

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is made and effective as of the date executed by the last party to sign below by and between the City of Columbus, a Wisconsin Municipal Corporation (hereinafter "Columbus"), Colwis LLC (hereinafter "Rhodes") and Vita Plus Corporation (hereinafter "Vita Plus").

1. Vita Plus has agreed to file a petition to annex certain property to Columbus voluntarily and of its own accord. The property to be annexed is attached hereto as Exhibit A (the "Vita Property"). Vita Plus seeks annexation to make City services available, feasible and affordable to the Vita Property. Columbus has not required annexation of the property or adjacent lands; in no way has Columbus influenced or induced Vita Plus to annex any portions of the property and/or adjacent lands to Columbus and Columbus has made no promises or given any assurances that the annexation will be approved. Subject to Wis. Stats. §66.0217 and other applicable laws, Columbus will consider adopting an ordinance annexing the Vita Property.
2. Rhodes has agreed to file a petition to annex certain property to Columbus voluntarily and of its own accord. The property to be annexed is attached hereto as Exhibit B (the "Rhodes Property"). Rhodes seeks annexation to make City services available, feasible and affordable to the Rhodes Property. Columbus has not required annexation of the property or adjacent lands; in no way has Columbus influenced or induced Rhodes to annex any portions of the property and/or adjacent lands to Columbus and Columbus has made no promises or given any assurances that the annexation will be approved. Subject to Wis. Stats. §66.0217 and other applicable laws, Columbus will consider adopting an ordinance annexing the Rhodes Property.
3. Rhodes and Vita Plus understand that the annexation petition of Vita Plus must be approved before the annexation petition of Rhodes can be considered.
4. Following successful annexation of the Vita Property and the Rhodes Property, Columbus shall take the steps necessary to extend water and sanitary services to both the Vita and the Rhodes Property. Columbus shall be responsible for the design, permitting and construction of the water and sewer utilities. Rhodes shall reimburse Columbus for the actual cost of the design, permitting and construction of the water and sewer facilities from time to time by paying invoices submitted by Columbus to Rhodes within 30 days of receipt of the invoice. Columbus shall complete the water and sewer utilities installation to the Rhodes property by the end of 2027.
5. The parties to this Agreement agree and understand that the installation of water and sewer utilities by Columbus to the Rhodes Property will pass through the Vita Property. At the time of this Agreement, the exact location of the path of the utilities is unknown and the path may need to travel through WisDOT Right of Way and be permitted by WisDOT or through an easement provided by Vita Plus. Columbus shall be responsible for determining the location of the utilities and if necessary, Vita Plus agrees to provide Columbus with an easement for sewer and water over the Vita Property upon request.

6. At such time as Vita Plus desires to receive water and sewer services from Columbus, Vita Plus shall not be obligated to pay for its share of the extension of water and sewer utilities extension to its parcel installed per this MOU, but shall be responsible for paying any service line connection within its parcel from the sewer and/or water main in order to connect to any structure on the Vita Property.
7. In the event either Rhodes or Vita Plus elects to develop its parcel, either party seeking to develop its parcel shall first negotiate a recordable Development Agreement with Columbus. The Development Agreement shall address any and all issues as required by Columbus to ensure that the development will be a significant benefit to Columbus.
8. In the event Rhodes and Columbus successfully negotiate a Development Agreement, the Development Agreement shall provide that Rhodes may recapture some of its costs incurred in having the sewer and water services extended to the Rhodes Property. The specific terms of the recapture agreement shall be negotiated between Rhodes and Columbus and shall be effective for a period not to exceed 10 years following the execution of the Development Agreement.
9. In the event either Rhodes or Vita Plus undertakes development of its respective parcel, Columbus will consider creating a new Tax Incremental Financing (TIF) District in order to support the development of these parcels. Each party will work cooperatively with Columbus and give Columbus advance notice of at least 6 months of any intent to develop their respective parcel. This will give Columbus the opportunity to create a TIF District. The sharing of TIF increment and reimbursement of certain TIF eligible expenses, will be considered in any Development Agreement between Columbus and the developing party.
10. Columbus will reimburse Rhodes via TIF increment in an amount to be determined and approved by Columbus when development occurs on the Vita Plus property or other properties that are part of the newly created TIF District.
11. Rhodes shall enter into a Pre-Annexation Agreement with Columbus in which Rhodes agrees to reimburse Columbus for certain engineering, legal and other administrative costs in reviewing their annexation petitions and proposed future developments.
12. The parties acknowledge that Columbus cannot contract away its governmental powers and that certain approvals may require issuance by or cooperation from other governmental bodies outside the control of Columbus. Columbus agrees to assist both Rhodes and Vita Plus with its development insofar as obtaining approvals from other governmental bodies is required.
13. Nothing set forth in this Agreement shall be construed as, nor is intended to be, a waiver or release of any obligations imposed upon the developer or Columbus by its ordinances, or any statutes or regulations applicable to the development. No approval by the Director of Public Works, Utility Director, City Engineer, City Attorney or any other person acting

on behalf of Columbus shall be construed as a waiver of any of the requirements of the City Code, or any statute or regulation governing development of a parcel.

14. This Agreement is intended solely to regulate the obligations of the parties hereto with respect to one another. Nothing in this Agreement is intended to create, admit or imply any liability to any third party nor to provide any benefit to any person, firm, corporation or governmental or non-governmental entity not a party to this Agreement.
15. Except as expressly provided herein, neither party hereto shall be liable under this Agreement to the any other party for consequential, incidental, indirect or punitive damages, and the parties hereto waive any claim to such damages. By way of example and not limitation, consequential damages include lost profits or income, the cost of replacement financing, damage to reputation, lost business opportunities, and loss of property values or anticipated property value increases. This limitation shall be effective regardless of the theory of liability and regardless of any breach or claim of breach.
16. Any notice required hereunder shall be giving in writing, signed by the party giving notice, personally delivered or mailed by certified or registered mail, return receipt requested, or via email, to the following:

To the City of Columbus:
City Administrator
105 N. Dickason Blvd.
Columbus, WI 53925
mamundson@columbuswi.gov

To Rhodes:

To Vita Plus:

Attn: John Tramburg
2514 Fish Hatchery Rd.
Madison, WI 53793

17. If one or more of the provisions contained in this Agreement shall, for any reason, be held to be invalid, illegal or unenforceable, such invalidity, illegality or unenforceability shall not affect any other provision. If any such provision is held to be invalid as applied to any property or circumstances, such determination shall not affect the applicability of such provision to any other property or circumstances.

- 18. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original. A facsimile or digitally transmitted signature is deemed the equivalent of an original signature.
- 19. This Agreement shall be governed by and construed in accordance with the laws of the State of Wisconsin. In the event of any dispute relating to the subject matter of this Agreement, venue shall lie only in the circuit court for Columbia County, Wisconsin.
- 20. This MOU shall be binding upon the parties hereto, and to the successors in interest or assigns of the parties. Any party assigning or transferring its interest shall provide notice to the other parties within 15 days of the transfer or assignment taking effect.

In witness whereof, the parties have executed this Agreement as of the date and year last below written.

CITY OF COLUMBUS

Date: _____

Date: _____

By: _____
Joseph Hammer, Mayor

By: _____
Susan Caine, Clerk

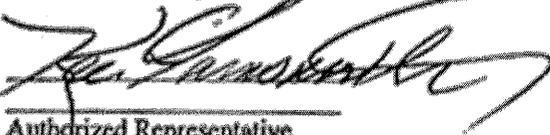
VITA PLUS CORPORATION

Date: February 10, 2026

By: 
Authorized Representative

COLWIS LLC

Date: Feb 10, 2026

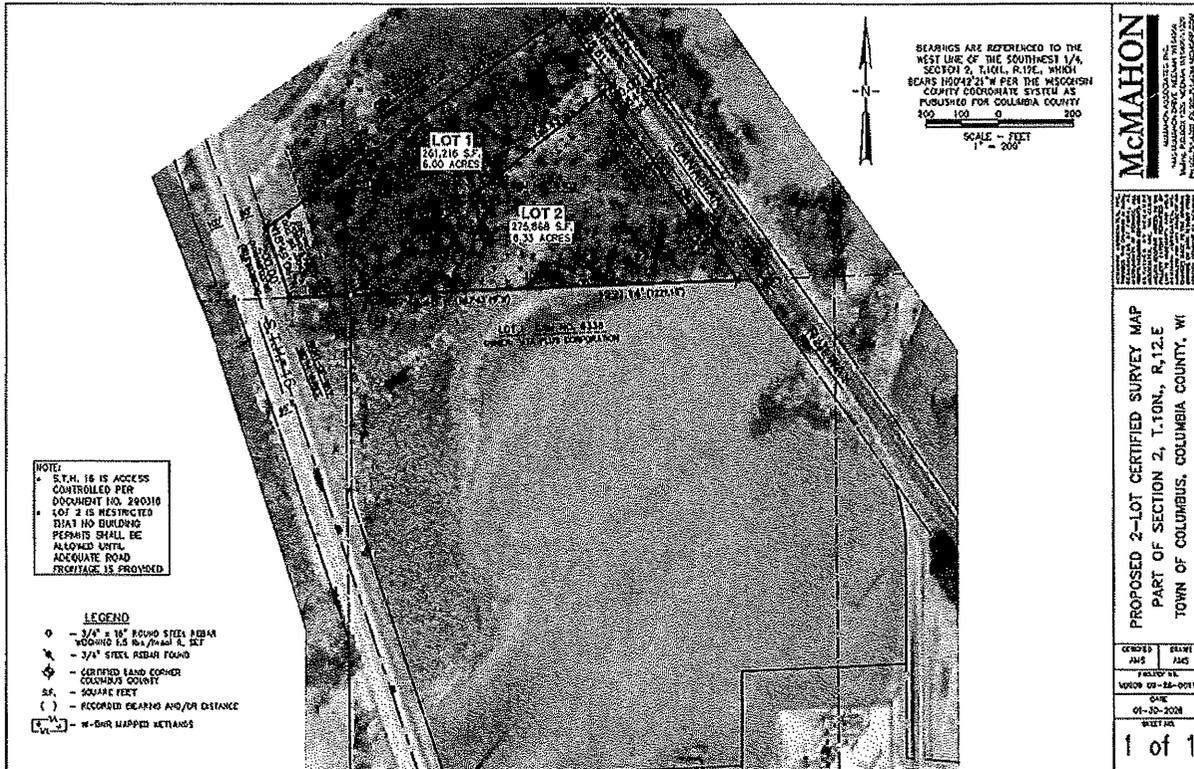
By: 
Authorized Representative

Appendix A:

Vita Plus Annexation of existing parcel and new Rhodes parcel #2

Vita Plus parcel noted as CSM 6338

Rhodes subdivided parcel noted as "Lot 2"; the CSM has been submitted to the County for consideration on 2/2/26 and as of 2/10/26 we have not received final approval and a purchase agreement has not been agreed to between Rhodes and Vita Plus





APPENDIX B: Proposed Land To Be Annexed
 Colwis LLC (Rhodes Bake and Serve)

DISCLAIMER:

This map is not a survey of the actual boundary of any property this map depicts.

The City of Columbus does not guarantee the accuracy of the material contained here in and is not responsible for any misuse or misrepresentation of this information or its derivatives.



City Of Columbus

105 N Dickason Blvd
 Columbus, WI 53925
 920-623-5900



SCALE: 1 = 500'

Print Date: 2/11/2026