vacant	SR-3 - Single Family Residential - 10,000sf	PN - Planned Neighborhood	0.233	\$ -	\$ -	CITY OF FORT ATKINSON
19	226-0514-0512-016	1624 ILA ST, FORT ATKINSON	Vacant	SR-3 - Single Family Residential - 10,000sf	PN - Planned Neighborhood	0.277	\$ -	\$ -	CITY OF FORT ATKINSON
20	226-0514-0512-018	1630 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.292	\$ -	\$ -	CITY OF FORT ATKINSON
21	226-0514-0512-028	1605 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.284	\$ -	\$ -	CITY OF FORT ATKINSON
22	226-0514-0512-033	370 RAMESH AVE, FORT ATKINSON	Vacant	MRL-8 - Multi-Family Residential	PN - Planned Neighborhood	0.555	\$ -	\$ -	CITY OF FORT ATKINSON
23	226-0514-0512-043	322 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.249	\$ -	\$ -	CITY OF FORT ATKINSON
24	226-0514-0512-045	314 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.289	\$ -	\$ -	CITY OF FORT ATKINSON
25	226-0514-0512-050	1662 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.327	\$ -	\$ -	CITY OF FORT ATKINSON
26	226-0514-0512-052	1654 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.561	\$ -	\$ -	CITY OF FORT ATKINSON
27	226-0514-0512-059	1673 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.284	\$ -	\$ -	CITY OF FORT ATKINSON
28	226-0514-0512-068	309 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.31	\$ -	\$ -	CITY OF FORT ATKINSON
29	226-0514-0512-070	No address	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.31	\$ 100	\$ -	CITY OF FORT ATKINSON
30	226-0514-0512-044	318 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.31	\$ -	\$ -	CITY OF FORT ATKINSON
31	226-0514-0512-051	1658 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.361	\$ -	\$ -	CITY OF FORT ATKINSON
32	226-0514-0512-053	1650 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.33	\$ -	\$ -	CITY OF FORT ATKINSON
33	226-0514-0512-058	1669 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.284	\$ -	\$ -	CITY OF FORT ATKINSON
34	226-0514-0512-067	317 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.305	\$ -	\$ -	CITY OF FORT ATKINSON
35	226-0514-0512-069	305 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.31	\$ -	\$ -	CITY OF FORT ATKINSON
36	226-0514-0512-066	325 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.305	\$ -	\$ -	CITY OF FORT ATKINSON
37	226-0514-0512-003	417 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.23	\$ -	\$ -	CITY OF FORT ATKINSON
38	226-0514-0512-004	407 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.257	\$ -	\$ -	CITY OF FORT ATKINSON
39	226-0514-0512-005	No address	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.275	\$ -	\$ -	CITY OF FORT ATKINSON
40	226-0514-0512-006	No address	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.275	\$ -	\$ -	CITY OF FORT ATKINSON
41	226-0514-0512-020	1638 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.271	\$ -	\$ -	CITY OF FORT ATKINSON
42	226-0514-0512-032	380 RAMESH AVE, FORT ATKINSON	Vacant	MRL-8 - Multi-Family Residential	PN - Planned Neighborhood	0.558	\$ -	\$ -	CITY OF FORT ATKINSON
43	226-0514-0512-037	354 RAMESH AVE, FORT ATKINSON	Vacant	MRL-8 - Multi-Family Residential	PN - Planned Neighborhood	0.554	\$ -	\$ -	CITY OF FORT ATKINSON
44	226-0514-0512-038	346 RAMESH AVE, FORT ATKINSON	Vacant	MRL-8 - Multi-Family Residential	PN - Planned Neighborhood	0.553	\$ -	\$ -	CITY OF FORT ATKINSON
45	226-0514-0512-039	336 RAMESH AVE, FORT ATKINSON	Vacant	MRL-8 - Multi-Family Residential	PN - Planned Neighborhood	0.551	\$ -	\$ -	CITY OF FORT ATKINSON
46	226-0514-0512-040	334 RAMESH AVE, FORT ATKINSON	Vacant	MRL-8 - Multi-Family Residential	PN - Planned Neighborhood	2.766	\$ -	\$ -	CITY OF FORT ATKINSON
47	226-0514-0512-041	330 RAMESH AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.272	\$ -	\$ -	CITY OF FORT ATKINSON
48	226-0514-0512-055	1645 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.419	\$ -	\$ -	CITY OF FORT ATKINSON
49	226-0514-0512-056	1661 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.334	\$ -	\$ -	CITY OF FORT ATKINSON
50	226-0514-0512-057	1665 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.319	\$ -	\$ -	CITY OF FORT ATKINSON
51	226-0514-0512-036	362 RAMESH AVE, FORT ATKINSON	Vacant	MRL-8 - Multi-Family Residential	PN - Planned Neighborhood	0.554	\$ -	\$ -	CITY OF FORT ATKINSON
52	226-0514-0512-008	424 REENA AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.269	\$ -	\$ -	CITY OF FORT ATKINSON
53	226-0514-0512-009	436 REENA AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.274	\$ -	\$ -	CITY OF FORT ATKINSON
54	226-0514-0512-034	No address	Vacant	Conservancy	PN - Planned Neighborhood	2.977	\$ -	\$ -	CITY OF FORT ATKINSON
55	226-0614-3234-031	No address	Vacant	Conservancy	PN - Planned Neighborhood	0.883	\$ 500	\$ -	ROXOLID CREATIONS LLC
56	226-0514-0512-054	1646 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.262	\$ -	\$ -	CITY OF FORT ATKINSON
57	226-0514-0512-010	448 REENA AVE, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.476	\$ -	\$ -	CITY OF FORT ATKINSON
58	226-0514-0512-019	1634 ILA ST, FORT ATKINSON	Vacant	MRL-8 - Multi-Family Residential	PN - Planned Neighborhood	2.807	\$ -	\$ -	CITY OF FORT ATKINSON
59	226-0514-0512-035	418 RAMESH AVE, FORT ATKINSON	P - Parks	I - Institutional	PN - Planned Neighborhood	1.355	\$ -	\$ -	CITY OF FORT ATKINSON
60	226-0514-0512-021	1642 ILA ST, FORT ATKINSON	Vacant	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.262	\$ -	\$ -	CITY OF FORT ATKINSON
61	226-0614-3243-102	No address	Vacant	DR-8 - Duplex Residential - 10,000sf	TF - Two Family/Townhouse	0.367	\$ -	\$ -	CITY OF FORT ATKINSON
62	226-0514-0512-030	408 RAMESH AVE, FORT ATKINSON	Residential	MRL-8 - Multi-Family Residential	PN - Planned Neighborhood	0.565	\$ 562,000	\$ 671,000	LEO MANAGEMENT LLC
63	226-0514-0512-027	1609 ILA ST, FORT ATKINSON	Residential	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.284	\$ 273,300	\$ 326,300	KRISTOFER HANSEN
64	226-0514-0512-025	1617 ILA ST, FORT ATKINSON	Residential	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.284	\$ 336,700	\$ 402,000	CARISSA DENOYER
65	226-0514-0512-049	1670 ILA ST, FORT ATKINSON	Residential	DR-8 - Duplex Residential - 10,000sf	ENVC - Environmental Corridor	0.285	\$ 356,200	\$ 425,300	WEN B LIN
66	226-0514-0512-062	365 RAMESH AVE, FORT ATKINSON	Residential	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.298	\$ 337,600	\$ 403,100	ERIC SCHULTZ
67	226-0514-0512-063	351 RAMESH AVE, FORT ATKINSON	Residential	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.31	\$ 350,200	\$ 418,100	MANLEY TRUST
68	226-0514-0512-002	427 RAMESH AVE, FORT ATKINSON	Residential	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.235	\$ 306,100	\$ 365,400	FREDERICK H LEIGHTON
69	226-0514-0512-061	1681 ILA ST, FORT ATKINSON	Residential	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.284	\$ 348,100	\$ 415,600	HANNAH C VAGASKY
70	226-0514-0512-060	1677 ILA ST, FORT ATKINSON	Residential	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.284	\$ 331,800	\$ 396,100	MICHAEL J SCHULZ
71	226-0514-0512-031	400 RAMESH AVE, FORT ATKINSON	Residential	MRL-8 - Multi-Family Residential	PN - Planned Neighborhood	0.561	\$ 561,900	\$ 670,800	LEO MANAGEMENT LLC
72	226-0514-0512-001	433 RAMESH AVE, FORT ATKINSON	Residential	DR-8 - Duplex Residential - 10,000sf	PN - Planned Neighborhood	0.356	\$ 300,400	\$ 358,600	DONALD R KRAUSE
73	226-0514-0512-071	No address	Vacant /ENVC	Conservancy	ENVC - Environmental Corridor	9.645	\$ -	\$ -	CITY OF FORT ATKINSON
						42.709	\$ 4,064,900	\$ 4,852,300	

Section 7: Equalized Valuation Test

The following calculations demonstrate that the City is in compliance with s.66.1105(4) (gm)4. c. Wis. Stats., which requires that the equalized value of the taxable property in the proposed TID, plus the value increment of any existing Tax Incremental Districts, does not exceed 12% of the total equalized value of taxable property within the City. With TID #9 amendment, the value increment of all existing Tax Increment Districts will be approximately 3.03%.

Valuation Test Compliance Calculation

202 Equalized Valuation (TID IN)	\$ 1,555,582,500
Limit for 12% Test	\$ 186,669,900
Increment Value of Existing TIDs	\$ 42,303,600
Projected Base Value of TID Amendment	\$ 4,852,300
Total Value Subject to Test	\$ 47,155,900

Compliance (\$47,155,900 < \$186,669,900) Meets Requirement

Section 8: Statement of Kind, Number and Location of Proposed Projects

The City expects to implement the following public project improvements. Any costs including eligible administrative costs necessary or convenient to the creation and/or amendment of the district or directly or indirectly related to the public works and other projects are considered "project costs" and eligible to be paid with tax increment revenues of the TID.

Project Key	TID #9 Project Name (2026 Additions)	Estimated Project Cost
17	Platting, Surveying, Planning, and Consulting services	\$ 250,000.00
18	Public Infrastructure Improvements	\$ 2,500,000.00
19	City Land Purchases	\$ 400,000.00
20	Regional Stormwater Improvements	\$ 500,000.00
21	Pedestrian and Bicycle connection improvements	\$ 200,000.00
22	Entryway Signage Improvements	\$ 150,000.00
TOTAL ESTIMATED PROJECT COSTS		\$ 4,000,000.00

Project Descriptions from Original Project Plan that remain:

1. Montclair Overpass – construction of a public right-of-way extending the existing Montclair Place over the USH 26 bypass to allow access to the west side of the bypass for future urban development within the City of Fort Atkinson. This project may include water, sewer, and stormwater infrastructure improvements and extensions.
2. Water Extension Madison Avenue–extension of water infrastructure along Madison Avenue to the northwest toward and under the USH 26 bypass. There may be additional water infrastructure projects along Madison Avenue, Reena Avenue, Mehta Lane, and Commonwealth Drive as needed depending on future development needs.
3. NW Sanitary Interceptor–extension of sewer infrastructure and interceptor along Madison Avenue to the northwest toward and under the USH 26 bypass. There may be additional sewer infrastructure projects along Madison Avenue, Reena Avenue, Mehta Lane, and Commonwealth Drive as needed depending on future development needs.
4. Banker Road Development Pressure Zone–in order to develop a portion of the land on the northeast side of the TID, a water pressure zone may be required.
5. Above Ground Water Storage NW–in order to develop a portion of the land on the northeast side of the TID, above ground water storage may be required to provide additional water pressure and water service.
6. Madison Avenue Improvements–improvements may include traffic signals and/or circulation improvements, safety improvements, and pedestrian and bicycle improvements.
7. Banker Road/Madison Avenue Intersection Improvements–this intersection is located within ½ mile of the TID boundaries and may require improvements, such as signals and realignment, upon introducing the additional traffic, pedestrians, and bicyclists in the area due to the potential future development.
8. City Land Purchases–the City may purchase land throughout the life of the TID for public infrastructure, parkland, and/or if an opportunity arises where the purchase of land would benefit the City and the TID.
9. Park Improvements–the Banker Road Neighborhood Plan features a park, which may require improvements such as a shelter, bicycle and pedestrian trails, playground equipment, a water feature, or other improvements identified in the City’s Comprehensive Plan (2022), Comprehensive Outdoor Recreation Plan (2023), or through a planned development.
10. Regional Stormwater Improvements–regional stormwater improvements may include public or private storm water detention and retention within the Banker Road Neighborhood Plan and other areas

within the TID and within half mile of the TID boundaries.

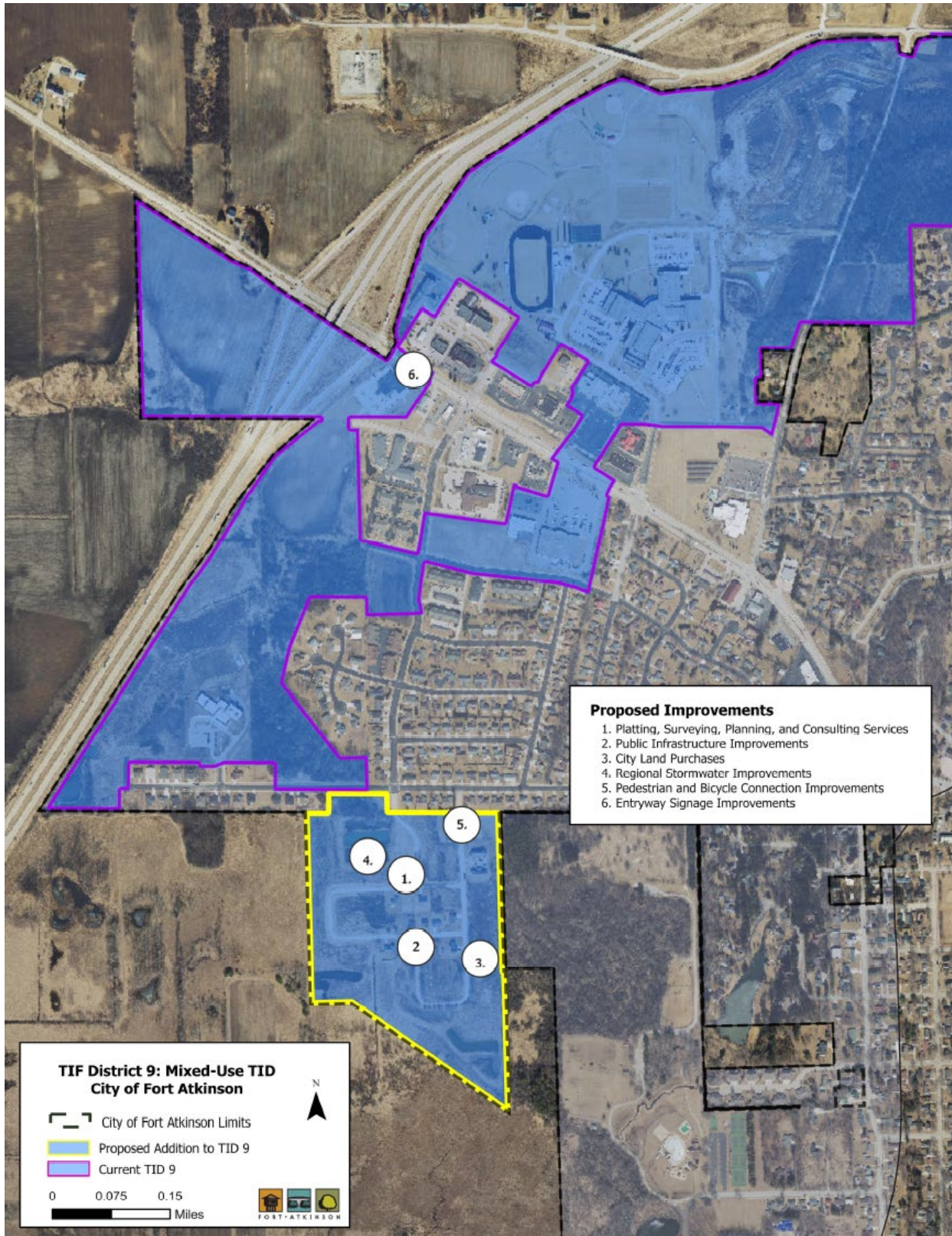
11. Pedestrian/Bicycle Path Extensions—pedestrian and bicycle path extensions include planned extensions from Trailway Park and Rock River Park north through the TID and within the half mile boundary along public rights-of-way or easements to the Fort Atkinson High School property and through the Banker Road Neighborhood.
12. Road/Utility Installation—road and utility installation projects may include the extensions of Mehta Lane, Reena Avenue, Commonwealth Drive, Montclair Place, Doris Drive, Banker Road, and unnamed roads in the Banker Road Neighborhood and west of the USH 26 bypass, and/or any additional public roads and utilities necessary to support the proper and responsible development of the TID.
13. Direct Developer Assistance – Direct developer assistance and incentives may be utilized through TIF in order to take advantage possible development opportunities.
14. Financing and Interest – the cost of issuance and interest on borrowing needed for projects along with interest due to development for any developer incentive loan.
15. Administrative & Organizational Fees – City staff and consultants planning, engineering, legal, and administrative fees, along with organizational fees, Department of Revenue annual fees, and the costs associated with the creation of this TID.

Additional Projects per Amendment:

16. Platting, Surveying, Planning, and Consulting Services – professional services associated with the reimagination of the Koshkonong Estates Subdivision, including replatting and renaming the subdivision.
17. Public Infrastructure Improvements – rehabilitation of portions of the road network south of Montclair Place in the Koshkonong Estates Subdivision additions 4 and 5, including rebuilding of roadways, removal of unnecessary or unsustainable roadways and utilities, and relocation of public rights-of-way (including roads and utilities) to sustainable locations that serve current and future residents. This may also include rehabilitation of roads and utilities, including sanitary sewer lining, within ½ mile of the boundaries of the TID.
18. City Land Purchases—the City may purchase land throughout the life of the TID for public infrastructure, parkland, access, and/or if an opportunity arises where the purchase of land would benefit the City and the TID.
19. Regional Stormwater Improvements – regional stormwater improvements may include public or private storm water detention and retention within the amended portion of the TID or areas within ½ mile of the TID boundaries. This may also include moving or improving existing infrastructure or wetland rehabilitation or restoration.

20. Pedestrian and Bicycle Connection Improvements – connect Rock River Park to trailway Park, the Koshkonong Estates Subdivision, and other existing and future trail systems and ensure connectivity between neighborhoods within the TID and within half mile boundary of the TID.
21. Entryway Signage Improvements – prepare for possible new entryway signage and/or wayfinding signage at the northwest side of the City.

Section 9: Maps Showing Proposed Amendment Improvements and Uses



Section 10: Detailed List of Project Costs

1. INFRASTRUCTURE IMPROVEMENTS	\$19,275,000
2. CITY LAND PURCHASES	\$1,150,000
3. DEVELOPER INCENTIVE	\$3,000,000
4. FINANCING & INTEREST, CAPITALIZED INTEREST, COST OF ISSUANCE	\$3,581,350
5. ADMINISTRATIVE & ORGANIZATION FEES	\$320,000
ESTIMATED TOTAL	\$26,726,350

The project cost is based on current prices and preliminary estimates. The City reserves the right to increase this cost to reflect inflationary increases and other uncontrollable circumstances between the creation and/or amendment of the TID and the time of construction. The tax increment allocation is preliminary and is subject to adjustment based upon the implementation of the Plan.

This Plan is not meant to be a budget nor an appropriation of funds for specific projects, but a framework within which to manage projects. All costs included in the Plan are estimates based on the best information available. The City retains the right to delete or pursue future projects listed in the prior paragraph, and shown on the map, or change the scope and/or timing of projects implemented as they are individually authorized by the Common Council, without amending the Plan.

The Plan authorizes the expenditure of funds for project costs within a half mile radius of the TID boundary.

Section 11: Economic Feasibility

The information and exhibits contained within this project plan demonstrate that the proposed TID is economically feasible in so far as:

- The City has available to it the means to secure the necessary financing required to accomplish the projects contained within this Plan. A listing of “Method of Financing and Timing of When Costs are to be Incurred” follows.
- The development anticipated to occur because of the implementation of this Plan will generate sufficient tax increments to pay for the cost of the projects. This Plan identifies the following: 1) the development expected to occur, 2) a projection of tax increments to be collected resulting from that development and other economic growth within the TID, and 3) a cash flow model demonstrating that the projected tax increment collections and all other revenues available such as debt issuance will be sufficient to pay all Project Costs.

To evaluate the economic feasibility of TID #9 it is necessary to project the amount of tax revenue that can be reasonably generated over the legal life of the TID. Included in Exhibit A is a proforma analysis of TID #9. The proforma analyzes expenses based on project plan costs of TID #9 against projected TID revenue. Tax revenue is conservatively estimated. Cash received from future TID #9 tax increments will be used to fund project costs and implementation of this Plan will also require that the City issue a developer grant/loan to provide direct or indirect financing for the Projects to be undertaken. In 2043, the final year of revenue collection for the TID, it is projected to have repaid all expenditures and is left with a positive surplus balance.

Section 12: Method of Financing and Timing of When Costs are to be Incurred.

The City plans to fund project costs with cash received from future TID #9 tax increments and to issue a developer grant/loan to provide direct or indirect financing for the Projects to be undertaken. The following is a list of the types of obligations the City may choose to utilize.

General Obligation (G.O.) Bonds or Notes (BAN, NAN, TAN)

The City may issue G.O. Bonds or Notes to finance the cost of Projects included within this Plan. Wisconsin Statutes limit the principal amount of G.O. and State Trust Fund Loan debt that a community may have outstanding at any point in time to an amount not greater than five percent of its total

City of Fort Atkinson
TID #9 Territory Amendment #1 Project Plan & District Boundary

equalized value (including increment values).

Community Development Authority Lease Revenue Bonds:

Pursuant to Section 66.1335 Wisconsin Statutes (i.e., the “Community Development Authority Law”) the City may issue Community Development Authority Lease Revenue Bonds to finance projects included within this Plan. Lease Revenue Bonds are not general obligations of the City and therefore do not count against the City’s borrowing capacity. To the extent tax increments collected are insufficient to meet the annual debt service requirements of the revenue bonds, the City may be subject to either a permissive or mandatory requirement to appropriate on an annual basis a sum equal to the actual or projected shortfall.

Tax Increment Revenue Bonds

The City has the authority to issue revenue bonds secured by the tax increments to be collected. These bonds may be issued directly by the City or as a Lease Revenue Bond by a Community Development Authority (CDA). Tax Increment Revenue Bonds and Lease Revenue Bonds are not general obligations of the City and therefore do not count against the cities. borrowing capacity. To the extent tax increments collected are insufficient to meet the annual debt service requirements of the revenue bonds, the City may be subject to either a permissive or mandatory requirement to appropriate on an annual basis a sum equal to the actual or projected shortfall.

Utility Revenue Bonds

The City can issue revenue bonds to be repaid from revenues of the sewer and/or water systems, including revenues paid by the City that represent service of the system to the City. There is neither a statutory nor constitutional limitation on the amount of revenue bonds that can be issued, however, water rates are controlled by the Wisconsin Public Service Commission and the City must demonstrate to bond underwriters its ability to repay revenue debt with the assigned rates. To the extent the City utilizes utility revenues other than tax increments to repay a portion of the bonds, the City must reduce the total eligible Project Costs in an equal amount.

Board of Commissioners of Public Lands State Trust Fund Loans

The City may issue State Trust Fund Loans to finance the cost of Projects included within this Plan. Wisconsin Statutes limit the principal amount of State Trust Fund Loan and GO debt that a community may have outstanding at any point in time to an amount not greater than five percent of its total equalized value (including increment values).

City of Fort Atkinson
TID #9 Territory Amendment #1 Project Plan & District Boundary

Bonds Issued to Developers (“Pay as You Go” Financing)

The City may issue a bond to one or more developers who provide financing for projects included in this Plan. Repayment of the amounts due to the developer under the bonds are limited to an agreed percentage of the available annual tax increments collected that result from the improvements made by the developer. To the extent the tax increments collected are insufficient to make annual payments, or to repay the entire obligation over the life of the District, the City’s obligation is limited to not more than the agreed percentage of the actual increments collected. Bonds issued to developers in this fashion are not general obligations of the City and therefore do not count against the City’s borrowing capacity.

Federal/State Loan and Grant Programs

The State and Federal governments often sponsor grant and loan programs that municipalities may potentially use to supplement TID expenditures or provide financing for capital costs which positively impact the district. These programs include Wisconsin Community Development Block Grants, Rural Development Administration Community Facility Loan/Grants, Transportation Economic Assistance Grants, and Economic Development Administration Grants. These programs require local match funding to ensure State and Federal participation in the project.

The actual amount of debt issuance will be determined by the City at its convenience and as dictated by the nature of the projects as they are implemented.

Plan Implementation

Projects identified will provide the necessary anticipated governmental services to the area, and appropriate inducements to encourage development of the area. The City anticipates making total project expenditures, including this amendment, of approximately \$4,000,000 plus financing/interest costs to undertake the projects listed in this Project Plan. The Expenditure Period of this District has 12 years remaining to incur new projects or developments. The projects to be undertaken pursuant to this Project Plan are expected to be financed primarily with tax increments. The City reserves the right to alter the implementation of this Plan to accomplish this objective. Interest rates projected are based on current market conditions. Municipal interest rates are subject to constantly changing market conditions. In addition, other factors such as the loss of tax-exempt status of municipal bonds or broadening the purpose of future tax-exempt bonds would affect market conditions. Actual interest expense will be determined once the methods of financing have been approved, and securities or other obligations are issued.

If financing as outlined in this Plan proves unworkable, the City reserves the right to use alternate financing solutions for the projects as they are implemented.

Section 13: Annexed Property

All lands within the TID proposed for inclusion in this amendment were either within the City limits as of January 1, 2004, or, if annexed after that date, have been within the City for a minimum of three years.

Section 14: Proposed Changes in Zoning Ordinances

The zoning has remained unchanged since the property was originally subdivided for residential development. No other changes to the existing zoning district map or zoning ordinance are anticipated to impact this project plan. Any changes in zoning that may take place throughout the life of the TID will be consistent with the City's Comprehensive Plan – Future Land Use Map.

Section 15: Proposed Changes in Master Plan, Map, Building Codes, and City Ordinances

The City does not anticipate that the TID will require any changes in the master plan, map, building codes, and City ordinances to implement this project plan. The proposed development and uses are consistent with the adopted Fort Atkinson Comprehensive Plan.

Section 16: Relocation

The City does not anticipate the need to relocate persons or businesses in conjunction with this Plan. In the event relocation or the acquisition of property by eminent domain becomes necessary at some time during the implementation period, the City will follow applicable state statutes as required in Wisconsin Statutes Chapter 32.

Section 17: Orderly Development of the City

The TID will enable the City to undertake projects in furtherance of the stated objectives of its Comprehensive Plan and other planning documents. To this

extent, the continuation of the TID promotes the orderly development of the City.

Section 18: A List of Estimated Non-Project Costs

Non-Project costs are public works projects that only partly benefit the TID or are not eligible to be paid with tax increment, or costs not eligible to be paid with Tax Incremental Financing funds. The City does not anticipate any non-project costs for the TID.

Section 19: City Attorney Opinion

Exhibit B contains a signed opinion from the City attorney advising whether the project plan amendment is complete and complies with Section 66.1105(4)(f) of the Wisconsin Statutes.

**City of Fort Atkinson
TID #9 Territory Amendment #1 Project Plan & District Boundary**

SECTION 20: EXHIBIT A CASH FLOW PROFORMA ANALYSIS

The pro forma below includes all TID No. 9 project costs and expenditures from both the original project plan and this amendment.

**City of Fort Atkinson
Tax Increment District No. 9**

Assumptions	
Annual Inflation During Life of TID.....	2.00%
2025 Gross Tax Rate (per \$1000 Equalized Value).....	\$17.75
Annual Adjustment to tax rate.....	0.00%
Investment rate.....	0.00%
Data above dashed line are actual	

Year	Background Data					Revenues					Expenditures							TID Status			Year		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)		(u)	(v)
	TIF District Valuation	Inflation Increment	Construction Increment	TIF Increment Over Base	Tax Rate	Tax Revenue	Advance Wastewater Utility	Advance from General Fund	Owner Occupied Lots	Estimated Total Revenues	Existing Debt Service	Projected New Debt Service	Ridge View Loft Apartment Incentive	Admin Expenses	Future Infrastructure Costs	Phase 2 Ridge View Estates Design	Transfers to General Fund	Transfers to Wastewater	Combined Expenditures	Annual Balance		Year End Cumulative Balance	Cost Recovery
	<i>(January 1)</i>											<i>\$2.5 Million</i>							<i>(December 31)</i>				
	Base Value																						
	\$23,689,600																						
2024	\$24,822,800			\$3,901,100	\$19.38																		
2025	\$27,590,700	\$551,814	\$7,000,000	\$11,452,914	\$17.75	\$21,961	\$1,000,000	\$625,000	\$373,372	\$2,020,333				\$15,000	\$1,625,000				\$1,640,000	\$380,333	(\$278,509) (2)	Per 2024 Audit	
2026	\$35,142,514	\$702,850	\$8,400,000	\$20,555,745	\$17.75	\$69,245		\$180,000	\$249,245					\$15,000					\$252,500	(\$3,255)	\$98,569		
2027	\$44,245,364	\$884,907	\$5,900,000	\$27,340,672	\$17.75	\$203,289		\$180,000	\$383,289		\$208,135	\$0	\$122,094	\$15,000		\$237,500			\$345,229	\$38,060	\$136,629		
2028	\$51,030,272	\$1,020,605	\$4,500,000	\$32,861,277	\$17.75	\$364,865		\$180,000	\$544,865		\$193,400	\$161,375	\$244,188	\$15,000					\$613,963	(\$69,098)	\$67,531		
2029	\$56,550,877	\$1,131,018	\$4,500,000	\$38,492,295	\$17.75	\$485,297		\$180,000	\$665,297		\$239,650	\$159,125	\$244,188	\$15,000			\$7,095		\$665,058	\$239	\$67,769		
2030	\$62,181,895	\$1,243,638	\$4,500,000	\$44,235,932	\$17.75	\$583,288		\$180,000	\$763,288		\$298,025	\$230,188	\$244,188	\$15,000			\$10,446		\$797,846	(\$34,559)	\$33,211		
2031	\$67,925,532	\$1,358,511	\$2,000,000	\$47,594,443	\$17.75	\$683,238		\$180,000	\$863,238		\$294,650	\$229,450	\$244,188	\$15,000			\$76,472		\$859,760	\$3,478	\$36,689		
2032	\$71,284,043	\$1,425,681	\$2,000,000	\$51,020,124	\$17.75	\$785,188		\$180,000	\$965,188		\$295,900	\$228,488	\$244,188	\$15,000			\$138,813		\$922,389	\$42,799	\$79,488		
2033	\$74,709,724	\$1,494,194	\$2,000,000	\$54,514,318	\$17.75	\$844,801		\$216,000	\$1,060,801		\$296,650	\$232,188	\$217,056	\$15,000			\$217,290		\$978,184	\$82,617	\$162,105		
2034	\$78,203,918	\$1,564,078	\$2,000,000	\$58,078,397	\$17.75	\$905,607			\$1,005,607		\$296,900	\$230,550	\$217,056	\$15,000			\$17,377		\$776,883	\$128,724	\$290,830		
2035	\$81,767,997	\$1,635,360	\$2,150,000	\$61,863,757	\$17.75	\$967,629			\$967,629		\$296,650	\$233,575	\$217,056	\$15,000			\$34,209	\$0	\$796,490	\$171,140	\$461,969		
2036	\$85,553,357	\$1,711,067		\$63,574,824	\$17.75	\$1,030,892			\$1,030,892		\$297,000	\$231,263	\$217,056	\$15,000			\$50,689	\$0	\$811,007	\$219,884	\$681,854		
2037	\$87,264,424	\$1,745,288		\$65,320,112	\$17.75	\$1,098,082			\$1,098,082		\$298,000	\$233,613	\$217,056	\$15,000			\$66,772	\$0	\$830,440	\$267,642	\$949,495		
2038	\$89,009,712	\$1,780,194		\$67,100,307	\$17.75	\$1,128,453			\$1,128,453		\$298,600	\$230,625	\$189,924	\$15,000			\$5,837	\$104,805	\$844,792	\$283,662	\$1,233,157		
2039	\$90,789,907	\$1,815,798		\$68,916,105	\$17.75	\$1,159,432			\$1,159,432		\$298,800	\$232,300	\$189,924	\$15,000				\$128,042	\$864,066	\$295,366	\$1,528,523		
2040	\$92,605,705	\$1,852,114		\$70,769,219	\$17.75	\$1,191,030			\$1,191,030		\$293,700	\$228,638	\$189,924	\$15,000				\$151,005	\$878,266	\$312,764	\$1,841,288		
2041	\$94,457,819	\$1,889,156		\$72,657,375	\$17.75	\$1,223,261			\$1,223,261		\$298,200	\$229,638	\$189,924	\$15,000				\$164,636	\$897,397	\$325,864	\$2,167,151	Expenditures Recovered	
2042	\$96,346,975	\$1,926,940		\$74,584,315	\$17.75	\$1,256,136			\$1,256,136		\$297,200	\$230,188		\$15,000				\$373,963	\$916,350	\$339,786	\$2,506,937	Expenditures Recovered	
2043	\$98,273,915				\$17.75	\$1,289,668			\$1,289,668		\$295,800	\$235,175		\$15,000				\$77,551	\$623,526	\$666,143	\$3,173,080	Expenditures Recovered	
2044						\$1,323,872			\$1,323,872									\$0	\$0	\$1,323,872	\$4,496,952	Expenditures Recovered	
						\$16,615,234	\$1,000,000	\$625,000	\$1,849,372	\$20,089,606	\$4,797,260	\$3,556,375	\$3,188,010	\$285,000	\$1,625,000	\$237,500	\$625,000	\$1,000,000	\$15,314,145	\$4,775,461			

(1) Includes \$16,150,000 in new construction increment

(2) Per 2024 audited financials; net of Series 2024B Note Anticipation Notes.

SECTION 21: ESTIMATED TAX INCREMENTS BY TAXING ENTITY

City of Fort Atkinson - TID # 9					
Calculation of the Growth of Estimated Tax Increments by Taxing Entity					
Revenue	Projected Increment	County	City	School District	Technical College
2026	\$ 69,244.53	\$ 11,035	\$ 23,428	\$ 32,444	\$ 2,338
2027	\$ 203,289.22	\$ 32,396	\$ 68,781	\$ 95,248	\$ 6,864
2028	\$ 364,864.82	\$ 58,144	\$ 123,449	\$ 170,952	\$ 12,320
2029	\$ 485,296.92	\$ 77,336	\$ 164,196	\$ 227,379	\$ 16,386
2030	\$ 583,287.67	\$ 92,952	\$ 197,350	\$ 273,291	\$ 19,695
2031	\$ 683,238.23	\$ 108,880	\$ 231,168	\$ 320,121	\$ 23,070
2032	\$ 785,187.80	\$ 125,126	\$ 265,661	\$ 367,888	\$ 26,512
2033	\$ 844,801.36	\$ 134,626	\$ 285,831	\$ 395,819	\$ 28,525
2034	\$ 905,607.20	\$ 144,316	\$ 306,404	\$ 424,309	\$ 30,578
2035	\$ 967,629.15	\$ 154,200	\$ 327,389	\$ 453,369	\$ 32,672
2036	\$ 1,030,891.54	\$ 164,281	\$ 348,793	\$ 483,009	\$ 34,808
2037	\$ 1,098,081.68	\$ 174,988	\$ 371,526	\$ 514,490	\$ 37,077
2038	\$ 1,128,453.12	\$ 179,828	\$ 381,802	\$ 528,720	\$ 38,102
2039	\$ 1,159,431.99	\$ 184,765	\$ 392,284	\$ 543,235	\$ 39,148
2040	\$ 1,191,030.44	\$ 189,800	\$ 402,975	\$ 558,040	\$ 40,215
2041	\$ 1,223,260.86	\$ 194,937	\$ 413,880	\$ 573,141	\$ 41,303
2042	\$ 1,256,135.88	\$ 200,176	\$ 425,003	\$ 588,544	\$ 42,413
2043	\$ 1,289,668.41	\$ 205,519	\$ 436,348	\$ 604,255	\$ 43,546
2044	\$ 1,323,871.59	\$ 210,970	\$ 447,920	\$ 620,281	\$ 44,701
TOTALS	\$ 16,593,272	\$ 2,644,274	\$ 5,614,189	\$ 7,774,537	\$ 560,272

ESECTION 22: EXHIBIT B CITY ATTORNEY OPINION

ADD LEGAL OPINION

SECTION 23: EXHIBIT C TID #9 AMENDED BOUNDARY LEGAL DESCRIPTION

DESCRIPTION: Proposed TID#9 Amendment #1 Boundary

ADD LEGAL DESCRIPTION

SECTION 24: DISCLAIMER TEXT

Robert W. Baird & Co. Incorporated is providing this information to you for discussion purposes. The materials do not contemplate or relate to a future issuance of municipal securities. Baird is not recommending that you take any action, and this information is not intended to be regarded as "advice" within the meaning of Section 15B of the Securities Exchange Act of 1934 or the rules thereunder.



VIA EMAIL-RETURN RECEIPT REQUESTED

June 9, 2026

Michael Luckey, County Administrator, Jefferson County
Shawna Marquardt, Dean of Regional Campuses, Madison Area Technical College
Nathan Knitt, Director of Business Services, School District of Fort Atkinson
Rebecca Houseman, City Manager, City of Fort Atkinson
Jonah Ralston, City of Fort Atkinson resident, Public Member (nominated)

RE: Notice of Public Hearing and Joint Review Board dates-Regarding Proposed Territory Addition Amendment #1 for Tax Incremental District No. 9 of the City of Fort Atkinson, Wisconsin

Dear Joint Review Board Member,

The City of Fort Atkinson is proposing a territory addition amendment for Tax Incremental District No. 9 in the City. Pursuant to Section 66.1105 of Wisconsin Statutes, we need to hold our first meeting of the Joint Review Board within 14 days from the first public notice publication on June 9, 2026, and before the public hearing scheduled for June 23, 2026.

This letter is to inform you that a public hearing will be held on Tuesday, June 23, 2026, at 4:00 p.m. in the Fort Atkinson Municipal Building Council Chambers, 101 N. Main Street, regarding the Proposed Project Territory Addition Amendment #1 for Tax Incremental District No. 9 of the City of Fort Atkinson, Wisconsin.

The Wisconsin Tax Incremental Law provides that a Joint Review Board must be established with respect to the proposed project plan and must include members chosen by Jefferson County, Madison Area Technical College, School District of Fort Atkinson, City of Fort Atkinson and one public member chosen by a majority of the other Joint Review Board members.

The first meeting of the Joint Review Board will be held on Monday, June 22, 2026 at 3:00 p.m. in the Fort Atkinson Council Chambers, 101 N. Main Street. The purpose of the meeting will be to review the role of the Joint Review Board, elect a chairperson and a public member, and discuss the district's territory amendment. Enclosed is a copy of the agenda for that meeting and a copy of the notice of public hearing for the Proposed Territory Amendment of Tax Incremental District No. 9.

The second Joint Review Board meeting has been scheduled for Monday, July 27, 2026 at 3:00 p.m.

Thank you for your cooperation in this important matter. If you have any questions or require further information, please contact me at 920-397-9901 or rhouseman@fortatkinsonwi.gov.

Sincerely,

Rebecca Houseman
City Manager

**NOTICE OF PUBLIC HEARING AND JOINT REVIEW BOARD MEETING
REGARDING THE PROPOSED PROJECT PLAN FOR TAX INCREMENTAL DISTRICT (TID)
NUMBER 9 IN THE CITY OF FORT ATKINSON, WISCONSIN**

NOTICE IS HEREBY GIVEN, that the City of Fort Atkinson will hold an organizational Joint Review Board (JRB) meeting on June 22, 2026, at 3:00 p.m. in the Municipal Building Council Chambers, located at 101 N. Main St., Fort Atkinson, WI 53538. The purpose of this meeting is for the JRB to review the proposed project plan for TID 9. The meeting is open to the public.

NOTICE IS HEREBY GIVEN, that the Plan Commission of the City of Fort Atkinson will hold a public hearing on June 23, 2026, at 4:00 p.m., or shortly thereafter, in the Municipal Building Council Chambers, 101 N. Main St., Fort Atkinson, WI 53538, regarding the proposed project plan for TID 9 in the City.

Access meeting online:

<https://us02web.zoom.us/j/82214860406?pwd=TEVvUVdQM05VNFVzb0E2TUNTU09>

Meeting ID: 822 1486 0406, Passcode: 53538, Dial by Location, +1 312 626 6799. Contact Sarah Weihert at 920-397-9901 to request accommodation or access assistance.

City of Fort Atkinson TID 9 is generally located on the northwest side of the City with original planned development in the Banker Road neighborhood. This amendment will focus on the area with rehabilitation and related improvements in the Koshkonong Estates Subdivision area. The sites are within the city limits.

The proposed amendment will add parcels in the Ramesh Avenue, Ila Street and Reena Avenue area. These parcels are proposed to be added to support rehabilitation efforts for portions of the network south of Montclair Place, including roadway reconstruction, relocation and utility work, and related professional services. The City may also undertake regional stormwater improvements in the area, as well as land acquisition and enhancements to pedestrian and bicycle connectivity linking existing and planned trail systems, along with entryway signage on the northwest side of the City. All such activities would occur within the TID and the half-mile radius.

The City anticipates additional public improvement project cost expenditures related towards the amendment of approximately \$4,000,000.

Proposed public project improvements may include but not limited to site grading, surveying, sanitary sewer system improvements, regional storm water management system improvements, electric service, gas service, communications infrastructure, street improvements, lighting, sidewalks, pedestrian and bicycle connection improvements, parks/recreational trail improvements, land purchases, entryway signage improvements, professional and organizational services, administrative costs, and finance costs.

As part of the territory amendment project plan, cash grants are proposed to be made by the City of Fort Atkinson to owners, lessees, or developers of property within TID 9.

The proposed costs include projects within the TID boundary and within a one-half mile radius of the boundary of the district.

At the public hearing, all persons will be afforded a reasonable opportunity to be heard concerning the proposed project plan. A copy of the TID 9 Project Plan is available for inspection and will be provided upon request. Arrangements for either inspection or receipt of a copy of the project plan may be made by contacting the City Manager, Municipal Building, 101 N. Main St, Fort Atkinson, WI 53538; Phone 920-397-9901.

Dated this 9th day of June 2026.

Rebecca Houseman
City Manager

Publication Date: June 16, 2026

PLANNING COMMISSION RESOLUTION #2026-_____

Resolution Formally Adopting Proposed Project Plan Territory Addition Amendment #1 and Boundaries for Tax Incremental District No. 9

RECOMMENDED ADOPTION OF THE PROJECT PLAN TERRITORY ADDITION AMENDMENT NO. 1 AND BOUNDARIES FOR TAX INCREMENTAL DISTRICT NO. 9 CITY OF FORT ATKINSON, WISCONSIN

WHEREAS, pursuant to Wisconsin Statutes §66.1105 the City of Fort Atkinson has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the City; and

WHEREAS, Tax Incremental District No. 6 (“the District”) was created by the City of Fort Atkinson (“the City”) on October 18, 2022, as a mixed-use district, and

WHEREAS, the District will be amended in 2026 by adoption of a territory and project plan amendment No. 1 dated July 7, 2026, which adds territory to the District, and

WHEREAS, the proposed amendment No. 1 to modify the territory for the District was filed with the City Manager on June 16, 2026, and made available for inspection on weekdays between the hours of 8:00 a.m. and 4:30 p.m., and to any person requesting a copy thereof; and

WHEREAS, a public hearing was held on June 23, 2026, in accordance with Wis. Stats. §66.1105(4)(a) and (e), in which interested parties were afforded a reasonable opportunity to express their views on the proposed territory amendment No 1; and

WHEREAS, prior to its publication, a copy of the notice of public hearing was sent by mail to the chief executive officers of Jefferson County, the Fort Atkinson School District, the Madison Area Technical College, and any other entities having the power to levy taxes on property located within the district; and

WHEREAS, Notice of such hearing was published by Class 1 publication in the City’s official newspaper on June 16, 2026; and

WHEREAS, a meeting pursuant to Wis. Stats. §66.1105(4m) of the Tax Increment District No. 9 Joint Review Board was held on June 22, 2026, within fourteen days after the publication of the notice of the above-referenced public hearing; and

WHEREAS, at the above-referenced public hearing conducted in the Council Chambers of the City of Fort Atkinson City Hall on June 23, 2026 at 4:00 p.m., the Plan Commission heard all interested parties, their agents and attorneys, regarding proposed Territory Amendment No. 1 for the District and determined that the territory amendment as proposed is in conformity with the City’s Comprehensive Plan, only includes whole parcels, is contiguous, and is in the best interests of the City in order to foster economic development and mixed-use development and further would not otherwise occur without tax incremental financing in that part of the City.

PLANNING COMMISSION RESOLUTION #2026-_____

Resolution Formally Adopting Proposed Project Plan Territory Addition Amendment #1 and Boundaries for Tax Incremental District No. 9

NOW THEREFORE, BE IT RESOLVED by the Plan Commission of the City of Fort Atkinson, Wisconsin, that:

The Plan Commission recommends the boundaries for the district be amended as to those boundaries are set forth in Territory Amendment No. 1 and the proposed project plan, and to modify the boundary for the district, a copy of which is attached hereto and incorporated herein as if fully set forth.

BE IT FURTHER RESOLVED THAT:

The Plan Commission hereby adopts Territory Amendment No. 1 for the District and the Proposed Project Plan, City of Fort Atkinson, as prepared and presented by Robert W. Baird & Co. and City staff; further, that such territory amendment and project plan is hereby submitted to the Common Council of the City of Fort Atkinson in accordance with Wis. Stats. §66.1105(4)(f).

Adopted by the Plan Commission of the City of Fort Atkinson, Wisconsin, this 23rd day of June 2026.

City of Fort Atkinson

By _____
Rebecca Houseman, Plan Commission Chairperson

CERTIFICATION

I hereby certify that the foregoing Resolution was duly adopted by the Planning Commission of the City of Fort Atkinson on the 23rd day of June 2026.

Michelle Ebbert,
City of Fort Atkinson
City Clerk

Tax Incremental Financing Manual



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I. General Background

A. Tax Incremental Financing (TIF) Definition

1. TIF basic function

TIF is a financing option that allows a municipality (town, village or city) to fund infrastructure and other improvements, through property tax revenue on newly developed property. A municipality identifies an area, the Tax Incremental District (TID), as appropriate for a certain type of development. The municipality identifies projects to encourage and facilitate the desired development. Then as property values rise, the municipality uses the property tax paid on that development to pay for the projects. After the project costs are paid, the municipality closes the TID. The municipality, schools, county, and technical college are able to levy taxes on the value of the new development.

TIF use varies depending on the project and the municipality. In some cases, the municipality chooses an area it would like to develop or that is unlikely to develop without assistance. Then the municipality designs improvements (ex: roads, sidewalks, sewer systems) to attract growth. In other cases, a developer or company identifies a site where they might locate. A developer may also negotiate with the municipality to use TIF to fund some improvements (ex: demolition, soil clean up, roads, water) the developer needs. Either way, an area facing development challenges receives help to grow. This creates a larger tax base for the municipality and the overlying taxing jurisdictions (ex: schools, county, technical colleges). Generally, when the tax base grows and spending is stable, tax rates go down, decreasing property taxes for everyone.

Important

One key basis for the use of TIF is the "but for" requirement. As part of all creation resolutions, a municipality must affirm that the development would not happen "but for" the use of TIF. The municipality must believe that without TIF the development would never happen. This requirement is important to ensure TIF assists development projects needing help, but that it is not a gift of tax dollars to private developers or property owners. Review [Considerations for the Municipality](#) for more information.

2. TIF law background

Wisconsin adopted TIF legislation in 1975 to eliminate blighted areas in urban neighborhoods. Interest rates were high, making government borrowing expensive and municipal investment in infrastructure and redevelopment unattractive. In addition, the cost was high for redeveloping blighted areas compared to developing open areas. This was due to demolition, alteration, remodeling or repairing existing buildings, removing environmental contamination from soil or groundwater, or other site work. Before TIF law was enacted, if a municipality wanted to expand its local tax base, the municipality alone would pay the cost but the overlying taxing jurisdictions would also benefit from the growth. The legislature saw this situation as unfair and viewed TIF as a way to remedy the problem and encourage cooperation between local governments.

Since TIF law was first adopted, changes have been made to expand the ways municipalities can use TIF and increase the involvement of the overlying taxing jurisdictions and local residents.

Tax Incremental Financing (TIF) Manual

The chart below shows the law reference and creation year. Review [Summary of TIF Law Changes](#) for recent changes.

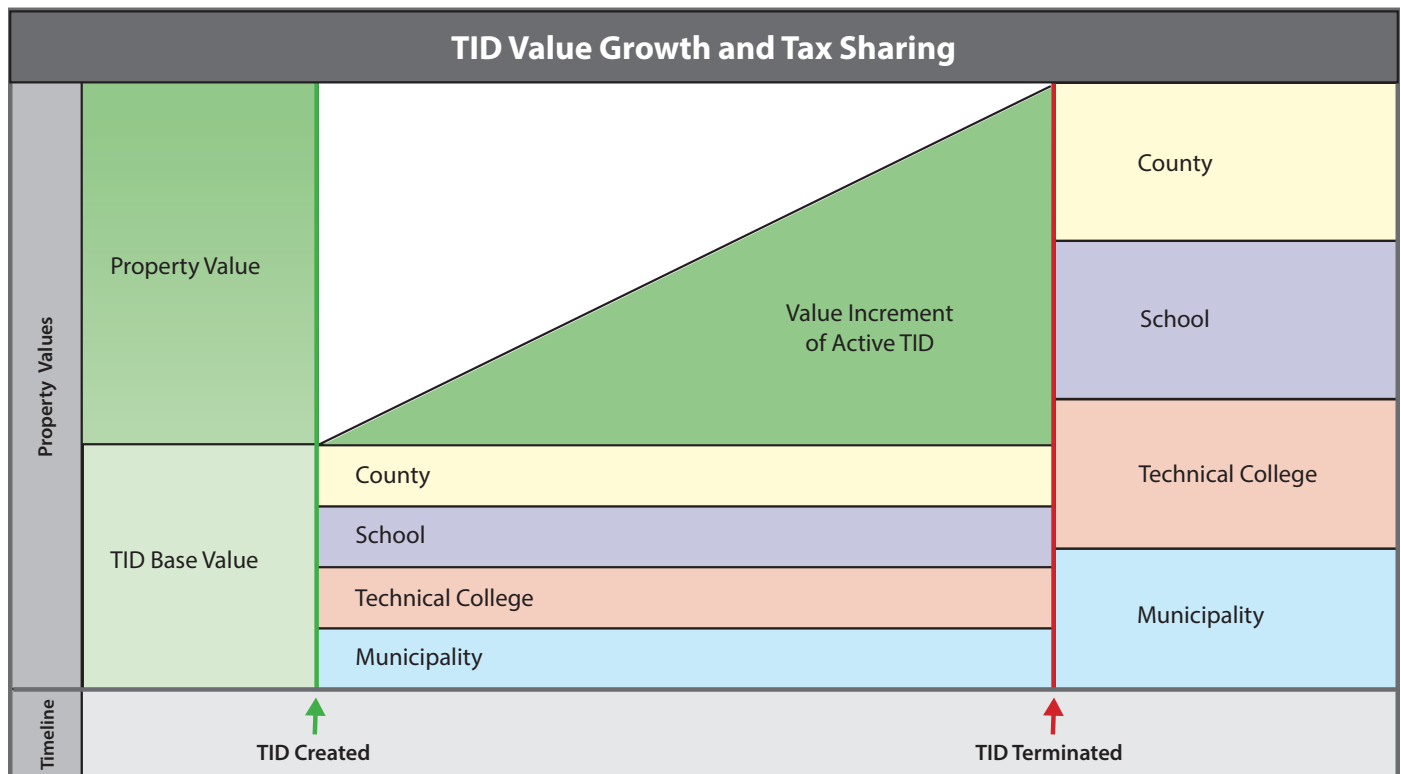
Eligible Municipality	WI Statute	Year Statute Created	TID Type
City or Village	66.1105	1975	Blighted, Rehabilitation or Conservation, Industrial
City or Village	66.1105	2004	Mixed-use
City or Village	66.1105	2017	Environmental Remediation
Town	66.1105	2005	Any of the above as part of an annexation/cooperation agreement
City, Village or County	66.1106	1997 (ended 2017)	Environmental Remediation (now in 66.1105)
Town	60.85	2004	Agricultural, Forestry, Manufacturing, or Tourism
Town	60.23	2014	Same as created under 66.1105

Review [Summary Statistics](#) for details on TID creations and types of TIDs.

B. How TIF Works

When a municipality creates a TID, the municipality and other taxing jurisdictions agree to support their operation from the existing tax base within the TID. They agree the municipality will use the taxes on the value increase in the TID to pay for the investment.

1. Sharing the tax base



a. TID creation

When the municipality creates a TID, it establishes the base value of all the taxable property within the defined boundaries. The county, school, technical college and municipality in the chart above, make up the overlying taxing jurisdictions for the property in the base value. The overlying taxing jurisdictions share the tax revenue collected on this portion of the property value. After the TID is created, this tax revenue is allocated the

Tax Incremental Financing (TIF) Manual

same way as before the TID was created. In the chart, the county, school, technical college and municipality collect taxes on the property in the TID base. In areas with special taxing districts (ex: sanitary district or lake rehabilitation district), this district would appear in a row below the municipality.

Any new construction or investment in the TID property increases the value. The municipality collects the taxes on the growth in value of the property (the [Value increment](#)) as [Tax increment](#) revenue. The municipality can only use this revenue to pay for the improvements it made to the property in the TID according to the approved project plan.

b. TID termination

The municipality must terminate the TID at the end of the maximum life, or when the tax increments collected exceed the approved project costs. At termination, the entire TID's property value is available for the overlying taxing jurisdictions to tax. In the [TID Value Growth and Tax Sharing chart](#) on the previous page, the column on the right represents the increased property value subject to taxes. While the TID exists, tax revenue for each overlying jurisdiction is limited to the base value of the TID property. After terminating the TID, all the overlying taxing jurisdictions share the tax base; tax rates can be lowered to generate the same amount of revenue for the jurisdiction. Without the development encouraged by TIF, the base value would be the only value available for the jurisdictions to tax. Partnering to facilitate development helps all the overlying taxing jurisdictions increase their tax base. If the TID property value does not increase as expected, the municipality may not receive enough tax increment to pay its expenditures. In this case, when the TID terminates, the municipality is responsible for the unpaid debts.

Important

At termination, if the tax increment revenue exceeds the project costs, the municipality must return the surplus revenue to the overlying taxing jurisdictions in proportion to overlying taxing jurisdictions' respective tax levy without TIF.

2. Tax increment calculation

The Tax Increment Worksheet ([Form PC-202](#)) calculates the amount of taxes for the TIF fund. The worksheet uses the apportionment of each overlying taxing jurisdiction to determine the share of each district's tax revenues that will be part of the municipality's tax increment.

Example

This example shows how the county levy is apportioned and how the tax increment is calculated. The same process is used to determine the tax increment added to each of the other taxing jurisdictions' levies, including the levy for the municipality that created the TID.

Assumptions

- Entire county consists of four municipalities. Only Municipality "A" has a TID.
- Equalized property value in the four municipalities, including the TID increment are:

Municipal Values							Total	
A	\$400,000,000*	B	70,000,000	C	20,000,000	D	10,000,000	\$500,000,000
*Includes \$30,000,000 value increment								

- Municipality "A" has a TID 1 with values of:
 - Base value \$20,000,000
 - Current value 50,000,000
 - Value increment 30,000,000
- The county needs \$1,500,000 from property taxes for its budget

Note: Values of the taxing entity and any municipality with one or more TIDs, are reduced by the value increment in all the TIDs. This is referred to as TID/OUT in the upcoming charts.

Tax Incremental Financing (TIF) Manual

Step 1					
Formula to determine each municipality's percent of the county's value: Municipality Value ÷ County Value = % of County's Value					
Municipality	TID/Out Municipality Value	÷	TID/Out County Value	=	Percentage County Value
A	\$ 370,000,000	÷	\$ 470,000,000	=	.787234
B	70,000,000	÷	470,000,000	=	.148936
C	20,000,000	÷	470,000,000	=	.042553
D	10,000,000	÷	470,000,000	=	.021277
Totals	\$ 470,000,000		n/a		1.000000
Step 2					
Formula to determine the county tax apportioned to each municipality: Percentage County Value × County Levy = Apportioned Tax					
Municipality	Percentage County Value	×	County Levy	=	Apportioned Taxes
A	.787234	×	\$ 1,500,000	=	\$ 1,180,850
B	.148936	×	1,500,000	=	223,405
C	.042553	×	1,500,000	=	63,830
D	.021277	×	1,500,000	=	31,915
Totals	1.000000		n/a		\$ 1,500,000
Step 3					
Formula to determine the county tax rate each municipality will collect, including the tax increment: County Apportioned Tax ÷ (Municipality Equalized Value - Increment) = County Tax Rate per Municipality					
Municipality	Apportioned Municipality Taxes	÷	Municipality TID/Out Equalized Value	=	County Tax Rate for Each Municipality
A	\$ 1,180,850	÷	\$ 370,000,000	=	.0031915
B	223,405	÷	70,000,000	=	.0031915
C	63,830	÷	20,000,000	=	.0031915
D	31,915	÷	10,000,000	=	.0031915
Totals	\$ 1,500,000	÷	\$ 470,000,000		n/a
Step 4					
Formula to determine the county tax rate for each municipality (referred to TID/IN below) County Tax Rate × Total Equalized Value of all Municipal property = County Tax Collected (includes the tax increment for TID #1 in Municipality "A")					
Municipality	Tax Rate	×	Total Equalized Value Municipality TID/IN	=	County Taxes Collected
A	.0031915	×	\$ 400,000,000	=	\$ 1,276,600
B	.0031915	×	70,000,000	=	223,405
C	.0031915	×	20,000,000	=	63,830
D	.0031915	×	10,000,000	=	31,915
Totals	n/a		\$ 500,000,000		\$ 1,595,750
Total County Taxes Collected from Municipality "A"					\$ 1,276,600
Total County Apportioned Taxes for Municipality "A"					\$ 1,180,850
Tax Increment Received by Municipality "A"					\$ 95,750

Tax Incremental Financing (TIF) Manual

Step 1-4 Explanation

- County tax collected is apportioned to individual property owners in each municipality based on the assessed value of each parcel
- Amount of the tax apportioned by the county is \$1,500,000. Step 2 shows the amounts apportioned to each municipality.
- Tax increment of \$95,750 is the difference between the amount Municipality "A" collected by the county (\$1,276,600 shown in Step 4) and the amount apportioned for Municipality "A" (\$1,118,850 shown in Step 2)
- \$95,750 is the county portion of tax increment Municipality "A" receives and must deposit into the TID 1 fund for the TID's project costs

Step 5		
Effect on the county tax rate if the TID in Municipality "A" terminates and the county's levy and each municipality's values remain the same		
County Levy	County Equalized Value	Tax Rate
\$ 1,500,000	\$ 500,000,000*	.003000

* Includes TID value increment in TID 1, Municipality "A"

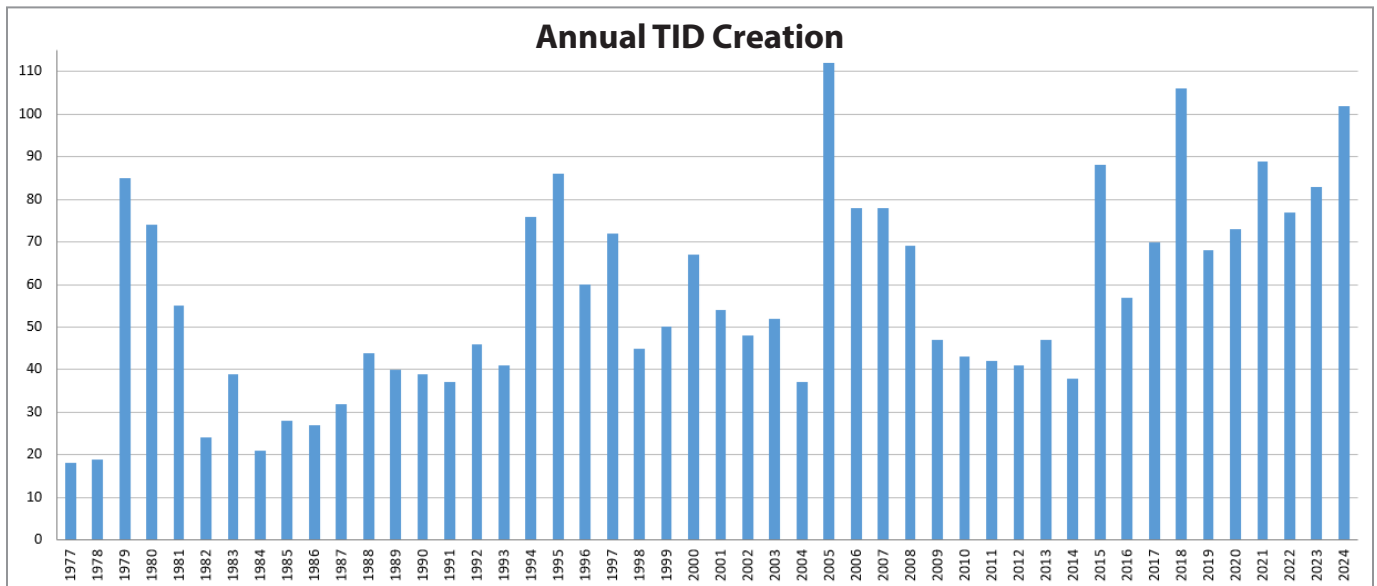
Step 5 Explanation

- There is a difference in the tax rate of 19.15 cents per thousand dollars of equalized value without the TID in Municipality "A" (.0031915 shown in Step 3), compared to the rate with the TID (.0030000 shown in Step 5)
- This results in a \$19.15 tax decrease for the county portion of taxes on a property valued at \$100,000 when the TID terminates

When a municipality has no TIDs, the municipal apportioned levy is the same as the county taxes collected. If there are no TIDs in a county, the county tax rate is lower for everyone. However, if there are TIDs, every taxpayer in the county pays a higher rate to generate the increment paid to the municipality operating the TID. All taxpayers in the county share this cost because they will all share the expanded tax base once the TID terminates.

C. Summary Statistics

The chart below shows TID creations by year. Overall, there has been steady growth since TIF was added to state law. There are a few noticeable spikes in creation activity due to law changes or economic trends.



1. Creation by TID type

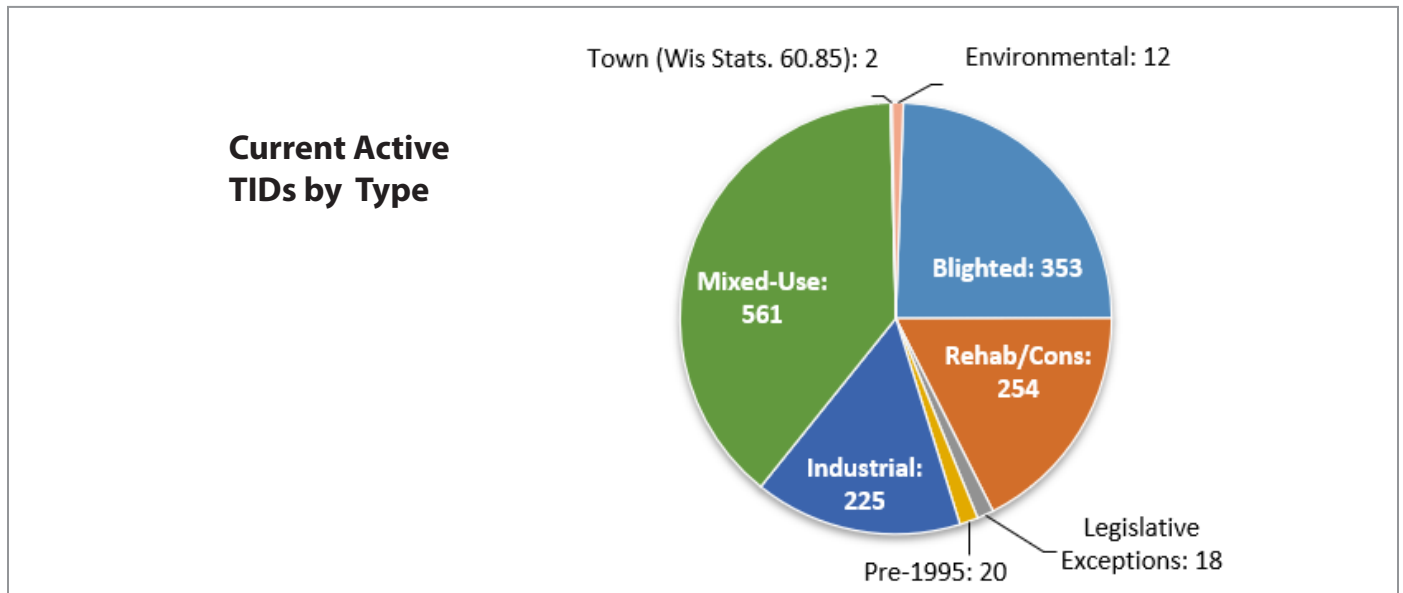
TIF law contains different rules based on TID type. The [TID Criteria Matrix](#) summarizes the rules governing the various TID types.

In 2024, the Wisconsin Department of Revenue (DOR) certified 102 new TIDs:

- 50 mixed-use
- 25 blight elimination
- 18 rehabilitation/conservation
- 9 industrial

2. Active TIDs by type

Currently there are 1,445 active TIDs. The chart below shows a breakdown of the active TIDs by type.

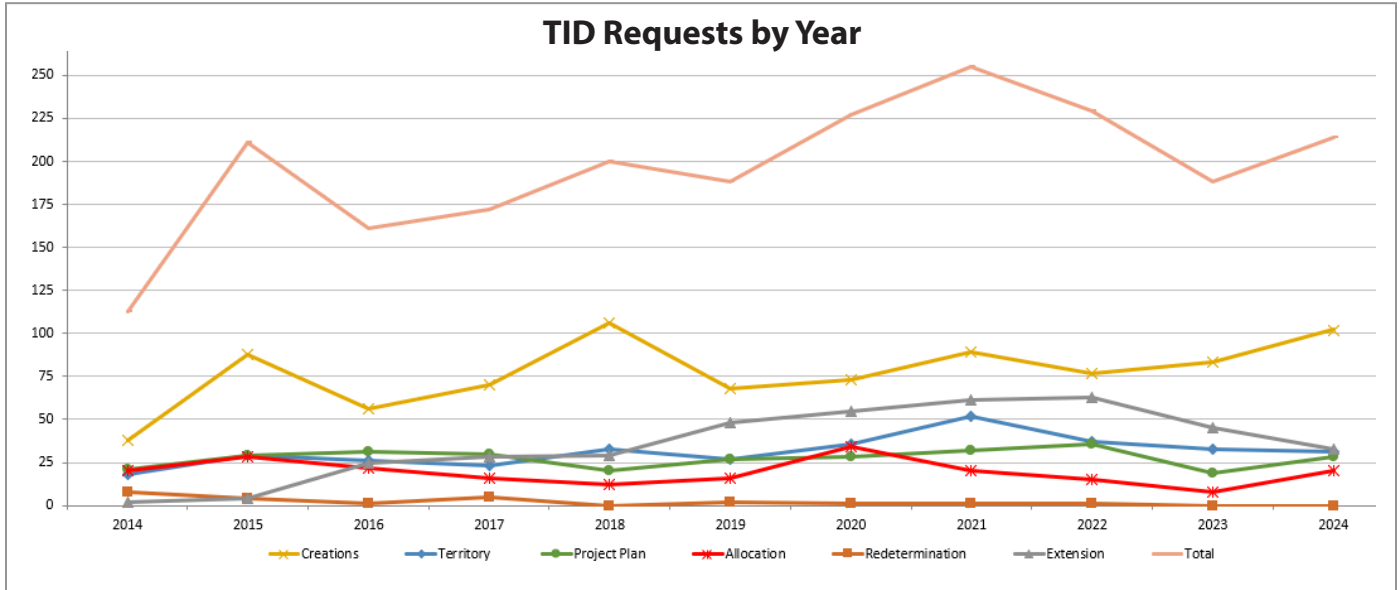


3. TID requests by year

TIF law allows municipalities to create TIDs and amend existing TIDs in different ways. In 2024, DOR approved these TID requests:

- 102 creations
- 31 territory amendments
- 28 project plan amendments
- 20 allocation amendments
- 0 base value redetermination amendments
- 33 extensions

The chart below shows the number of creations and amendment types requested by year.



Each municipality can add or subtract territory from an active TID up to four times during the life of the TID. Adding or subtracting parcels from an existing TID increases or decreases its base value.

Project plan amendments revise the planned development in the TID. An allocation amendment allows a municipality to transfer excess increment from one TID to another TID. There is no limit to the number of allocation or project plan amendments.

Base value redetermination amendments allow a municipality to reduce the base value of a TID in a decrement situation. One redetermination amendment is allowed during a TID's life.

A municipality may extend a TID's life to pay on existing debt and/or to use the last year of increment for affordable housing. There are three types of extensions available: standard extension, technical college extension and affordable housing extension.

Review [TID Amendments](#) and [Extensions](#) for more information.

4. TIF and property taxes in Wisconsin

The Legislative Fiscal Bureau publishes [Informational Paper 22](#) on TIF every two years. It contains background, municipal authority information and statistics on TIF use.

D. Summary of TIF Law Changes

2023 Acts 12 and 138

Act 12

Personal Property exemption

- Effective January 1, 2024
- Exempts personal property from taxation
- Establishes a process for municipalities to request DOR adjust the base value of TIDs to account for the exemption of personal property

Levy Limit adjustments

- Effective beginning with TIDs created January 1, 2025:
 - » TID new construction annual levy adjustment – municipalities may use up to 90% of new construction within a TID to determine the levy increase
 - » TID termination levy adjustment
 - Allows a one-time levy adjustment equal to 10% of the new construction value within the TID
 - Adjustment may be increased by an additional 15% if the TID closes prior to 75% of the expected life, as determined by the Joint Review Board (JRB)
 - » TID subtraction levy adjustment
 - Allows a one-time levy adjustment equal to 10% of the new construction value within the area subtracted
 - » JRB must establish the year the TID is expected to terminate

Act 138

Taxing jurisdiction notification

- Effective January 1, 2025, for municipal TID creations and amendments:
 - » Removed requirement to use first class mail when sending the public hearing notice to affected taxing jurisdictions
 - » Municipality can email the public hearing notice to taxing jurisdictions
 - » Change does not apply to Town TIDs created under sec. 60.85, Wis. Stats.

2021 Acts 61, 68, 142, 149

Act 61

Distribution of state aid after a TID terminates

- Effective July 10, 2021, starting with 2022 distributions for:
 - » Exempt computer aid payments
 - State will distribute aid to the municipality and other taxing jurisdictions the year after termination and each year thereafter
 - » Personal property aid payments
 - State will distribute aid to the municipality and other taxing jurisdictions the year after termination and each year thereafter
 - Reimbursement for TIDs active in the 2017 tax year that terminated since and would have received aid
 - Terminated TID aid payments will not be included in levy/revenue limit calculations
 - Updates expenditure restraint program to exclude expenditures of terminated TID personal property aid payments

Act 68

Expenditure period for TIDs in an electronics and information technology manufacturing (EITM) zone

- Effective July 10, 2021
- For certain expenses, extends the expenditure period from 84 to 180 months after TID's creation
- Applies to expenses for:
 - » Constructing or expanding fire stations
 - » Purchasing police and fire equipment
 - » General operating expenses related to providing police and fire protection

Act 142

Requires reporting the value of net new construction in TIDs

- Effective January 1, 2023
- In 2023, Municipal Assessment Report (MAR) will include new fields for assessors to report new construction and demolition values for each TID
 - » DOR must publish a TID Net New Construction Values report
- Starting in 2024, the 2023 TID Annual Report (Form PE-300) will include:
 - » Net new construction values for each year beginning with 2023
 - » New construction percentage
 - » TID new construction impact on municipal levy

Act 149

Amends the environmental pollution definition for environmental remediation TIDs

- Effective October 1, 2022
- Adds substances that if released into the air, land or waters due to redevelopment of an existing structure would be harmful to either:
 - » Public health
 - » Commercial or recreational use

2017 Acts 15, 58, 70

Act 15

1. Termination and administrative fee deadline change

- Effective: January 1, 2018
- Changes the deadline for TID terminations from May 15 to April 15
 - » **Example 1:** If a termination resolution is adopted from May 16, 2017 to April 15, 2018, the termination year is 2018 and TID number is removed from the 2018 tax roll
 - » **Example 2:** If a termination resolution is adopted from April 16, 2018 to April 15, 2019, the termination year is 2019 and TID number is removed from 2019 tax roll
- Changes deadline for administrative fee (\$150 per active TID) from May 15 to April 15

2. TID Annual Report changes

- Effective: January 1, 2018 (for 2017 reporting year)
- Sets maximum penalty of \$6,000 for reports not filed timely – penalty for late filing remains \$100 per TID per day (applied beginning 60 days after report is past due)
- DOR reduces shared revenue payments for any unpaid penalty
- Removes the extra 30-day extension when an estimated report is filed

3. Base value for town TIDs created under 60.85

- Effective date retroactive to October 1, 2015
- Excludes town-owned property from the TID base value calculation
- Town TIDs are now consistent with municipal TIDs as changed in [2015 Act 255](#)

4. Notification to DOR of adopted amendments

- Effective: January 1, 2018
- Removes municipality's requirement to notify DOR of TID amendments during May 1 to May 21 each year
- Keeps requirement to notify DOR within 60 days after the amendment is adopted

Act 58

TIDs created in an electronics and information technology manufacturing (EITM) zone

- Effective: September 20, 2017
- Authorizes the creation of an electronics and information technology manufacturing zone and, in connection with that zone, creates special provisions for TIDs:
 - » Exception to 12% limit (no limit for these TIDs and not in the calculation for other municipal TIDs)
 - » 30-year life with expenditures allowed throughout life
 - » Mixed-use or industrial types
 - » Allows TID project costs throughout the county
 - » Allows police/fire costs (with some limitations)
- There are separate due dates/timeframes for these TIDs:
 - » Municipal resolution adopted January 1 to December 1 – if resolution states effective same year, then forms due to DOR December 31
 - » Municipal resolution adopted January 1 to December 1 – if resolution states effective the following year, then forms due to DOR November 30 of the following year
 - » Municipal resolution adopted December 2 to 31 – effective date is the following year with the forms due to DOR November 30 of the following year

Act 70

1. Environmental Remediation (ER) Tax Incremental Districts (TID)

- Effective date: November 29, 2017
- ER TIDs created by a municipal resolution:
 - » Before November 29, 2017 – must follow sec. [66.1106](#), Wis. Stats., and are not affected by 2017 Act 70
 - » On or after November 29, 2017 – must follow sec. [66.1105](#), Wis. Stats.
- All ER TIDs must now be created under sec. [66.1105](#), Wis. Stats.

2. Requirements/limits

- Maximum life is 27 years with a possible three-year standard extension
- Before creating an ER TID under sec. [66.1105](#), Wis. Stats., the municipality must obtain a certification of its site investigation report from the Wisconsin Department of Natural Resources (DNR) and email both the report and certification to DOR. To obtain this certification, a municipality must provide DNR the site investigation report including:
 - » Description of the environmental pollution in the proposed district
 - » Proposed remedial action plan
 - » Cost estimates for expected project costs
 - » Schedule for remediation (design, implementation, construction)
- At least 50% of the TID area has significant environmental pollution
- Project plan must specify either:
 - » All project costs will be paid within 90% of the TID's remaining life
 - » Expenditures will only be made in the first half of the TID life; exception – expenditures for significant environmental pollution not identified in the certified site investigation report may continue for 22 years (5 years before the maximum life)
- May only allocate excess funds to other ER TIDs (created under sec. [66.1105](#) or [66.1106](#), Wis. Stats.)
- A municipality may designate only one ER TID created under sec. [66.1105](#) Wis. Stats., as excluded from the 12% value limit. Once the excluded TID is designated, it cannot be changed.

3. TID base value

- When an ER TID is created under sec. 66.1105, Wis. Stats., DOR sets the base value to \$1
- When the ER TID is amended to add territory, the full value of the additional parcels as of January 1 of the amendment year is added to the existing \$1 base value

2015 Acts 254, 255, 256, 257

Act 254

1. Three-year extension request

- Effective: March 3, 2016
- Allows municipality to amend the TID or request a three-year extension to a TID's life through a Joint Review Board (JRB) resolution if tax increments are impacted by 2013 Act 145 that increased state aid to technical colleges

2. DOR determination

- Effective: March 3, 2016
- Requires DOR to indicate in a fiscal estimate if a bill will increase or decrease the increment collection for TIDs or if the effect is indeterminate

Act 255

1. Removes vacant property restriction

- Effective for TIDs created or project plans amended on or after October 1, 2015
- Removes restriction that vacant property may not comprise more than 25% of TID for creations after effective date

2. Excludes city-owned property

- Effective for TIDs created or project plans amended on or after October 1, 2015
- Revises TID base value calculation to exclude exempt city-owned property

Act 256

1. Increases JRB review time

- Effective: March 3, 2016
- Changes JRB review period from 30 to 45 days to approve municipality's TID resolution

2. Changes levy limit calculation

- Effective: March 3, 2016
- Changes calculation of levy limit exception – a municipality's equalized value for preceding year excludes the value of any TID increments for the year a TID terminates

3. Restricts industrial zoning

- Effective: March 3, 2016
- TID industrial zoning requirements only apply to industrial TIDs

4. Changes public notice requirement on amendments

- Effective: March 3, 2016
- Changes Planning Commission Hearing Notice from Class 2 to Class 1 for TID amendments

5. Adds one more year to TIDs created between September 30 and May 15

- Effective: March 3, 2016
- Adds one-year life and allocation extension for new TIDs when the municipality adopts the resolution between September 30 and May 15

Act 257

1. Requires standing JRB

- Effective October 1, 2015 for 60.85 Town TIDs and October 1, 2016 for all TIDs
- Must meet July 1 annually or as soon as the annual report is available to review
- Remains in existence the entire time TID exists with same taxing jurisdictions
- May disband following termination of all existing TIDs
- Applies to all TID types, including industry-specific town TIDs and Environmental Remediation TIDs

2. Repeals DOR's review of industry-specific town TIDs

- Effective October 1, 2015 for 60.85 Town TIDs and October 1, 2016 for all TIDs
- Repeals DOR's review and determination whether the money expended, or debt incurred, by an industry-specific town TID complied with state law

3. Requires municipality to electronically submit annual TID Report

- Effective October 1, 2015 for 60.85 Town TIDs and October 1, 2016 for all TIDs
- Municipality must submit an electronic annual report for each existing TID to each overlying taxing jurisdiction. Annual reports are due to DOR starting July 1, 2016 for Town TIDs and July 1, 2017 for all other TIDs. The annual report must contain:
 - » Name assigned to the TID
 - » Developer named in agreement with municipality or receiving financial assistance
 - » Date municipality expects TID to terminate
 - » Tax increment amounts deposited into a special fund for the TID
 - » Contact person designated by municipality to respond to annual report questions
 - » Analysis of TID special fund:
 - Balance at beginning of the year
 - Amounts deposited by source, including amounts received from another TID
 - Special fund's expenditures by category of allowed project costs
 - Balance at end of year, including breakdown by source identifying portion of balance required for payment of anticipated project costs
 - Portion of ending balance not identified for payment of anticipated project costs designated as surplus

4. Requires DOR to develop annual report process

- Effective October 1, 2015 for 60.85 Town TIDs and October 1, 2016 for all TIDs
- Create format of annual reports in 2016
- Post reports no later than 45 days after receipt
- Determine whether to grant an extension if municipality provides evidence report is being completed
- Post on DOR website a list of extensions, period of extension and whether municipality filed annual report within extension period
- Notify municipality annual report is past due if municipality does not timely file
- Charge municipality \$100 each day annual report is past due. Fees will be deposited in common school fund.

II. Tax Incremental District (TID) Details

A. TID Creation

Wisconsin's Tax Incremental Financing (TIF) law regulates the creation of TIDs. The law requires specific documentation and establishes the procedures a municipality must follow to create a new TID. The purpose of the requirements is to make it easy for the public to obtain information and include the public in the decision-making process. The project plan makes the TID information clear to the public. Mandatory notices, a public hearing, and waiting periods ensure the opportunity for public participation. The municipality must also create a Joint Review Board (JRB) to obtain approval from the overlying taxing jurisdiction.

Follow these steps to create a TID under state law (sec. [66.1105](#), Wis. Stats.). The [TID Checklist](#) has additional details.

1. Prepare a proposed project plan describing the TID boundary, projects and costs

(sec. [66.1105\(4\)\(f\)](#), Wis. Stats.)

- Identify the TID boundary which must contain:
 - » Whole parcels
 - » At least 50% of property that meets the specific TID type for municipal TIDs. Town TIDs created under sec. 60.85 Wis. Stats., must contain at least 75% of property that meets the specific TID type. Review the [Resolution Checklist](#) for details.
- Review [Guidelines for Project Plans](#) for a list of all topics that must be covered in the Project Plan
- Projects impacting a TID, but not entirely in the TID's boundary, may have costs that are partly eligible (ex: if a water tower or sewer improvements serve the TID, the part of the total cost benefitting the TID can be paid with increment revenue). The municipality must determine how much of the cost is eligible and identify this cost in the plan.
- Wetlands can be within the TID's designated boundaries, but under state law cannot be included in a TID. To remove wetlands from the TID, include an explanation on the map or in the TID's boundary description stating all wetlands in the area are excluded from the TID. The exclusion of the wetlands must not eliminate the contiguity of the TID.
- When preparing the project plan for a TID creation or territory amendment, DOR recommends involving the municipal and state manufacturing assessors, and the county real property lister
- Town TIDs created under sec. 60.85, Wis. Stats., are limited to specific projects in the general categories of agricultural, forestry, manufacturing or tourism. Review the [Eligible Projects for a Town TID](#) web page for more information.

2. Prepare a notice – indicating when the municipality will hold the public hearing on the proposed project plan, boundaries and creation of the district (sec. [66.1105\(4\)\(e\)](#), Wis. Stats.). The notice:

- Must include the place, date and time of the hearing
 - » For a virtual meeting, include the web link or phone access code, plus contact information for anyone who needs an accommodation or assistance
- Must state that the municipality will provide a copy of the proposed plan on request
- Must include a statement about cash grants, if applicable
- Should include the location of the proposed district

3. If the TID is blighted or rehabilitation/conservation type, identify the affected properties –

notify the owners of property identified as blighted or in need of rehabilitation/conservation at least 15 days before the public hearing (sec. [66.1105\(4\)\(c\)](#), Wis. Stats.)

Note: For town TIDs created under sec. 60.85, Wis. Stats., the municipality must send a notice to all property owners in the TID.

4. Send a copy of the hearing notice to overlying taxing jurisdictions, prior to publication

(sec. [66.1105\(4\)\(a\)](#) and [\(e\)](#), Wis. Stats.)

- Town TIDs created under sec. 60.85, Wis. Stats. – send the public hearing notice by first class mail
- All other TIDs – mail or email the public hearing notice
- Request that the taxing jurisdictions designate a representative to serve on the Joint Review Board (JRB)
- Overlying taxing jurisdictions – include any governmental entity with the power to levy taxes on property located within the proposed TID boundaries (ex: county, school district(s), technical college district and any special taxing jurisdictions)
- Special taxing jurisdictions – are metropolitan sewer districts, sanitary districts or lake rehabilitation/protection districts
- Municipality must notify any affected special districts of the public hearing, but these special districts do not have a representative on the JRB

5. Publish two notices for the public hearing – the first notice 14 days before the meeting and the second, seven days before, following Wis. Stats. Chapter [985](#) (sec. [66.1105\(4\)\(e\)](#), and [66.1105\(5\)\(d\)](#), Wis. Stats.)

Notices must be published properly. Before publishing, verify the notice:

- Includes the place, date and time of the hearing
- States that the municipality will provide a copy of the project plan on request
- Includes a statement about cash grants, if applicable
- Includes the location of the proposed district
- Review the [TIF Public Notices](#) web page for sample notices and additional information

6. Convene a JRB and publish a meeting notice – at least five days before the first JRB meeting (secs. [66.1105\(4m\)\(a\)](#) and [66.1105\(4m\)\(e\)](#), Wis. Stats.)

- School district, county, technical college district and the municipality each appoints a member of the JRB
- JRB also includes a public member appointed by the other members
- **First meeting** – JRB must hold its first meeting within 14 days of the hearing notice publication, but before the public hearing. The representatives select the chairperson and public member at the first meeting.
- JRB must continue while any TID with the same taxing jurisdictions exists in the municipality (sec. [66.1105\(4m\)\(a\)](#), Wis. Stats.)
- Review [Joint Review Board](#) for more information on JRB representatives

Note: For a town TID created under sec. [60.85](#), Wis. Stats., the town must convene a JRB, however, a meeting notice is not required.

7. Hold a public hearing (sec. [66.1105\(4\)\(a\)](#), [\(e\)](#) and [\(f\)](#), Wis. Stats.)

- Planning Commission (or the municipality's Development or Redevelopment Authority) conducts a hearing on the proposed TID boundaries and project plan
- These topics can be discussed in the same meeting or separate meetings
- The meeting gives residents an opportunity to express their views

8. Adopt a Planning Commission resolution (sec. [66.1105\(4\)\(b\)](#) and [66.1105\(4\)\(d\)](#), Wis. Stats.)

The meeting to adopt the resolution can immediately follow the public hearing. The Planning Commission adopts a resolution that covers these items:

- Boundaries of the TID
- Approval of the TID's project plan
- After adoption, the Planning Commission submits its approval to the local legislative body

9. Approve the plan; adopt a municipal resolution (secs. [66.1105 \(4\)\(g\)](#), [\(gm\)](#), [\(i\)](#) and [60.85\(3\)\(h\)](#), Wis. Stats.)

- Municipal legislative body approves the project plan and adopts the creation resolution
- Municipality must wait at least 14 days after the public hearing (30 days for a town TID created under sec. 60.85, Wis. Stats.) to adopt a creation resolution
- Boundaries adopted by the municipal legislative body are the final boundaries and do not have to match those adopted by the Planning Commission
- Project plan must be adopted before (or when) the TID is created
- Review the [Resolution Checklist](#) for details on required wording in the municipal resolution
- After the municipality adopts the project plan and creates the district, it forwards the documents to the JRB

TID's official creation date is the date the municipality adopts the creation resolution. Creation date determines:

- Start date for the TID maximum life and when expenditures (other than planning) begin and end
 - » **Note:** In 2015, [Act 256](#) (effective March 3, 2016) added one year of life for new TIDs when the municipality adopts the resolution between September 30 and May 15
- Valuation date
 - » When the municipality adopts the creation resolution by September 30, the valuation date is January 1 of the same year
 - » When the municipality adopts the creation resolution after September 30, the valuation date is January 1 of the next year
- When the creation documents are due to DOR
- Review the [TID Creation Timeframes](#) table for more information

10. Approve the proposal; adopt a JRB resolution (sec. [66.1105\(4m\)\(b\)](#) and [\(c\)](#), Wis. Stats.)

- JRB reviews the public record, planning documents and the municipal resolution
- JRB must approve or deny the TID within:
 - » 45 days after receiving the creation resolution for a municipal TID created under sec. 60.23(32) or 66.1105, Wis. Stats.
 - » 10-45 days after receiving the creation resolution for a town TID created under sec. 60.85, Wis. Stats.
- The JRB may hold additional public hearings
- JRB's decision to approve or deny the proposal must be based on three criteria – whether the:
 - » Expected development would occur without using TIF
 - » Economic benefits are sufficient to compensate for the cost of improvements
 - » Benefits outweigh the anticipated tax increments to be paid by property owners in overlying districts
- JRB resolution must confirm the proposal meets these criteria. Review [Joint Review Board](#) for more information.
- For TIDs with a municipal creation resolution adopted on/after October 1, 2024, the JRB resolution must state the year the JRB expects the TID to terminate
- Majority of the JRB must approve the TID or it cannot be created
 - » The JRB must submit its decision to the municipality within seven days of making the decision
 - » If the JRB rejects the proposal, the JRB must provide a written explanation to the municipality

11. Notify DOR – municipal clerk should email tif@wisconsin.gov to notify DOR of the creation resolution within 60 days of JRB approval

12. Email the required documents (sec. [66.1105\(5\)\(b\)](#) and (c), Wis. Stats.)

After the municipality and the JRB approve the TID, the municipal clerk must provide all the required documents to DOR by:

- October 31 – for a municipal TID created under sec. 60.23(32) or 66.1105, Wis. Stats.
- December 31 – for a town TID created under sec. 60.85, Wis. Stats.

Required documents are described in the [TID Checklist](#):

- Legal documents (including required form)
- Map and boundary description
 - » Parcel identification numbers (or tax key numbers) must match assessment roll
 - » Parcel numbers on the map and value forms must match
- Project plan with attorney opinion letter
- Value forms with clerk and assessor declarations

The municipal resolution adoption date determines the creation year. For more details on relevant creation dates, review the [TID Creation Timeframes table](#). Review the [Municipal TID creation](#) or [Town TID creation](#) web page for required forms, publications, and more detailed information.

13. Pay DOR the one-time TID creation fee of \$1,000 – through [My Tax Account](#) by October 31 (sec. [66.1105\(5\)\(a\)](#), Wis. Stats.)

14. DOR reviews and certifies (sec. [66.1105\(5\)\(b\)](#) and [66.1105\(5\)\(d\)](#), Wis. Stats.)

DOR verifies the above steps were followed before certifying the TID base value. DOR determines the full value of the taxable property within the district and emails a certification letter to the municipal clerk with the approved base value.

15. Identify the property on the assessment roll (sec. [66.1105\(5\)\(f\)](#), Wis. Stats.)

The municipal assessor must identify property within a TID on the assessment roll. The clerk verifies the TID number is added to the property on the tax roll. Review the [TID Creation Timeframes table](#) to determine on which year's tax roll to include the TID number. The municipality must also notify the county real property lister about a TID creation.

B. TID Amendments

After a TID is created, the municipality may amend the TID.

1. Adopting a TID amendment

The process for adopting a TID amendment is similar to the process for creating the TID; however, there are two important differences. (sec. [66.1105\(4\)\(h\)1](#), Wis. Stats.)

- Amendments require one notice (creations require two notices) prior to the public hearing
- There is no waiting period prior to the municipal resolution (creations require 14-30 days). The municipality may adopt the resolution any time after receiving the resolution from the Planning Commission.

Amendment notice must state:

- Amendment description, including purpose of the amendment, proposed projects and costs
- Place, time and date of the hearing
 - » For a virtual meeting, include the web link or phone access code, plus contact information for anyone who needs assistance
- That copies of the project plan are available on request
- If applicable, that cash grants are part of the costs

- Review the [TIF Public Notices](#) web page for sample notices and additional information

Review the [TID Checklist](#) for details on the steps and documents required for each amendment type. For each amendment, the municipality must create an updated project plan detailing the changes.

2. TID amendment types

a. Territory amendment (sec. [66.1105\(4\)\(h\)2](#), Wis. Stats.)

A municipality may revise the boundaries of a TID to add or remove property up to four times during the TID's life.

After DOR certifies a territory amendment, the municipal assessor must add or remove the TID number on the affected property on the assessment roll. The clerk must verify the TID number is added to or removed from the property correctly. The municipality must notify the county real property lister about any property added to or subtracted from the TID.

1) Adding parcels

Parcels can only be added if:

- Additional territory is contiguous to the TID
- Municipality's equalized TIF value limit is below:
 - » 12% for cities or villages
 - » 7% or 5% for towns
 - » For more information review [TIF - Value Limit Common Questions](#)

Note: A town with a TID created under sec. 60.85, Wis. Stats., can only add territory once during the TID's first five years and cannot subtract territory.

See the [TID Checklist](#) for required documents:

- Legal documents (including required form)
- Map and boundary description
 - » Map must identify added parcels but still show the entire TID boundary
 - » Parcel identification numbers (or tax key numbers) must match assessment roll
 - » Parcel numbers on the map and value forms must match
 - » Legal description must describe the full TID boundary updated to include the additional territory
- Project plan with attorney opinion letter
- [TID Base Value Workbook](#) – only list the parcels that are being added to the TID
 - » When the municipality adopts the amendment resolution by September 30, the valuation date is January 1 of the same year
 - » When the municipality adopts the amendment resolution after September 30, the valuation date is January 1 of the next year

Review the [Territory Amendment \(adding parcels\)](#) web page for required forms, publications, and more detailed information.

2) Subtracting parcels

- The process for subtracting territory parallels the process for adding territory, except the subtracted values are based on the year the property entered the TID
- Parcels can only be subtracted if the TID boundaries remain contiguous after the subtraction
- Municipalities exceeding the value limit can subtract parcels
- Municipality must adopt the amendment resolution by September 30 for the TID property to be removed from the next year's tax roll

See the [TID Checklist](#) for required documents:

- Legal documents (including required form)
- Map and boundary description
 - » Map must identify subtracted parcels but still show the entire TID boundary
 - » Parcel numbers on the map and value forms must match
 - » Legal description must describe the full TID boundary updated after the removal of the subtracted parcels
- Project plan with attorney opinion letter
- [TID Territory Subtraction Workbook](#) – list subtracted parcels and personal property with the value based on the year the property entered the TID

Review the [Territory Amendment \(subtracting parcels\)](#) web page for required forms, publications, and more detailed information.

3) Adding and subtracting parcels

- A municipality can add and subtract territory at the same time
- The process and requirements are the same as separate addition and subtraction amendments; however, territory is both added and subtracted in the same amendment
- An amendment adding and subtracting property at the same time is considered one amendment toward the limit of four
- A municipality may not subtract parcels and add them back into the TID in the same year

Parcels can only be added and subtracted if:

- TID boundaries remain contiguous after the addition and subtraction
- Value limit is met because, either the municipality is:
 - » Below the 12% value limit and remains below the limit after the addition and subtraction amendment
 - » Above the 12% limit, but the combined value of the addition and subtraction amendments results in a negative value

Note: The added property uses the current value and subtracted property uses the value from the year they entered the TID.

See the [TID Checklist](#) for required documents:

- Legal documents (including required form)
- Map and boundary description
 - » Map must identify added and subtracted parcels but still show the entire TID boundary
 - » Parcel identification numbers (or tax key numbers) must reflect assessment roll
 - » Parcel numbers on the map and value forms must match
 - » Legal description must describe the full TID boundary updated with the additional territory and without the subtracted territory
- Project plan with attorney opinion letter
- [TID Base Value Workbook](#) – only list the property being added to the TID
 - » When the municipality adopts the amendment resolution by September 30, the valuation date is January 1 of the same year
 - » When the municipality adopts the amendment resolution after September 30, the valuation date is January 1 of the next year
- [TID Territory Subtraction Workbook](#) – list subtracted property and value based on the year the property entered the TID

See the [Territory Amendment \(adding parcels\)](#) and [Territory Amendment \(subtracting parcels\)](#) for required forms, publications, and more detailed information.

b. Project plan amendment

A municipality may amend the project plan to revise any of the topics covered in the most recently approved project plan. The amended TID project plan must still cover the topics outlined in the [Guidelines for Project Plans](#).

Generally, the municipality changes the projects and their costs. The municipality may need additional improvements in a TID to generate the desired growth or a TID may generate enough funds to finance additional projects. If the municipality adds project costs, it must update the plan's financial analysis. The increment must still be able to pay for the improvements within the life of the district. A project plan amendment does not alter the expenditure period or the TID maximum life.

There is no limit on the number of project plan amendments during a TID's life.

See the [TID Checklist](#) for required documents:

- Legal documents (including required form)
- Project plan with attorney opinion letter

Review the [Project Plan and/or Allocation Amendments](#) for required forms, publications, and more detailed information.

c. Allocation amendment (sec. [66.1105\(6\)\(d\)](#), Wis. Stats.)

An allocation amendment allows the municipality to redirect revenue from one TID (called the "Donor TID") to another TID (called the "Recipient TID"). This may be advantageous when one TID is generating more revenue than expected and another is performing below expectations.

Before an allocation amendment is adopted, the JRB members and the public must understand that it will direct more revenue to the municipality's TIF fund. The increment revenue transferred from the donor TID to another TID postpones the date the donor TID can fully pay its costs and be terminated. This delays when the value increment is available to the overlying taxing jurisdictions.

Allocation amendment requires:

- Donor and Recipient TIDs have the same overlying taxing jurisdictions
- Donor TID demonstrates the current increment is sufficient to pay off all costs and provide enough surplus revenue to pay some of the costs for the recipient TID
- Resolutions adopted by the Planning Commission and the legislative body state specifically from which TID the increments are coming and to which TID the surplus is going

See the [TID Checklist](#) for required documents:

- Legal documents (including required form)
- Project plan with attorney opinion letter

Allocations are only allowed in specific scenarios, which are outlined in the [TID Allocation Amendment Types](#).

Review the [Project Plan and/or Allocation Amendments](#) web page for required forms, publications, and more detailed information.

d. Base value redetermination amendment (sec. [66.1105\(5\)\(h\)](#) and [\(i\)](#), Wis. Stats.)

A municipality can request a base value redetermination for a TID in a decrement situation if:

- TID's current year equalized value (review the [TID Statement of Changes Report](#)) is at least 10% below the base value of the TID for two consecutive years (decrement) (sec. [66.1105\(2\)\(aj\)](#), Wis. Stats.)
 - » Municipality's resolution date for the redetermination amendment determines the two consecutive years
 - The two most current years based on the date of the resolution are used
 - » Example: a municipal resolution adopted May 21, 2026, must show that both the 2025 and 2024 values are 10% below the TID's base value

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- TID was created under state law sec. [66.1105](#), Wis. Stats.
- TID had no previous redetermination. Only one redetermination amendment is allowed during a TID's life.

Complete the [TID Base Redetermination Worksheet](#) to confirm the TID qualifies. The municipality must adopt the amendment resolution by September 30 for the value change to be effective the next tax year.

See the [TID Checklist](#) for required documents:

- Legal documents (including required form)
- Project plan with attorney opinion letter
- [TID Base Redetermination Worksheet](#) showing the TID meets the decrement criteria

Review the [Base Value Redetermination](#) web page for required forms, publications, and more detailed information.

e. Distressed/severely distressed amendment (sec. [66.1105\(4e\)](#), Wis. Stats.)

From 2008 through 2015, a municipality could extend the life of a TID experiencing financial difficulty by adopting a resolution designating the TID as distressed or severely distressed. This allowed the TID additional time to pay off expenditures. The ability to use this designation ended on September 30, 2015. For more information, review the [TIF Distressed/Severely Distressed](#) web page.

f. Amendment fees and due dates (sec. [66.1105\(5\)\(a\)](#) and [\(b\)](#), Wis. Stats.)

Municipalities must pay DOR an amendment fee using [My Tax Account](#) for each territory (add, subtract or both) or redetermination amendment. There is no fee for project plan or allocation amendments.

Amendment Type	DOR Fee	Documents Due Date
Territory – Add parcels	\$1,000	October 31
Territory – Subtract parcels	\$1,000	October 31
Territory – Add and Subtract	\$2,000	October 31
Project plan	0	December 31
Allocation	0	December 31
Base value redetermination	\$1,000	October 31

C. TID Extensions

After a TID is created, the municipality may extend the TID's life in several ways. There is no fee for a TID extension. Review the [Extensions](#) web page for sample resolutions and more detailed information.

Extension types:

1) Affordable housing extension (sec. [66.1105\(6\)\(g\)](#), Wis. Stats.)

After a municipality pays off a TID's project costs, it may extend that TID's life by one year if the municipality adopts a resolution that:

- Extends the TID's life for a specified number of months (up to 12)
- Specifies how the municipality intends to improve housing stock

The municipality must use at least 75% of the increment received to benefit affordable housing. The municipality must also use the remaining portion to improve housing. The municipality must email a copy of the municipal resolution to tif@wisconsin.gov. DOR will then extend the TID's life allowing the municipality to use the tax increment from the TID's final year for affordable housing as described in the approved resolution.

2) Standard extension (secs. [66.1105\(7\)\(am\)1.](#), [2.](#), and [3.](#), Wis. Stats.)

A municipality may extend a TID's maximum life through a request to the JRB. If the municipality provides an independent audit showing the TID cannot repay project costs within the maximum life, the JRB must approve the extension. Without an independent audit, it is at the discretion of the JRB whether to grant the extension.

The length of the standard extension varies based on the TID type and creation date. Not all TID types are eligible for the standard extension. For details on extension eligibility by TID type, review the row titled "Standard extension allowed" in the [TID Criteria Matrix](#).

The municipality must email a copy of the JRB resolution to tif@wisconsin.gov. DOR will then approve the request and extend the TID's maximum life based on the TID type.

3) Technical college extension (sec. [66.1105\(7\)\(am\)4.](#), Wis. Stats.)

A municipality may extend a TID's maximum life by three years if [2013 Wisconsin Act 145](#) negatively affected the annual and total increment amounts. This act increased state aid to technical colleges and in some cases, decreased the tax levied and tax increment collected for the TID. This extension only applies to TIDs with a municipal resolution adopted by September 30, 2014. If the municipality provides an independent audit showing the TID cannot repay project costs within maximum life, the JRB must approve the extension. Without an independent audit, it is at the discretion of the JRB whether to grant the extension.

The municipality must email a copy of the JRB resolution to tif@wisconsin.gov. DOR will then approve the request and extend the TID's maximum life by three years.

Note: If a TID is eligible for both the standard and technical college extensions, the municipality can choose which type to request. The municipality may request both extensions at the same time or one at a time. When both extensions are approved at the same time, DOR totals the length for each extension and adds the combined years to the TID's maximum life.

D. TID Maintenance

After a TID is created, municipal officials must maintain the TID in good standing with DOR and the overlying taxing jurisdictions that partnered to create the TID.

1. Annual filings with DOR

a. Administrative fee (sec. [66.1105\(6\)\(ae\)](#), Wis. Stats.)

Each municipality must pay a fee of \$150 for each active TID by April 15. During the first week of March, DOR sends each municipality a notification letter through [My Tax Account](#) (MTA) listing the active TIDs and the total amount due from the municipality. The municipality must pay the fee through MTA. If the municipality does not pay the fee, DOR will not certify a value increment for that year.

Effective January 1, 2018, the administrative fee deadline changed from May 15 to April 15 with [2017 Act 15](#).

b. Municipal Assessment Report (MAR) (sec. [66.1105\(6\)\(a\)](#), Wis. Stats.)

On the MAR, the assessor identifies the current assessed value and construction/demolition values for each TID in the municipality. Assessors must electronically file (e-file) the MAR using [MyDORGov](#) by the second Monday in June. If final data is not available, the assessor must submit a best estimate. If the assessor does not file the MAR timely, DOR will use the previous years' non-manufacturing certified TID equalized value. As a result, any value increase will not be reflected in the value increment and the municipality does not receive the associated tax increment funds.

c. Annual reports (sec. [66.1105\(6m\)\(c\)](#), Wis. Stats.)

The municipality must complete an annual report ([Form PE-300](#)) for each TID describing the expenditures and revenues. By July 1 each year, the municipality must e-file this report using [MyDORGov](#). DOR posts the reports the

day after submission. See the DOR website to review the submitted [annual reports](#).

By law, DOR must charge a penalty for any report that is not filed within 60 days after the July 1 due date. The penalty is \$100 per TID per day, after the 60-day grace period.

By July 1 or when the report is available, the municipality must provide a copy to the overlying taxing jurisdictions and hold a Joint Review Board to review the report. (sec. [66.1105\(4m\)\(f\)](#), Wis. Stats.)

d. Tax Incremental Worksheet ([Form PC-202](#))

The municipality must complete this form by the third Monday in December to calculate the amount added to the levy including the tax increment. The municipality must e-file this report using [MyDORGov](#) before calculating the tax rates. DOR posts the [Tax Increment Worksheet](#) annually in June for the prior year.

2. Periodic TID audits (sec. [66.1105\(6m\)\(a\)](#) and [\(b\)](#), Wis. Stats.)

At least three Certified Public Accountant (CPA) audits are required for each TID. The CPA must determine if the TID financial transactions are legal and comply with the project plan and TIF law. The cost of performing these audits is an eligible TIF project cost. Including the cost as part of the original project plan is advisable. The municipality must save a copy of each audit in its TID records.

Each audit is due within 12 months of:

- When the first 30% of the project costs are spent
 - » This audit may occur at different times for different TIDs depending on when project costs occur (ex: for a TID with \$1 million in total project costs, conduct the audit after the year spending reaches \$300,000, regardless of how much was spent that year or the age of the TID.)
 - » Include the revenues and expenditures from the TID creation through the year of the audit
 - » If the municipality adds projects as part of an approved project plan amendment, it must repeat the audit when the TID reaches 30% of the amended project costs
- End of the expenditure period
 - » Address the revenues and expenditures from the TID creation through the year of the audit
 - » The TID account may be in debt at this point because the tax increment revenue collected is less than the total expenditures for the TID
 - » Terminate the TID if increment revenue is greater than or equal to the total project costs
- Termination
 - » Accounts for all revenue and expenditures during the entire life of the TID, including any excess increment returned to the overlying taxing jurisdictions
 - » Review [TIF Termination](#) for more information

3. TID records

Every municipality with a TID must retain all records related to the TID including:

- Annual reports – reports, JRB meeting notices and minutes
- Annual values – documentation of each year's current and increment values
- Audit reports – completed by a Certified Public Accountant after 30% of project expenditures are made, after the end of the expenditure period and after termination
- Creation – project plan, legal documents, value forms, boundary legal description and map, DOR certification letter, developer agreement, if applicable
- Extension – adopted resolution, meeting notice and minutes, DOR approval letter
- Project plan and/or allocation amendment – project plan, legal documents, DOR approval letter, developer agreement, if applicable
- Redetermination amendment – project plan, legal documents, decrement form, DOR redetermination letter
- Termination – adopted resolution, TID Final Accounting Submission Date Agreement ([Form PE-223](#)), final audit, Final Accounting Report ([Form PE-110](#))

- Territory amendment – project plan, legal documents, value forms, boundary legal description and map, DOR recertification letter, developer agreement, if applicable

4. Optional – Act 12 Personal Property Adjustment Request (secs. [60.85\(5\)\(j\)](#), [66.1105\(5\)\(j\)](#) and [66.1106\(4\)\(e\)](#), Wis. Stats.)

Under [2023 WI Act 12](#), personal property is exempt from taxation, effective January 1, 2024. A municipality may request DOR reduce a TID's base value by the amount of exempt personal property.

- The municipality must review the TID's creation or territory addition documents to identify personal property in the TID's base value
- Complete the [Personal Property Removal Workbook](#) if any personal property is exempt
- When the municipality submits the required forms by October 31, DOR will review and adjust the base value for the following tax year
- This is a one-time request
- The removal workbook is not required if the TID does not include personal property in the base value
- Review the [TIF Base Value Adjustment Request Due to Personal Property Exemption](#) web page for more information

E. TID Termination

Municipalities must terminate TIDs according to deadlines established by law. Review [TID Options Near Maximum Life](#), for choices a municipality has when a TID approaches its maximum life.

Follow these steps to terminate a TID:

1. Adopt a termination resolution

- A municipality must adopt a termination resolution when either of these occur:
 - » TID reached its maximum life
 - » TID received tax increment payments that equal the project costs
- A municipality may also choose to terminate the TID for some other reason

TID Maximum Life	
TID Type	Max Life
Any type created before October 1, 1995	27 years
Blighted/Rehabilitation after October 1, 1995	27 years*
Industrial after October 1, 1995; before October 1, 2004	23 years*
Industrial or Mixed-use on or after October 1, 2004	20 years*
Environmental Remediation before November 29, 2017	23 years
Environmental Remediation on or after November 29, 2017	27 years*
Town TID created under sec. 60.85, Wis. Stats.	16 years
*Maximum life may be extended. Review TID Extensions for details.	

Review the [Municipal TIF Termination](#) web page for a sample termination resolution.

- If the municipality adopts the termination resolution and notifies DOR by April 15 of any year, the effective date of termination is the current year
- If the municipality adopts the resolution between April 16 and December 31, the effective date is the following year
- For more details on the termination effective date, review sec. [66.1105\(8\)\(b\)](#), Wis. Stats.
- Review [TID Termination Timeframes](#) table for additional information

2. Complete Form PE-223 and email documents to DOR (sec. 66.1105(8)(a), Wis. Stats.)

Within 60 days of adopting the termination resolution or by April 15, whichever is sooner, the municipal clerk must email tif@wisconsin.gov:

- Termination resolution
- Completed Final Accounting Submission Date Agreement ([Form PE-223](#))

DOR recommends the municipality also notify its municipal assessor, county property lister, and overlying taxing jurisdictions.

3. Complete the TID Final Audit (sec. 66.1105(6m)(b), Wis. Stats.)

Municipality must:

- Have a Certified Public Accountant (CPA) complete the final audit for all revenue and expenditures during the TID life
- Save a copy of the audit in its TID records and does not need to submit a copy to DOR

4. E-file the TID Final Accounting Report (PE-110) (sec. 66.1105(8)(c), Wis. Stats.)

- Before the termination is final, the municipality must electronically file (e-file) the Final TID Accounting Report ([Form PE-110](#)) using [MyDORGov](#)
- TID Final Accounting Report ([Form PE-110](#)) is due to DOR based on the date agreed upon between the municipality and DOR on the Final Accounting Submission Date Agreement ([Form PE-223](#))
- TID Final Account Report ([Form PE-110](#)) includes total expenditures and revenue during the TID life based on the final audit

If a municipality does not e-file this report within the specified timeframe, it will delay the certification of future TIDs. For more details on termination reporting, review sec. [66.1105\(8\)\(c\)](#), Wis. Stats.

Final Accounting Report must show either:

- Increment revenue paid all project costs and the TID account has a surplus. The municipality must return the excess increments to the overlying taxing jurisdictions in proportion to the amounts that belong to each taxing jurisdiction.
- Increment revenue did not cover the project costs and the TID account has a deficit. The municipality is responsible for paying the remaining debt.

The final TID account balance must be zero either after the surplus is distributed or after the municipality pays the remaining debt.

III. Joint Review Board (JRB)

A. JRB Purpose

State law requires a JRB to oversee each Tax Incremental District (TID). State law defines its members and responsibilities. JRB members represent a taxing jurisdiction (municipality, county, school, technical college). It is the JRB's responsibility to approve or deny the creation or amendment of a TID. When the JRB approves a TID, it agrees the development needs Tax Incremental Financing (TIF) to proceed. The JRB jurisdictions agree to sacrifice some amount of tax revenue for years into the future expecting the tax base will ultimately increase.

B. JRB Members

The JRB consists of one representative from each taxation jurisdiction (school district, technical college, county, municipality), and one public member.

District representatives

- **School** – the school board president, or their designee with preference to the school district's finance director. If the TID is located in a union high school district, the school seat is shared by the union high school representative and school district representative; each having one-half vote.
- **Technical college** – the technical college district director, or their designee with preference to the district's chief financial officer
- **County** – the county executive or the county board chairperson, or this person's designee with preference to the county treasurer
- **City/village/town** – the mayor or city manager, the village board president, town board chairperson or their designee with preference to the person who administers the economic development programs, the municipal treasurer or another person with knowledge of local government finances
- **Public member** – a majority of the other members chooses the public member at the JRB's first meeting. State law has no requirements for the public member. A public member can be appointed as chairperson. For a multijurisdictional TID, each participating municipality may appoint one public member.

If more than one school, union high school, technical college or county district has the power to levy taxes on the property within the TID, the district with the greatest **value** chooses the representative to the JRB.

Examples:

- School District "A" serves 75% of the area in the TID, but only has 40% of the TID value. School District "B" serves 25% of the area in the TID but has 60% of the TID value. District "B" chooses the JRB member.
- In the case of a territory amendment, if adding property from one county to an existing TID in a different county, the county with the majority value chooses the JRB member. The calculation to determine majority value is the existing base value plus the additional parcels' current value.

C. JRB Procedures

1. Organize the JRB

- When creating a TID, the municipality must send the overlying taxing districts a copy of the public hearing notice before the notice is published and request a representative serve on the JRB
 - » Town TIDs created under sec. 60.85, Wis. Stats. – send public hearing notice by first class mail
 - » All other TIDs – mail or email public hearing notice
- Within 14 days after the public hearing notice is published and before the public hearing, all JRB members must be appointed and the first organizational meeting held. At the organizational meeting, the members must select a public member and chairperson by majority vote. They may also review details of the TID proposal. **Note:** For any TID amendment, state law requires an initial JRB meeting before the public hearing
- Any JRB member may request additional JRB meetings or public hearings
- Municipal staff must take minutes and record votes. The municipality must keep the minutes in the TID records.
- The municipality must publish a notice for any JRB meeting at least five days before the meeting, under state law (ch. 985 and sec. 66.1105(4m)(e), Wis. Stats.). This does not apply to town TIDs created under sec. 60.85, Wis. Stats. or Environmental Remediation TIDs created under sec. 66.1106, Wis. Stats.

2. Approve or deny the resolution

- After receiving the municipal resolution, the JRB must meet again to vote on the resolution:
 - » **Within 45 days** – City/Village TIDs created under sec. 66.1105, Wis. Stats.
 - » **Between 10 days and 45 days** – Town TIDs created under sec. 60.85, Wis. Stats. or Environmental Remediation TIDs created under sec. 66.1106, Wis. Stats.
- The JRB adopts its own resolution to document its decision based on the three criteria required in state law

- If the TID's base year is 2025 or later, the JRB must state the year it expects the TID to terminate (sec. [66.1105\(4m\)\(b\)2m.](#), Wis. Stats.) in the resolution. When determining the expected termination year, the JRB could consider:
 - » The TID's maximum life as described in state law
 - » When the TID's project costs (and any debt) will be paid
 - » How the April 15 deadline affects the effective termination year. When the municipality adopts a termination resolution:
 - Before April 15 – termination is effective the current calendar year
 - After April 15 – termination is effective the following calendar year

3. Respond to municipality

- JRB must respond to municipal officials within seven days of its decision
- If the JRB rejects a resolution, the JRB must explain in writing why the proposal did not meet the decision criteria

D. JRB Document Review

The municipality must provide the JRB with specific information under state law (secs. [66.1105\(4\)\(i\)](#) and [60.85\(3\)\(k\)](#), Wis. Stats.). JRB members may request missing or additional information.

1. Required information the municipality must provide

- Specific projects and costs, including the amounts expected to be paid by tax increments and the estimated tax increments over the life of the TID
- Value increment after project costs are paid and the TID terminates
- Reasons why the property owners benefitting from the improvements within the TID should not pay the project costs
- Share of the projected tax increments estimated to be paid by the property owners in each of the overlying taxing jurisdictions
- Benefits the taxpayers will receive to compensate for their share of the projected tax increments

2. Additional information the JRB must review (sec. [66.1105\(4m\)\(b\)1.](#), Wis. Stats.)

- **Public records** – copies of the public hearing minutes and notices
- **Planning documents** – copies of the project plan and signed development agreement, if applicable
- **Resolutions** – copies of the Planning Commission and municipal resolutions

3. Additional information the JRB may request

- **Economic feasibility study** – detailing the projected tax increments and estimates of increased property values
- **For multijurisdictional TIDs** – copy of the signed intergovernmental agreement created under state law (sec. [66.0301](#), Wis. Stats.). The agreement must provide the specific information listed in sec. [66.1105\(18\)\(b\)](#), Wis. Stats.

E. JRB Decision Criteria

The JRB must make a decision based on the documents and information provided by the municipality and three criteria found in state law (secs. [66.1105\(4m\)\(c\)](#), [66.1106\(3\)\(c\)](#), and [60.85\(4\)\(c\)](#), Wis. Stats.). The JRB must determine whether the:

1. Development expected in the TID would occur without the use of TIF ("but for" requirement)
2. Economic benefits of the TID, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements
3. Benefits of the proposal outweigh the anticipated tax increments to be paid by the property owners in the overlying taxing jurisdictions

Each criterion is important to ensure the TIF project is beneficial for all taxpayers in the overlying taxing jurisdictions. Many consider the first criterion, the "but for" requirement, the most important. "But for" gets its name from the phrase, "This development would not happen but for the financial support of TIF." This means the project is not economically viable without the use of TIF to pay for the infrastructure improvements. Review [But for Requirement](#) for more information.

Questions to consider

1. Would the expected development occur without ("but for") the use of TIF? Would the development occur if the project was scaled back or the timeframe pushed out? Did similar projects proceed without the use of TIF?
2. Will the development's economic benefits measured by increased employment, business and personal income and property value, compensate for the cost of the improvements?
3. Do the benefits outweigh the taxes residents of overlying districts are expected to pay?
4. How does the planned development fit into the overall economic picture in the district? How does the development fit with other development in the district? Will the potential businesses benefit the district in the long term? How many and what type of jobs will this development create?
5. How does the TID benefit taxpayers in my district? Is the total expenditure for eligible project costs feasible?
6. Is there a better use for the development site, the tax revenue and the limited TIF capacity?
7. What is the general opinion of my district's residents on this TID?
8. How will the planned development affect the demand for services in my district? Consider items such as: increased population, traffic impact, fire and police protection, emergency medical services, water, sewer, administrative services, increased student population, demand for training or housing.
9. Is the developer receiving a subsidy, such as a cash grant, incentive or forgivable loan? If so, how was the need and benefit analyzed? Is there a written developer's agreement? Was the public informed of the developer's subsidy in the published hearing notice?
10. What guarantees are in place to ensure the development will occur as anticipated and the property value will increase as expected?

F. DOR Review Procedure

Under state law (sec. [66.1105\(4m\)\(b\)4](#), Wis. Stats.), the JRB may request DOR review the facts contained in the documents listed in [Additional information the JRB must review](#).

1. To request a DOR review

- Majority of the JRB members must support the request
- JRB must submit a written request to DOR and must specify which fact or item the members believe is inaccurate or incomplete
- Review [JRB Request for DOR Review](#) for more information

2. DOR review

- Within 10 working days of receiving a request for review that complies with the filing requirements, DOR will investigate the issues raised and send a written response to the JRB
- If DOR determines the information does not comply with state law or contains a factual inaccuracy, the JRB may request (but may not require) that the municipality correct and resubmit the proposal for review
 - » **If the municipality resubmits the proposal** – the JRB must vote to approve or reject based on the criteria in state law. The JRB must submit its decision to the municipality within 10 working days after receiving the resubmitted proposal.
 - » **If the municipality does not resubmit the proposal** – the TID is not certified

- If DOR does not identify any factual inaccuracies, the JRB must vote to approve or reject as otherwise specified in state law. The JRB must submit its decision to the municipality within 10 working days of receiving DOR's written response.

G. After the JRB approves a TID

- Municipality sends DOR a request to certify the TID and includes all the required documents. If DOR determines procedures were followed, DOR will email the municipality a certification letter.
- While the TID is active, the JRB must meet yearly to review the annual performance and status of the TID based on the annual report (secs. [60.85\(4\)\(d\)](#), [66.1105\(4m\)\(f\)](#) and [66.1106\(3\)\(e\)](#), Wis. Stats.)

IV. Wisconsin Department of Revenue Responsibilities

A. Statutory Responsibilities

The Wisconsin Department of Revenue (DOR) has multiple responsibilities assigned by state law in administering Tax Incremental Districts (TIDs). These duties, include:

1. Determine property values

Establishing the equalized value of property throughout the state is one of DOR's primary responsibilities. Equalized value is an estimate of the total value subject to property tax in a district. DOR calculates the equalized value independently of the value estimate by the local assessor. DOR uses equalized values to calculate a TID's base value when it is created and to adjust the base value due to a territory addition or subtraction. For more details on determining a Tax Incremental Base, review sec. [66.1105\(2\)\(j\)](#), Wis. Stats.

When certifying a new TID, state law requires DOR to use the equalized values as of the creation year. Based on the documents provided by the municipality, DOR determines the total equalized value of the taxable property in the TID. This valuation sets the district's tax incremental base. DOR provides the municipal clerk the certification letter with the base value. For more details on TID base certification, review sec. [66.1105\(5\)\(b\)](#), Wis. Stats.

For a territory amendment, DOR revises the base value according to the value of the territory added or subtracted. When adding territory, DOR uses the equalized values as of the amendment year. When subtracting territory, DOR uses the equalized values from the year the property was added to the TID.

DOR also uses equalized values to establish the TID's current value and increment value in each subsequent year. For more information on establishing a value Increment, review sec. [66.1105\(2\)\(m\)](#), Wis. Stats.

State law limits municipalities' use of TIF based on the equalized value. The equalized value of taxable property of the new or amended district, plus the value increment of all existing districts cannot exceed 12% of the total equalized value of taxable property in the municipality. This is called the "12% value limit." DOR posts the [TIF Value Limit Report](#) yearly showing the existing limit calculation for each municipality based on existing TID's value increment and municipal equalized value. Before adopting a resolution to create or add to a district, the local legislative body must calculate the limit percentage using the new or amended TID's value plus the most recently reported equalized value increment and municipal value.

For more details on the 12% value limit, review sec. [66.1105\(4\)\(gm\)4.c.](#), Wis. Stats.

Note: Town TIDs created under sec. 60.85, Wis. Stats., have a 5% or 7% limit. For details, review the [TIF Value Limit Report](#) or [Value Limit](#) common questions.

2. Approve TID actions

DOR reviews all TID creation and amendment documents to confirm the municipality followed procedures described in state law. This includes publishing notices, holding a public hearing, designating boundaries and adopting municipal and Joint Review Board (JRB) resolutions. DOR may not certify the base value of a new or amended TID if a municipality does not email DOR all required documents by the deadline. Also, DOR cannot certify the base until it confirms the municipality is within the 12% value limit. Review the [TID Checklist](#) and sec. [66.1105\(4\)](#), Wis. Stats. for more information. **Note:** DOR does not review the facts supporting any project plan adopted.

3. Collect fees and penalties

DOR collects a \$1,000 fee from municipalities for each resolution adopted to create or amend a TID's boundaries. For a territory amendment that both adds and subtracts property, DOR collects a \$2,000 fee. For a base redetermination amendment DOR collects a \$1,000 fee. For more information on TID fees, review sec. [66.1105\(5\)\(a\)](#), Wis. Stats.

After a TID is created, DOR collects a \$150 annual fee to maintain each active TID.

State law requires DOR to penalize a municipality \$100 per day for each TID Annual Report not filed within 60 days of July 1. For more information on the TID Annual Report penalty, review secs. [60.85\(8\)\(c\)](#), [66.1105\(6m\)\(c\)](#), and [66.1106\(10\)](#), Wis. Stats.

4. Calculate tax increment

After the TID number is added to the property on the tax roll, DOR authorizes the allocation of tax increments each year. By April 15 each year, the municipal clerk must pay the administrative fee (\$150 per TID). When the municipality pays this fee, the TID is considered active and DOR calculates the increment for that year. Review sec. [66.1105\(6\)\(ae\)](#), Wis. Stats. for more information on the annual fee. For DOR to calculate the increment, the assessor must also e-file the Municipal Assessment Report ([MAR](#)) before the second Monday in June.

5. Track notification from municipality

TIF law requires the municipality notify DOR about TID amendments and terminations within 60 days of adopting the municipal resolution. The municipality should also notify DOR within 60 days of adopting a creation resolution.

For more information on:

- Amendment notification – review (sec. [66.1105\(5\)\(cm\)](#), Wis. Stats.), and [TID Amendments](#) for the amendment process
- Termination notification – review (sec. [66.1105\(8\)\(a\)](#), Wis. Stats.), [TID Termination](#) and [TIF Termination](#) web page for the termination process. Municipality must notify DOR within 60 days or by April 15, whichever is sooner.

6. Review requests for substantial compliance

DOR determines, on case-by-case basis, whether a municipality met substantial compliance when creating or amending a TID. Review [Substantial Compliance](#) for more information.

7. Review requests by the JRB

DOR may review specific documents or facts if requested by the JRB. Review [JRB Request for DOR Review](#) for more information.

8. Generate reports

Each year DOR must provide the equalized value of property in the TID to the officials for the overlying taxing jurisdictions. DOR posts this notice annually (approximately October 1) on the [TID Certification Report](#) web page. DOR also generates other reports to share TID information, including:

- [TID Statement of Changes](#)
- [Apportionment of County Levy](#)

- [Tax Incremental Worksheet](#)
- [TID Annual Report](#)
- [Reports](#) – select category "Tax Incremental Financing" for additional TIF reports

9. Create TIF Manual and forms

Under state law, DOR creates and updates a TIF Manual to explain the TIF rules and processes. TIF staff revises documents and forms as new legislation is enacted. For more information on the TIF Manual, review sec. [73.03\(57\)](#), Wis. Stats.

10. Provide training and education

In addition to providing formal documents and publications, TIF staff is available to answer any questions; email questions to tif@wisconsin.gov. Also, use this email address to attach TID documents for new creations and amendments. TIF staff also provides information at workshops and conferences. Consultants and professional associations may also offer training workshops for TIF users.

DOR uses email to communicate TIF updates, announce updated reports and resources, and provide reminders on upcoming deadlines. Subscription to the TID/TIF email list is free and voluntary. [Sign up](#) on DOR's website by selecting the TID/TIF list and entering your email address. The addresses are only used by DOR to send these emails. Users may unsubscribe at any time by following the instructions in each message.

B. JRB Request for DOR Review

Before the JRB approves a TID creation or amendment, a majority of the JRB members can request that DOR review details in documents the JRB received from the local legislative body (city council, village board or town board). There are limited items subject to this review, and a strict timeline for making decisions. DOR's review can provide the JRB with an objective assessment of the facts and documents presented by municipal officials.

Note: DOR only reviews objective facts in hearing documents or resolutions for inconsistencies or factual inaccuracies. DOR does not review economic assumptions, eligible project costs, non-project costs, forecasts, projections, development estimates or other non-factual items.

Review steps and timeline

After the local legislative body adopts the TID creation or amendment resolution, it forwards the resolution to the JRB for consideration. Once received, the JRB must approve or deny the resolution within 45 days. During its deliberations, a majority of members may request a formal DOR review under state law (sec. [66.1105\(4m\)\(b\)4](#), Wis. Stats.).

1. JRB request – to begin the review process, the JRB must submit a formal request to DOR before the deadline for JRB action (45 days after receipt of resolution). The request must be in writing and include the following:

- Municipality's name and TID number
- List of JRB members, meeting date, and a record of the vote requesting DOR review (majority of the members must support the request)
- Copy of the documents subject to the review
- Specifics for DOR to review:
 - » Items for completeness
 - » Facts for accuracy

Because of the tight deadlines imposed by law, the JRB must provide all documentation with the request that impacts the proposal. This ensures DOR has all documents to complete the review. The submission should include any information that provides insight into the accuracy of the reviewed document.

2. DOR review – within 10 working days after receiving the request, DOR will investigate the issues raised and send the JRB a written response

- **If DOR does not identify any inaccuracies during the review** – DOR will send its response to the JRB. The JRB then has 10 days to submit its decision (approving or denying the TID) to the local legislative body. The JRB must approve or deny based on the same criteria as if no review was requested. See [JRB Decision Criteria](#).
- **If DOR finds a factual inaccuracy or the proposal does not comply with the statutes** – DOR will respond to the local legislative body, not to the JRB. DOR's letter will describe the inaccuracy and direct the municipality on how to correct the error. The JRB may request, but not require, the municipality to correct the errors and resubmit the proposal.
 - » **If the legislative body decides to resubmit the proposal**
 - It must do so within 10 days of receiving DOR's letter
 - JRB must then act to approve or deny the TID resolution within 10 days of receiving the resubmitted proposal
 - » **If the legislative body decides not to resubmit the proposal**
 - DOR will not certify the new TID. Any costs already incurred in the TID creation, become the responsibility of the municipality.
 - DOR will not approve a TID amendment and the municipality cannot proceed with any action based on the amendment

C. Substantial Compliance

DOR follows specific requirements in TIF law to approve or deny TID creations or amendments. If a municipality meets the essential statutory requirements for creating or amending a TID, but missed a certain requirement, then the municipality may use the substantial compliance process.

If the municipality did not meet a requirement, it must send a letter to DOR requesting a finding of substantial compliance. For DOR to approve the request of substantial compliance, the municipality must show the missed requirement does not affect the fairness of the process or the public's ability to participate in the process. Once received, DOR reviews the request and decides whether substantial compliance is met. If it is, DOR sends an approval letter and the municipality may create or amend the TID as if the law had been followed. For more information on substantial compliance, review sec. [66.1105\(15\)](#), Wis. Stats.

1. Municipality can request a finding of substantial compliance for:

- **Public hearing notices including failure to:**
 - » Publish the required notices timely or correctly
 - » Include required wording on cash grants or that the project plan is available upon request
- **Failure to:**
 - » Notify the overlying taxing jurisdictions timely or correctly
 - » Notify owners of property designated blighted or in need of rehabilitation/conservation timely or correctly
 - » Include all necessary information in the project plan
 - » Wait 14 days after the public hearing to adopt the municipal creation resolution
 - » Provide DOR all required documents

2. Municipality cannot request a finding of substantial compliance when:

- Planning Commission, Municipality or Joint Review Board fails to approve the resolution
- Required TID documents are not submitted to DOR timely, by:
 - » October 31 – creation, territory amendments, or base value redeterminations
 - » December 31 – project or allocation amendments; Town TID creations (sec. 60.85, Wis. Stats.)

3. Head of government must submit a formal letter to DOR

Request must include:

- Details of the error, including the specific section of the law not followed
- Explanation of why the error occurred and how the interests of the public were not affected
- Request for a finding of substantial compliance
- Description of actions taken to ensure the error does not reoccur

If DOR determines the municipality complied with the law in a way that does not significantly affect the fairness of the TID process, then DOR approves the request. The TID approval proceeds as usual. DOR administers a new or amended TID certified under the substantial compliance provision in the same way it administers other new or amended TIDs.

If DOR determines the error did substantially affect the public, DOR must deny the request. The TID creation or amendment cannot proceed.

V. Considerations for the Municipality

A. "But For" Requirement

TIF benefits municipalities by encouraging development that would not occur without TIF assistance. This standard is called the "but for" requirement. The name comes from the assertion, "The development would not occur but for the use of TIF." In other words, the proposed development would not happen without financial support from TIF. For example, a development may not occur in a certain area because there are not enough streets, sidewalks, sewer lines or other types of physical infrastructure. After using TIF to build these improvements, the development becomes cost effective and proceeds.

1. Meeting the "but for" requirement

It is important all local officials understand and can justify the "but for" requirement. When the Planning Commission and local legislative body review new developments requesting TIF, they should consider how the development could help their municipality and the effect on projected profits for the developer. Review [Questions to consider](#) for more information.

The JRB must consider the "but for" requirement before approving a TID creation or amendment. According to TIF law, the JRB must base its approval on three criteria listed in state law (sec. [66.1105 \(4m\)\(c\)](#), Wis. Stats.), whether the:

- a. Development expected in the TID would occur without the use of TIF
- b. Economic benefits of the TID, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements
- c. Benefits outweigh the anticipated tax increments to be paid by the owners of the property in the overlying taxing districts

The second and third criteria work with the "but for" requirement. Meeting these criteria demonstrate that using TIF is justified. JRB members should ask relevant questions and request documentation to confirm claims related to the "but for" requirement. They can hold additional public hearings if needed.

Before JRB members agree to the "but for" criterion, they must have convincing evidence showing TIF is necessary to make the development possible. The members sacrifice some tax revenue for the taxing jurisdiction they represent many years into the future. If TIF is not needed before a development proceeds, the JRB members should not agree to the "but for" criterion.

2. What "but for" means

When considering a new development project, there is often considerable risk for the developer. As a reward for taking the risk, the developer must make a certain profit. Even if the developer expects a profit, it may not be large enough to compensate for the risk; therefore, the project may not be worthwhile.

TIF can alter the profit picture by shifting some of the development costs from the developer to the taxpayer. For example, a site may require environmental cleanup, which can be costly. If a municipality cleans up the site and pays for it with TIF, the developer does not take on this cost.

Why would a municipality take on expenses and risks to increase the profits of a private developer? The concept of TIF is that there are some projects the municipality finds desirable but are not profitable enough for private developers. By accepting increased risk and paying for physical improvements in the short-run, the municipality benefits from an increased tax base after the TID terminates. The municipality must evaluate the short-term risks and the long-term benefits to determine whether a TIF project is worthwhile. The JRB must also agree the long-term benefit is worth the short-term cost.

Examples and why the "but for" requirement is important

1. A developer would like to build a strip mall on vacant land near a freeway interchange. The developer requests TIF assistance to pay for roads and sewer line connections. The municipality decides not to use TIF, but the developer builds the mall anyway. The developer pays for the roads and sewer lines in addition to the cost of constructing the building. The property value increases due to the site improvements. This results in increased tax revenue for the taxing jurisdictions without using TIF.
2. The same scenario but after the municipality decides against using TIF, the developer decides not to proceed with the project; the property is not developed and remains vacant. The municipality continues to collect the small tax revenue from the vacant land.
3. The same scenario but this time the municipal government negotiates with the developer. After the developer shows how public funding of some infrastructure will make the project feasible, the municipality approves TIF. The vacant land value establishes the TID's base value. Later improvements (ex: construction of the mall) increase the value and create the value increment. The tax revenue on the value increment funds the roads and sewer lines.

In the first example, the municipality's tax base grows due to private investment. Growth usually occurs this way. Due to the growth, the tax levy is distributed over more property value. In the second example, the development does not happen because the project is not profitable. The tax base does not grow and the tax levy stays the same. In the third example, the development happens using TIF. Taxes pay for some infrastructure improvements. In the end, the tax base grows, but at the cost of higher tax levies during the TID life.

If a proposed development would occur without TIF, the municipality should not use TIF because it will cost taxpayers more than it should for the resulting growth. However, if the municipality uses TIF to encourage a development that would not otherwise happen, the tax base can be increased. A larger tax base may reduce tax bills. The "but for" requirement is critical to this distinction. The "but for" finding means the JRB believes the development will not occur without some public assistance. The JRB is approving the use of property tax money, which would otherwise fund each taxing district, to generate growth. By encouraging growth, TIF can be a useful tool to increase the tax base.

B. Risk Factors

TIF is one of the most powerful tools available to local governments for encouraging development. Using tax revenues to finance certain site improvements encourages growth by attracting development; however, using TIF has risks, which include:

1. Over-investment

One common TIF use is infrastructure improvements (ex: sewer lines, roads, curbs and gutters) to make a site more attractive. When a municipality enhances a site with physical improvements, there may be fewer costs to locate a business there. Municipalities make these investments because the private development should expand its tax base. With TIF, this growth pays for the infrastructure investments that encouraged it.

Municipalities can invest significant amounts of money in infrastructure improvements, hoping growth will follow. But if no private development occurs, there may be no tax increment revenue to pay for those improvements. Without increment revenue, the municipality must use general tax revenue to finance improvements. Paying for these costs without a larger tax base may result in higher taxes.

Another risk of over-investing occurs when the site improvements prevent some types of development. For example, roads, sewer lines, sidewalks and curbs installed in a TID allow almost any use of available land (ex: commercial, residential, industrial). But new buildings may limit the potential uses. In this case, the improvements meant to attract development could prevent it.

Municipalities can avoid over-investing by planning improvements in stages based on the TID's location or the investment amount. When using this approach, the municipality improves one area and development occurs before moving to the next phase. Part of the TID grows before the municipality completes all improvements. Each phase's development generates tax increment to pay for the next phase of improvements. The phased approach encourages a steady growth and prevents the municipality from spending too much money before knowing if development will occur.

Important

Municipalities can amend TID project plans unlimited times during the TID's expenditure period and can change TID boundaries up to four times. These amendments allow for flexibility in planning, which can reduce development risks. Review [TID Amendments](#) for more information on the amendment process.

2. Under-investment

The opposite of over-investing is not improving the site enough to attract development. If a site does not have any improvements, businesses may not find it attractive to locate there. If a municipality is too cautious using TIF to finance improvements, the expected development may not occur.

A coordinated approach may reduce this risk. Rather than waiting for development to occur after site improvements, coordinating investments with development ensures the growth and investment happen together. Good planning and a phased approach to development can help make a TID successful.

3. Dislocation

Municipalities might create TIDs to encourage the growth in a new retail or commercial district. These TIDs can use large sections of vacant land near the edge of town or highway intersections. This may be a good way to add to the non-residential tax base.

However, a municipality must consider how a new commercial development will affect existing businesses. For example, a new strip mall along a major highway may increase tax revenue and take advantage of a prime location. But the new development could reduce retail business in a downtown or main street corridor. If using TIF damages existing businesses, their property value decrease may offset the property value increases in the TID. As a result, the municipality may show no net growth.

A municipality must also consider the impact of its new development on neighboring communities. Individual municipalities create their own TIDs, but their decisions may affect surrounding communities. Municipalities should work together to increase growth and development. JRB representatives should share concerns on how using TIF may impact their jurisdiction (county, school or technical college).

4. Excess growth

State law limits how much property municipalities can have in TIDs at one time. This restriction is the "12% value limit." The total value increment for all existing TIDs divided by the total equalized value of the municipality cannot exceed 12%. When a municipality reaches this limit, it cannot create any new TIDs and cannot add property to any existing TIDs.

A well-planned TID may create significant new growth. If this growth results in significant increment revenue, it allows many projects or makes costly projects possible. The risk for a successful TID is having so much growth in the TID that the municipality exceeds the 12% limit. A fast growing TID in a small community could contain over 12% of the municipality's value after a few years.

Example: Village of Beta has a total equalized value of \$1,000,000. To encourage growth, it creates an industrial TID made up of vacant land. As growth begins, the property value increases. When the TID's value increment exceeds \$120,000, the Village will pass the 12% limit.

Once the municipality reaches the limit, it cannot create any new TIDs until it terminates a TID or subtracts some property to reduce the value increment.

To avoid this risk, a municipality may plan a smaller TID, resulting in smaller value increment. The municipality can also create TIDs likely to generate development outside the TID. That way property values grow both inside and outside the TID, maintaining stable TIF capacity. The municipality can also remove some land from a TID to reduce the municipality's TIF usage. Using other incentives to encourage growth outside of TIDs can also help avoid this risk.

5. Impacts of growth

Using TIF to attract development can increase growth. In Wisconsin, communities create "comprehensive plans" with descriptions of growth expectations. Municipalities must plan TIF development carefully to ensure it fits the community's overall plan. For example, a municipality designates an area for residential development; however, an industry wants to use TIF to expand in that area. Expanding industrial use may make the area less attractive for residential development. Municipalities should anticipate these effects when creating TIDs.

Municipalities must also consider the increased demand on services (ex: emergency responders, police and fire protection, traffic, trash, water, schools and housing). The comprehensive plan should address these development impacts. For example, if the TID includes residential development, the municipality must also address the increased demands on public schools as more families move into the district. Jobs are also an important factor to consider. New residents will not move to a new residential development without jobs in the area. Therefore, municipalities must consider the growth within the TID and outside the TID as a whole.

6. Political risks

The municipality's elected officials are responsible for creating TIDs. The public may hold them accountable for any unfavorable outcomes. Planning the TID with public input in mind is important. TIF law requires one public hearing, but with a controversial proposal, additional hearings may be worthwhile. The Planning Commission, local legislative body, or JRB can hold additional hearings. These hearings provide more opportunities for public input and for those opposed to make their case. Elected officials decide what action to take, but hearing from their constituents may help them make a better decision.

7. Development risks

A TID's success depends on the amount of growth and private development. When the expected growth does not occur, the municipality must pay for the improvements with general-purpose tax revenue. This may result in a higher tax levy.

Municipalities can use development agreements to reduce risk. These agreements establish the municipality's and developer's expectations for the development itself and the timeframe. Some development agreements

include a "look back" clause requiring periodic review of the developer's progress compared to specific project requirements. These clauses may require assessment of the development generated compared to TIF costs spent. Other provisions can:

- Limit the profit a developer makes on the subsidized development (with surplus profits going to the municipality)
- Require specific property uses within the TID
- Require a minimum property value
- Require the developer pay some project costs if the development does not proceed as expected

If both parties agree to the development terms in advance, it decreases the chance of a conflict later.

C. Intergovernmental Agreements

1. Boundary agreements

Growth near municipal borders can strain relations between municipalities because development affects surrounding areas. Issues including, cost of servicing the new growth, increased pollution or traffic, effects on the housing market and on public schools, and other complicated matters can create problems.

Two or more neighboring municipalities can use boundary agreements to manage their growth. By partnering to address issues, local officials may be able to prevent problems. In the agreement, they can explore solutions, such as collaborative services (where one municipality provides services to another at a negotiated price), tax sharing, annexation agreements, border freezes, and cooperative development.

Each solution is unique to the issue facing the specific municipalities. Municipalities interested in using boundary agreements can consult the [Wisconsin Department of Administration](#) or the [University of Wisconsin Cooperative Extension](#).

There are two types of TIDs that require special agreements:

- Cooperative TIDs – require municipal officials to sign a boundary agreement
- Multijurisdictional TIDs – allow two or more cities to enter into an intergovernmental cooperation agreement under state law (sec. [66.0301](#), Wis. Stats.), to create a TID

2. Cooperative TIDs (sec. [66.1105\(16\)](#), Wis. Stats.)

Cooperative TIDs are for towns with development needs more like those of a city. A Cooperative TID allows a town that signs a boundary agreement with a neighboring city or village to exercise City/Village TIF powers following sec. [66.1105](#), Wis. Stats. This means the town can create additional TID types not usually available to towns, including industrial, mixed-use, rehabilitation/conservation, blighted and environmental remediation.

Note: Only a town that shares a border with a city or village can sign a boundary agreement and then create a cooperative TID.

In addition to other requirements, a Cooperative TID also requires the:

- Town to enter into an agreement with a city/village, under sec. [66.0307](#), Wis. Stats.
 - » The city/village must agree to annex all or part of the town in the future, including the TID
- City/village that is annexing the town to adopt a resolution approving the creation of the Cooperative TID
- Cooperative TID to be completely within the territory that will be annexed by the city or village

The same rules and timelines required to create a TID under sec. [66.1105](#), Wis. Stats., apply to a Cooperative TID. Cooperative TIDs have the same lifetime, expenditure period, reporting and audit requirements as other TIDs created in a city/village under sec. [66.1105](#), Wis. Stats. Review [TID Details](#) for more information.

After the city/village annexes the land in a Cooperative TID, the city/village must administer the TID according to the requirements in sec. 66.1105, Wis. Stats.

The TID also has these conditions (sec. 66.1105(6), Wis. Stats.):

- Creation date is the date the town adopted the resolution creating the TID
- Project plan is the plan approved by the town when the TID was created

3. Multijurisdictional TIDs (sec. 66.1105(18), Wis. Stats.)

Some cities would be better able to meet development needs if they could collaborate with other cities. A Multijurisdictional TID allows two or more cities that enter into an intergovernmental cooperative agreement to create a joint TID. The TIDs created under this section are the only ones that can be created in more than one municipality.

The same rules/timelines for a TID created under sec. 66.1105, Wis. Stats., apply to a Multijurisdictional TID.

Multijurisdictional TID must also follow these requirements:

- Two or more cities must enter into an intergovernmental cooperation agreement under sec. 66.0301, Wis. Stats. Each city participating in the agreement must border at least one parcel in one of the other cities.
- TID's borders must contain territory in all the cities that are part of the agreement
- District's area must be contiguous
- Each municipality's appointed public member on the Joint Review Board (JRB) must approve the TID (sec. 66.1105(4m)(b)2., Wis. Stats.)

a. Intergovernmental cooperation agreement must contain:

1. Description of how the participating cities will meet the requirements of sec. 66.1105, Wis. Stats., and exercise the authorized powers
2. Description of how decisions will be made related to incurring debt, spending funds for project costs, and distributing positive tax increments allocated by the Wisconsin Department of Revenue (DOR)
3. Description of which city will be authorized by the other participating cities to act on behalf of the other cities on some or all matters relating to the district
4. Binding dispute resolution procedure the cities will use to resolve any disputes, including provisions allowing the cities to dissolve the district
5. Description of the proposed membership for the JRB
6. Description of the responsibilities for each city's Planning Commission, the membership and authority of the TID's Planning Commission, and the operating procedures of the TID's Planning Commission
7. Description of the responsibilities for each city's clerk, treasurer, assessor, and any other official carrying out the TIF law requirements, and which clerk, treasurer, assessor, or official will be responsible for each task specified in the law
8. Agreement on which city will be the lead city responsible for completing any documents or tasks
9. Agreement that the lead city will submit all the TID's documents at one time
10. Statement that the entire TID will terminate at one time (as a single entity) and that the lead city will submit all necessary termination notices and reports to DOR
11. Detailed description of the procedures participating cities will follow to determine:
 - a. When the TID's life may be extended
 - b. How the project plan or boundaries can be amended
 - c. How any annexation costs incurred will be shared

b. Limitations – Multijurisdictional TID may not:

- Become a donor district or receive tax increments from a donor district
- Incur project costs for any area outside the TID's boundaries
- Cause any participating municipality to exceed the 12% value limit. The 12% limit applies to all cities that are part of a Multijurisdictional TID. The total base value of the Multijurisdictional TID plus the existing value increment for TIDs in an individual municipality divided by that municipality's equalized value equals the value limit percent.
 - » Exception – when an individual municipality exceeds the 12% limit, if the governing bodies of all overlying taxation districts for that municipality each adopt a resolution approving the TID's creation even though that city exceeds the 12% limit, the TID may be created under sec. [66.1105\(18\)\(c\)3.](#), Wis. Stats.

Multijurisdictional TIDs have the same lifetime, expenditure period, reporting, and audit requirements as TIDs created under sec. 66.1105, Wis. Stats. Review [TID Details](#) for more information.

4. Comprehensive plan

Long-term growth in a community is often facilitated by creating a comprehensive plan. Growing communities should consider the need for a comprehensive plan to help direct growth. A county, municipality or regional planning commission can create a plan for the area. State law outlines the necessary parts of a comprehensive plan in sec. [66.1001\(2\)](#), Wis. Stats. These include housing, transportation, economic development and intergovernmental cooperation.

D. Effects on Overlying Taxing Jurisdictions

Although cities, villages and towns create TIDs, other overlying taxing jurisdictions participate in financing a TID. Counties, school districts, technical college districts, metropolitan sewer/town sanitary districts and lake protection/rehabilitation districts all provide TIF through their property taxes. Officials in these districts should understand how the use of TIF in their districts affect tax collections. Review [How TIF Works](#) for more information.

1. Effects on all overlying taxing jurisdictions

- Creating a TID may result in larger levies in the short term due to the tax increment
- The TID's property value increase is removed from the equalized value of the district for tax apportionment purposes
 - » As a result, the tax rate for all residents of the district is the same
 - » This also contributes to replacing the revenue that would have been generated by that portion of the property value
- The TID's value increment is used to calculate the tax increment and pay for TID improvements
- The tax levy may be reduced over the long term if the TID creates development that would not have happened without using TIF
- When the TID closes, the larger tax base may reduce taxes on residents of the overlying taxing jurisdictions

2. District specific information

- A large part of tax increment revenue comes from the school levy. In most areas, the school levy represents the largest portion of the property tax bill.
- School districts, technical colleges and county governments receive property taxes and state aid
- Special taxing jurisdictions created for certain purposes, such as lake protection and rehabilitation, sewer management, and sanitary services do not receive state aid and depend entirely on their taxable property to generate revenue

Note: Although the municipality creating a TID must notify any affected special districts, these special districts do not have a representative on the Joint Review Board.

VI. Tax Incremental Financing (TIF) Glossary

A. TIF vs. TID

It is important to understand the difference between these two terms:

TIF – Tax Incremental Financing; an economic development technique available for municipalities to expand its property tax base, where the development would not occur without public assistance

TID – Tax Incremental District; the contiguous geographical area within a municipality identified for development using Tax Incremental Financing. A TID consists of whole units of property assessed for general property tax purposes not including railroad tracks, rivers or highways, or wetlands (sec. [23.32](#), Wis. Stats.).

B. Other Terms and Concepts

Affidavit – sworn statement made in writing. Municipalities must provide DOR an affidavit from the official newspaper confirming the publication dates for any public hearing or JRB meeting notice.

Affordable housing – housing that costs a household no more than 30% of the household's gross income. A municipality may extend the life of a TID which has paid project costs up to one year if it uses 75% of the final increment on affordable housing.

Amendment – general category for types of changes to a TID. All amendments must be submitted to the Wisconsin Department of Revenue (DOR) for approval. Review [TID Amendments](#) for details.

- **Allocation** – transferring an identified amount of increment funds from one TID (donor TID) to help pay the costs of another TID (recipient TID)
- **Project plan** – a change to the TID project plan. The change may add projects, modify eligible costs, change financial plans, add cash grants, or half-mile radius option.
- **Territory** – a change to the area or boundary of a TID. Territory may be added or subtracted up to four times during the life of a TID. The TID boundaries must remain contiguous.
- **Base value redetermination** – a reduction of the TID's base value. To qualify, the TID's equalized value must be at least 10% below the current base value of the TID for two consecutive years.

Annexation – the transition of land from the control of one entity to another. In relation to TIF law, this usually refers to town territory annexed by a city or village. After January 1, 2004, annexed land cannot be included in a new TID or added to an existing TID, unless one of the following applies:

- At least three years since the annexation occurred
- City/village has a cooperative boundary agreement with the town
- City/village pledges to pay the town an amount equal to the property taxes levied on the annexed territory for each of the next five years

Base value – the total value, as equalized by DOR, of the real property located within the TID as of the valuation date.

Blighted area – areas in a damaged condition. TIF Law provides two specific meanings for the designation of blight. Neither definition includes any open land developed only for agricultural purposes:

- **Definition 1:** An area in which the structures, buildings or improvements contribute to ill health, transmission of disease, infant mortality, juvenile delinquency, or crime and are detrimental to the public health, safety,

morals or welfare, due to dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light air, sanitation or open spaces, high density population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes

- **Definition 2:** An area which is predominantly open and which consists primarily of an abandoned highway corridor as defined in sec. [66.1333\(2m\)\(a\)](#), Wis. Stats. or that consists of land on which buildings or structures have been demolished and because of obsolete platting, diversity of ownership, deterioration of structures or of site improvements, substantially impairs the sound growth of the community

Boundary agreement – an agreement between two adjoining municipalities about their cooperation regarding issues such as land use, services, revenues, or boundaries. This type of agreement allows territory annexed from a town after January 1, 2004 to be included in a TID even if three years have not passed since the annexation. Sec. [66.0307](#), Wis. Stats., provides for the boundary agreement mentioned in TIF Law. Review [Intergovernmental Agreements](#) for more information.

Cash grants – payments made from tax increments to owners, lessees or developers of property included in a signed development agreement. The municipality must send a copy of the agreement to the JRB or, if the TID terminated, retain the agreement in the official TID records. The municipality must also include a statement about cash grants in the public hearing notice.

Class 1 notice – legal announcement of a meeting or hearing following ch. [985](#), Wis. Stats. This notice requires one publication at least seven days before the event. The public notice must be published in a newspaper likely to notify the people or place affected by the TID. The notice must say when, where and for what purpose the meeting or hearing is being held. Public hearings regarding any type of TID amendment require a Class 1 Notice; however, all Joint Review Board (JRB) meetings regarding the TID require notice at least five days before the meeting.

Class 2 notice – legal announcement of a meeting or hearing following ch. [985](#), Wis. Stats. This notice requires two publications, one in each of two consecutive weeks with the last published at least seven days before the event. The public notice must be published in a newspaper likely to notify the people or place affected by the TID. The notice must say when, where and for what purpose the meeting or hearing will be held. Public hearings regarding the creation of a TID require a Class 2 Notice.

Contiguous – geographically connected or sharing a border. All parcels in a TID must be contiguous.

Creation – the process of starting a TID. This process includes identifying a contiguous geographic area targeted for development, writing a plan for the area, organizing a JRB, holding meetings and a public hearing, adopting resolutions and submitting the necessary documents to DOR. Review [TID Creation](#) for more information.

Creation date – the date the municipality adopts the creation resolution for the TID. The creation date determines the maximum life and the beginning of the expenditure period. Only costs related to planning for the TID can be incurred before the creation date.

Creation resolution – the municipality's formal document approving the TID. This document must contain specific information about the TID. Review the [Resolution Checklist](#) for details on content.

Current value – the total equalized value of the real property in the TID as of January 1 of the current year, certified annually on approximately October 1.

Decrement situation – when the value of all taxable property within the TID, as equalized by DOR, is at least 10% less than the base value for two consecutive years.

Distressed TID – designation in the TIF law that allowed a TID more time to pay off project costs. This designation ended September 30, 2015. Distressed TIDs added 10 years to their maximum life.

District type – category based on a minimum percentage of property in a TID. The municipality must declare the TID type in the creation resolution. Municipal TID types include: blighted, rehabilitation or conservation, industrial, mixed-use, and environmental remediation. The declaration is based on the type of land that makes up 50% of the area in the TID. Town TID types include: agricultural, forestry, manufacturing, and tourism. The declaration is based on the type of land that makes up 75% of the area in the TID.

Environmental pollution – presence or introduction of harmful substances. TIF law includes two meanings:

- **Definition 1:** The contaminating or rendering unclean or impure the air, land or waters, or causing damage or harm to public health, fish, bird, animal or plant life, or harmful for commercial or recreational use (sec. [299.01\(4\)](#), Wis. Stats.)
- **Definition 2:** Substances that if released into the air, land, or waters of the state due to the redevelopment of an existing structure would be harmful to public health or harmful for commercial or recreational use (sec. [66.1105\(20m\)\(a\)1.b.](#), Wis. Stats.)

Environmental Remediation district – a TID with significant environmental pollution. Before creating an Environmental Remediation TID, the municipality must obtain certification of the site investigation report by the Wisconsin Department of Natural Resources. In the report, the municipality must describe the pollution, how it will be cleaned up, costs and a timeframe for the clean-up.

Equalized value – the DOR process of creating a uniform value for all general property in the state. Equalized property value is based on 100% of market value.

Expenditure – the exchange of money for the delivery of goods or services. No TID expenditures may be made before the adoption of the municipal resolution, except for costs directly related to planning the TID. TIF law lists eligible expenditures:

- Capital costs** – such as public works; new buildings or structures; demolition, remodeling, repair or reconstruction of existing buildings; environmental remediation; and the clearing of land
- Financing costs** – including interest paid to bond holders and premiums paid for early redemption of bonds
- Property assembly costs** – meaning a deficit incurred due to the sale or lease of land within a TID for less than its cost to the municipality
- Professional services** – such as planning, architectural, engineering, accounting, consulting, legal advice and services
- Administrative costs** – for municipal employees' time directly related to creating the TID or time spent implementing the TID project plan
- Relocation costs** – including relocation payments made following condemnation under sec. [32.19](#), Wis. Stats.
- Organizational costs** – related to environmental impact statements and public notices
- Payments** – to a town for property taxes on annexed land included in a TID
- Portion of major infrastructure projects** – inside or outside the TID that will serve the land in the TID (ex: water tower, sewer or water treatment plant)
- Removal or containment of lead contamination** – in buildings or infrastructure that the municipality declares a public health concern
- Developing newly-platted residential areas in a mixed-use TID** – when the residential development meets certain qualifications
- Cash grants** – if a municipality signs a development agreement with cash grants, state law requires the municipality indicate this in the public hearing notice
- Fees to DOR** – to certify or recertify the base and yearly fee to keep a TID active

Expenditure period – the time during the TID's life when expenses may be incurred to implement the approved projects. The maximum expenditure period for most districts ends five years before the unextended maximum life of the TID. Environmental Remediation TIDs created before November 29, 2017, have a 15-year expenditure period. Town TIDs created under sec. 60.85, Wis. Stats., have a 5-year expenditure period.

TID Expenditure Period	
TID Type	Maximum Expenditure Period
Any before October 1, 1995	22 years
Blighted or Rehabilitation/Conservation after October 1, 1995	22 years
Industrial after October 1, 1995 but before October 1, 2004	18 years
Industrial or mixed-use on or after October 1, 2004	15 years
Environmental Remediation before November 29, 2017	15 years
Environmental Remediation on or after November 29, 2017	22 years
Town TIDs created under sec. 60.85, Wis. Stats.	5 years

Extension – requesting extra time for the TID. This extends the TID maximum life. Review [TID Extensions](#) for details on obtaining an extension.

Three extension types:

1. **Affordable housing extension** – an extension of up to 12 months from the resolution date. Then the final increment must be used to improve housing. The municipality must use 75% of the increment to improve affordable housing. The municipality must adopt a resolution describing how funds will be used and email a copy of the resolution to DOR.
2. **Standard extension** – a non-specific statutory extension to a TID's maximum life when the municipality needs more time to pay project costs. The length of the extension depends on the type of district (review [TID Criteria Matrix](#) for details). The JRB must approve this extension and the municipality must email a copy of the approval to DOR.
3. **Technical college extension** – a three-year extension to the TID maximum life when the TID's increment was negatively impacted by [2013 Wisconsin Act 145](#). The JRB must approve this extension and the municipality must email a copy of the approval to DOR.

Increment – see [Tax increment](#) or [Value increment](#)

Industrial district – TID with more than 50% of land suitable for industrial sites. Any real property within an industrial type TID that is zoned for industrial use must remain zoned for industrial use for the life of the TID.

Ineligible project costs – expenses that may not be paid for with the tax increment revenue. TIF law identifies the following ineligible project costs:

- Constructing or expanding administrative, police and fire buildings, libraries, schools, recreation and community buildings
- Constructing any building or facility if the municipality generally finances similar facilities only with utility user fees
- General government operating expenses unrelated to the planning or implementation of the project plan
- Cash grants made by the municipality to owners, lessees, or developers of land within the TID, unless the recipient has signed a development agreement with the municipality.

Joint Review Board (JRB) – a committee with members representing the overlying taxing jurisdictions responsible for approving or denying the creation or amendment of a TID. When creating a TID the municipality must create a JRB to vote on all TID actions and review the TID Annual Report. Review [Joint Review Board](#) for more information.

Lands proposed for newly platted residential use – state law does not define the phrase "lands proposed for newly platted residential use." A "plat" is a map of a subdivision. "Newly platted" refers to land that has not been previously subdivided or is currently subject to a replat as defined in sec. [236.02\(11\)](#), Wis. Stats. The word "residential" commonly means relating to a place where people live. When reviewing a project plan, DOR considers the current use, or zoning, and the future use, or zoning, as indicators of whether an area consists of "lands proposed for newly platted residential use." An example of "lands proposed for newly platted residential use" would be subdividing a farm field for housing. Under state law, increment revenue may only be spent on newly platted residential development in a mixed-use TID if the TID includes less than 35% of lands proposed for newly platted residential use and if one of the following applies:

- Density of the residential housing is at least three units per acre
- Residential housing is located in a conservation subdivision, as defined in sec. [66.1027\(1\)\(a\)](#), Wis. Stats.
- Residential housing is located in a traditional neighborhood development, as defined in sec. [66.1027\(1\)\(c\)](#), Wis. Stats.

Local legislative body – municipal governing body responsible for administering local government (ex: the village/town board, city council or common council). This body must adopt a resolution to create, amend, or terminate a TID; or extend the TID's life for affordable housing.

Mixed-use district – TID with a combination of residential, commercial, and industrial uses. Mixed-use TIDs can only include lands proposed for newly platted residential use if they do not exceed 35%, by area, of the real property in the TID and the residential development meets other qualifications.

Multijurisdictional district – TID created by two or more cities that have entered into an intergovernmental cooperation agreement under sec. [66.0301](#), Wis. Stats., which addresses the provisions required by sec. [66.1105\(18\)\(b\)](#), Wis. Stats.

Municipality – a city, village or town.

Non-project costs – project expenses that are not eligible for TIF increment funds or that are paid for with other types of revenue, such as grants or user fees. Any non-project costs in the TID must be detailed in the project plan.

Overlap – when the boundary of one TID covers another existing TID's boundaries.

Overlying taxing jurisdiction – school districts, county governments, technical college districts and other special districts (ex: sanitary districts, sewer districts or lake rehabilitation districts). The tax increment generated by the levies of each of these jurisdictions is collected by the municipality that manages the TID to pay the approved project costs. A representative from the county, municipality, school and technical college districts serves on the JRB.

Planning Commission – a committee that creates and adopts a master plan for physical development of the municipality as specified in sec. [62.23](#), Wis. Stats. If a municipality does not have a Planning Commission, a board of public land commissioners or the planning committee may serve this role. Steps assigned to the Planning Commission under TIF law may be carried out by the Redevelopment or Community Development Authority of the municipality.

Project costs – any expenditure planned or made that can be paid for with tax increment revenue. DOR does not make decisions on the eligibility of specific project costs. Each municipality must consult with its legal and accounting advisors to decide whether a project or specific cost is eligible under TIF law.

Project plan – a document explaining the financial details and development plans for the TID.

Public hearing – the presentation of the TID project plan before the Planning Commission where the community may voice its opinion on the TID. As part of creating or amending a TID, the Planning Commission must hold a public hearing and make copies of the project plan available.

Rehabilitation or conservation work – to restore, preserve or repair. Defined for the purposes of TIF law in sec. [66.1337](#), Wis. Stats., rehabilitation and conservation includes any of the following (these descriptions do not override the restrictions on project costs defined above):

- Operating a program of voluntary or compulsory repair and rehabilitation of buildings or other improvements
- Acquisition of real property and demolition; removal or rehabilitation of buildings and improvements on the property to eliminate unhealthful, unsanitary or unsafe conditions, lessen density, reduce traffic hazards, eliminate uses detrimental to the public welfare, remove or prevent the spread of blight or deterioration, or provide land for needed public facilities
- Installation, construction or reconstruction of streets, utilities, parks, playgrounds, and other improvements necessary for the objectives of an urban renewal project
- The disposition of any property acquired in the project area for uses meeting the objectives of the urban renewal project

Severely distressed TID – designation in the TIF law that allowed a TID more time to pay off project costs. This designation ended September 30, 2015. Severely Distressed TIDs were allowed a maximum life of 40 years from the creation date.

Substantial compliance – when the essential (substantial) requirements of the statutes are met even though the formal requirements were not. When creating or amending a TID, if the municipality does not meet certain requirements, the municipality may submit a written request asking DOR to find substantial compliance. This means that despite certain errors, a TID may be created because the error did not affect the fairness of the process or the public's ability to participate in the process. This process allows DOR more flexibility when approving TIDs.

Tax base – the total of all equalized real property in an entire municipality or taxing jurisdiction on which property taxes are levied.

Tax increment – the taxes levied by all overlying taxing jurisdictions on the value between the base value and the current value of the TID. The municipality that manages the TID uses these taxes to pay for the approved project costs. Review the [TID Creation Timeframes](#) for information on when increments begin for a new creation. Review [TID Termination Timeframes](#) for information on when increments end for a terminated TID.

Termination – the process of ending a TID. This process includes adopting a resolution, notifying DOR, completing the final audit and filing the appropriate documents with DOR. After the tax increments collected exceed project costs or the TID reaches its maximum life, it must terminate. If the municipality terminates a TID and there is remaining debt then it becomes the municipality's responsibility. Review [TID Termination](#) and [TID Termination Timeframes](#) for more information.

Valuation date – January 1 of the year the TID is created or amended. The date the municipality adopts the creation or amendment resolution determines the valuation/creation year. Review the [TID Creation Timeframes](#) to determine the creation year.

Value increment – the difference in value between the base value and the current value of the TID. This is the amount of property value that can be attributed to the TIF investment used to generate the tax increment that pays for the investment.

Value limit – the maximum TID value allowed in a municipality. A municipality must be under the limit to create or add parcels to a TID. For a municipal TID, the value of taxable property in the new TID plus the value increment of existing TIDs divided by the total municipal equalized value cannot exceed 12%. Town TIDs created under sec. 60.85, Wis. Stats., have a 5% or 7% limit. For more information review [TIF – Value Limit Common Questions](#).

VII. Resources/Contact Information

For more Tax Incremental Financing (TIF) information:

- Visit the [TIF](#) website
- Email – tif@wisconsin.gov
- Phone – (608) 266-7750, press 3 for Tax Incremental Finance
- DOR [YouTube](#) – Governments playlist



PUBLIC HEARING REPORT TO THE PLAN COMMISSION

DATE: June 23, 2026

PROPERTY ADDRESS: TID No. 11

PARCEL NUMBER: Various

OWNER: Various

APPLICANT: City of Fort Atkinson

FILE NUMBER: Creation of TID NO. 11

EXISTING ZONING: Various

PROPOSED ZONING: Various (no changes proposed)

EXISTING LAND USE: See Map

REQUESTED USES: None

BACKGROUND

The City is proposing to create a new Tax Incremental District (TID) No. 11 on the south side of Fort Atkinson. The project plan, maps, and notices are included with this memo for review by the Plan Commission and the Public.

TID No. 11 is proposed to be Mixed Use TID and will include undeveloped and underdeveloped land in the terminated TID No. 6 (the Klement Business Park) as well as lands to the west and north along Janesville Avenue and Hackbarth Road.

REQUEST OVERVIEW

There are 27 parcels proposed to be included in TID No. 11, for a total of about 250 acres of land. The estimated fair market value of the land and improvements in the TID is \$21,206,300. If this TID is created, the taxes based on that land value will continue to be distributed to the four taxing jurisdictions. If created, the taxes on the additional value in the TID over its life will go into a separate fund for use in supporting development and installing infrastructure and improvements within the TID.

Possible projects include Janesville Avenue corridor improvements, utility extension and improvement projects, road and intersection improvements, possible City land purchases, park/trail improvements and extensions, entryway signage improvements, direct development incentives, financing and interest, and administrative and organizational fees. These project are further described in the proposed project plan.

A public notice for this public hearing was mailed to each taxing jurisdiction on June 2, 2026. In addition, it was published in the *Jefferson County Daily Union* as a Class 2 Notice on June 9, 2026 and June 16, 2026. The Joint Review Board held their initial meeting to review this matter on June 22, 2026.

DISCUSSION

City staff welcomes discussion and feedback from the public and the Plan Commission on this matter.

RECOMMENDATION

No Plan Commission action is necessary after the public hearing.

Under the action item later on the agenda, staff recommends that the Plan Commission adopt the resolution recommending approval of the Project Plan and Boundaries for Tax Incremental District No. 11, City of Fort Atkinson, Jefferson County, Wisconsin.

ATTACHMENTS

1. TID#11 creation project plan Fort Atkinson DRAFT 2 060326
2. 6.1.26 Taxing Entities Public Hearing Notice TID 11 creation
3. Combined-Public-Notices-Fort Atkinson TID 11 Creation revised
4. TID #11 Planning Commission 6.23.26

Project Plan & District Boundary
Tax Incremental District No. 11
in the
CITY OF FORT ATKINSON, WISCONSIN



July 7, 2026

(Approved Actions)

Organizational Joint Review Board Meeting Held	June 22, 2026
Public Hearing Held	June 23, 2026
Adopted by Planning Commission	June 23, 2026
Adopted by City Council	July 7, 2026
Adopted by Joint Review Board	July 27, 2026

Prepared in part by:



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Public Finance
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**City of Fort Atkinson
TID #11 Project Plan & District Boundary**

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Section 1: City of Fort Atkinson Officials

City Council

Kyle Jaeckel	President
Davin Lescohier	President Pro Tem
Bruce Johnson	Council Member
Peggy Huckabee	Council Member
Jena Price	Council Member

City Staff

Rebecca Houseman	City Manager
Michelle Ebbert	City Clerk/Treasurer/Finance Director
Zach Navin	Director of Public Works
David Westrick	City Attorney
Jedidiah Draeger	Director of Neighborhood & Building Services
Sarah Weihert	Public Relations/Executive Assistant

Planning Commission

Rebecca Houseman, Chairperson	Diana Shull
Peggy Huckabee, Council Representative	Vacant Citizen Position
John Ciccarelli	Zach Navin, Secretary
Eric Schultz	

Joint Review Board

Rebecca Houseman	City Representative - Chairperson
Michael Luckey	Jefferson County
Shawna Marquardt	Madison Area Technical College
Nathan Knitt	Fort Atkinson School District
Jonah Ralston	Public Member

Section 2: Introduction and Description of District

The City plans to use Tax Incremental Financing (“TIF”) as a successful economic development programming tool by providing public improvements and development incentives to encourage and promote residential and commercial development. The goal is to increase the tax base, to create and enhance economic opportunities, and to increase housing options within the City. The City works with developers and property owners to provide infrastructure improvements and incentives for development. Public infrastructure and property improvements will be financed by a combination of TIF increments and debt financing.

The Tax Increment District (“TID”) is being created as a “Mixed-Use District” based on the identification and classification of the property proposed to be included in the TID. The maximum life (absent extension) of the TID is 20 years from the date of adoption.

Tax incremental financing is being proposed to encourage and support development within the District. Said financing is intended to be used for the projects outlined in this Project Plan “Plan.” The District is located wholly within the City of Fort Atkinson. Any proposed and potential new development will generate additional property taxes (tax increment) that will be used to offset the cost of the public investments resulting from, or needed by, the new development. Planned or potential development projects are detailed in the Statement of Kind, Number and Location of Proposed Projects section of this Plan.

The City anticipates various public improvement project cost expenditures of approximately \$21,500,000 including financing/interest costs during the TID’s 15-year expenditure period. Proposed public project improvements may include, but not limited to developer incentives in the form of cash grants or TID loans, professional and organizational services, administrative costs, and finance costs.

As a result of the creation of this TID, the City projects a preliminary and conservative cash flow analysis indicating approximately \$29,300,000 in increments. The TID increment will primarily be used to pay the debt service costs of the TID, project costs within the TID, and project development incentives. The increment may also be used for bicycle/pedestrian connections and improvements and street/sidewalk improvements within the vicinity of the district. The City projects land and improvement values (incremental value) of approximately \$90,000,000 will be created in the TID by the end of 2046. This additional value will be a result of the improvements made and projects undertaken within the TID.

Maps depicting the boundaries and existing uses and conditions of the TID are found in the respective mapping sections of this project plan.

Section 3: Summary of Findings

As required by s.66.1105 Wis. Stats., and as documented in this Project Plan and the exhibits contained and referenced herein, the following findings are made:

1. That “but for” the creation of this TID, the development projected as detailed in this Project Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the City. In making this determination, the City has considered the following information:
 - Development within the TID has not occurred at the pace anticipated by the City. Infrastructure and other development related expenses are not likely to be borne exclusively by private developers; therefore, the City has concluded that public investment will be required to fully achieve the City’s objectives for this area.
 - To achieve its objectives, the City has determined that it must take an active role in encouraging development by making appropriate public expenditures in the area. Without the availability of tax increment financing, these expenditures are unlikely to be made. Enhancement of this area will complement existing venues in the City, and benefit, not only the City, but all overlapping taxing jurisdictions. Accordingly, the costs to implement the needed projects and programs are appropriately funded through tax increment financing.
 - In order to make the area included within the TID suitable for development, the City will need to make a substantial investment to pay costs of some or all of the projects listed in the project plan and to maintain a rent structure that does not exceed the upper end of market levels. Due to the public investment that is required, the City has determined that development of the area will not occur at the pace or levels desired solely as a result of private investment.

**City of Fort Atkinson
TID #11 Project Plan & District Boundary**

2. The economic benefits of the Tax Incremental District, as measured by increased property values, are sufficient to compensate for the cost of the improvements. In making this determination, the City has considered the following information:

As demonstrated in the Economic Feasibility Section of this Project Plan, the tax increments projected to be collected and the debt issuance will be more than sufficient to pay for the proposed project costs. On this basis alone, the finding is supported.

3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.

Since the development expected to occur is unlikely to take place without the use of Tax Incremental Financing (see Finding #1) and since the TID will generate economic benefits that are more than sufficient to compensate for the cost of the improvements (see Finding #2), the City reasonably concludes that the overall benefits of the TID outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. It is further concluded that since the "but for" test is satisfied, there would, in fact, be no foregone tax increments to be paid in the event the TID is not created.

4. The improvements to be made within the TID are likely to significantly enhance the value of substantially all other real property in the City surrounding the TID.
5. The equalized value of taxable property of the TID does not exceed 12% of the total equalized value of taxable property within the City.
6. The Project Plan for the TID is feasible and is in conformity with the master plan of the City.
7. The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Sections 66.1105(5)(b).
8. TID #11 encompasses approximately 249 acres, of which about 87 acres (35%) are relevant to newly platted calculation. The City confirms less than 35% percent of the district is land proposed for newly-platted residential development as none of the development is expected to be newly platted.

City of Fort Atkinson
TID #11 Project Plan & District Boundary

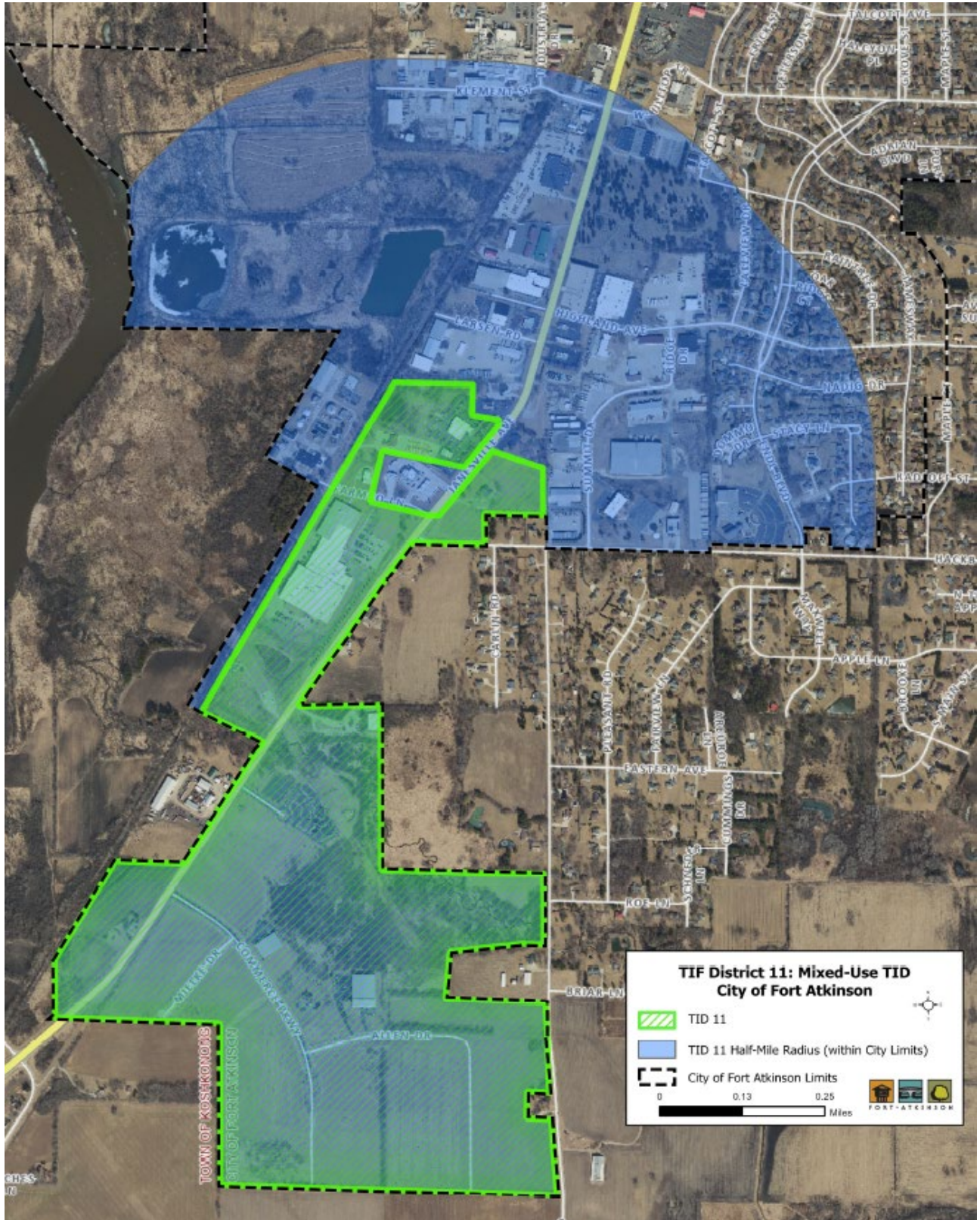
9. The TID is being created as a Mixed-Use District. This project plan has met the definition and requirements for a Mixed-Use District. Not less than 50% of the proposed district's area land is suitable for industrial, commercial, and residential use.

Section 4: Map of Proposed District Boundary

Current Map is reflective of the 01/01/2026 parcel list.



Section 5: One Half Mile Radius Map of Proposed District Boundary



Section 6: Map Showing Existing Uses and Conditions



**City of Fort Atkinson
TID #11 Project Plan & District Boundary**

Section 7: Preliminary Parcels List and Analysis

As of 01/01/2026 parcel list.

Key	Parcel Number	Parcel Address	Acres	Assessed Value	Est. Fair Market Value	Owner Name
1	226-0514-1741-000	No address	27.4614	\$ -	\$ -	CITY OF FORT ATKINSON
2	226-0514-1632-004	No address	1.7098	\$ -	\$ -	CITY OF FORT ATKINSON
3	226-0514-1632-003	No address	4.6078	\$ -	\$ -	CITY OF FORT ATKINSON
4	226-0514-1632-002	No address	5.9132	\$ -	\$ -	CITY OF FORT ATKINSON
5	226-0514-1714-002	No address	3.9566	\$ -	\$ -	CITY OF FORT ATKINSON
6	226-0514-1714-000	1905, CENTRAL COAST LN	11.4304	\$ 1,715,500	\$ 2,048,100	L TREE PROPERTIES LLC
7	226-0514-1742-001	1911, JANESVILLE AVE	12.6379	\$ 261,400	\$ 308,300	V&J INVESTMENT PROPERTIES LLC
8	226-0514-0933-006	1661, JANESVILLE AVE	9.6345	\$ -	\$ -	PEACE LUTHERAN CHURCH
9	226-0514-1632-001	1915, ALLEN DR	9.0259	\$ -	\$ -	CITY OF FORT ATKINSON
10	226-0514-1714-001	1815, JANESVILLE AVE	4.6159	\$ 1,140,100	\$ 1,361,200	1815SCORE LLC
11	226-0514-1711-000	1700, JANESVILLE AVE	31.8413	\$ 6,294,600	\$ 7,515,000	SPACESAVER CORP
12	226-0514-1633-000	1399, POEPEL RD	17.1540	\$ -	\$ -	CITY OF FORT ATKINSON
13	226-0514-1741-002	1921, COMMERCE PKWY	3.6099	\$ 1,395,100	\$ 1,665,600	LEE A MOLDENHAUER TRUST
14	226-0514-1714-004	No address	5.0039	\$ 130,000	\$ 155,200	L TREE PROPERTIES LLC
15	226-0514-1744-001	No address	13.8293	\$ -	\$ -	CITY OF FORT ATKINSON
16	226-0514-1633-002	No address	18.0692	\$ 199,400	\$ 234,600	OSI INDUSTRIES LLC
17	226-0514-1741-004	No address	5.8076	\$ 146,000	\$ 174,300	BADGERSTORFA LLC
18	226-0514-1741-003	1901, ALLEN DR	5.1740	\$ 2,282,100	\$ 2,724,600	RME MANAGEMENT LLC
19	226-0514-1741-005	1951, COMMERCE PKWY	4.0086	\$ 883,900	\$ 1,055,300	COMMERCE PARKWAY LLC
20	226-0514-1744-000	No address	16.3268	\$ -	\$ -	CITY OF FORT ATKINSON
21	226-0514-1741-001	1901, COMMERCE PKWY	11.1994	\$ -	\$ -	CITY OF FORT ATKINSON
22	226-0514-1742-000	No address	7.7958	\$ -	\$ -	WI DEVELOPMENT PARTNERS LLC
23	226-0514-1742-003	No address	2.9864	\$ -	\$ -	WI DEVELOPMENT PARTNERS LLC
24	226-0514-0933-016	1280, FARMCO LN	2.8000	\$ 508,300	\$ 606,900	DEKE DULLERE ENTERPRISES LLC
25	226-0514-0844-002	1272, FARMCO LN	2.6490	\$ 337,600	\$ 403,100	DARYL SPOERL REAL ESTATE LLC
26	226-0514-0933-000	1642 JANESVILLE AVE	9.3520	\$ 2,247,800	\$ 2,683,600	J&F REAL ESTATE LLC
27	226-0514-0933-009	1644 JANESVILLE AVE	1.1060	\$ 226,600	\$ 270,500	J&F REAL ESTATE LLC
GRAND TOTALS			249.7067	\$ 17,768,400	\$ 21,206,300	

Section 8: Equalized Valuation Test

The following calculations demonstrate that the City is in compliance with s.66.1105(4) (gm)4.c. Wis. Stats., which requires that the equalized value of the taxable property in the proposed TID, plus the value increment of any existing Tax Incremental Districts, does not exceed 12% of the total equalized value of taxable property within the City. With TID #11, the value increment of all existing Tax Increment Districts will be approximately 4.08%.

Valuation Test Compliance Calculation

2025 Projected Equalized Valuation (TID IN)	\$ 1,555,582,500
Limit for 12% Test	\$ 186,669,900

Increment Value of Existing TIDs	\$ 42,303,600
Projected Base Value of New TID	<u>\$ 21,206,300</u>
Total Value Subject to Test	\$ 63,509,900

Compliance ($\$63,509,900 < \$186,669,900$) Meets Requirement

Section 9: Statement of Kind, Number and Location of Proposed Projects

The City expects to implement the following public project improvements. Any costs including eligible administrative costs necessary or convenient to the creation of the district or directly or indirectly related to the public works and other projects are considered "project costs" and eligible to be paid with tax increment revenues of the TID.

**City of Fort Atkinson
TID #11 Project Plan & District Boundary**

Project Key	TID #11 Project Name	Estimated Project Cost
1	Janesville Avenue Corridor Improvements	\$ 750,000.00
2	Water Extension - Janesville Avenue	\$ 500,000.00
3	Sanitary Sewer Interceptor	\$ 500,000.00
4	Janesville Avenue Road Improvements	\$ 3,500,000.00
5	Commerce Parkway/Janesville Avenue Intersection Improvements	\$ 250,000.00
6	City Land Purchases	\$ 2,500,000.00
7	Park/Trail Improvements	\$ 750,000.00
8	Entryway Signage Improvements	\$ 150,000.00
9	Regional Stormwater Improvements	\$ 1,200,000.00
10	Pedestrian/Bicycle Path Extensions	\$ 500,000.00
11	Road/Utility Installation	\$ 5,000,000.00
12	Direct Developer Assistance	\$ 1,500,000.00
13	Financing and Interest	\$ 4,000,000.00
14	Administrative and Organization Fees	\$ 400,000.00
TOTAL ESTIMATED PROJECT COSTS		\$ 21,500,000.00

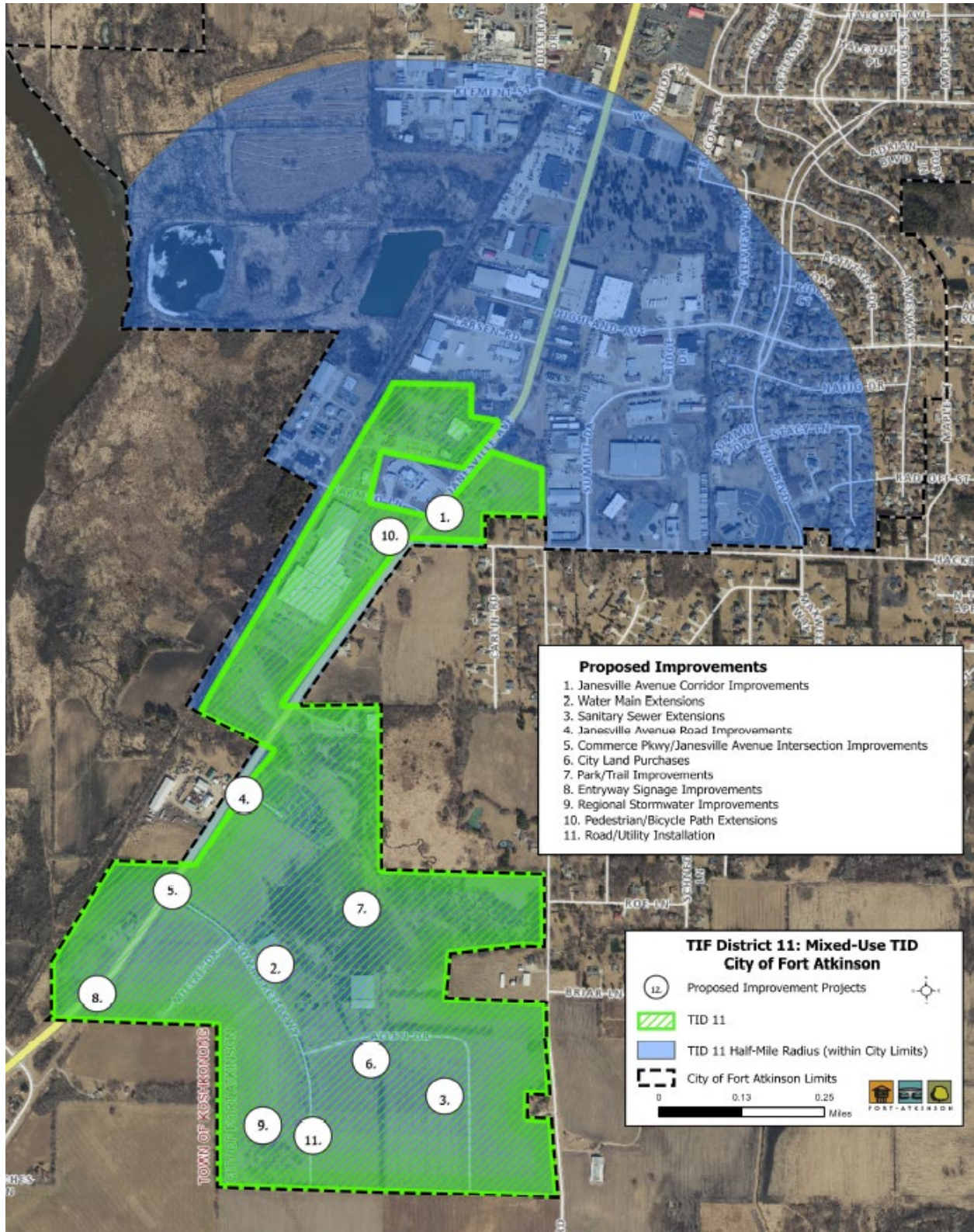
Project Descriptions

1. Janesville Avenue Corridor Improvements – improvements may include traffic signals and/or circulation improvements, curb and gutter, stormwater infrastructure, safety improvements, intersection connections and pedestrian and bicycle improvements including sidewalks and bike lanes, per the 2025 Council-adopted Janesville Avenue Corridor Plan. Improvements may also be made within ½ mile of the TID’s boundaries.
2. Water Extension Janesville Avenue – extension of water infrastructure along Janesville Avenue to the south. There may be additional water infrastructure projects in the area as needed depending on future development needs.
3. Sanitary Sewer Interceptor – extension of sewer infrastructure and interceptor along Janesville Avenue to the south. There may be additional sewer infrastructure projects along in the area as needed depending on future development needs. Lining and improvements to existing sanitary sewer infrastructure may be made within the TID and with ½ mile of its boundaries.
4. Janesville Avenue Road Improvements – improvements may include traffic signals and/or circulation improvements, safety

City of Fort Atkinson
TID #11 Project Plan & District Boundary

- improvements, and pedestrian and bicycle improvements in general, and specifically at the intersection of Janesville Avenue, Hackbarth Road, and Farmco Lane.
5. Commerce Pkwy/Janesville Avenue Intersection Improvements – this intersection may require improvements, such as signals upon introducing additional traffic, pedestrians, and bicyclists in the area due to the potential future development.
 6. City Land Purchases – the City may purchase land throughout the life of the TID for public infrastructure, parkland, and/or if an opportunity arises where the purchase of land would benefit the City and the TID.
 7. Park/Trail Improvements – the Business Park does not feature a park, but the area does feature conservancy zoning, which may present an opportunity for a trail system along Allen Creek, or other improvements identified in the City’s Comprehensive Plan (2022), Comprehensive Outdoor Recreation Plan (2023), or through a planned development. This may include a connection to the Glacial River Bike Trail system.
 8. Entryway Signage Improvements – prepare for possible new entryway signage and/or wayfinding signage at the south end of the City.
 9. Regional Stormwater Improvements – regional stormwater improvements may include public or private stormwater detention and retention within the Business Park and other areas within the TID and within ½ mile of the TID boundaries.
 10. Pedestrian/Bicycle Path Extensions – Glacial River Bike trail pedestrian and bicycle path future extensions and connections may be considered.
 11. Road/Utility Installation – road and utility installation projects may include the extension of Commerce Parkway to the south, Allen Drive to the east, a new unnamed road to the south of Allen Drive, a possible connection to Poeppel Road, and/or any additional public roads and utilities necessary to support the proper and responsible development of the TID.
 12. Direct Developer Assistance – Direct developer assistance and incentives may be utilized through TIF in order to take advantage possible development opportunities.
 13. Financing and Interest – the cost of issuance and interest on borrowing needed for projects along with interest due to development for any developer incentive loan.
 14. Administrative & Organizational Fees – City staff and consultants planning, engineering, legal, and administrative fees, along with organizational fees, Department of Revenue annual fees, and the costs associated with the creation of this TID.

Section 10: Maps Showing Proposed Improvements and Uses



Section 11: Detailed List of Project Costs

1. INFRASTRUCTURE IMPROVEMENTS	\$15,600,000
2. DEVELOPER ASSISTANCE	\$1,500,000
3. FINANCING & INTEREST	\$4,000,000
4. ADMINISTRATIVE & ORGANIZATION FEES	\$400,000
ESTIMATED TOTAL	\$21,500,000

The project cost is based on current prices and preliminary estimates. The City reserves the right to increase this cost to reflect inflationary increases and other uncontrollable circumstances between the creation of the TID and the time of construction. The tax increment allocation is preliminary and is subject to adjustment based upon the implementation of the Plan.

This Plan is not meant to be a budget nor an appropriation of funds for specific projects, but a framework within which to manage projects. All costs included in the Plan are estimates based on the best information available. The City retains the right to delete or pursue future projects listed in the prior paragraph, and shown on the map, or change the scope and/or timing of projects implemented as they are individually authorized by the City Council, without amending the Plan.

The City has provided a full list of projects, that would only be included in the TID in the event sufficient increment growth is expected to be generated. The City reserves the right to replace specific projects within the general categories stated in Section 9 to better meet the needs of the development as it progresses.

The Plan authorizes the expenditure of funds for project costs within a 1/2-mile radius of the TID boundary.

Section 12: Economic Feasibility

The information and exhibits contained within this project plan demonstrate that the proposed TID is economically feasible insofar as:

**City of Fort Atkinson
TID #11 Project Plan & District Boundary**

- The City has available to it the means to secure the necessary financing required to accomplish the projects contained within this Plan. A listing of “Method of Financing and Timing of When Costs are to be Incurred” follows.
- The development anticipated to occur because of the implementation of this Plan will generate sufficient tax increments to pay for the cost of the projects. This Plan identifies the following: 1) the development expected to occur, 2) a projection of tax increments to be collected resulting from that development and other economic growth within the TID, and 3) a cash flow model demonstrating that the projected tax increment collections and all other revenues available such as debt issuance will be sufficient to pay all Project Costs.

To evaluate the economic feasibility of TID #11 it is necessary to project the amount of tax revenue that can be reasonably generated over the legal life of the TID. Included in Exhibit A is a proforma analysis of TID #11. The proforma analyzes expenses based on project plan costs of TID #11 against projected TID revenue. Tax revenue is conservatively estimated. Cash received from future TID #11 tax increments will be used to fund project costs and implementation of this Plan. In 2047, the final year of revenue collection for the TID, it is projected to have repaid all expenditures and is left with a positive surplus balance.

Section 13: Method of Financing and Timing of When Costs are to be Incurred.

The City plans to fund project costs with cash received from future TID #11 tax increments and to issue a developer grant/loan to provide direct or indirect financing for the projects to be undertaken. The following is a list of the types of obligations the City may choose to utilize.

General Obligation (G.O.) Bonds or Notes (BAN, NAN, TAN)

The City may issue G.O. Bonds or Notes to finance the cost of Projects included within this Plan. Wisconsin Statutes limit the principal amount of G.O. and State Trust Fund Loan debt that a community may have outstanding at any point in time to an amount not greater than five percent of its total equalized value (including increment values).

Community Development Authority Lease Revenue Bonds:

Pursuant to Section 66.1335 Wisconsin Statutes (i.e., the “Community Development Authority Law”) the City may issue Community Development

City of Fort Atkinson
TID #11 Project Plan & District Boundary

Authority Lease Revenue Bonds to finance projects included within this Plan. Lease Revenue Bonds are not general obligations of the City and therefore do not count against the City's borrowing capacity. To the extent tax increments collected are insufficient to meet the annual debt service requirements of the revenue bonds, the City may be subject to either a permissive or mandatory requirement to appropriate on an annual basis a sum equal to the actual or projected shortfall.

Tax Increment Revenue Bonds

The City has the authority to issue revenue bonds secured by the tax increments to be collected. These bonds may be issued directly by the City or as a Lease Revenue Bond by a Community Development Authority (CDA). Tax Increment Revenue Bonds and Lease Revenue Bonds are not general obligations of the City and therefore do not count against the cities borrowing capacity. To the extent tax increments collected are insufficient to meet the annual debt service requirements of the revenue bonds, the City may be subject to either a permissive or mandatory requirement to appropriate on an annual basis a sum equal to the actual or projected shortfall.

Utility Revenue Bonds

The City can issue revenue bonds to be repaid from revenues of the sewer and/or water systems, including revenues paid by the City that represent service of the system to the City. There is neither a statutory nor constitutional limitation on the amount of revenue bonds that can be issued, however, water rates are controlled by the Wisconsin Public Service Commission and the City must demonstrate to bond underwriters its ability to repay revenue debt with the assigned rates. To the extent the City utilizes utility revenues other than tax increments to repay a portion of the bonds, the City must reduce the total eligible Project Costs in an equal amount.

Board of Commissioners of Public Lands State Trust Fund Loans

The City may issue State Trust Fund Loans to finance the cost of Projects included within this Plan. Wisconsin Statutes limit the principal amount of State Trust Fund Loan and GO debt that a community may have outstanding at any point in time to an amount not greater than five percent of its total equalized value (including increment values).

Bonds Issued to Developers ("Pay as You Go" Financing)

The City may issue a bond to one or more developers who provide financing for projects included in this Plan. Repayment of the amounts due to the developer under the bonds are limited to an agreed percentage of the available annual tax increments collected that result from the improvements made by the developer. To the extent the tax increments collected are

**City of Fort Atkinson
TID #11 Project Plan & District Boundary**

insufficient to make annual payments, or to repay the entire obligation over the life of the District, the City's obligation is limited to not more than the agreed percentage of the actual increments collected. Bonds issued to developers in this fashion are not general obligations of the City and therefore do not count against the City's borrowing capacity.

Federal/State Loan and Grant Programs

The State and Federal governments often sponsor grant and loan programs that municipalities may potentially use to supplement TID expenditures or provide financing for capital costs which positively impact the district. These programs include Wisconsin Community Development Block Grants, Rural Development Administration Community Facility Loan/Grants, Transportation Economic Assistance Grants, and Economic Development Administration Grants. These programs require local match funding to ensure State and Federal participation in the project.

The actual amount of debt issuance will be determined by the City at its convenience and as dictated by the nature of the projects as they are implemented.

Plan Implementation

Projects identified will provide the necessary anticipated governmental services to the area, and appropriate inducements to encourage development of the area. The City anticipates making total project expenditures of approximately \$17,500,000 plus financing/interest costs to undertake the projects listed in this Project Plan. The Expenditure Period of this District is 15 years from the date of adoption of the Creation Resolution by the Common Council. The projects to be undertaken pursuant to this Project Plan are expected to be financed primarily with tax increments. The City reserves the right to alter the implementation of this Plan to accomplish this objective. Interest rates projected are based on current market conditions. Municipal interest rates are subject to constantly changing market conditions. In addition, other factors such as the loss of tax-exempt status of municipal bonds or broadening the purpose of future tax-exempt bonds would affect market conditions. Actual interest expense will be determined once the methods of financing have been approved and securities or other obligations are issued.

If financing as outlined in this Plan proves unworkable, the City reserves the right to use alternate financing solutions for the projects as they are implemented.

Section 14: Annexed Property

There are no parcels located within the District that were annexed by the City during the preceding three-year period.

Section 15: Proposed Changes in Zoning Ordinances

Any changes in zoning that may take place throughout the life of the TID will be consistent with the City's Comprehensive Plan – Future Land Use Map.

Section 16: Proposed Changes in Master Plan, Map, Building Codes, and City Ordinances

The City does anticipate that the TID will require changes in the master plan, map, building codes, and City ordinances to implement this project plan. The proposed development and uses are consistent with the adopted Fort Atkinson Comprehensive Plan.

Section 17: Relocation

The City does not anticipate the need to relocate persons or businesses in conjunction with this Plan. In the event relocation or the acquisition of property by eminent domain becomes necessary at some time during the implementation period, the City will follow applicable state statutes as required in Wisconsin Statutes Chapter 32.

Section 18: Orderly Development of the City

The creation of the TID will enable the City to undertake projects in furtherance of the stated objectives of its Comprehensive Plan and other planning documents. To this extent, the creation of the TID promotes the orderly development of the City.

Section 19: A List of Estimated Non-Project Costs

Non-Project costs are public works projects that only partly benefit the TID or are not eligible to be paid with tax increment, or costs not eligible to be paid with Tax Incremental Financing funds. The City does not anticipate any

**City of Fort Atkinson
TID #11 Project Plan & District Boundary**

non-project costs for the TID.

Section 20: City Attorney Opinion

Exhibit B contains a signed opinion from the City attorney advising whether the project plan amendment is complete and complies with Section 66.1105(4)(f) of the Wisconsin Statutes.



SECTION 21: EXHIBIT A CASH FLOW PROFORMA ANALYSIS

City of Fort Atkinson
Tax Increment District No. 11
Cash Flow Proforma Analysis

Assumptions	
Annual Inflation During Life of TID.....	2.00%
2025 Gross Tax Rate (per \$1000 Equalized Value).....	\$17.75
Annual Adjustment to tax rate.....	0.00%
Investment rate.....	0.00%
Data above dashed line are actual	

Year	Background Data					Revenues			Expenditures						TID Status			Year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)		(r)
	TIF District Valuation (January 1)	Inflation Increment	Construction Increment (1)	TIF Increment Over Base	Tax Rate	Tax Revenue	Advance from General Fund	Total Revenues	PAYGO Payment to Developer (Pelton)	Cash Developer Incentive	Up-Front Incentives (GF Advance)	PAYGO Payment to Developer \$1.5 Million	Estimated Debt Service \$15.6 Million	Admin Expenses	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)		Cost Recovery
	Base Value \$18,252,200																		
2026	\$18,252,200	\$365,044	\$2,500,000	\$2,865,044	17.75	\$0	\$550,000	\$550,000	\$0	\$550,000	\$0	\$0	\$0	\$20,000	\$570,000	(\$20,000)	(\$20,000)		2026
2027	\$21,117,244	\$422,345	\$4,250,000	\$7,537,389	17.75	\$50,855		\$50,855	\$31,063	\$0	\$11,000	\$0	\$0	\$20,000	\$62,063	(\$11,208)	(\$31,208)		2027
2028	\$25,789,589	\$515,792	\$11,000,000	\$19,053,181	17.75	\$133,789		\$133,789	\$83,869	\$0	\$11,000	\$0	\$0	\$20,000	\$114,869	\$18,920	(\$12,288)		2028
2029	\$37,305,381	\$746,108	\$10,750,000	\$30,549,288	17.75	\$338,194		\$338,194	\$96,294	\$0	\$11,000	\$0	\$0	\$20,000	\$127,294	\$210,900	\$198,612		2029
2030	\$48,801,488	\$976,030	\$11,500,000	\$43,025,318	17.75	\$542,250	\$375,000	\$917,250	\$167,738	\$0	\$11,000	\$0	\$663,000	\$20,000	\$861,738	\$55,512	\$254,125		2030
2031	\$61,277,518	\$1,225,550	\$10,000,000	\$54,250,868	17.75	\$763,699		\$763,699	\$167,738	\$0	\$35,750	\$62,125	\$663,000	\$20,000	\$948,613	(\$184,913)	\$69,211		2031
2032	\$72,503,068	\$1,450,061	\$10,000,000	\$65,700,930	17.75	\$962,953		\$962,953	\$167,738	\$0	\$35,250	\$124,250	\$663,000	\$20,000	\$1,010,238	(\$47,285)	\$21,927		2032
2033	\$83,953,130	\$1,679,063	\$10,000,000	\$77,379,992	17.75	\$1,166,192		\$1,166,192	\$167,738	\$0	\$34,750	\$124,250	\$663,000	\$20,000	\$1,009,738	\$156,454	\$178,381		2033
2034	\$95,632,192	\$1,912,644	\$10,000,000	\$89,292,636	17.75	\$1,373,495		\$1,373,495	\$167,738	\$0	\$34,250	\$124,250	\$663,000	\$20,000	\$1,009,238	\$364,257	\$542,638		2034
2035	\$107,544,836	\$2,150,897	\$10,000,000	\$101,443,533	17.75	\$1,584,944		\$1,584,944	\$167,738	\$0	\$58,500	\$124,250	\$1,263,000	\$20,000	\$1,633,488	(\$48,543)	\$494,095		2035
2036	\$119,695,733	\$2,393,915	\$0	\$103,837,448	17.75	\$1,800,623		\$1,800,623	\$131,856	\$0	\$107,000	\$124,250	\$1,487,500	\$20,000	\$1,870,606	(\$69,984)	\$424,111		2036
2037	\$122,089,648	\$2,441,793	\$0	\$106,279,241	17.75	\$1,843,115		\$1,843,115	\$83,869	\$0	\$105,000	\$124,250	\$1,501,375	\$20,000	\$1,834,494	\$8,621	\$432,732		2037
2038	\$124,531,441	\$2,490,629	\$0	\$108,769,869	17.75	\$1,886,457		\$1,886,457	\$83,869	\$0	\$103,000	\$124,250	\$1,463,125	\$20,000	\$1,794,244	\$92,213	\$524,945		2038
2039	\$127,022,069	\$2,540,441	\$0	\$111,310,311	17.75	\$1,930,665		\$1,930,665	\$83,869	\$0	\$101,000	\$124,250	\$1,724,875	\$20,000	\$2,053,994	(\$123,329)	\$401,617		2039
2040	\$129,562,511	\$2,591,250	\$0	\$113,901,561	17.75	\$1,975,758		\$1,975,758	\$83,869	\$0	\$0	\$124,250	\$1,723,875	\$20,000	\$1,951,994	\$23,764	\$425,381		2040
2041	\$132,153,761	\$2,643,075	\$0	\$116,544,636	17.75	\$2,021,753		\$2,021,753	\$83,869	\$0	\$0	\$124,250	\$1,820,750	\$20,000	\$2,048,869	(\$27,116)	\$398,265		2041
2042	\$134,796,836	\$2,695,937	\$0	\$119,240,573	17.75	\$2,068,667		\$2,068,667	\$83,869	\$0	\$0	\$124,250	\$1,861,250	\$20,000	\$2,089,369	(\$20,701)	\$377,563		2042
2043	\$137,492,773	\$2,749,855	\$0	\$121,990,428	17.75	\$2,116,520		\$2,116,520	\$83,869	\$0	\$71,125	\$0	\$1,897,500	\$20,000	\$2,072,494	\$44,026	\$421,590		2043
2044	\$140,242,628	\$2,804,853	\$0	\$124,795,281	17.75	\$2,165,330		\$2,165,330	\$63,413	\$0	\$0	\$0	\$2,029,500	\$20,000	\$2,112,913	\$52,418	\$474,007		2044
2045	\$143,047,481	\$2,860,950	\$0	\$127,656,231	17.75	\$2,215,116		\$2,215,116	\$0	\$0	\$0	\$0	\$1,953,000	\$20,000	\$1,973,000	\$242,116	\$716,124		2045
2046	\$145,908,431	\$2,918,169	\$0	\$130,574,399	17.75	\$2,265,898		\$2,265,898	\$0	\$375,000	\$0	\$0	\$1,876,500	\$20,000	\$2,251,500	\$14,398	\$730,522	Expenditures Recovered	2046
2047	\$148,826,599	\$2,976,532	\$0	\$133,550,931	17.75														2047
			\$43,550,931	\$90,000,000		\$29,206,272	\$925,000	\$30,131,272	\$2,000,000	\$550,000	\$1,033,500	\$1,500,000	\$23,917,250	\$400,000	\$29,400,750				

Type of TID: Mixed-Use

2026 TID Inception (7/7/2026)

2041 Final Year to Incur TIF Related Costs

2046 Maximum Legal Life of TID (20 Years)

2047 Final Tax Collection Year

(1) Includes \$90,000,000 in new construction increment

SECTION 22: ESTIMATED TAX INCREMENTS BY TAXING ENTITY

City of Fort Atkinson - TID # 11					
Calculation of the Growth of Estimated Tax Increments by Taxing Entity					
Revenue	Projected Increment	County	City	School District	Technical College
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ 50,854.53	\$ 8,104	\$ 17,206	\$ 23,827	\$ 1,717
2029	\$ 133,788.65	\$ 21,320	\$ 45,266	\$ 62,685	\$ 4,517
2030	\$ 338,193.96	\$ 53,894	\$ 114,425	\$ 158,456	\$ 11,419
2031	\$ 542,249.87	\$ 86,412	\$ 183,466	\$ 254,063	\$ 18,309
2032	\$ 763,699.40	\$ 121,702	\$ 258,391	\$ 357,820	\$ 25,786
2033	\$ 962,952.91	\$ 153,454	\$ 325,807	\$ 451,178	\$ 32,514
2034	\$ 1,166,191.50	\$ 185,842	\$ 394,571	\$ 546,402	\$ 39,376
2035	\$ 1,373,494.86	\$ 218,878	\$ 464,710	\$ 643,531	\$ 46,376
2036	\$ 1,584,944.29	\$ 252,574	\$ 536,252	\$ 742,603	\$ 53,516
2037	\$ 1,800,622.71	\$ 286,944	\$ 609,225	\$ 843,656	\$ 60,798
2038	\$ 1,843,114.69	\$ 293,715	\$ 623,602	\$ 863,565	\$ 62,233
2039	\$ 1,886,456.52	\$ 300,622	\$ 638,266	\$ 883,872	\$ 63,696
2040	\$ 1,930,665.18	\$ 307,667	\$ 653,224	\$ 904,585	\$ 65,189
2041	\$ 1,975,758.02	\$ 314,853	\$ 668,481	\$ 925,713	\$ 66,711
2042	\$ 2,021,752.71	\$ 322,183	\$ 684,042	\$ 947,263	\$ 68,264
2043	\$ 2,068,667.29	\$ 329,659	\$ 699,916	\$ 969,244	\$ 69,849
2044	\$ 2,116,520.17	\$ 337,285	\$ 716,106	\$ 991,665	\$ 71,464
2045	\$ 2,165,330.10	\$ 345,063	\$ 732,621	\$ 1,014,534	\$ 73,112
2046	\$ 2,215,116.24	\$ 352,997	\$ 749,465	\$ 1,037,861	\$ 74,793
2047	\$ 2,265,898.09	\$ 361,090	\$ 766,647	\$ 1,061,654	\$ 76,508
TOTALS	\$ 29,206,272	\$ 4,654,260	\$ 9,881,688	\$ 13,684,175	\$ 986,149

SECTION 23: EXHIBIT B CITY ATTORNEY OPINION

LEGAL OPINION FROM ATTORNEY

SECTION 24: EXHIBIT C TID #11 BOUNDARY LEGAL DESCRIPTION

LEGAL DESCRIPTION – TID #11

NEED LEGAL BOUNDARY

SECTION 25: DISCLAIMER TEXT

Robert W. Baird & Co. Incorporated is providing this information to you for discussion purposes. The materials do not contemplate or relate to a future issuance of municipal securities. Baird is not recommending that you take any action, and this information is not intended to be regarded as “advice” within the meaning of Section 15B of the Securities Exchange Act of 1934 or the rules thereunder.



VIA EMAIL-RETURN RECEIPT REQUESTED

June 2, 2026

Michael Luckey, County Administrator, Jefferson County
Shawna Marquardt, Dean of Regional Campuses, Madison Area Technical College
Nathan Knitt, Director of Business Services, School District of Fort Atkinson
Rebecca Houseman, City Manager, City of Fort Atkinson
Jonah Ralston, City of Fort Atkinson resident, Public Member (nominated)

RE: Notice of Public Hearing and Joint Review Board dates-Regarding Proposed Project Plan & District Boundary for Tax Incremental District No. 11 of the City of Fort Atkinson, Wisconsin

Dear Joint Review Board Member,

The City of Fort Atkinson is proposing the creation of Tax Incremental District No. 11 in the City. Pursuant to Section 66.1105 of Wisconsin Statutes, we need to hold our first meeting of the Joint Review Board within 14 days from the first public notice publication on June 9, 2026, and before the public hearing scheduled for June 23, 2026.

This letter is to inform you that a public hearing will be held on Tuesday, June 23, 2026, at 4:00 p.m. in the Fort Atkinson Municipal Building Council Chambers, 101 N. Main Street, regarding the Proposed Project Plan and District Boundary for Tax Incremental District No. 11 of the City of Fort Atkinson, Wisconsin.

The Wisconsin Tax Incremental Law provides that a Joint Review Board must be established with respect to the proposed project plan and must include members chosen by Jefferson County, Madison Area Technical College, School District of Fort Atkinson, City of Fort Atkinson and one public member chosen by a majority of the other Joint Review Board members.

The first meeting of the Joint Review Board will be held on Monday, June 22, 2026 at 3:00 p.m. in the Fort Atkinson Council Chambers, 101 N. Main Street. The purpose of the meeting will be to review the role of the Joint Review Board, elect a chairperson and a public member, and discuss the district's creation. Enclosed is a copy of the agenda for that meeting and a copy of the notice of public hearing for the Proposed Project Plan and District Boundary of Tax Incremental District No. 11.

The second Joint Review Board meeting has been scheduled for Monday, July 27, 2026 at 3:00 p.m.

Thank you for your cooperation in this important matter. If you have any questions or require further information, please contact me at 920-397-9901 or houseman@fortatkinsonwi.gov.

Sincerely,

Rebecca Houseman

Rebecca Houseman
City Manager

**NOTICE OF PUBLIC HEARING AND JOINT REVIEW BOARD MEETING
REGARDING THE PROPOSED PROJECT PLAN
FOR TAX INCREMENTAL DISTRICT (TID) NUMBER 11
IN THE CITY OF FORT ATKINSON, WISCONSIN**

NOTICE IS HEREBY GIVEN, that the City of Fort Atkinson will hold an organizational Joint Review Board (JRB) meeting on June 22, 2026, at 3:00 p.m. in the Municipal Building Council Chambers, located at 101 N. Main Street, Fort Atkinson, WI 53538. The purpose of this meeting is to organize a JRB to consider the proposed project plan for TID 11. The meeting is open to the public.

NOTICE IS HEREBY GIVEN, that the Plan Commission, of the City of Fort Atkinson, will hold a public hearing on June 23, 2026, at 4:00 p.m., in the Municipal Building Council Chambers, 101 N. Main Street, Fort Atkinson, WI regarding the proposed project plan for TID 11 in the City.

Access meeting online:

<https://us02web.zoom.us/j/82214860406?pwd=TEVyUVdQM05VNFVzb0E2TUNTUvZlZz09> or by phone number 1-646-931-3860, Meeting ID: 822 1486 0406, Passcode: 53538. Contact Sarah Weihert at 920-397-9901 to request accommodation or access assistance

City of Fort Atkinson TID 11 includes parcels generally located in the southern part of the City along the Janesville Avenue area as well as around Commerce Parkway and Allen Drive located within the City's limits.

TID 11 will be classified as a mixed-use district based on the identification and classification of the property proposed to be included within the district.

Proposed public project improvements may include but are not limited to sanitary sewer and water system improvements, road curb and gutter, intersection, and storm water infrastructure improvements, street improvements, lighting, sidewalks, multi-use trail and park improvements, entryway signage, pedestrian and bicycle path extensions, professional and organizational services, administrative costs, and finance costs.

As part of the project plan, cash grants may be made by the City of Fort Atkinson to owners, lessees, or developers of property within TID 11.

The proposed costs include projects within the TID boundary and within a one-half mile radius of the boundary of the district.

At the public hearing, all people will be afforded a reasonable opportunity to be heard concerning the proposed project plan. A copy of the TID 11 project plan is available for inspection and will be provided upon request. Arrangements for either inspection or receipt of a copy of the project plan may be made by contacting the City Manager, Municipal Building, 101 N. Main Street, Fort Atkinson, WI 53538; Phone (920) 397-9901.

Dated the 2nd day of June 2026

Rebecca Houseman
City Manager

Publication Date: June 9, 2026 and June 16, 2026.

PLANNING COMMISSION RESOLUTION #2026-_____

Resolution Formally Adopting Proposed Project Plan and Boundaries for Tax Incremental District No. 11

RECOMMENDED ADOPTION OF THE PROJECT PLAN AND BOUNDARIES FOR TAX INCREMENTAL DISTRICT NO. 11 CITY OF FORT ATKINSON, JEFFERSON COUNTY, WISCONSIN

WHEREAS, pursuant to Wisconsin Statutes §66.1105 the City of Fort Atkinson has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the City; and

WHEREAS, Tax Incremental District No. 11 (“the district”) is proposed to be created as a “Mixed-Use District” pursuant to Wisconsin Statutes §66.1105(cm) indicating “mixed-use development” means development that contains a combination of industrial, commercial, or residential uses, except that lands proposed for newly platted residential use, as show in the project plan, may not exceed 35 percent, by area, of the real property within the district.

WHEREAS, a Project Plan for Tax Incremental District No. 11 has been prepared that includes the following:

1. A statement listing the kind, number, and location of proposed public works or improvements within the district.
2. An economic feasibility study.
3. A detailed list of estimated projects costs.
4. A description of the methods of financing all estimated project costs and the time when the related costs or monetary obligations are to be incurred.
5. A map showing existing uses and conditions of real property in the district.
6. A map showing proposed improvements and uses in the district.
7. Proposed changes of zoning ordinance, master plan, map, building codes, and City Ordinances.
8. A statement of the proposed method for relocation of any person to be displaced.
9. A statement indicating how creation of the district promotes the orderly development of the City.
10. A list of estimated non-projects costs.
11. A section for the eventual insertion of a legal description.
12. A section for the eventual insertion of An Opinion of the City Attorney advising that the plan is complete and complies with Wis. Statute §66.1105(4)(f); and

WHEREAS, prior to its publication, a copy of the notice of the public hearing by the Plan Commission was sent to the City of Fort Atkinson, Jefferson County, the School District, and Technical College which constitutes all the local governmental entities having the power to levy taxes on property located within the proposed District; and

PLANNING COMMISSION RESOLUTION #2026-_____

Resolution Formally Adopting Proposed Project Plan and Boundaries for Tax Incremental District No. 11

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on June 23, 2026, held a public hearing concerning the project plan and boundaries and proposed creation of the district providing interested parties a reasonable opportunity to express their views on the proposed creation of a tax incremental district and the proposed boundaries of the district.

NOW THEREFORE, BE IT RESOLVED by the Plan Commission of the City of Fort Atkinson that:

1. It recommends to the City Council that Tax Incremental District No. 11, City of Fort Atkinson, be created with boundaries as designated by Exhibit A, which is attached and incorporated herein by reference.
2. It approves the Project Plan as prepared by Robert W. Baird & Co, which is incorporated herein in its entirety by reference, and recommends its approval to the City Council.
3. Creation of the District promotes orderly development in the City; and
4. That the City Manager is hereby directed to provide the City Council with a certified copy of this Resolution upon its adoption by the Plan Commission.

Adopted on this 23rd day of June, 2026.

City of Fort Atkinson

By _____
Rebecca Houseman, Plan Commission Chairman

CERTIFICATION

I hereby certify that the foregoing Resolution was duly adopted by the Planning Commission of the City of Fort Atkinson on the 23rd day of June.

Michelle Ebbert,
City of Fort Atkinson
City Clerk



SPECIAL AREA DESIGN REVIEW REPORT TO THE PLAN COMMISSION

DATE: June 23, 2026

PROPERTY ADDRESS: 101 S. Main St.

PARCEL NUMBER: 226-0514-0323-038

OWNER: BakerB LLC

APPLICANT: Shelby Brynwood

FILE NUMBER: SADR-2026-03

EXISTING ZONING: DHMU

PROPOSED ZONING: No Change

EXISTING LAND USE: Offices

REQUESTED USES: No change

BACKGROUND

Section 15.17.50 of the City of Fort Atkinson Zoning Ordinance outlines the requirements for Special Area Design review standards and procedures. This requires the applicant to provide historic images of the property for reference and the proposed changes that align with the DHMU design standards. Approval of the changes is required by the Plan Commission.

REQUEST OVERVIEW

The property is situated at the corner of South Main Street and South Water Street, in the building formerly occupied by Edward Jones Investments. More recently, the current tenant, Hein Law, received approval to install new signage on the existing awning and is now proposing additional enhancements to the building's front façade.

The property is located within the Downtown Historic Mixed Use zoning district, which encompasses the entire block. This district is governed by a specialized set of design standards intended to preserve and enhance the historic character of the downtown area while ensuring that improvements remain compatible with the district's architectural heritage.

The applicant is seeking to paint the exterior of the structure surrounding the storefront area with two different shades of tan.

SPECIAL AREA DESIGN REVIEW:

There are three different types of Special Area Design Review. They include:

- Renovation – maintenance and repairs with existing materials and colors
- Design Alteration – changes to paint, roofing, siding, architectural components, etc.
- Project Review – changes to the physical configuration of the structure (ex. new building)

Plan Commission review and approval is required for all Design Alterations and Project Reviews. This project is a Design Alteration.

Below is a review of the various other zoning standards that are required with the proposed development:

Design Theme (Section 15.07.50(d))

The design theme for the Downtown Historic Mixed-Use District is based on its historical, pedestrian-oriented development pattern that incorporates retail, residential, and institutional uses. Building orientation and character includes minimum setbacks at the edge of the sidewalk, multi-story structures, use of alleys for access, and on-street or other off-site parking. The design theme is characterized by a variety of architectural styles popular at the time, including Italianate, Romanesque, and Neoclassical, in a 2- or 3-story format with office, storage, or residential located over commercial. The façades of these buildings have a traditional main street storefront appearance, are relatively small in scale, have street yard and side yard setbacks of zero feet, have prominent horizontal and vertical patterns formed by regularly spaced window and door openings, detailed cornice designs, rich detailing in masonry coursing, window detailing and ornamentation, and are predominately brick, stone, or wood. Exterior building materials are of high quality. Exterior appurtenances are minimal. Exterior colors are harmonious, simple, and muted. Exterior signage blends, rather than contrasts, with buildings in terms of coloring (complementary to building), location (on-building), size (small), and number (few). = Met

Design Standards for Design Alteration Review (Section 15.07.50(f))

Buildings shall be restored relying on physical evidence as much as possible in keeping with the DHMU Design Theme = Met

Exterior Materials

- Materials and features identical to the original shall be used. If not possible, then materials and features shall be compatible with the design and style of the building = Met

Windows and Doors

- Window and door openings shall not be blocked = N/A
- Windows and doors shall be preserved wherever possible = N/A
- Dark frames shall be used to replace storefronts and upper story windows = N/A
- Clear aluminum finishes and mill-finished aluminum storm windows are prohibited = N/A
- Shutters shall be real, functional, and the same dimensions = N/A
- Storefronts

- Storefronts shall fit inside the original shopfront dimensions = N/A
- Display windows shall be restored to their original appearance and their configuration shall be substantially similar to the original = N/A
- Entrances, Porticos, and Porches
- Original porches and steps shall be retained = N/A
- Any porches, porticos, steps, or related features that do not comply with the Design Theme, shall be removed = N/A

Roofs

- Original roof shape and character shall be retained = N/A
- Dormer windows, cupolas, brackets, chimneys, and weathervanes shall be preserved in keeping with the Design Theme = N/A

PUBLIC NOTICE

No public notice is required for a Special Area Design review and action.

COMPREHENSIVE LAND USE PLAN (2019)

The subject parcel lies within the Historic Downtown Planning Area (see Attachments) and is identified as part of the historic center within the Plan. The opportunities indicated on the Plan include continued building rehabilitation and compatible design and sign controls.

The subject property is also shown as Downtown on the Future Land Use Map. This designation includes a pedestrian-oriented commercial, office, community facility, and residential uses. Staff believe the proposal could be viewed as being concert with the Comprehensive Plan.

DISCUSSION

The proposed storefront painting will assist in improving the front façade of the structure that faces this key corner within downtown. The Historic Preservation Commission noted that the color swatches are appropriate, and they do not have any concerns with the proposed changes.

The City's Management Team has reviewed the application and all comments have been included within this document.

HISTORIC DOWNTOWN PLANNING AREA

FIGURE: 2.17

CITY OF FORT ATKINSON
FUTURES OPEN HOUSE



RECOMMENDATION

City staff recommend approval of the Design Alteration including the following conditions:

- Any other recommendations from City staff and the Plan Commission.

ATTACHMENTS

1. Hein Law Paint
2. 101 S. Main St. DHMU App_Redacted
3. Existing Exterior_2026
4. Future Land Use Map_SADR-2026-03

101 S. Main

Shelby

SW 7039
Virtual Taupe

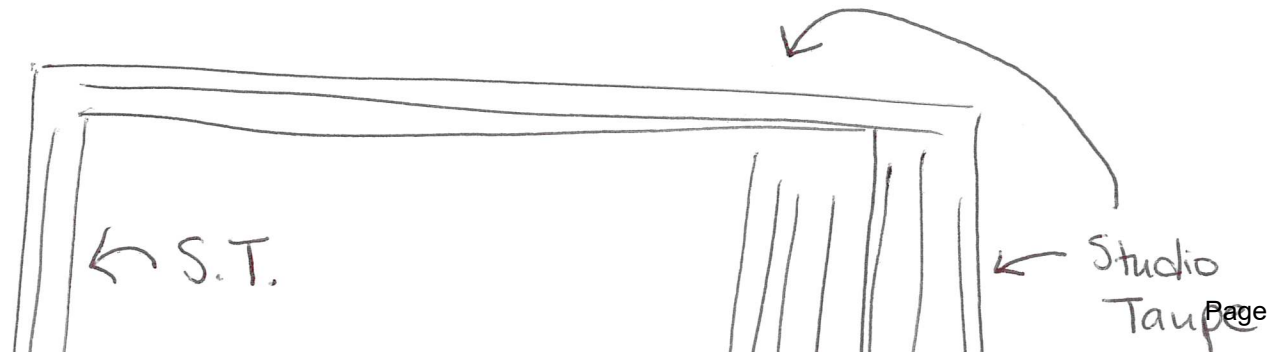
249-C5



SW 7549
Studio Taupe

284-C5

All Wood paneling

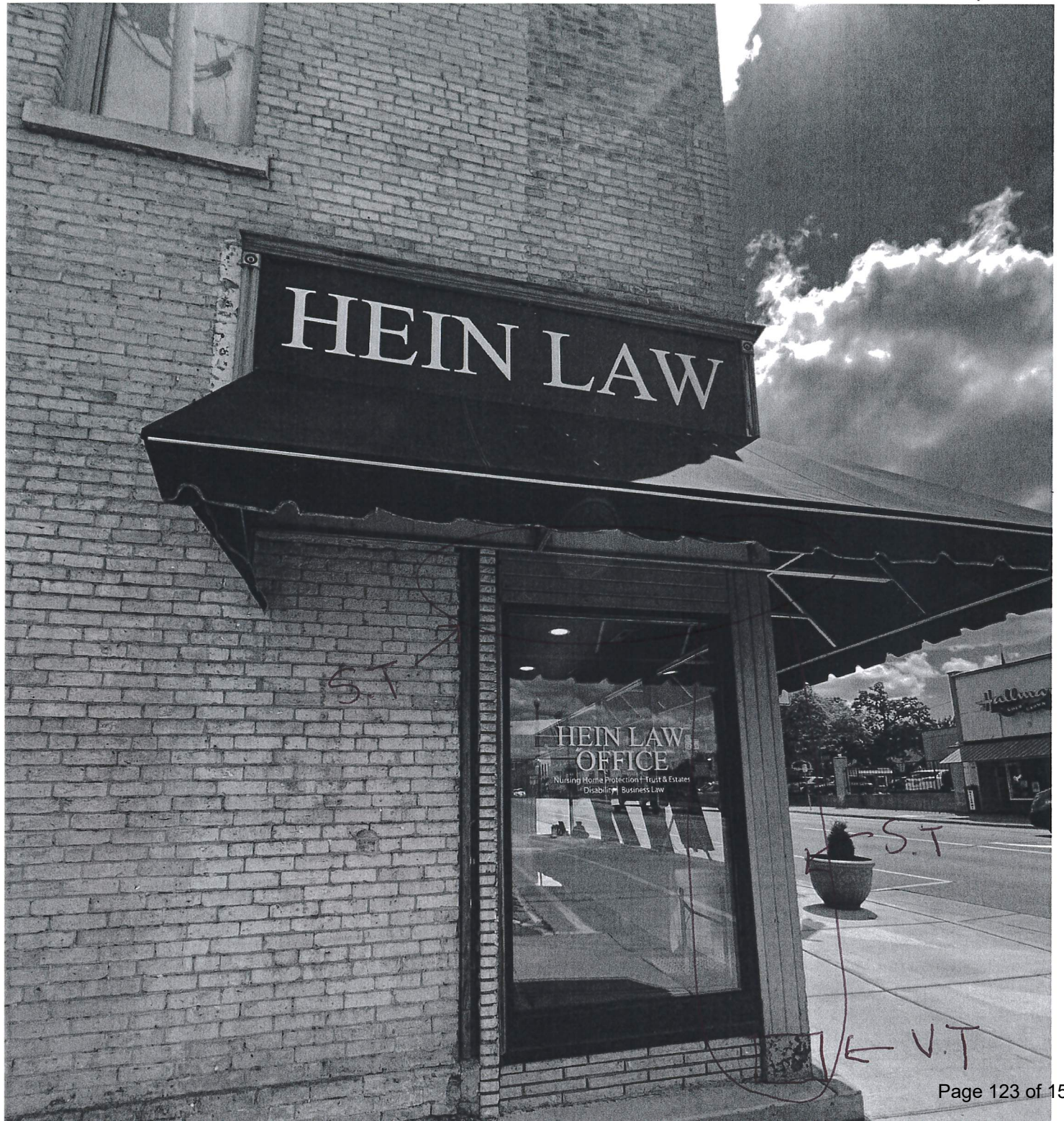


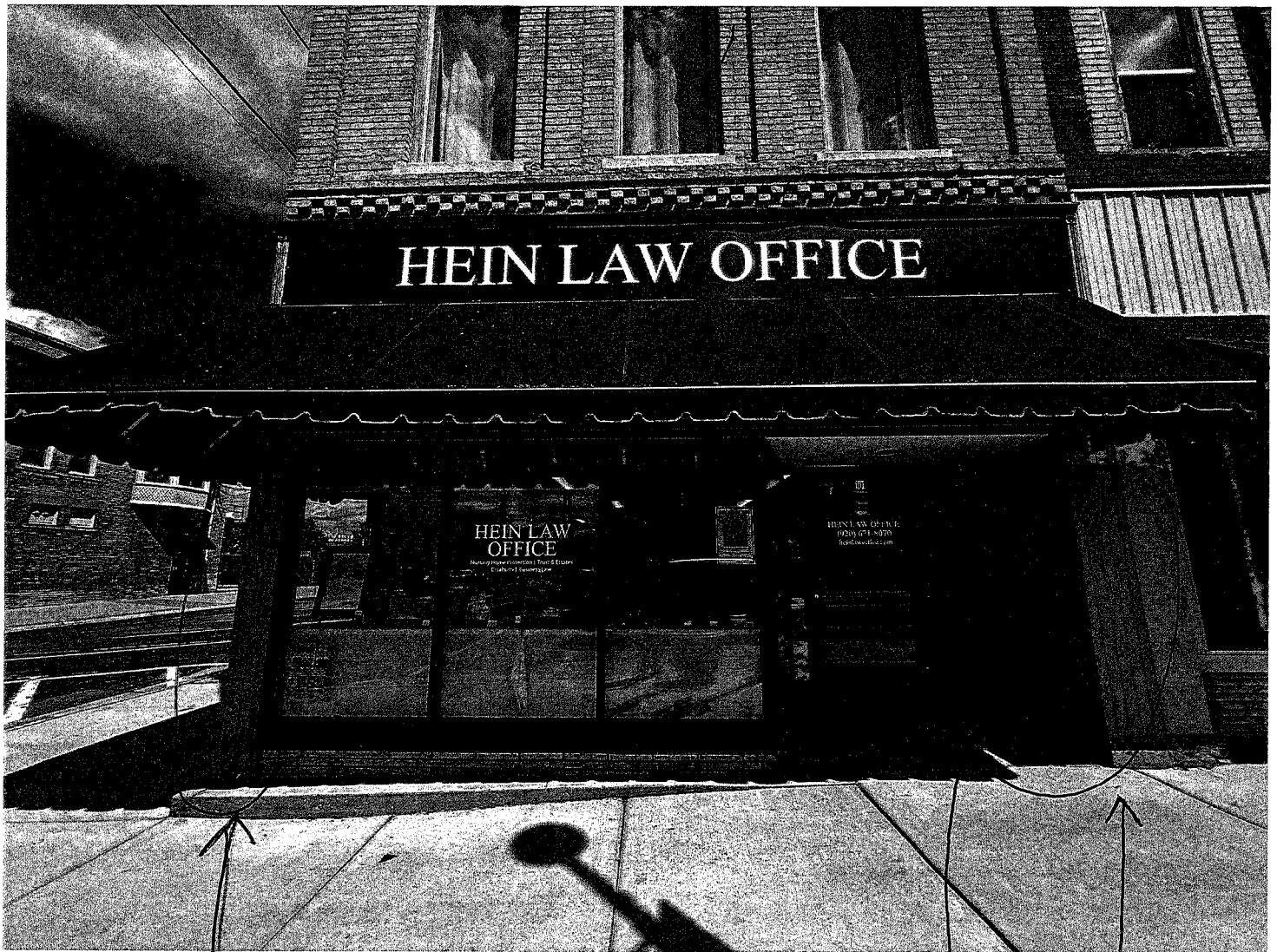
← S.T.

← Studio
Taupe

101 S. Main

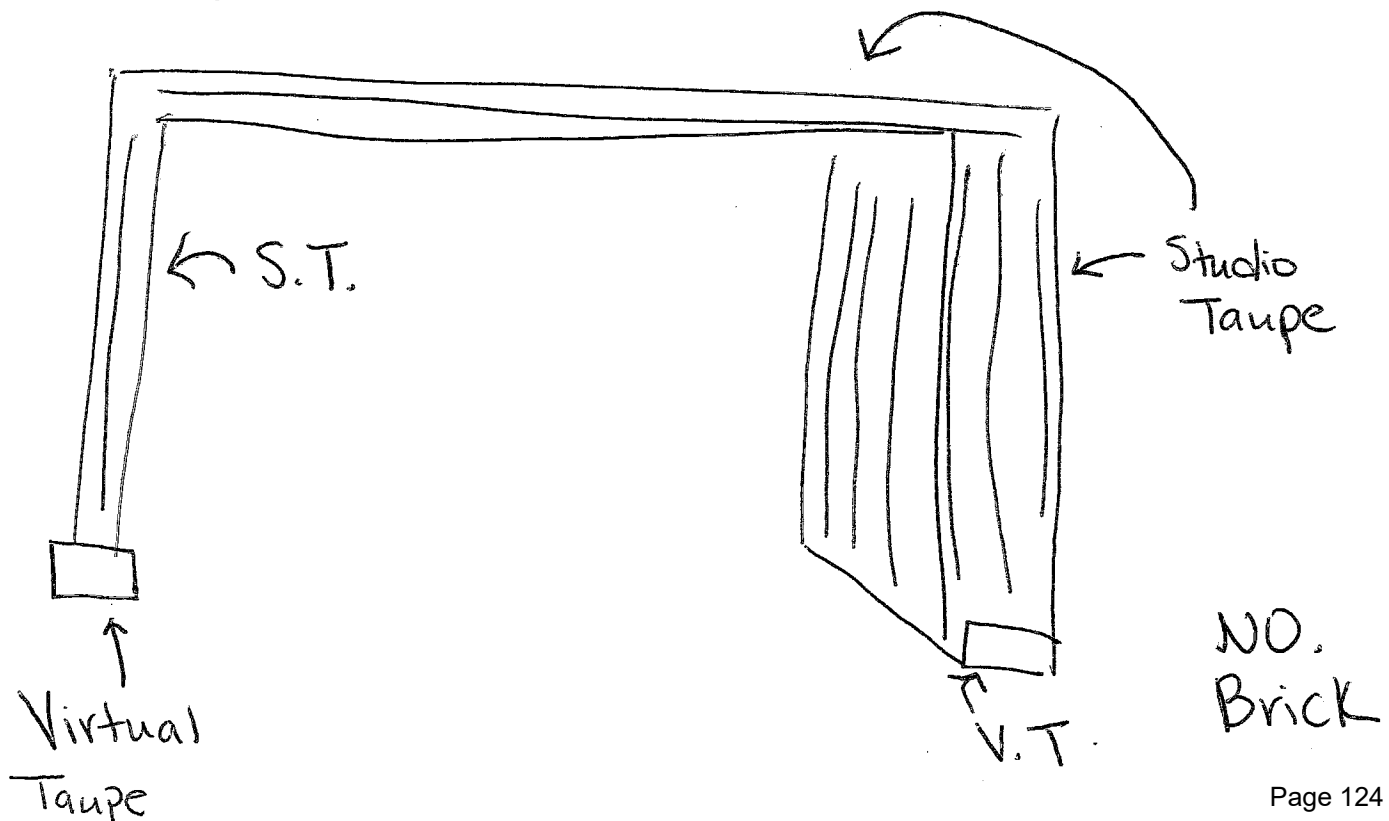
Shelby





All Wood paneling

Studio Taupe



NO. Brick



City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

CITY OF FORT ATKINSON
COST RECOVERY AGREEMENT

The City of Fort Atkinson may retain the services of **professional consultants** (including planners, engineers, architects, attorneys, environmental specialists, recreation specialists, and/or other experts) to assist in the City's review of a development proposal that may be scheduled for review and action by the Plan Commission and/or City Council. The submittal of a development proposal or land use application by an Applicant shall be construed as an **agreement to pay for such professional services** applicable to the proposal or application. The City may apply reasonable charges for these services to the Applicant through invoices. The City may delay acceptance of the proposal or application as complete, or may delay final approval of the proposal, until the Applicant pays such fees. In the event invoices become delinquent, finance charges will accrue at 1% per month, 30 days after the due date. Review fees invoiced to the Applicant, which are not paid in a timely manner, may be assigned by the City as a special assessment to the subject property. The Applicant hereby waives any notice and hearing requirements provided in Wis. Stats. § 66.0701 or any additions or amendments to this section. The City will provide notice to the applicant of the need to hire a professional consultant.

The Applicant is required to provide the City with an executed copy of this Cost Recovery Agreement as part of the land use application process. Applications are not considered complete and will not be considered by the Plan Commission without this executed Agreement.

*Application fees are non-refundable. Fees cover the costs associated with mailing, public notices, postage, copies and staff review. Applicants must agree to pay all additional expenses the City may incur on their behalf for contracted services (attorney, planner, engineer and required studies).

Applicant Name: Shelby Brynwood

Project Name: 101 main paint

Project Address: 101 S. Main St.

Parcel Number: 226-0514-0323-038

Dated this 21st day of May, 2026.

Agreement signed and entered into by:

The City of Fort Atkinson

City Manager

Property Owner Information:

Applicant Information (if different):

Owner Name: Baker B LLC

Applicant Name: Shelby Brynwood

Owner Signature: Shelby Brynwood

Applicant Signature: Shelby Brynwood

Address: PO. 367

Address: PO 367

Phone Number: [REDACTED]

Phone Number: [REDACTED]

[REDACTED]

[REDACTED]

**City of Fort Atkinson Procedural Checklist
for Special Area Design Review Requirements per Section 15.07.50 and 15.10.43**

This form is designed to be used by the Applicant as a guide to submitting a complete application for a Special Area in the Downtown Historic Mixed Use Zoning District project review and by the City to process the application.

Name, company, and client (if applicable): Shelby Brynwood, Epic Property management.

Phone number: [REDACTED] Email: [REDACTED]

Property location for review: 101 S. Main Street, Fort Atkinson, WI

I Applicability

Actions in the Downtown Historic Mixed-use Zoning District (DHMU) which involve:

- **Renovation Review**
Renovation of the exterior appearance of the property (such as repainting, re-roofing, residing or replacing with identical colors, finishes, and materials)
- **Design Alteration Review**
Design alterations of the exterior appearance of the structure (such as painting, roofing, siding, architectural component substitution, fencing, paving, or signage),
- **Project Review**
Modification to the physical configuration of a property (such as the erection of a new building, the demolition of an existing building, or the addition or removal of bulk to an existing building)

Procedure	Type of Proposal		
	Renovation ¹	Design ²	Project ³
1. Consultation with Zoning Administrator, City Manager, and City Engineer to confirm type of proposal	Yes	Yes	Yes
2. Submit Proposed and Existing Building Elevations	Yes	Yes	Yes
3. Submit Site Plan Application	No	No	Yes
4. Submit Conditional Use Permit Application	No	No	Yes
5. Review by Zoning Administrator and City Staff	Yes	Yes	Yes
6. Review and action by Plan Commission	Yes	Yes	Yes

KEY: **Yes** = Step is required. **No** = Step is not required.

¹Only a replacement to or maintenance of the exterior of a property.

²Only a change in the appearance of a property.

³Modification to the physical configuration of a property, i.e. new building, addition, or demolition

II Application Packet Requirements

The Applicant shall submit electronic or paper copies of the application.

- 1) All applications shall be accompanied by all of the following, unless specifically waived in writing by the Zoning Administrator:
 - A clear depiction of the existing appearance of the property. Clear color photographs are recommended for this purpose. Scaled and dimensioned drawings of existing components such as windows, doors, railings, fencing or other site components, and/or detailed building elevations which are proposed for alteration or replacement may be required by the City.
 - A clear depiction of the proposed appearance of the property. Paint charts, promotional brochures, and/or clear color photographs of replacement architectural components are recommended for this purpose. Scaled and dimensioned drawings of proposed components such as windows, doors, railings, fencing or other site components, and/or detailed building elevations which are proposed for alteration or replacement may be required by the City.
 - A written description of the proposed modification, including a complete listing of proposed components, materials, and colors.
 - Written justification for the proposed alteration consisting of the reasons why the applicant believes the request is in harmony with the building design standards of the Downtown Historic Mixed-Use Zoning District (Section 15.07.50), as applicable.

ONLY Project Review

- 2) All Project Review applications shall be accompanied by the items listed in 1) above, in addition to the application requirements for conditional use permits (15.10.32), unless specifically waived in writing by the Zoning Administrator.
- 3) For all projects involving a new building, or an addition exceeding 100 square feet of gross floor area that reduces or extends a building's footprint or height, a detailed, scaled site plan which provides the following information:
 - A title block indicating name and address of the current property owner, developer and project consultants.
 - The date of the original plan and the latest date of revision to the plan.
 - A north arrow and a graphic scale.
 - All property lines and existing and proposed right-of-way lines with dimensions clearly labeled.
 - All existing and proposed easement lines and dimensions with a key provided and explained as to ownership and purpose.
 - All existing and proposed buildings, structures, and paved areas, including walks, drives, decks, patios, fences, utility poles, drainage facilities, and walls.
 - All required building setback lines.
 - The location, type and size of all signage on the site.
 - The location, type and orientation of all exterior lighting on the subject property.
 - The location of all access points, parking and loading areas on the subject property, including a summary of the number of parking stalls and labels indicating the dimension of such areas.
 - The location of all outdoor storage areas.
 - The location and type of any green space areas.
 - The location of existing and proposed drainage facilities.
 - In the legend, the following data for the subject property: lot area, floor area, impervious surface area, impervious surface ratio, and building height.

- A detailed landscaping plan depicting the location, type, and size at time of planting and maturity of all landscaping features as required in Article VIII.

III Review Process

Renovation Review proposals are subject to the following procedures:

- The Zoning Administrator shall determine whether the Renovation Review application is complete and fulfills the requirements of this Chapter. If the application is determined to be incomplete, the Zoning Administrator, shall notify the applicant.
- The Zoning Administrator shall coordinate review with the City's Departments.
- The Plan Commission shall review and approve or deny the application.

Design Alteration Review proposals are subject to the following procedures:

- The Zoning Administrator shall determine whether the Design Alteration Review application is complete and fulfills the requirements of this Chapter. If the application is determined to be incomplete, the Zoning Administrator, shall notify the applicant.
- The Zoning Administrator shall coordinate review with the City's Departments.
- The Plan Commission shall review and approve or deny the application.

Project Review proposals shall follow procedures for conditional use permits; refer to Section 15.10.32.

- The Zoning Administrator shall determine whether the Renovation Review application is complete and fulfills the requirements of this Chapter. If the application is determined to be incomplete, the Zoning Administrator, shall notify the applicant.
- The Zoning Administrator shall coordinate review with the City's Departments.
- The Plan Commission shall review and approve or deny the application.

The Zoning Administrator, City Engineer, and Department Heads shall review the complete application and evaluate whether the project:

1. Is in harmony with the recommendations of the Comprehensive Plan.
2. Would result in a substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare.
3. Maintains the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property.
4. The project is located in an area that will be adequately served by, and will not impose an undue burden on, any of the improvements, facilities, utilities or services provided by public agencies serving the subject property.
5. The potential public benefits outweigh any and all potential adverse impacts of the proposed conditional use, after taking into consideration the applicant's proposal and any requirements recommended by the applicant to ameliorate such impacts.

IV Process Checklist

- Staff-Applicant meeting (if applicable) Date: _____
- Application fee of \$ [redacted] received by City Treasurer Date: SW
- Reimbursement of professional consultant costs agreement executed. Date: SW
- Receipt of complete application packet by Zoning Administrator Date: _____
- City Staff input Date: _____
- Class 2 legal notice sent to official newspaper by City Clerk (if applicable) Date: NA
- Class 2 legal notice published on [redacted] (if applicable) Date: _____
- Notification of neighboring property owners within 100 feet of the petition (if applicable) Date: _____
- Notification of clerks of municipalities within 1,000 feet of the petition (if applicable) Date: _____
- Notification of airports within 1 mile of the petition (if applicable) Date: _____
- Plan Commission Public Hearing, review and recommendation Date: _____
- City Council review and action (if applicable) Date: _____

2026 Fees:Renovation Review-\$25 per request
Design Alteration Review-\$50 per request
Project Review- \$200 per request

Dated this 20 day of May, 20 25

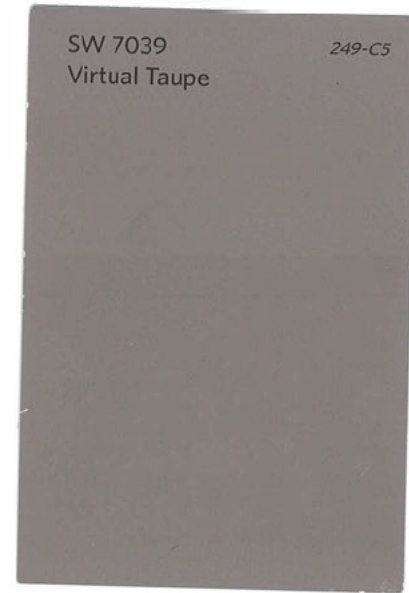
Respectfully submitted,

Shelby Brynewood
(Signature of Applicant)

May 21st, 2026,

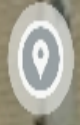
On 101. S Main Street, I would like to repaint the trim surrounding the entrance on the building to update from the peeling paint. I have similar colors that are attached. This will only include paint as the trim itself is still intact. This will update the building by getting rid of old paint. I plan to keep the neighboring buildings colors in mind to keep it in tune with the rest of the street.

Photos will be emailed to Sarah Weihert

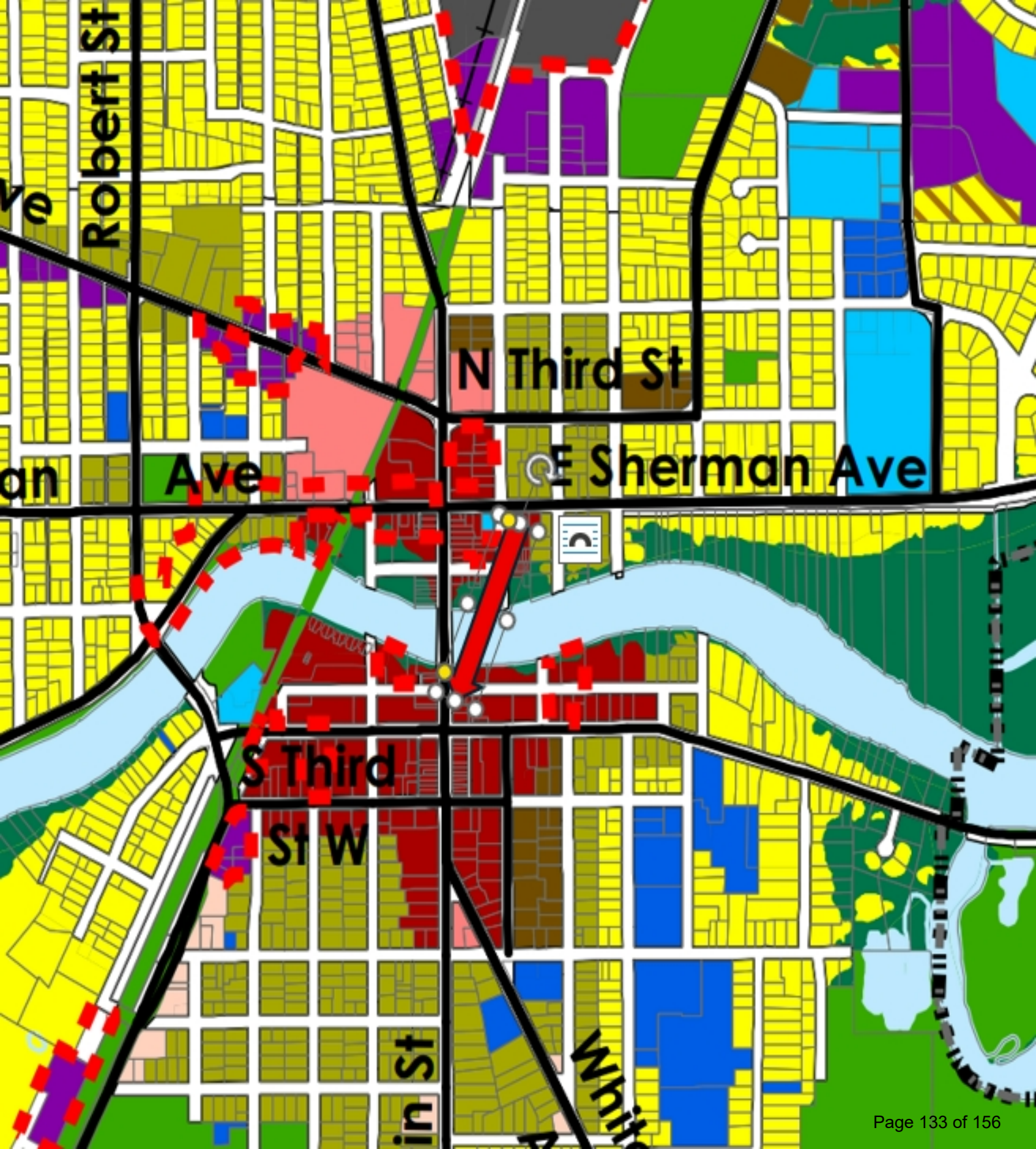




Edward Jones Edward Jones INVESTMENTS



© 2024 Google





SPECIAL AREA DESIGN REVIEW REPORT TO THE PLAN COMMISSION

DATE: June 23, 2026

PROPERTY ADDRESS: 201 S. Main Street

PARCEL NUMBER: 226-0514-0323-043

OWNER: 14 Sherman, LLC

APPLICANT: Mitch Patterson, PaddyShack Golf

FILE NUMBER: SADR-2026-04

EXISTING ZONING: DHMU, Downtown
Historic Mixed Use

PROPOSED ZONING: no change

EXISTING LAND USE: Restaurant, Tavern, and
Indoor Commercial Entertainment

REQUESTED USES: no change

BACKGROUND

Section 15.17.50 of the City of Fort Atkinson Zoning Ordinance outlines the requirements for Special Area Design review standards and procedures. This requires the applicant to provide historic images of the property for reference and the proposed changes that align with the DHMU design standards. Approval of the changes is required by the Plan Commission.

REQUEST OVERVIEW

The property is located near the corner of South Main Street and South Water Street, where a vacant storefront was formerly located. The entire block, including the subject property, is zoned Downtown Historic Mixed Use, which has a special set of design standards aimed at protecting and preserving the historic nature of this area.

The applicant is seeking to reconfigure the existing storefront to include removing the existing arch structure and bringing the existing windows and glass door to be even with the front façade verses being recessed today. Additionally, the proposed new storefront includes aluminum framing and completely screened windows.

SPECIAL AREA DESIGN REVIEW:

There are three different types of Special Area Design Review. They include:

- Renovation – maintenance and repairs with existing materials and colors
- Design Alteration – changes to paint, roofing, siding, architectural components, etc.
- Project Review – changes to the physical configuration of the structure (ex. new building)

Plan Commission review and approval is required for all Design Alterations and Project Reviews. This project is a Design Alteration.

Below is a review of the various other zoning standards that are required for the proposed development:

Theme (Section 15.07.50(d))

The design theme for the Downtown Historic Mixed-Use District is based on its historical, pedestrian-oriented development pattern that incorporates retail, residential, and institutional uses. Building orientation and character includes minimum setbacks at the edge of the sidewalk, multi-story structures, use of alleys for access, and on-street or other off-site parking. The design theme is characterized by a variety of architectural styles popular at the time, including Italianate, Romanesque, and Neoclassical, in a 2- or 3-story format with office, storage, or residential located over commercial. The façades of these buildings have a traditional main street storefront appearance, are relatively small in scale, have street yard and side yard setbacks of zero feet, have prominent horizontal and vertical patterns formed by regularly spaced window and door openings, detailed cornice designs, rich detailing in masonry coursing, window detailing and ornamentation, and are predominately brick, stone, or wood. Exterior building materials are of high quality. Exterior appurtenances are minimal. Exterior colors are harmonious, simple, and muted. Exterior signage blends, rather than contrasts, with buildings in terms of coloring (complementary to building), location (on-building), size (small), and number (few). = Met

Design Standards for Design Alteration Review (Section 15.07.50(f))

Buildings shall be restored relying on physical evidence as much as possible in keeping with the DHMU Design Theme = **Unknown (no evidence provided)**

Exterior Materials

Materials and features identical to the original shall be used. If not possible, then materials and features shall be compatible with the design and style of the building = **Unknown (no evidence provided)**

Windows and Doors

- Window and door opening shall not be blocked = **Met (storefront will be functional and will have a backdrop for display)**.
- Windows and doors shall be preserved wherever possible = **Met**
- Dark frames shall be used to replace storefronts and upper story windows = **Not Met (Clear aluminum frames are proposed)**
- Clear aluminum finishes and mill finish aluminum storm windows are prohibited = **Met**
- Shutters shall be real, functional, and the same dimensions = **N/A**

Storefronts

- Storefronts shall fit inside the original shopfront dimensions = **Met**

- Display windows shall be restored to their original appearance and their configuration shall be substantially similar to the original = **Unknown (no evidence provided)**

Entrances, Porticos, and Porches

- Original porches and steps shall be retained = N/A
- Any porches, porticos, steps, or related features that do not comply with the Design Theme, shall be removed = N/A

Roofs

- Original roof shape and character shall be retained = N/A
- Dormer windows, cupolas, brackets, chimneys, and weathervanes shall be preserved in keeping with the Design Theme = N/A

PUBLIC NOTICE:

No public notice is required for a Special Area Design review and action.

COMPREHENSIVE LAND USE PLAN (2019):

The subject parcel lies within the Historic Downtown Planning Area (see Attachments) and is identified as part of the historic center within the Plan. The opportunities indicated on the Plan include continued building rehabilitation and compatible design and sign controls.

The subject property is also shown as Downtown on the Future Land Use Map. This designation includes a pedestrian-oriented commercial, office, community facility, and residential uses.

Staff believe the proposal is in concert with the Comprehensive Plan.

DISCUSSION

The proposed project includes modifications to the building façade and a reconfiguration of the storefront. While the storefront will be altered, the design retains the appearance of a traditional storefront while accommodating interior improvements necessary for the business's continued operation and expansion.

The applicant indicated that the proposed alterations are necessary to accommodate an additional golf simulator and that this area represents the only feasible location within the building for its installation. Importantly, the simulator itself is not a permanent fixture, and the proposed storefront will remain intact and could readily function as an entrance again in the future should the space be reconfigured.

The Historic Preservation Commission acknowledged that the removal of the existing storefront is not ideal; however, the Commission appreciated that the proposal includes the installation of a replacement storefront rather than permanently eliminating the storefront feature altogether.

As originally proposed, the new storefront would utilize a clear aluminum frame. Staff and the Historic Preservation Committee noted that this material and finish are not fully consistent with the historic character of the building and do not meet the intent of the City's zoning ordinance requirements. The applicant explained that the aluminum finish was selected to maintain a cohesive appearance with the existing storefront framing used elsewhere on the Paddyshack building. While the applicant believes the coordinated finish provides a cleaner and more unified aesthetic, they expressed a willingness to modify the design to incorporate a dark bronze or black frame if preferred by the Plan Commission. In response, the Historic Preservation Commission indicated that it understood the applicant's rationale and would support either a bronze/black frame or the proposed aluminum frame.

Note that the advertisements for the golf simulator shown on the submitted building rendering (window decals) are not part of this application.

The City's Management Team has reviewed the application and all comments have been included within this document.

RECOMMENDATION

City staff recommend approval of the proposed design alteration with the following conditions:

- Require the applicant to utilize black/dark bronze window and door frames
- Any other recommendations of City staff and the Plan Commission.

ATTACHMENTS

1. current front elevation paddyshack
2. PaddyShack New Storefront
3. Application_Redacted
4. Future Land Use Map_SADR-2026-04

GOLF ○ ARCADE ○ LOUNGE ○ BAR



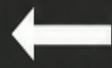
GOLF ARCADE LOUNGE BAR

TRACKMAN
GOLF

PRECISION
THAT DRIVES
PERFORMANCE



PLEASE USE
NEXT ENTRANCE



TRACKMAN
GOLF



BETTER DATA.
BETTER PRACTICE.
LOWER SCORES.



City of Fort Atkinson Procedural Checklist for Special Area Design Review Requirements per Section 15.07.50 and 15.10.43

This form is designed to be used by the Applicant as a guide to submitting a complete application for a Special Area in the Downtown Historic Mixed Use Zoning District project review and by the City to process the application.

Name, company, and client (if applicable): Mitch Patterson, PaddyShack Golf

Phone number: Email:

Property location for review: 201 S. Main St.

I Applicability

Actions in the Downtown Historic Mixed-use Zoning District (DHMU) which involve:

- **Renovation Review**
Renovation of the exterior appearance of the property (such as repainting, re-roofing, residing or replacing with identical colors, finishes, and materials)
- **Design Alteration Review**
Design alterations of the exterior appearance of the structure (such as painting, roofing, siding, architectural component substitution, fencing, paving, or signage),
- **Project Review**
Modification to the physical configuration of a property (such as the erection of a new building, the demolition of an existing building, or the addition or removal of bulk to an existing building)

Procedure	Type of Proposal		
	Renovation ¹	Design ²	Project ³
1. Consultation with Zoning Administrator, City Manager, and City Engineer to confirm type of proposal	Yes	Yes	Yes
2. Submit Proposed and Existing Building Elevations	Yes	Yes	Yes
3. Submit Site Plan Application	No	No	Yes
4. Submit Conditional Use Permit Application	No	No	Yes
5. Review by Zoning Administrator and City Staff	Yes	Yes	Yes
6. Review and action by Plan Commission	Yes	Yes	Yes

KEY: **Yes** = Step is required. **No** = Step is not required.

¹Only a replacement to or maintenance of the exterior of a property.

²Only a change in the appearance of a property.

³Modification to the physical configuration of a property, i.e. new building, addition, or demolition

II Application Packet Requirements

The Applicant shall submit electronic or paper copies of the application.

- 1) All applications shall be accompanied by all of the following, unless specifically waived in writing by the Zoning Administrator:
 - A clear depiction of the existing appearance of the property. Clear color photographs are recommended for this purpose. Scaled and dimensioned drawings of existing components such as windows, doors, railings, fencing or other site components, and/or detailed building elevations which are proposed for alteration or replacement may be required by the City.
 - A clear depiction of the proposed appearance of the property. Paint charts, promotional brochures, and/or clear color photographs of replacement architectural components are recommended for this purpose. Scaled and dimensioned drawings of proposed components such as windows, doors, railings, fencing or other site components, and/or detailed building elevations which are proposed for alteration or replacement may be required by the City.
 - A written description of the proposed modification, including a complete listing of proposed components, materials, and colors.
 - Written justification for the proposed alteration consisting of the reasons why the applicant believes the request is in harmony with the building design standards of the Downtown Historic Mixed-Use Zoning District (Section 15.07.50), as applicable.

ONLY Project Review

- 2) All Project Review applications shall be accompanied by the items listed in 1) above, in addition to the application requirements for conditional use permits (15.10.32), unless specifically waived in writing by the Zoning Administrator.
- 3) For all projects involving a new building, or an addition exceeding 100 square feet of gross floor area that reduces or extends a building's footprint or height, a detailed, scaled site plan which provides the following information:
 - A title block indicating name and address of the current property owner, developer and project consultants.
 - The date of the original plan and the latest date of revision to the plan.
 - A north arrow and a graphic scale.
 - All property lines and existing and proposed right-of-way lines with dimensions clearly labeled.
 - All existing and proposed easement lines and dimensions with a key provided and explained as to ownership and purpose.
 - All existing and proposed buildings, structures, and paved areas, including walks, drives, decks, patios, fences, utility poles, drainage facilities, and walls.
 - All required building setback lines.
 - The location, type and size of all signage on the site.
 - The location, type and orientation of all exterior lighting on the subject property.
 - The location of all access points, parking and loading areas on the subject property, including a summary of the number of parking stalls and labels indicating the dimension of such areas.
 - The location of all outdoor storage areas.
 - The location and type of any green space areas.
 - The location of existing and proposed drainage facilities.
 - In the legend, the following data for the subject property: lot area, floor area, impervious surface area, impervious surface ratio, and building height.

- ❑ A detailed landscaping plan depicting the location, type, and size at time of planting and maturity of all landscaping features as required in Article VIII.

III Review Process

Renovation Review proposals are subject to the following procedures:

- The Zoning Administrator shall determine whether the Renovation Review application is complete and fulfills the requirements of this Chapter. If the application is determined to be incomplete, the Zoning Administrator, shall notify the applicant.
- The Zoning Administrator shall coordinate review with the City's Departments.
- The Plan Commission shall review and approve or deny the application.

Design Alteration Review proposals are subject to the following procedures:

- The Zoning Administrator shall determine whether the Design Alteration Review application is complete and fulfills the requirements of this Chapter. If the application is determined to be incomplete, the Zoning Administrator, shall notify the applicant.
- The Zoning Administrator shall coordinate review with the City's Departments.
- The Plan Commission shall review and approve or deny the application.

Project Review proposals shall follow procedures for conditional use permits; refer to Section 15.10.32.

- The Zoning Administrator shall determine whether the Renovation Review application is complete and fulfills the requirements of this Chapter. If the application is determined to be incomplete, the Zoning Administrator, shall notify the applicant.
- The Zoning Administrator shall coordinate review with the City's Departments.
- The Plan Commission shall review and approve or deny the application.

The Zoning Administrator, City Engineer, and Department Heads shall review the complete application and evaluate whether the project:

1. Is in harmony with the recommendations of the Comprehensive Plan.
2. Would result in a substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare.
3. Maintains the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property.
4. The project is located in an area that will be adequately served by, and will not impose an undue burden on, any of the improvements, facilities, utilities or services provided by public agencies serving the subject property.
5. The potential public benefits outweigh any and all potential adverse impacts of the proposed conditional use, after taking into consideration the applicant's proposal and any requirements recommended by the applicant to ameliorate such impacts.

IV Process Checklist

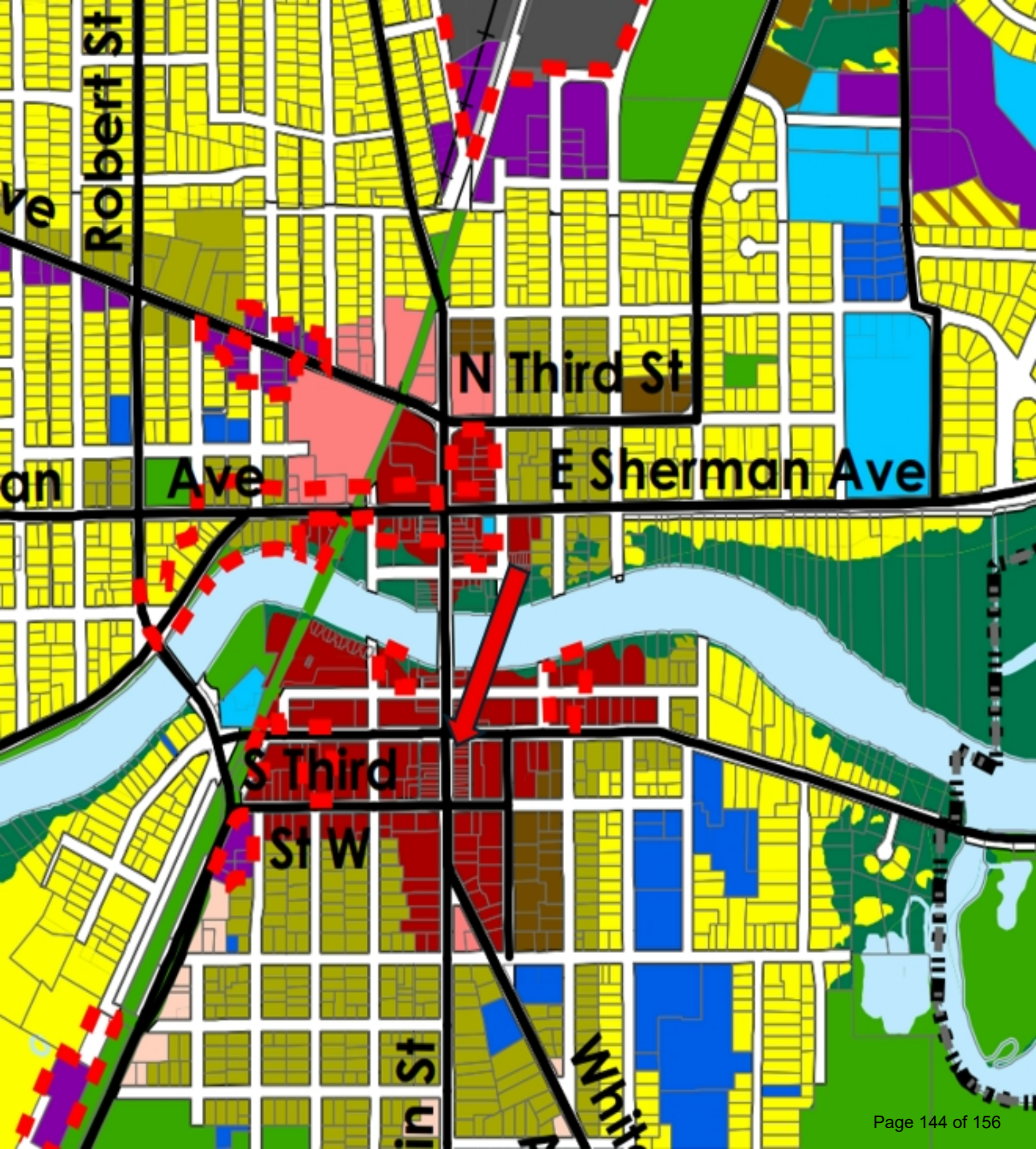
- Staff-Applicant meeting (if applicable) Date: _____
- Application fee of \$ [redacted] received by City Treasurer Date: _____
- Reimbursement of professional consultant costs agreement executed. Date: SW
- Receipt of complete application packet by Zoning Administrator Date: _____
- City Staff input Date: _____
- Class 2 legal notice sent to official newspaper by City Clerk (if applicable) Date: na
- Class 2 legal notice published on [redacted] (if applicable) Date: na
- Notification of neighboring property owners within 100 feet of the petition (if applicable) Date: na
- Notification of clerks of municipalities within 1,000 feet of the petition (if applicable) Date: na
- Notification of airports within 1 mile of the petition (if applicable) Date: na
- Plan Commission Public Hearing, review and recommendation Date: _____
- City Council review and action (if applicable) Date: _____

2026 Fees:Renovation Review-\$25 per request
Design Alteration Review-\$50 per request
Project Review- \$200 per request

Dated this ____ day of _____, 20 ____

Respectfully submitted,

(Signature of Applicant)



Robert St

N Third St

E Sherman Ave

S Third St W

White St



SPECIAL AREA DESIGN REVIEW REPORT TO THE PLAN COMMISSION

DATE: June 23, 2026

PROPERTY ADDRESS: 103 S. Main Street

PARCEL NUMBER: 226-0514-0323-039

OWNER: AKE Properties, LLC

APPLICANT: Nate Yahn

FILE NUMBER: SADR-2026-05

EXISTING ZONING: DHMU, Downtown
Historic Mixed Use

PROPOSED ZONING: no change

EXISTING LAND USE: Personal and
Professional Services

REQUESTED USES: no change

BACKGROUND

Section 15.17.50 of the City of Fort Atkinson Zoning Ordinance outlines the requirements for Special Area Design review standards and procedures. This requires the applicant to provide historic images of the property for reference and the proposed changes that align with the DHMU design standards. Approval of the changes is required by the Plan Commission.

REQUEST OVERVIEW

The property is located near the corner of South Main Street and South Water Street, where a vacant storefront was formerly located. The entire block, including the subject property, is zoned Downtown Historic Mixed Use, which has a special set of design standards aimed at protecting and preserving the historic nature of this area.

The applicant is seeking to paint the entire exterior of the structure, outside of the storefront base of the building. The storefront is also proposed to be reconfigured with the removal of the centralized door and two side windows to be replaced by three central windowpanes and a glass door. Stone veneer is proposed to surround the new storefront windows on either side. Finally, the existing awning is proposed to be removed, and gooseneck lighting fixtures and signage are proposed in its place. The middle metal banding on the building is proposed to remain and be painted.

SPECIAL AREA DESIGN REVIEW:

There are three different types of Special Area Design Review. They include:

- Renovation – maintenance and repairs with existing materials and colors
- Design Alteration – changes to paint, roofing, siding, architectural components, etc.
- Project Review – changes to the physical configuration of the structure (ex. new building)

Plan Commission review and approval is required for all Design Alterations and Project Reviews. This project is a Design Alteration.

Below is a review of the various other zoning standards that are required with the proposed development:

Design Theme (Section 15.07.50(d))

- The design theme for the Downtown Historic Mixed-Use District is based on its historical, pedestrian-oriented development pattern that incorporates retail, residential, and institutional uses. Building orientation and character includes minimum setbacks at the edge of the sidewalk, multi-story structures, use of alleys for access, and on-street or other off-site parking. The design theme is characterized by a variety of architectural styles popular at the time, including Italianate, Romanesque, and Neoclassical, in a 2- or 3-story format with office, storage, or residential located over commercial. The façades of these buildings have a traditional main street storefront appearance, are relatively small in scale, have street yard and side yard setbacks of zero feet, have prominent horizontal and vertical patterns formed by regularly spaced window and door openings, detailed cornice designs, rich detailing in masonry coursing, window detailing and ornamentation, and are predominately brick, stone, or wood. Exterior building materials are of high quality. Exterior appurtenances are minimal. Exterior colors are harmonious, simple, and muted. Exterior signage blends, rather than contrasts, with buildings in terms of coloring (complementary to building), location (on-building), size (small), and number (few). = Unknown (unknown colors)

Design Standards for Design Alteration Review (Section 15.07.50(f))

- Buildings shall be restored relying on physical evidence as much as possible in keeping with the DHMU Design Theme = Unknown (no evidence provided)

Exterior Materials

- Materials and features identical to the original shall be used. If not possible, then materials and features shall be compatible with the design and style of the building = Unknown (no evidence provided)

Windows and Doors

- Window and door openings shall not be blocked = Met
- Windows and doors shall be preserved wherever possible = Met
- Dark frames shall be used to replace storefronts and upper story windows = Met (black storefront frames indicated)
- Clear aluminum finishes and mill-finished aluminum storm windows are prohibited = N/A (no changes proposed to upper story windows)
- Shutters shall be real, functional, and the same dimensions = N/A

Storefronts

- Storefronts shall fit inside the original shopfront dimensions = Met

- Display windows shall be restored to their original appearance and their configuration shall be substantially similar to the original = Unknown (no evidence provided)

Entrances, Porticos, and Porches

- Original porches and steps shall be retained = N/A
- Any porches, porticos, steps, or related features that do not comply with the Design Theme, shall be removed = N/A

Roofs

- Original roof shape and character shall be retained = N/A
- Dormer windows, cupolas, brackets, chimneys, and weathervanes shall be preserved in keeping with the Design Theme = N/A

PUBLIC NOTICE

No public notice is required for a Special Area Design review and action.

COMPREHENSIVE LAND USE PLAN (2019)

The subject parcel lies within the Historic Downtown Planning Area (see Attachments) and is identified as part of the historic center within the Plan. The opportunities indicated on the Plan include continued building rehabilitation and compatible design and sign controls.

The subject property is also shown as Downtown on the Future Land Use Map. This designation includes a pedestrian-oriented commercial, office, community facility, and residential uses.

Staff believe the proposal is in concert with the Comprehensive Plan.

DISCUSSION

The proposed project includes several façade improvements, including repainting the building, removal of the existing awning, installation of new lighting, and reconfiguration of the storefront. While the proposed plans represent a significant enhancement to the building's appearance, questions were raised regarding whether certain design elements are consistent with the historic character of the structure.

During its review, the Historic Preservation Commission (HPC) noted that the proposed stone veneer base was not reflective of the building's historic architectural features and expressed concern that the proposed paint colors should be more consistent with the period and character of the structure. Following the HPC meeting on June 9, 2026, City staff contacted the applicant to discuss these comments. In response, the applicant agreed to provide the specific paint colors proposed for the project and revise the design by replacing the stone veneer with black aluminum metal panels that will match the storefront framing.

Staff also contacted the applicant regarding the possibility of modifying the proposed State Farm sign by reversing the red and white color scheme to better align with the building's historic context. However, State Farm Corporate indicated that the sign colors are part of the

company's established brand standards and cannot be altered.

The existing building façade is in need of improvement. While the City's design standards generally discourage the painting of brick masonry, the building is already painted and requires maintenance and repainting. The applicant indicated that removing the existing paint and restoring the original brick façade would be cost-prohibitive.

Overall, the proposed improvements represent a substantial upgrade to the building's appearance. Through collaboration with City staff and consideration of the Historic Preservation Commission's comments, the applicant and property owner have modified the proposal to better reflect the character of the district and to achieve a design that can be considered substantially compliant with the intent of the Downtown Historic Mixed Use zoning standards.

The City's Management Team has reviewed the application and all comments have been included within this document.

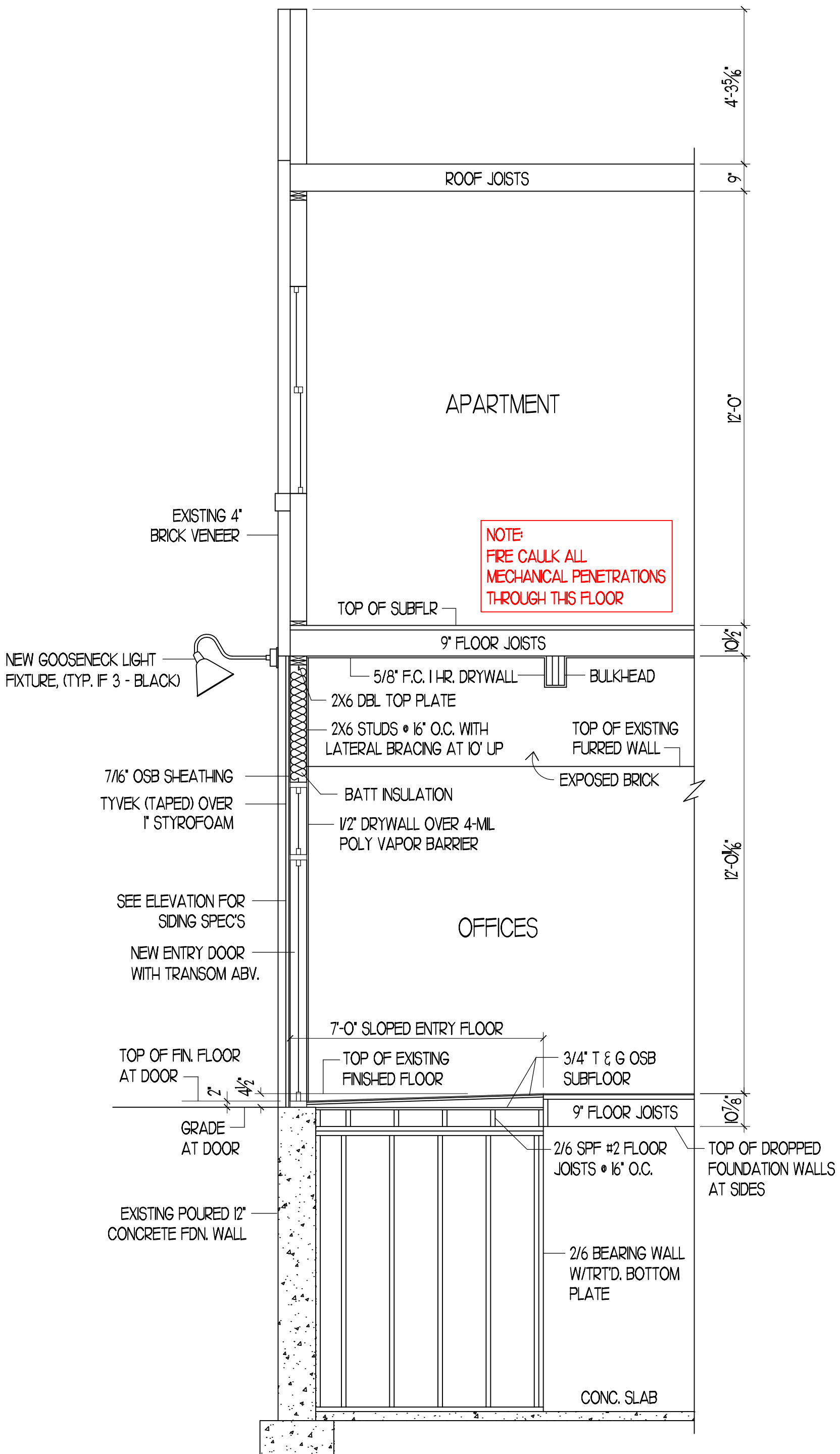
RECOMMENDATION

City staff recommend approval of the proposed Design Alteration including the following conditions:

- Require the applicant to provide period-appropriate color swatches for the proposed painting.
- Require the applicant to utilize masonry, stone, or brick on the base of the structure surrounding the reconfigured storefront.
- Any other recommendations of City staff and the Plan Commission.

ATTACHMENTS

1. DCS - State Farm Office Front Wall Section
2. Existing exterior_2026
3. State Farm Office Proposed Elevation V2
4. Special Area Design Review Application_2026_Redacted
5. Future Land Use Map_SADR-2026-05



NOTE:
 DIMENSIONS ARE BASED ON EXTENSIVE FIELD MEASUREMENTS AND PHOTOS. HOWEVER, BUILDER SHOULD ADJUST AS DEEMED NECESSARY PER ACTUAL SITE CONDITIONS DURING CONSTRUCTION.

FOR STATE FARM OFFICE			REV 4/13/26
103 S. MAIN ST., FORT ATKINSON, WI 53538			REV
SCALE 3/8" = 1'-0"	BY J.A. DUERST	DATE 4/9/26	REV
© DANTON CRAFTSMAN & DESIGN, LLC 608.566.9029 WWW.DANTONCS.COM DE FOREST, WI		FRONT WALL SECTION	
APPROVED BY		2/2	



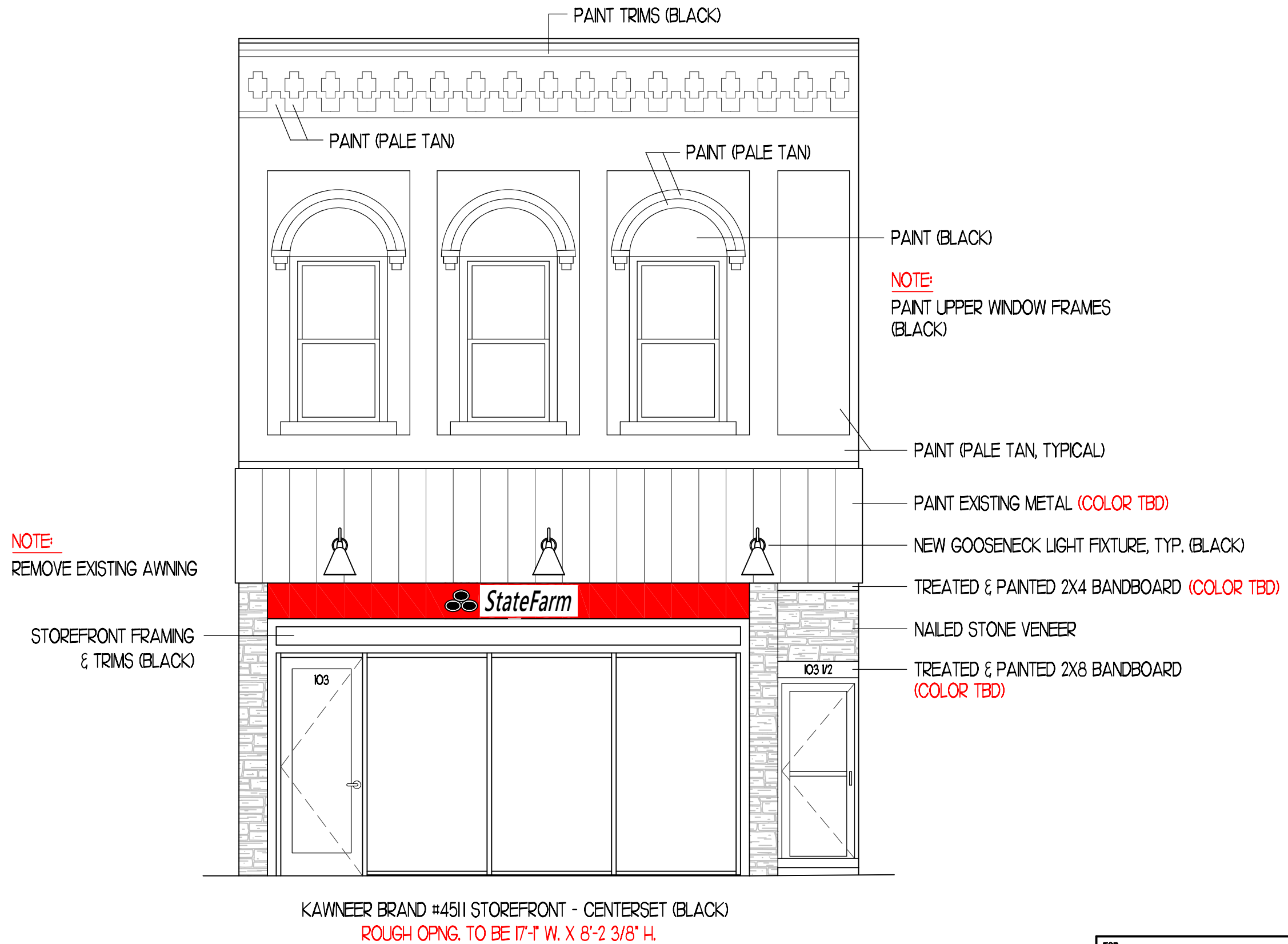
Edward Jones INVESTMENTS



FLOOR

ROLLER/SOLAR
CELLULAR
NATURAL CHIMNEY
SCOTTISH WHISKY
WOOD BURNING
VERTICAL
MOTORIZE

STATE
LAW



FOR		STATE FARM OFFICE		REV	4/6/26
		103 S. MAIN ST., FORT ATKINSON, WI 53538		REV	4/9/26
SCALE	1/4" = 1'-0"	BY	J.A. DUERST	DATE	4/3/26
				REV	4/13/26
				REV	4/30/26
	© DANTON CRAFTSMAN & DESIGN, LLC 608.566.9029 WWW.DANTONCS.COM DE FOREST, WI		PROPOSED ELEVATION		
	APPROVED BY			1	2

City of Fort Atkinson Procedural Checklist for Special Area Design Review Requirements per Section 15.07.50 and 15.10.43

This form is designed to be used by the Applicant as a guide to submitting a complete application for a Special Area in the Downtown Historic Mixed Use Zoning District project review and by the City to process the application.

Name, company, and client (if applicable): Nate Yahn, Danton Construction Services, Inc.,
State Farm Insurance, Andy Eyers

Phone number: Email:

Property location for review: 103 S. Main Street, Fort Atkinson

I Applicability

Actions in the Downtown Historic Mixed-use Zoning District (DHMU) which involve:

- **Renovation Review**
Renovation of the exterior appearance of the property (such as repainting, re-roofing, residing or replacing with identical colors, finishes, and materials)
- **Design Alteration Review**
Design alterations of the exterior appearance of the structure (such as painting, roofing, siding, architectural component substitution, fencing, paving, or signage),
- **Project Review**
Modification to the physical configuration of a property (such as the erection of a new building, the demolition of an existing building, or the addition or removal of bulk to an existing building)

Procedure	Type of Proposal		
	Renovation ¹	Design ²	Project ³
1. Consultation with Zoning Administrator, City Manager, and City Engineer to confirm type of proposal	Yes	Yes	Yes
2. Submit Proposed and Existing Building Elevations	Yes	Yes	Yes
3. Submit Site Plan Application	No	No	Yes
4. Submit Conditional Use Permit Application	No	No	Yes
5. Review by Zoning Administrator and City Staff	Yes	Yes	Yes
6. Review and action by Plan Commission	Yes	Yes	Yes

KEY: **Yes** = Step is required. **No** = Step is not required.

¹Only a replacement to or maintenance of the exterior of a property.

²Only a change in the appearance of a property.

³Modification to the physical configuration of a property, i.e. new building, addition, or demolition

II Application Packet Requirements

The Applicant shall submit **1** electronic or **1** paper copies of the application.

- 1) All applications shall be accompanied by all of the following, unless specifically waived in writing by the Zoning Administrator:
 - A clear depiction of the existing appearance of the property. Clear color photographs are recommended for this purpose. Scaled and dimensioned drawings of existing components such as windows, doors, railings, fencing or other site components, and/or detailed building elevations which are proposed for alteration or replacement may be required by the City.
 - A clear depiction of the proposed appearance of the property. Paint charts, promotional brochures, and/or clear color photographs of replacement architectural components are recommended for this purpose. Scaled and dimensioned drawings of proposed components such as windows, doors, railings, fencing or other site components, and/or detailed building elevations which are proposed for alteration or replacement may be required by the City.
 - A written description of the proposed modification, including a complete listing of proposed components, materials, and colors.
 - Written justification for the proposed alteration consisting of the reasons why the applicant believes the request is in harmony with the building design standards of the Downtown Historic Mixed-Use Zoning District (Section 15.07.50), as applicable.

ONLY Project Review

- 2) All Project Review applications shall be accompanied by the items listed in 1) above, in addition to the application requirements for conditional use permits (15.10.32), unless specifically waived in writing by the Zoning Administrator.
- 3) For all projects involving a new building, or an addition exceeding 100 square feet of gross floor area that reduces or extends a building's footprint or height, a detailed, scaled site plan which provides the following information:
 - A title block indicating name and address of the current property owner, developer and project consultants.
 - The date of the original plan and the latest date of revision to the plan.
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 - All existing and proposed easement lines and dimensions with a key provided and explained as to ownership and purpose.
 - All existing and proposed buildings, structures, and paved areas, including walks, drives, decks, patios, fences, utility poles, drainage facilities, and walls.
 - All required building setback lines.
 - The location, type and size of all signage on the site.
 - The location, type and orientation of all exterior lighting on the subject property.
 - The location of all access points, parking and loading areas on the subject property, including a summary of the number of parking stalls and labels indicating the dimension of such areas.
 - The location of all outdoor storage areas.
 - The location and type of any green space areas.
 - The location of existing and proposed drainage facilities.
 - In the legend, the following data for the subject property: lot area, floor area, impervious surface area, impervious surface ratio, and building height.

- ❑ A detailed landscaping plan depicting the location, type, and size at time of planting and maturity of all landscaping features as required in Article VIII.

III Review Process

Renovation Review proposals are subject to the following procedures:

- The Zoning Administrator shall determine whether the Renovation Review application is complete and fulfills the requirements of this Chapter. If the application is determined to be incomplete, the Zoning Administrator, shall notify the applicant.
- The Zoning Administrator shall coordinate review with the City's Departments.
- The Plan Commission shall review and approve or deny the application.

Design Alteration Review proposals are subject to the following procedures:

- The Zoning Administrator shall determine whether the Design Alteration Review application is complete and fulfills the requirements of this Chapter. If the application is determined to be incomplete, the Zoning Administrator, shall notify the applicant.
- The Zoning Administrator shall coordinate review with the City's Departments.
- The Plan Commission shall review and approve or deny the application.

Project Review proposals shall follow procedures for conditional use permits; refer to Section 15.10.32.

- The Zoning Administrator shall determine whether the Renovation Review application is complete and fulfills the requirements of this Chapter. If the application is determined to be incomplete, the Zoning Administrator, shall notify the applicant.
- The Zoning Administrator shall coordinate review with the City's Departments.
- The Plan Commission shall review and approve or deny the application.

The Zoning Administrator, City Engineer, and Department Heads shall review the complete application and evaluate whether the project:

1. Is in harmony with the recommendations of the Comprehensive Plan.
2. Would result in a substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare.
3. Maintains the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property.
4. The project is located in an area that will be adequately served by, and will not impose an undue burden on, any of the improvements, facilities, utilities or services provided by public agencies serving the subject property.
5. The potential public benefits outweigh any and all potential adverse impacts of the proposed conditional use, after taking into consideration the applicant's proposal and any requirements recommended by the applicant to ameliorate such impacts.

IV Process Checklist

- Staff-Applicant meeting (if applicable) Date: _____
- Application fee of \$ _____ received by City Treasurer Date: _____
- Reimbursement of professional consultant costs agreement executed. Date: _____
- Receipt of complete application packet by Zoning Administrator Date: _____
- City Staff input Date: _____
- Class 2 legal notice sent to official newspaper by City Clerk (if applicable) Date: _____
- Class 2 legal notice published on _____ (if applicable) Date: _____
- Notification of neighboring property owners within 100 feet of the petition (if applicable) Date: _____
- Notification of clerks of municipalities within 1,000 feet of the petition (if applicable) Date: _____
- Notification of airports within 1 mile of the petition (if applicable) Date: _____
- Plan Commission Public Hearing, review and recommendation Date: _____
- City Council review and action (if applicable) Date: _____

2026 Fees:Renovation Review-\$25 per request
Design Alteration Review-\$50 per request
Project Review- \$200 per request

Dated this ____ day of _____, 20 ____

Respectfully submitted,

(Signature of Applicant)

