

JOINT REVIEW BOARD

City of Kaukauna
Council Chambers



Wednesday, March 25, 2026 at 2:00 PM

AGENDA

In-Person in Common Council Chambers, City of Kaukauna

1. Roll Call.
2. Approval of Minutes.
 - [a.](#) Approve Minutes from August 27, 2024
 - [b.](#) Approve Minutes from September 3, 2025
3. Correspondence.
4. Discussion Topics.
 - [a.](#) TID 6 Termination
5. Resolutions.
 - [a.](#) TID 6 Termination Resolution
6. Adjournment.

NOTICES

IF REQUESTED THREE (3) DAYS PRIOR TO THE MEETING, A SIGN LANGUAGE INTERPRETER WILL BE MADE AVAILABLE AT NO CHARGE.



Joint Review Board
City of Kaukauna
Remote Teleconference
Municipal Services Building
144 W. Second Street, Kaukauna



Tuesday, August 27, 2024 at 1:00 PM

MINUTES

1. Roll Call

Members present: John Moore, Bob Schaefer, Will VanRossum, Amy Van Straten, Michelle Uitenbroek

Others Present: Director of Planning and Community Development David Kittel

2. Approval of Minutes

a. Approve Minutes from August 23, 2023

Moore made a motion to approve the August 23, 2023 minutes. Seconded by VanRossum. The motion passed unanimously.

3. Correspondence

None

4. Discussion Topics

a. 2023 Annual DOR Reporting Review

Director Kittel introduced the reports filed with the Department of Revenue. The documents were included in the agenda packet for review. There were no questions.

b. TID Update/overview

Director Kittle gave an update on the 8 active TID's in the City and highlighted the recent and planned developments in the TID's.

c. TIF Network Road Map

Finance Director Van Rossum went over revenues and dept expenses projected for each TID

d. General Matters

None

5. Adjournment

Van Straten made a motion to adjourn the meeting. Van Rossum seconded the motion. The motion passed unanimously. Meeting adjourned at 1:27pm



Joint Review Board
 City of Kaukauna
Remote Teleconference
 Municipal Services Building
 144 W. Second Street, Kaukauna



Wednesday, September 3, 2025 at 2:00 PM

MINUTES

In-Person in Council Chambers

Director Kittel called the meeting to order at 2:02 p.m.

1. Roll Call

Members Present: John Moore, Chris McDaniel (Virtual), Will Van Rossum, Amy Van Straten (Virtual), Michelle Uitenbroek

Other(s) Present: Planning and Community Development Director Dave Kittel, Associate Planner Adrienne Nelson

Nomination was requested for board chair. Moore nominated Van Rossum. Seconded by Uitenbroek. The motion passed unanimously.

2. Approval of Minutes

a. Approve Minutes from August 27, 2024

The approval of the minutes from August 27, 2024, was postponed until the next meeting because the wrong minutes were attached to the agenda.

3. Correspondence

a. None

4. New Business

a. 2024 Annual DOR Reporting Review

Director Kittel explained that the reports were filed with the DOR and are available online. There were no questions.

b. TID Update/Overview

Director Kittel provided an overview of the nine active TIDs in the city. Overall, there was a little over one million dollars in growth.

TID 1 is an environmental TID, located in the southern part of the community. It is utilized to help assist with the old landfill. There were no significant changes to this TID.

TID 4 saw an \$18,000 increase in new construction, substantially from internal updates done in the Bank of Kaukauna.

TID 5, the Commerce Crossing TID, saw one of the biggest increases. It increased by about \$500,000 thanks to the ongoing new construction of an apartment complex and a new hotel. Additionally, this increase included the final value from the added U-Haul building.

TID 6, the New Prosperity TID located on the northern side of Kaukauna, saw a \$400,000 increased improvement value due to the completed Klink and TANN Corporation projects.

TID 8 has seen no changes. It is sitting until it hits its final years and closes out.

TID 9 sits next to Grignon Park. It saw a slight increase of \$28,000 due to tenant buildout inside of the strip mall.

TID 10 sits next to Piggly Wiggly and includes the redevelopment known as "The Donory". It increased by \$120,000. This increase is primarily linked to remodels, additions, and sheds.

TID 11 saw no change this year but there are ongoing projects in this TID, including a handful of additions and the recently approved CoVantage site.

TID 12 overlays some older TIDs in the downtown area. This TID saw a \$500,000 increase due to updates done on various buildings and the final value added from the Carnegie Library apartments. The vacant parcel by Kwik Trip still needs development.

c. TIF Network Road Map

Director Kittel summarized items to consider moving forward with TIDs. TID 12 still has a large piece of developable land. TID 6 is at the end of its life and will soon be closed out. In the existing TIDs, there is not a lot of vacant property left, and much of the value will be added from additions and remodels. Down the road, there will likely be conversations on TID support for affordable housing, TID closeouts, and new TIDs.

d. Request to Extend TID 5

Director Kittel presented the TID extension request for TID 5, the Commerce Crossing TID. Although \$500,000 was recently added to this TID, the TID itself is not in the greatest situation and may not be able to fulfill all debt obligations, which is why an extension is being requested. There was a law change in 2013 that negatively impacted every active TID by adjusting the amount of increment coming in. TIDs impacted by this law change are qualified to receive an extension. TID 5 has been extended

once, so this would be the second extension. The Common Council is formally making this request to extend the life of TID 5 an additional three years, from 2034 to 2037, in order to help guarantee payment of debt obligations.

Uitenbroek asked if there were other costs besides debt service coming out of TID 5.

Kittel stated that there were some incentives associated with TID 5, but most of what needs to be paid is related to infrastructure.

Van Rossum added that there were significant costs associated with purchasing the land TID 5 is on, deconstructing the dog track located on the land, and putting in roads and then redoing the roads due to some issues that arose. There were a lot of stacked costs. Thankfully, there will be a development starting in this TID in a month or so that will hopefully help cover the payment of debt obligations associated with this TID.

5. Resolutions

a. JOINT REVIEW BOARD (JRB) RESOLUTION APPROVING AN EXTENSION FOR TID 5 IN THE CITY OF KAUKAUNA, WISCONSIN

Moore moved to adopt the resolution as presented. Seconded by Van Rossum. A roll call vote was taken.

Moore voted aye.

McDaniel voted aye.

Van Rossum voted aye.

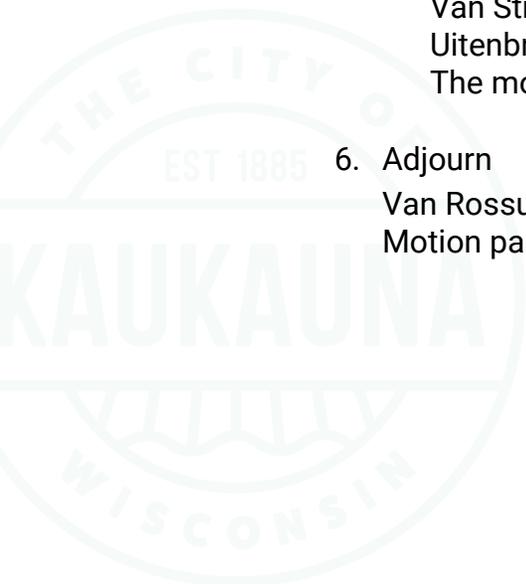
Van Straten voted aye.

Uitenbroek voted aye.

The motion passed unanimously.

6. Adjourn

Van Rossum made a motion to adjourn the meeting. Seconded by Moore. Motion passed unanimously. The meeting adjourned at 2:22 p.m.





MEMO

PLANNING AND COMMUNITY DEVELOPMENT

To: Joint Review Board
 From: Adrienne Nelson, Associate Planner
 Date: March 9, 2026
 Re: TID 6 Termination

Tax Increment District (TID) No. 6 has reached the end of its allowable statutory life and is required to be closed in accordance with Wisconsin Department of Revenue (DOR) Tax Increment Financing regulations. This is not an elective or early closure, rather, it is a required action based on the age of the district.

Under DOR rules, the Common Council must adopt a TID closure resolution no later than May 2, 2026. Staff is recommending that the resolution not be adopted prior to April 15, 2026, as an earlier adoption would result in the City forfeiting the final year of tax increment otherwise available in calendar year 2027. Adopting the resolution within this statutory window allows the City to receive the full, final year of increment before closure takes effect. Staff plans to bring the required closure resolution before the Common Council on April 21, 2026.

TID No. 6 has been one of the City's stronger performing districts and includes the NEW Prosperity Industrial Park. Early tenants in this industrial park, such as Albany International and Liebovich Steel & Aluminum, contributed to sustained incremental value growth. The district has successfully met its economic development objectives and is positioned for compliant closure, which will take effect for the 2028 budget year.

Recommendation:

Recommend approval of the resolution to the Common Council for adoption at the April 21, 2026 meeting.

Tax Incremental District (TID) Termination Resolution

City _____ of _____ Kaukauna _____ TID 6 Resolution _____ 2026-xx _____
(town, village, city) (municipality) (number) (number)

WHEREAS, the City _____ of _____ Kaukauna _____ created TID 6 on 05 02, 2006, and adopted
(month) (day) (year)
a project plan in the same year, and

WHEREAS, all TID 6 projects were completed in the prescribed allowed time; and:

- WHEREAS, sufficient increment was collected as of the 2025 tax roll, payable 2026, to cover TID 6 project costs.
(year) (year)
- WHEREAS, insufficient increment was collected to cover project costs.

THEREFORE BE IT RESOLVED, that the City _____ of _____ Kaukauna _____ terminates TID 6; and

BE IT FURTHER RESOLVED, that the City _____ Clerk shall notify the Wisconsin Department of Revenue (DOR), within sixty (60) days of this resolution or prior to the deadline of April 15, 2027, whichever comes first, that the TID has been terminated; and
(year)

BE IT FURTHER RESOLVED, that the City _____ Clerk shall sign the required DOR Final Accounting Submission Date form (PE-223) agreeing on a date by which the City _____ shall submit final accounting information to DOR; and:

- BE IT FURTHER RESOLVED, that the City _____ Treasurer shall distribute any excess increment collected after providing for ongoing expenses of the TID, to the affected taxing districts with proportionate shares as determined in the final audit by the City _____'s auditor, CLA (CliftonLarsonAllen).
(auditor name)
- BE IT FURTHER RESOLVED, that the City _____ of _____ Kaukauna _____ shall accept all remaining debts for TID 6 as determined in the final audit by the City _____ auditor, CLA (CliftonLarsonAllen).
(auditor name)

Adopted this 21 day of _____ April, 2026
(day) (month) (year)

Resolution introduced and adoption moved by alderperson _____
(name)

Motion for adoption seconded by alderperson _____
(name)

On roll call motion passed by a vote of _____ ayes to _____ nays
(number) (number)

ATTEST:

(Mayor/Head of Government Signature)

(Clerk Signature)