



JOINT REVIEW BOARD AGENDA

January 28, 2025 at 11:00 AM
303 Mansion Street Mauston, WI

1. **Call to Order/Roll Call**
2. **Discussion and action relating to Minutes**
 - a. January 14, 2025
3. Review of the public record, planning documents, and the resolutions passed by the Plan Commission and Common Council.
 - a. Signed resolutions and Project Plan
4. Consideration of "2025-02 Resolution Approving an Amended Project Plan and Boundaries for Tax Incremental District No. 5".
 - a. 2025-02 Resolution
5. **Adjourn**

NOTICE:

It is possible that action will be taken on any of the items on the agenda and that the agenda may be discussed in any order. It is also possible that a quorum of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact City Deputy Clerk Nicole Lyddy (608) 747-2706.

Any member of the public wishing to join the meeting telephonically should call City Hall by 4pm the day of the meeting. Staff will be happy to provide instructions on joining the meeting by phone. City Hall main number: 608-847-6676



JOINT REVIEW BOARD MINUTES

January 14, 2025 at 4:00 PM

303 Mansion Street Mauston, WI

1. **Call to Order/Roll Call:** The Joint Review Board was called to order on Tuesday, January 14, 2025, at 4:07 pm in the Council Chambers of Mauston City Hall by Administrator Daron Haugh. Present were Western Technical College representative Christina Heit (who appeared by phone), Mauston School District representative Sue Goyette, Member at Large Leonard Kluge, and City of Mauston representative Administrator Daron Haugh. Absent was Juneau County representative Denise Giebel. Also present was Josh Low from Ehlers and Deputy Clerk Nicole Lyddy.
2. **Minutes:** Kluge/Goyette approved the minutes of September 4, 2024. Motion carried unanimously.
3. **Appointments (as needed):** None
4. **Review responsibilities of the Joint Review Board:** Josh Lowe reviewed the responsibilities with the board.
5. **Review and discuss the draft Project Plan for TID No. 5:** Josh Lowe went over the project plan in detail. The city anticipates financing Utility Extensions and Property Acquisition in 2025. Current increments and projected development are sufficient to fund these projects. The project goal will result in new commercial development opportunities.
6. **Set next meeting date to consider approval of TID No. 5:** It was decided that January 28, 2025, at 11 am for the next meeting.
7. **Adjourn:** Haugh/Goyette to adjourn. Motion carried unanimously at 4:28 pm.

Chair

Date

RESOLUTION NO. 2025-01

RESOLUTION APPROVING AN AMENDMENT TO THE PROJECT PLAN AND BOUNDARIES OF TAX INCREMENTAL DISTRICT NO. 5, CITY OF MAUSTON, WISCONSIN

WHEREAS, the City of Mauston (the "City") has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the City; and

WHEREAS, Tax Incremental District No. 5 (the "District") was created by the City on September 29, 2022 as a mixed-use district; and

WHEREAS, the City now desires to amend the Project Plan and boundaries of the District (the "Amendment") in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

WHEREAS, such Amendment will:

- a. Add territory to the District as permitted under Wisconsin Statutes Section 66.1105(4)(h)2.
- b. Amend the categories, locations or costs of project costs to be made as permitted under Wisconsin Statutes Section 66.1105(4)(h)1.

WHEREAS, an amended Project Plan for the District has been prepared that includes:

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the District, or to the extent provided in Wisconsin Statutes Sections 66.1105(2)(f)1.k. and 66.1105(2)(f)1.n., outside of the District;
- b. An economic feasibility study;
- c. A detailed list of estimated project costs;
- d. 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;
- e. A map showing existing uses and conditions of real property in the District;
- f. A map showing proposed improvements and uses in the District;
- g. Proposed changes of zoning ordinances, master plan, map, building codes and City ordinances;
- h. A list of estimated non-project costs;
- i. A statement of the proposed plan for relocation of any persons to be displaced;
- j. A statement indicating how the amendment of the District promotes the orderly development of the City;
- k. An opinion of the City Attorney or of an attorney retained by the City advising that the Project Plan is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).; and

WHEREAS, prior to its publication, a copy of the notice of public hearing was sent to the chief executive officers of Juneau County, the Mauston School District, and the Western Technical College District, and any other entities having the power to levy taxes on property located within the District, in accordance with the procedures specified in the Tax Increment Law; and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on January 14, 2025 held a public hearing concerning the proposed amendment to the Project Plan and boundaries of the District, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the Plan Commission designated the boundaries of the amended district, adopted the Project Plan, and recommended to the Common Council that it amend the Project Plan and boundaries for the District.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Mauston that:

1. The boundaries of the District named "Tax Incremental District No. 5, City of Mauston", are hereby amended as identified in Exhibit A of this Resolution.
2. The territory being added shall become part of the District effective as of January 1, 2025.
4. The Common Council finds and declares that:
 - (a) Not less than 50% by area of the real property within the District, as amended, is suitable for mixed-use development as defined by Wisconsin Statutes Section 66.1105(2)(cm).
 - (b) Based upon the finding stated in 3.a. above, the District was declared to be, and remains, a mixed-use district, based on the identification and classification of the property included within the District.
 - (c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
 - (e) The equalized value of the taxable property within the territory to be added to the District plus the value increment of all other existing tax incremental districts within the City, does not exceed 12% of the total equalized value of taxable property within the City.
 - (f) That for those parcels to be added to the District that were annexed by the City within the three-year period preceding adoption of this Resolution, the City pledges to pay the Town of Lemonweir an amount equal to the property taxes the town last levied on the territory for each of the next five years.
 - (g) 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 Section 66.1105(5)(b).
 - (h) The project costs relate directly to promoting mixed-use development in the District consistent with the purpose for which the District is created.
 - (i) Lands proposed for newly platted residential development comprise no more than 35% of the real property area within the District, as amended.
 - (j) Costs related to newly-platted residential development may be incurred based on the proposed development having a density of at least three (3) units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a.

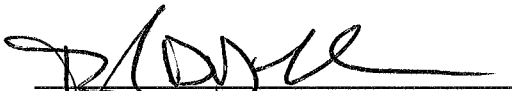
- 4. The Project Plan for "Tax Incremental District No. 5, City of Mauston" (see Exhibit B), as amended, is approved, and the City further finds the Project Plan is feasible and in conformity with the master plan of the City.

BE IT FURTHER RESOLVED THAT the City Clerk is hereby authorized and directed to apply to the Wisconsin Department of Revenue, in such form as may be prescribed, for a "Determination of Tax Incremental Base", as of January 1, 2025, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b).

BE IT FURTHER RESOLVED THAT pursuant to Section 66.1105(5)(f) of the Wisconsin Statutes that the City Assessor is hereby authorized and directed to identify upon the assessment roll returned and examined under Wisconsin Statutes Section 70.45, those parcels of property which are within the District, specifying thereon the name of the said District, and the City Clerk is hereby authorized and directed to make similar notations on the tax roll made under Section 70.65 of the Wisconsin Statutes.


Introduced and adopted on the 14th day of January, 2025

APPROVED:



 Darryl Teske, Mayor

ATTEST:



 Daron Haugh, City Administrator

Votes: Ayes___ Nays___ Absent___ Abstention___

**LEGAL BOUNDARY DESCRIPTION
OR
MAP OF
TAX INCREMENTAL DISTRICT NO. 5
CITY OF MAUSTON**

[INCLUDED WITHIN PROJECT PLAN]

January 14, 2025

PROJECT PLAN AMENDMENT

City of Mauston, Wisconsin

Tax Incremental District No. 5



Prepared by:

Ehlers
30600 Centre Pointe Drive
Roseville, MN 55113

BUILDING COMMUNITIES. IT'S WHAT WE DO.

KEY DATES

Organizational Joint Review Board Meeting Held:	January 14, 2025
Public Hearing Held:	January 14, 2025
Approval by Plan Commission:	January 14, 2025
Adoption by Common Council:	January 14, 2025
Approval by the Joint Review Board:	January 28, 2025

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SECTION 1: Executive Summary

DESCRIPTION OF DISTRICT

Tax Incremental District (“TID”) No. 5 (“District”) is a 133-acre mixed-use district created on September 29, 2022. The District was created to:

- pay for infrastructure costs, property acquisition, and development incentives intended to promote housing, commercial, and industrial development.

Purpose of Amendment

The purpose of this amendment, referred to hereafter as the Plan, the Amendment, or the Plan Amendment, is to:

- Add territory to the District as permitted under Wis. Stat. § 66.1105(4)(h)2. This is the first of four permitted territory amendments available to the District.
- Amend the categories, locations or costs of project costs to be made as permitted under Wis. Stat. § 66.1105(4)(h)1. (“Project”).

Estimated Total Project Cost Expenditures

The City anticipates making total expenditures of approximately \$2.67 million from this amendment (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”). Project Costs include Utility Extensions, Property Acquisition, and associated costs for interest on long-term debt, financing, and ongoing planning and administration. Additional projects from the original 2022 Project Plan are incorporated by reference.

Incremental Valuation

The City projects that new land and improvements value of approximately \$7 million will result from the projects anticipated in this Plan Amendment. Creation of this additional value will be made possible by the Project Costs made within the District. A table detailing assumptions as to the development timing and associated values is included in the Economic Feasibility Study located within this Plan.

Expected Termination of District

Based on the Economic Feasibility Study located within Section 9 of this Plan, the City anticipates that the District will generate sufficient tax increment to pay all Project Costs within its allowable 20 years.

Summary of Findings

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

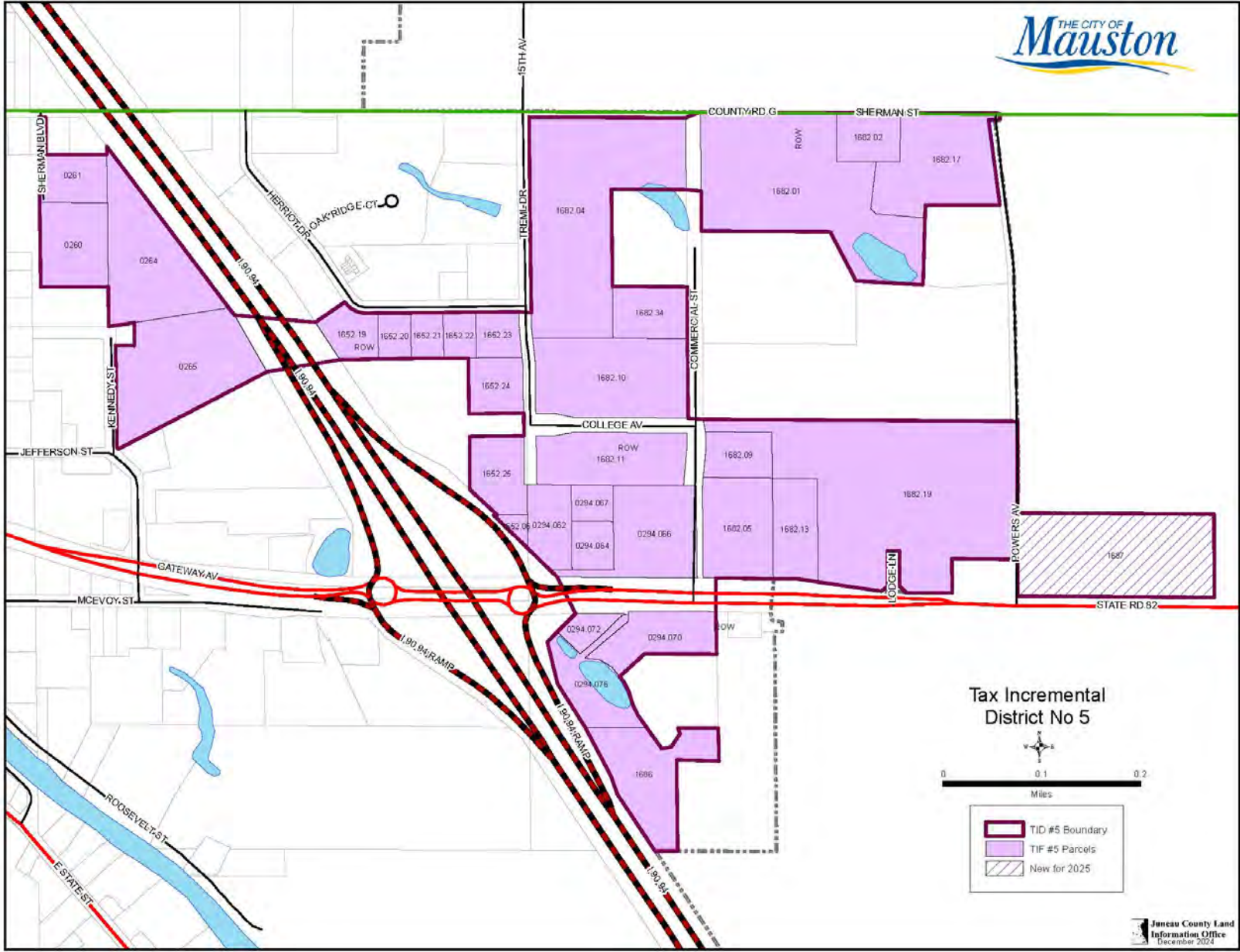
1. That “but for” the creation of this District, the development projected to occur as detailed in this Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the City. In reaching this determination, the City has considered the substantial investment needed to provide the public infrastructure necessary to allow for development within the District. Absent the use of tax incremental financing, the City is unable to fully fund this program of infrastructure improvements.
2. **The economic benefits of the District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements.** As demonstrated in the Economic Feasibility Section of this Project Plan, the tax increments projected to be collected are 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.** As required by Wis. Stat. § 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the overlying taxing jurisdictions has been prepared and can be found in this Plan. However, because the Project would not occur without the use of tax incremental financing, these tax increments would not be paid but for creation of the District. Accordingly, the City finds that the benefits expected to be realized as set forth in this Plan outweigh the value of the tax increments to be invested in the Project.
4. Not less than 50% by area of the real property within the District, as amended, is suitable for mixed use development as defined by Wis. Stat. § 66.1105(2)(cm).
5. Based on the foregoing finding, the District remains designated as a mixed-use district.
6. The Project Costs relate directly to promoting mixed-use development in the District, consistent with the purpose for which the District is created. Lands proposed for newly-platted residential development comprise no more than 35% of the real property area within the amended District. Costs related to newly-platted residential development may be incurred based on

the proposed development [having a density of at least three (3) units per acre as defined in Wis. Stat. § 66.1105(2)(f)3.a.

- 7. Improvements to be made in the District are likely to significantly enhance the value of substantially all of the other real property in the District.
- 8. The equalized value of taxable property within the territory to be added to the District, plus the incremental value of all existing tax incremental districts within the City does not exceed 12% of the total equalized value of taxable property within the City.
- 9. The Plan for the District is feasible and is in conformity with the Master Plan of the City.
- 10. The City estimates that less than 35% the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wis. Stat. § 66.1105(5)(b).
- 11. That a cooperative plan boundary agreement with the Town of Lemonweir exists regarding those parcels to be included within the District that were annexed by the City within the preceding three-year period.

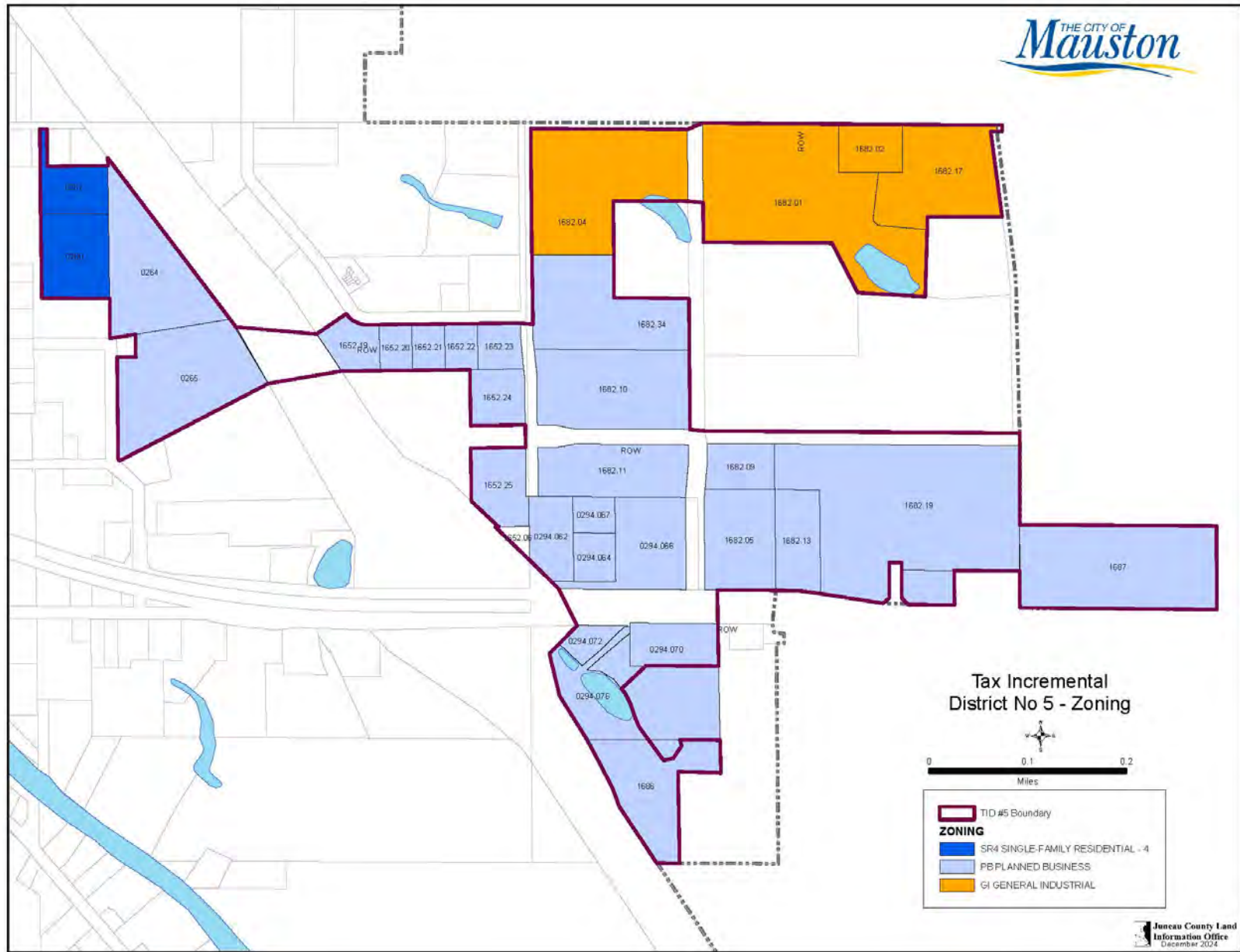
**SECTION 2:
Preliminary Map of Original District Boundary and
Territory to be Added**

Map Found on Following Page.



**SECTION 3:
Map Showing Existing Uses and Conditions Within the
Territory to be Added**

Map Found on Following Page.



SECTION 4: Preliminary Identification of Parcels to be Added

Map Reference Number	Parcel Number	Address	Owner	Acres	Suitable Acres			
					Commercial/ Business	Previously- Platted Residential	Newly-Platted Residential	Industrial
Existing TID Area				132.55	125.38	0.00	7.17	0.00
N/A	ROW Areas			0.00				
1	292511687		HAMM FAMILY LIMITED PARTNERSHIP	10.57	10.57			
TOTALS				143.12	135.95	0.00	7.17	0.00

Percentage of TID Area Suitable for Mixed Use Development (at least 50%)	100%
Percentage of TID Area Not Suitable for Development	0%
Total Area	100%
Percentage of TID Area Suitable for Newly Platted Residential Development (no more than 35%)	5%

Parcel ID Number	Assessed Value			Equalized Value ²		
	Land	Improvement	Total	Land	Improvement	Total
292511687	-	-	-	-	-	-
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0

- 1) Estimated based on values as of January 1, 2024. Actual base value will be as of January 1, 2025.
- 2) Calculation based on aggregate assessment ratio of 100.00%.

SECTION 5: Equalized Value Test

The following calculations demonstrate that the City expects to be in compliance with Wis. Stat. § 66.1105(4)(gm)4.c., which requires that the equalized value of the taxable property proposed to be added to the District, plus the value increment of all existing tax incremental districts, does not exceed 12% of the total equalized value of taxable property within the City.

The equalized value of the increment of existing tax incremental districts within the City, plus the value of the territory proposed to be added to the District, totals \$14,240,600. This value is less than the maximum of \$43,488,552 in equalized value that is permitted for the City.

City of Mauston, Wisconsin Tax Increment District No. 5 Valuation Test Compliance Calculation	
<u>Calculation of City Equalized Value Limit</u>	
City TID IN Equalized Value (Jan. 1, 2024)	\$362,404,600
TID Valuation Limit @ 12% of Above Value	\$43,488,552
<u>Calculation of Value Subject to Limit</u>	
Estimated Base Value of Territory to be Included in District	\$0
Plus: Assumed change for Jan. 1, 2025 assessment	\$0
Incremental Value of Existing Districts (Jan. 1, 2024)	\$14,240,600
Less: Value of Parcels Removed from District	\$0
Less: Value of Underlying TID Parcels	\$0
Total Value Subject to 12% Valuation Limit	\$14,240,600
Total Percentage of TID IN Equalized Value	3.93%
Residual Value Capacity of TID IN Equalized Value	\$29,247,952

**SECTION 6:
Statement Listing the Kind, Number and Location of All
Proposed Public Works or Improvements Within the
District**

Project Costs are any expenditure made, estimated to be made, or monetary obligations incurred or estimated to be incurred as outlined in this Plan. Project Costs will be diminished by any income, special assessments or other revenues, including user fees or charges, other than tax increments, received or reasonably expected to be received in connection with the implementation of the Plan. If Project Costs incurred benefit territory outside the District, a proportionate share of the cost is not a Project Cost. Costs identified in this Plan are preliminary estimates made prior to design considerations and are subject to change after planning, design and construction is completed.

With all Project Costs, the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating ordinances and plans, judgments or claims for damages and other expenses are included as Project Costs. The map found in Section 7 of this Plan along with the Detailed List of Project Costs found in Section 8 provide additional information as to the kind, number and location of potential Project Costs.

The “Statement of Kind, Number and Location of Proposed Public Works and Other Projects” set forth in the original District Project Plan approved on September 29, 2022 is amended to add the following Project Costs that the City has made, expects to make, or may need to make, in conjunction with the implementation of the District’s Plan or this Plan Amendment.

Property, Right-of-Way and Easement Acquisition

Property Acquisition for Development

To promote and facilitate development the City may acquire property within the District. The cost of property acquired, and any costs associated with the transaction, are eligible Project Costs. Following acquisition, other Project Costs within the categories detailed in this Section may be incurred to make the property suitable for development. Any revenue received by the City from the sale of property acquired pursuant to the execution of this Plan will be used to reduce the total project costs of the District. If total Project Costs incurred by the City to acquire property and make it suitable for development exceed the revenues or other consideration received from the sale or lease of that

property, the net amount shall be considered “real property assembly costs” as defined in Wis. Stat. § 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

Property Acquisition for Conservancy

To promote the objectives of this Plan, the City may acquire property within the District that it will designate for conservancy. These conservancy objectives include: preserving historic resources or sensitive natural features; protection of scenic and historic views; maintaining habitat for wildlife; maintaining adequate open space; reduction of erosion and sedimentation by preserving existing vegetation; and providing adequate areas for management of stormwater. The cost of property acquired for conservancy, and any costs associated with the transaction, are eligible Project Costs.

Acquisition of Rights-of-Way

The City may need to acquire property to allow for installation of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the City to identify, negotiate and acquire rights-of-way are eligible Project Costs.

Acquisition of Easements

The City may need to acquire temporary or permanent easements to allow for installation and maintenance of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the City to identify, negotiate and acquire easement rights are eligible Project Costs.

Relocation Costs

If relocation expenses are incurred in conjunction with the acquisition of property, those expenses are eligible Project Costs. These costs may include but are not limited to: preparation of a relocation plan; allocations of staff time; legal fees; publication of notices; obtaining appraisals; and payment of relocation benefits as required by Wis. Stat. Chapter 32 and Wis. Admin. Code ADM 92.

Site Preparation Activities

Environmental Audits and Remediation

If it becomes necessary to evaluate any land or improvement within the District, any cost incurred by the City related to environmental audits, testing, and remediation are eligible Project Costs.

Demolition

To make sites suitable for development, the City may incur costs related to demolition and removal of structures or other land improvements, to include abandonment of wells or other existing utility services.

Site Grading

Land within the District may require grading to make it suitable for development, to provide access, and to control stormwater runoff. The City may need to remove and dispose of excess material, or bring in fill material to provide for proper site elevations. Expenses incurred by the City for site grading are eligible Project Costs.

Utilities

Sanitary Sewer System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand sanitary sewer infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: collection mains; manholes and cleanouts; service laterals; force mains; interceptor sewers; pumping stations; lift stations; wastewater treatment facilities; and all related appurtenances. To the extent sanitary sewer projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand sanitary sewer infrastructure located outside of the District. That portion of the costs of sanitary sewer system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Water System Improvements

To allow development to occur, the City may need to construct, alter, rebuild or expand water system infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: distribution mains; manholes and valves; hydrants; service laterals; pumping stations; wells; water treatment facilities; storage tanks and reservoirs; and all related appurtenances. To the extent water system projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the

implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand water system infrastructure located outside of the District. That portion of the costs of water system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Stormwater Management System Improvements

Development within the District will cause stormwater runoff. To manage this stormwater runoff, the City may need to construct, alter, rebuild or expand stormwater management infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: stormwater collection mains; inlets, manholes and valves; service laterals; ditches; culvert pipes; box culverts; bridges; stabilization of stream and river banks; and infiltration, filtration and detention Best Management Practices (BMP's). To the extent stormwater management system projects undertaken within the District provide direct benefit to land outside of the District, the City will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the City construct, alter, rebuild or expand stormwater management infrastructure located outside of the District. That portion of the costs of stormwater management system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Electric Service

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade electric services. Relocation may require abandonment and removal of existing poles or towers, installation of new poles or towers, or burying of overhead electric lines. Costs incurred by the City to undertake this work are eligible Project Costs.

Gas Service

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade gas mains and services. Costs incurred by the City to undertake this work are eligible Project Costs.

Communications Infrastructure

To create sites suitable for development, the City may incur costs to provide, relocate or upgrade infrastructure required for voice and data communications, including, but not limited to: telephone lines, cable lines and fiber optic cable. Costs incurred by the City to undertake this work are eligible Project Costs.

Streets and Streetscape

Street Improvements

To allow development to occur, the City may need to construct or reconstruct streets, highways, alleys, access drives and parking areas. Eligible Project Costs include, but are not limited to: excavation; removal or placement of fill; construction of road base; asphalt or concrete paving or repaving; installation of curb and gutter; installation of sidewalks and bicycle lanes; installation of culverts, box culverts and bridges; rail crossings and signals; utility relocation, to include burying overhead utility lines; street lighting; installation of traffic control signage and traffic signals; pavement marking; right-of-way restoration; installation of retaining walls; and installation of fences, berms, and landscaping.

Streetscaping and Landscaping

To attract development consistent with the objectives of this Plan, the City may install amenities to enhance development sites, rights-of-way and other public spaces. These amenities include but are not limited to: landscaping; lighting of streets, sidewalks, parking areas and public areas; installation of planters, benches, clocks, tree rings, trash receptacles and similar items; and installation of brick or other decorative walks, terraces and street crossings. These and any other similar amenities installed by the City are eligible Project Costs.

Community Development

Cash Grants (Development Incentives)

The City may enter into agreements with property owners, lessees, or developers of land located within the District for sharing costs to encourage the desired kind of improvements and assure tax base is generated sufficient to recover Project Costs. No cash grants will be provided until the City executes a developer agreement with the recipient of the cash grant. Any payments of cash grants made by the City are eligible Project Costs.

Contribution to Community Development Authority (CDA) or Redevelopment Authority (RDA)

As provided for in Wis. Stat. § 66.1105(2)(f)1.h and Wis. Stat. § 66.1333(13), the City may provide funds to its CDA (RDA) to be used for administration,

planning operations, and capital costs, including but not limited to real property acquisition, related to the purposes for which it was established in furtherance of any redevelopment or urban renewal project. Funds provided to the CDA (RDA) for this purpose are eligible Project Costs.

Revolving Loan/Grant Program (Development Incentives)

To encourage private development consistent with the objectives of this Plan, the City, through its CDA (RDA), may provide loans or grants to eligible property owners in the District. Eligible improvements will be those that are likely to improve the value of the property, enhance the visual appearance of the property and surrounding area, correct safety deficiencies, or as otherwise specified by the CDA (RDA) in the program manual. Any funds returned to the CDA (RDA) from the repayment of loans made are not considered revenues to the District and will not be used to offset District Project Costs. Instead, these funds may be placed into a revolving fund and will continue to be used for the program purposes stated above. Any funds provided to the CDA (RDA) for purposes of implementing this program are considered eligible Project Costs.

Miscellaneous

Property Tax Payments to Town

Property tax payments due to the Town of Lemonweir under Wis. Stat. § 66.1105(4)(gm)1. because of the inclusion of lands annexed after January 1, 2004 within the boundaries of the District are an eligible Project Cost.

Projects Outside the Tax Increment District

Pursuant to Wis. Stat. § 66.1105(2)(f)1.n, the City may undertake projects within territory located within one-half mile of the boundary of the District provided that: 1) the project area is located within the City’s corporate boundaries; and 2) the projects are approved by the Joint Review Board. The cost of projects completed outside the District pursuant to this section are eligible project costs and may include any project cost that would otherwise be eligible if undertaken within the District. None of the proposed project will be located outside, but within one-half mile of the boundary of the District.

Professional Service and Organizational Costs

The costs of professional services rendered, and other costs incurred, in relation to the creation, administration and termination of the District, and the undertaking of the projects contained within this Plan, are eligible Project Costs. Professional services include but are not limited to: architectural; environmental; planning; engineering; legal; audit; financial; and the costs of

informing the public with respect to the creation of the District and the implementation of the Plan.

Administrative Costs

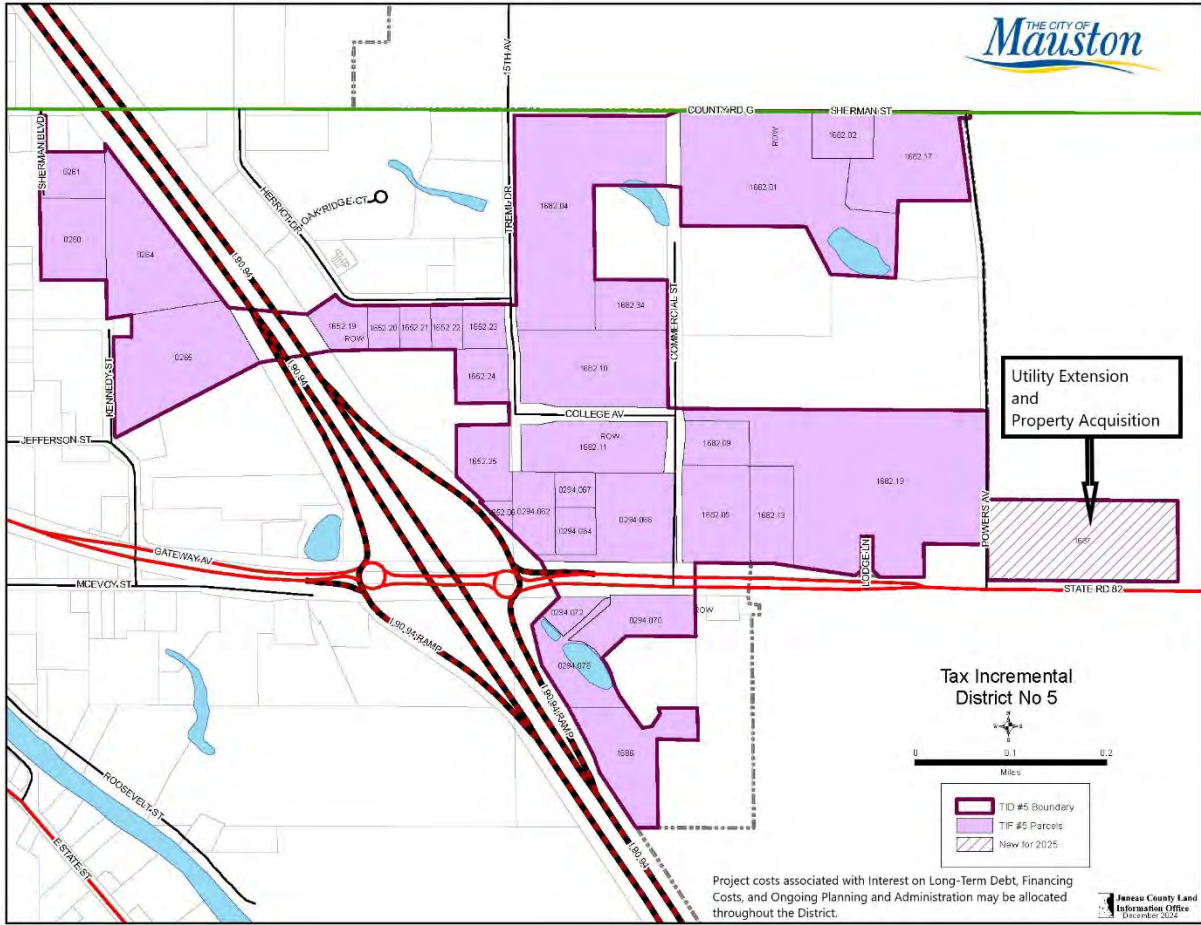
The City may charge to the District as eligible Project Costs reasonable allocations of administrative costs, including, but not limited to, employee salaries. Costs allocated will bear a direct connection to the time spent by City employees relating to the implementation of the Plan.

Financing Costs

Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

**SECTION 7:
Map Showing Proposed Improvements and Uses Within
the Territory to be Added**

Map Found on Following Page.



SECTION 8: Detailed List of Estimated Project Costs

The following list identifies the Project Costs that the City expects to make, or may need to make in conjunction with the implementation of the District’s Plan or this Plan Amendment. The project costs related to this Plan Amendment total \$2,674,133.

All projects identified and related costs reflect the best estimates available as of the date of preparation of this Plan Amendment. All costs are preliminary estimates and may increase or decrease. Certain Project Costs listed may become unnecessary, and other Project Costs not currently identified may need to be made. (Section 6 details the general categories of eligible Project Costs). Changes in Project Cost totals or the types of Project Costs to be incurred will not require that this Plan be amended. This Plan is not meant to be a budget nor an appropriation of funds for specific Project Costs, but a framework within which to manage Project Costs.

City of Mauston, Wisconsin					
Tax Increment District No. 5					
Detailed List of Estimated Project Costs					
Project ID	Project Name/Type	Remaining From			Totals
		Prior Plan	Plan Amendment	Ongoing	
1	State Highway 82 Right-Hand Turn	160,000			160,000
2	Kennedy/Sherman Blvd. Upgrades	1,166,000			1,166,000
3	Commercial Ave. Right-Hand Turn	150,000			150,000
4	Commercial Ave. Extension	647,500			647,500
5	College Ave. Extension	901,000			901,000
6	Sherman St. Upgrade	1,325,000			1,325,000
7	Powers Ave. Upgrade	1,378,000			1,378,000
8	State Highway 82 East	1,378,000			1,378,000
9	Lift Station	500,000			500,000
10	Utility Extensions		1,300,000		1,300,000
11	Property Acquisition		528,500		528,500
12	Interest on Long-Term Debt			639,033	639,033
13	Financing Costs			91,600	91,600
14	Ongoing Planning & Administrative Costs			115,000	115,000
Total Projects		<u>\$7,605,500</u>	<u>\$1,828,500</u>	<u>\$845,633</u>	<u>\$10,279,633</u>

SECTION 9:
Economic Feasibility Study, Description of the Methods of Financing Estimated Project Costs and the Time When Related Costs or Monetary Obligations are to be Incurred

This Section includes an updated forecast of the valuation increases expected within the District, the associated tax increment collections, a summary of how remaining Project Costs would be financed, and a projected cash flow demonstrating that the District remains economically feasible.

Key Assumptions

The District has created \$6,824,900 in incremental value since its creation in 2022. The Project Costs associated with this Plan Amendment are expected to create an additional \$7 million in incremental value by 2030. Estimated valuations and timing for construction of the Project are included in **Table 1**. Assuming the City’s current equalized TID interim tax rate of \$20.97 per thousand of equalized value, and one percent annual economic appreciation, the Project would generate \$5,386,655 in incremental tax revenue over the 20-year term of the District as shown in **Table 2**.

Table 1 - Development Assumptions

City of Mauston, Wisconsin Tax Increment District No. 5 Development Assumptions					
Construction Year	Actual	Project Plan Amendment	Annual Total	Construction Year	
1 2022			-	2022 1	
2 2023	6,824,900		6,824,900	2023 2	
3 2024			-	2024 3	
4 2025		1,000,000	1,000,000	2025 4	
5 2026		2,500,000	2,500,000	2026 5	
6 2027			-	2027 6	
7 2028		2,500,000	2,500,000	2028 7	
8 2029			-	2029 8	
9 2030		1,000,000	1,000,000	2030 9	
10 2031			-	2031 10	
11 2032			-	2032 11	
12 2033			-	2033 12	
13 2034			-	2034 13	
14 2035			-	2035 14	
15 2036			-	2036 15	
16 2037			-	2037 16	
17 2038			-	2038 17	
18 2039			-	2039 18	
19 2040			-	2040 19	
20 2041			-	2041 20	
Totals	<u>\$6,824,900</u>	<u>\$7,000,000</u>	<u>\$13,824,900</u>		

Table 2 – Tax Increment Projection Worksheet

City of Mauston, Wisconsin Tax Increment District No. 5 Tax Increment Projection Worksheet								
Type of District	Mixed Use				Base Value	0		
District Creation Date	September 29, 2022				Economic Change Factor	1.00%		
Valuation Date	Jan 1,	2022			Apply to Base Value			
Max Life (Years)	20				Base Tax Rate	\$20.97		
Expenditure Period/Termination	15	9/29/2037			Rate Adjustment Factor	0.00%		
Revenue Periods/Final Year	20 2043							
Extension Eligibility/Years	Yes 3							
Eligible Recipient District	No							
Construction	Year	Value Added	Valuation Year	Economic Change	Total Increment	Revenue Year	Tax Rate ¹	Tax Increment
1	2022	2,539,900	2023		2,539,900	2024	\$22.57	57,323
2	2023	6,824,900	2024	25,399	6,850,299	2025	\$20.97	143,625
3	2024	0	2025	68,503	6,918,802	2026	\$20.97	145,061
4	2025	1,000,000	2026	69,188	7,987,990	2027	\$20.97	167,478
5	2026	2,500,000	2027	79,880	10,567,870	2028	\$20.97	221,568
6	2027	0	2028	105,679	10,673,549	2029	\$20.97	223,784
7	2028	2,500,000	2029	106,735	13,280,284	2030	\$20.97	278,437
8	2029	0	2030	132,803	13,413,087	2031	\$20.97	281,221
9	2030	1,000,000	2031	134,131	14,547,218	2032	\$20.97	305,000
10	2031	0	2032	145,472	14,692,690	2033	\$20.97	308,050
11	2032	0	2033	146,927	14,839,617	2034	\$20.97	311,130
12	2033	0	2034	148,396	14,988,013	2035	\$20.97	314,241
13	2034	0	2035	149,880	15,137,893	2036	\$20.97	317,384
14	2035	0	2036	151,379	15,289,272	2037	\$20.97	320,558
15	2036	0	2037	152,893	15,442,165	2038	\$20.97	323,763
16	2037	0	2038	154,422	15,596,586	2039	\$20.97	327,001
17	2038	0	2039	155,966	15,752,552	2040	\$20.97	330,271
18	2039	0	2040	157,526	15,910,078	2041	\$20.97	333,574
19	2040	0	2041	159,101	16,069,179	2042	\$20.97	336,909
20	2041	0	2042	160,692	16,229,870	2043	\$20.97	340,278
Totals		\$16,364,800		\$2,404,970		Future Value of Increment		\$5,386,655

Notes:
 1) Tax rates shown through the 2043 revenue year are actual per DOR Form PC-202 (Tax Increment Collection Worksheet).

Financing and Implementation

The proposed Utility Extensions are anticipated to be financed with an issuance of General Obligation Promissory Notes in 2025. Costs associated with Property Acquisition are expected to be paid in installments of cash as available. **Table 3** provides a summary of the District’s financing plan related to this Plan Amendment. Projects from the original Project Plan will be financed with a combination of General Obligation Notes and State Trust Fund Loans, and are incorporated here by reference.

Table 3 - Financing Plan

City of Mauston, Wisconsin		
Tax Increment District No. 5		
Estimated Financing Plan		
	DEBT ISSUES G.O. Promissory Note 2025	Totals
Projects		
Phase I	1,300,000	\$1,300,000
Total Project Funds	<u>1,300,000</u>	<u>\$1,300,000</u>
Other Funds		
Capitalized Interest	164,625	
Costs of Issuance	72,100	
Underwriter Discount	12.50 19,500	
Total Financing Required	1,556,225	
Rounding	3,775	
Net Issue Size	\$1,560,000	\$1,560,000

The Project Cost expenditures related to this plan amendment are shown within **Table 4**. The full set of projects, shown in Section 8 above, includes projects from the original Project Plan approved in 2022, and the project cost expenditures related to this Plan Amendment. With all of the projects contemplated for Tax Incremental District No. 5, the development assumptions are projected to generate sufficient funds by the year 2043 to pay off all Project cost liabilities and obligations. The cash flow for District including all Project Costs is shown in **Table 5**. The projected closure is based on the various assumptions noted in this Plan and will vary dependent on actual Project Costs incurred and the actual amount of tax increments collected.

Table 4 - Cash Flow (Amendment Only)

City of Mauston, Wisconsin										
Tax Increment District No. 5										
Cash Flow Projection										
Year	Projected Revenues			2025 G.O. Promissory Note \$1,560,000 Issue Total	Projected Expenditures			Balances		Year
	Tax Increments	Land Sale Proceeds	Total Revenues		Property Acquisition	Ongoing Planning & Administration	Total Expenditures	Annual	Cumulative	
2022										2022
2023									16,125	2023
2024	57,323		57,323			10,000	10,000	47,323	63,448	2024
2025	143,625	192,000	335,625		128,500	15,000	143,500	192,125	255,573	2025
2026	145,061		145,061		100,000	5,000	105,000	40,061	295,634	2026
2027	167,478		167,478		100,000	5,000	105,000	62,478	358,112	2027
2028	221,568		221,568	135,850	100,000	5,000	240,850	(19,282)	338,829	2028
2029	223,784		223,784	138,295	100,000	5,000	243,295	(19,511)	319,318	2029
2030	278,437		278,437	140,520		5,000	145,520	132,917	452,235	2030
2031	281,221		281,221	137,520		5,000	142,520	138,701	590,936	2031
2032	305,000		305,000	139,520		5,000	144,520	160,480	751,416	2032
2033	308,050		308,050	136,290		5,000	141,290	166,760	918,175	2033
2034	311,130		311,130	137,890		5,000	142,890	168,240	1,086,415	2034
2035	314,241		314,241	139,245		5,000	144,245	169,996	1,256,412	2035
2036	317,384		317,384	135,303		5,000	140,303	177,081	1,433,493	2036
2037	320,558		320,558	136,265		5,000	141,265	179,293	1,612,786	2037
2038	323,763		323,763	136,965		5,000	141,965	181,798	1,794,584	2038
2039	327,001		327,001	137,398		5,000	142,398	184,603	1,979,188	2039
2040	330,271		330,271	137,558		5,000	142,558	187,713	2,166,901	2040
2041	333,574		333,574	137,383		5,000	142,383	191,191	2,358,092	2041
2042	336,909		336,909	136,923		5,000	141,923	194,987	2,553,079	2042
2043	340,278		340,278	136,110		5,000	141,110	199,168	2,752,247	2043
(2022 - 2043)	\$5,386,655	\$192,000	\$5,578,655	\$2,199,033	\$528,500	\$115,000	\$2,842,533			(2022 - 2043)

LEGEND:
 ----- END OF EXP. PERIOD

Table 5 - Cash Flow (All TID 5 Projects)

City of Mauston, Wisconsin																		
Tax Increment District No. 5																		
Cash Flow Projection																		
Year	Projected Revenues			Projected Expenditures										Balances			Year	
	Tax Increments	Land Sale Proceeds	Total Revenues	2025 G.O. Promissory Note \$1,560,000	2026 State Trust Fund Loan \$167,000	2027 G.O. Promissory Notes \$2,065,000	2029 G.O. Promissory Notes \$5,655,000	2030 State Trust Fund Loan \$1,010,000	Development Incentives \$500,000	Land Acquisition	Advance Repayment	Ongoing Planning & Administration	Total Expenditures	Annual	Cumulative	Liabilities Outstanding		
2022			0										-	-	-		2022	
2023	0		0										-	-	16,125		2023	
2024	57,323		57,323										10,000	47,323	63,448		2024	
2025	143,092	192,000	335,092										15,000	191,592	255,040	1,960,000	2025	
2026	144,523		144,523										5,000	(69,750)	185,291	2,027,000	2026	
2027	334,664		334,664		15,751.40								5,000	213,913	399,203	3,984,127	2027	
2028	547,672		547,672	135,850	15,751.40	183,545							5,000	107,526	506,729	3,752,950	2028	
2029	595,081		595,081	138,295	15,751.39	182,385			50,000				5,000	103,650	610,379	9,576,375	2029	
2030	842,143		842,143	140,520	15,751.40	183,464	544,645		50,000				5,000	(97,237)	513,142	10,144,406	2030	
2031	871,531		871,531	137,520	15,751.40	184,298	543,455	112,738	50,000				5,000	1,048,762	(177,231)	335,911	9,506,931	2031
2032	901,212		901,212	139,520	15,751.40	180,008	545,735	112,738	50,000				5,000	1,048,752	(147,540)	188,371	8,858,234	2032
2033	1,004,572		1,004,572	136,290	15,751.39	180,620	547,268	112,738	50,000				5,000	1,047,667	(43,095)	145,276	8,185,538	2033
2034	1,014,618		1,014,618	137,890	15,751.39	181,008	543,228	112,738	50,000				5,000	1,045,615	(30,997)	114,279	7,488,780	2034
2035	1,024,764		1,024,764	139,245	15,751.39	181,138	543,700	112,738	50,000				5,000	1,047,572	(22,808)	91,471	6,762,717	2035
2036	1,035,012		1,035,012	135,303	15,751.40	180,973	543,489	112,738	50,000				5,000	1,043,254	(8,242)	83,230	6,012,222	2036
2037	1,045,362		1,045,362	136,265	15,751	180,473	547,388	112,738	50,000				5,000	1,047,615	(2,253)	80,977	5,226,765	2037
2038	1,055,816		1,055,816	136,965	15,751.39	179,628	545,273	112,738	50,000				5,000	1,045,355	10,461	91,438	4,411,181	2038
2039	1,066,374		1,066,374	137,398	15,751.40	183,355	547,008	112,738					5,000	1,001,250	65,124	156,562	3,605,162	2039
2040	1,077,038		1,077,038	137,558	15,751.40	181,683	542,560	112,738					5,000	995,290	81,748	238,309	2,768,455	2040
2041	1,087,808		1,087,808	137,383	15,751.39	184,601	546,905	112,738					5,000	1,002,379	85,429	323,739	1,885,572	2041
2042	1,098,686		1,098,686	136,923	15,751.40	182,105	545,028	112,738					5,000	997,545	101,141	424,880	966,217	2042
2043	1,109,673		1,109,673	136,110	15,751.40	184,140	546,904	112,738					5,000	1,000,644	109,029	533,909	-	2043
(2022 - 2043)	\$16,056,966	\$192,000	\$16,248,966	\$2,199,033	\$267,774	\$2,913,420	\$7,632,583	\$1,465,600	\$500,000	\$528,500	\$109,273	\$115,000	\$15,731,182					(2022 - 2043)
LEGEND:													PROJECTED CLOSURE YEAR					
- - - - - END OF EXP. PERIOD																		

**SECTION 10:
Annexed Property**

A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. Although territory proposed to be added to the District boundary has been annexed within the past three years, it may be included in the District as a permitted exception under Wis. Stat. § 66.1105(4)(gm)1. since the City has previously entered into a cooperative plan boundary agreement, or other agreement related to the annexation, with the Town of Lemonweir.

SECTION 11:
Estimate of Property to be Devoted to Retail Business

Pursuant to Wis. Stat. § 66.1105(5)(b), 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.

**SECTION 12:
Proposed Changes of Zoning Ordinances, Master Plan,
Map, Building Codes and City Ordinances**

Zoning Ordinances

The proposed Plan Amendment is in general conformance with the City’s current zoning ordinances. Individual properties may require rezoning at the time of development.

Master (Comprehensive) Plan and Map

The proposed Plan Amendment is in general conformance with the City’s Comprehensive Plan identifying the area as appropriate for Planned Business.

Building Codes and Ordinances

Development within the District will be required to conform to State Building Codes and will be subject to the City’s permitting and inspection procedures. The proposed Plan Amendment conforms to all relevant State and local ordinances, plans, and codes. No changes to the existing regulations are proposed or needed.

SECTION 13:
**Statement of the Proposed Method for the Relocation of
any Persons to be Displaced**

Should the continued implementation of this Plan require relocation of individuals or business operations, relocations will be handled in compliance with Wis. Stat. Chapter 32 and Wis. Admin. Code ADM 92.

SECTION 14:
How Amendment of the Tax Incremental District Promotes the Orderly Development of the City

This Plan Amendment promotes the orderly development of the City by creating opportunities for mixed-use development, providing necessary public infrastructure improvements, and providing appropriate financial incentives for private development projects. Through use of tax increment financing, the City can attract new investment that results in increased tax base. Development will occur in an orderly fashion in accordance with approved plans so that the Projects will be compatible with adjacent land uses. Development of new uses in the District will add to the tax base and will generate positive secondary impacts in the community such as increased employment opportunities and future commercial development.

SECTION 15: List of Estimated Non-Project Costs

Non-project costs are public works projects which only partly benefit the District. Costs incurred that do not benefit the District may not be paid with tax increments. Examples of non-project costs are:

- A public improvement made within the District that also benefits property outside the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.
- A public improvement made outside the District that only partially benefits property within the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.
- Projects undertaken within the District as part of the implementation of this Project Plan, the costs of which are paid fully or in part by impact fees, grants, special assessments, or revenues other than tax increments.

No improvements to be made within the District will benefit property outside the District. Furthermore, there will be no improvements made outside the District that will only partially benefit the District.

**SECTION 16:
Legal Opinion Advising Whether the Plan is Complete
and Complies with Wis. Stat. § 66.1105(4)(f)**



January 8, 2025

Mayor Darryl Teske
City of Mauston
303 Mansion St.
Mauston, WI 53948

Re: Project Plan Amendment for Tax Incremental District No. 5

Dear Mayor Teske:

Wisconsin Statute 66.1105(4)(f) requires that a project plan for a tax incremental financing district include an opinion provided by the City Attorney advising as to whether the plan is complete and complies with Wisconsin Statute 66.1105.

As City Attorney for the City of Mauston, I have been asked to review the above-referenced project plan for compliance with the applicable statutory requirements. Based upon my review, in my opinion, the amended Project Plan for the City of Mauston Tax Incremental District No. 5 is complete and complies with the provisions of Wisconsin Statute 66.1105.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rebecca M. Richards-Bria', written over a light blue horizontal line.

Rebecca M. Richards-Bria
City Attorney

RRB/kr

cc: Daron Haugh, City Administrator

225 East State Street, Mauston, WI 53948
(608) 847-1900 *phone* (608) 847-1901 *fax*
www.rblo.law mail@rblo.law

SECTION 17: Calculation of the Share of Projected Tax Increments Estimated to be Paid by the Owners of Property in the Overlying Taxing Jurisdictions

The following projection is provided to meet the requirements of Wis. Stat. § 66.1105(4)(i)4.

City of Mauston, Wisconsin Tax Increment District No. 5 Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction.						
Revenue Year	Juneau County	City of Mauston	Mauston School District	Western Technical College	Total	Revenue Year
2024	13,171	22,042	19,569	2,542	57,323	2024
2025	32,999	55,226	49,031	6,369	143,625	2025
2026	33,329	55,778	49,521	6,433	145,061	2026
2027	38,479	64,398	57,174	7,427	167,478	2027
2028	50,907	85,196	75,639	9,826	221,568	2028
2029	51,416	86,048	76,395	9,924	223,784	2029
2030	63,973	107,063	95,053	12,348	278,437	2030
2031	64,613	108,133	96,003	12,472	281,221	2031
2032	70,076	117,277	104,121	13,526	305,000	2032
2033	70,777	118,449	105,162	13,661	308,050	2033
2034	71,485	119,634	106,214	13,798	311,130	2034
2035	72,199	120,830	107,276	13,936	314,241	2035
2036	72,921	122,039	108,349	14,075	317,384	2036
2037	73,651	123,259	109,432	14,216	320,558	2037
2038	74,387	124,492	110,526	14,358	323,763	2038
2039	75,131	125,736	111,632	14,502	327,001	2039
2040	75,882	126,994	112,748	14,647	330,271	2040
2041	76,641	128,264	113,875	14,793	333,574	2041
2042	77,408	129,546	115,014	14,941	336,909	2042
2043	78,182	130,842	116,164	15,091	340,278	2043
Totals	\$1,237,627	\$2,071,244	\$1,838,898	\$238,886	\$5,386,655	

RESOLUTION NO. 2025-P-02

**RESOLUTION APPROVING AN AMENDMENT TO THE PROJECT PLAN
AND BOUNDARIES OF TAX INCREMENTAL DISTRICT NO. 5**

WHEREAS, the City of Mauston (the "City") has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the City; and

WHEREAS, Tax Incremental District No. 5 (the "District") was created by the City on September 29, 2022; and

WHEREAS, the City now desires to amend the Project Plan of the District (the "Amendment") in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

WHEREAS, such Amendment will:

- a. Add territory to the District as permitted under Wisconsin Statutes Section 66.1105(4)(h)2.
- b. Amend the categories, locations, or costs of project costs to be made as permitted under Wisconsin Statutes Section 66.1105(4)(h)1.

WHEREAS, an amended Project Plan for the District (the "Amendment") has been prepared that includes:

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the District, or to the extent provided in Wisconsin Statutes Sections 66.1105(2)(f)1.k. and 66.1105(2)(f)1.n., outside of the District;
- b. An economic feasibility study;
- c. A detailed list of estimated project costs;
- d. 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;
- e. A map showing existing uses and conditions of real property in the District;
- f. A map showing proposed improvements and uses in the District;
- g. Proposed changes of zoning ordinances, master plan, map, building codes and City ordinances;
- h. A list of estimated non-project costs;
- i. A statement of the proposed plan for relocation of any persons to be displaced;
- j. A statement indicating how the District promotes the orderly development of the City;
- k. An opinion of the City Attorney or of an attorney retained by the City advising that the plan is complete and complies with Wisconsin Statutes Section 66.1105(4)(f); and

WHEREAS, prior to its publication, a copy of the notice of public hearing was sent to the chief executive officers of Juneau County, the Mauston School District, and the Western Technical College District, and any other entities having the power to levy taxes on property located within the District, in accordance with the procedures specified in the Tax Increment Law; and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on January 14, 2025 held a public hearing concerning the proposed amended


boundaries of the District and the proposed amendment to its Project Plan, providing interested parties a reasonable opportunity to express their views thereon.

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

- 1. It recommends to the Common Council that the boundaries of Tax Incremental District No. 5 be amended with boundaries as designated in Exhibit A of this Resolution.
- 2. It approves and adopts the amended Project Plan for the District, attached as Exhibit B, and recommends its approval to the Common Council.
- 3. Amendment of the District's Project Plan and boundaries promotes orderly development in the City.

Adopted this 14 day of Jan, ²⁰²⁵~~2024~~.


Plan Commission Chair


Secretary of the Plan Commission

**NOTICE OF JOINT REVIEW BOARD MEETING
CITY OF MAUSTON, WISCONSIN**

Notice is Hereby Given that the City of Mauston will hold a Joint Review Board meeting on January 28, 2025, at 11:00 AM.

The meeting will be held at the Mauston City Hall, located at 303 Mansion St. Any member of the public wishing to join the meeting telephonically should call City Hall by 10:00 a.m. the day of the meeting. Staff will be happy to provide instructions on joining the meeting by phone. City Hall main number: 608-847-6676.

The meeting is being held to consider approval of the resolution adopted by the Mauston Common Council amending Tax Incremental District No. 5. The meeting is open to the public.

By Order of the City of Mauston, Wisconsin

Published January 23, 2025

**2025-02
JOINT REVIEW BOARD
RESOLUTION APPROVING AN AMENDED
PROJECT PLAN AND BOUNDARIES FOR
TAX INCREMENTAL DISTRICT NO. 5,
CITY OF MAUSTON**

WHEREAS, the City of Mauston (the “City”) seeks to amend the Project Plan and boundaries for Tax Incremental District No. 5 (the “District”); and

WHEREAS, Wisconsin Statutes Section 66.1105(4m)(a) requires that a Joint Review Board (the “JRB”) convene to consider such proposal; and

WHEREAS, the JRB consists of one representative chosen by the School District; one representative chosen by the Technical College District; and one representative chosen by the County, all of whom have the power to levy taxes on property within the District; and one representative chosen by the City and one public member; and

WHEREAS, the public member and JRB's chairperson were selected by a majority vote of the other JRB members before the public hearing required under Wisconsin Statutes Sections 66.1105 (4)(a) and (e) was held; and

WHEREAS, all JRB members were appointed and the first JRB meeting was held within 14 days after the notice was published under Wisconsin Statutes Sections 66.1105 (4)(a) and (e); and

WHEREAS, as required by Wisconsin Statutes Section 66.1105(4m)(b)1. the JRB has reviewed the public record, planning documents, resolution passed by the Plan Commission, and the resolution passed by the Common Council; and

WHEREAS, the JRB has considered whether, and concluded that, the District meets the following criteria as required by Wisconsin Statutes Section 66.1105(4m)(c):

1. The development expected in the District would not occur without the use of tax increment financing.
2. The economic benefits of the District, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements.
3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

NOW, THEREFORE, BE IT RESOLVED that the JRB approves the resolution passed by the Common Council approving an amendment to the Project Plan and boundaries of the District.

BE IT FURTHER RESOLVED that in the judgment of the JRB the development described in the Project Plan would not occur but for the amendment to the Project Plan and boundaries of the District, that the economic benefits of the District, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of

the improvements, and that the benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

BE IT FURTHER RESOLVED that the JRB approves those Project Costs identified in the Project Plan that will be made for projects located outside of, but within a one-half mile radius of the District, pursuant to Wisconsin Statutes Section 66.1105(2)(f)1.n.

Passed and adopted this _____ day of _____, 2025.

Resolution introduced and adoption moved by JRB member: _____

Motion for adoption seconded by JRB member: _____

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

ATTEST:

JRB Chairperson Signature Clerk Signature