



MEMO

Engineering Department

To: Legislative Committee
From: John Neumeier, Director of Public Works/City Engineer
Date: 4/8/2026
Re: Wisconsin Department of Transportation – Right-of-way acquisition for Interstate 41

Background information:

Wisconsin Department of Transportation (WisDOT) has completed a Transportation Project Plat (TPP) for Project 1130-63-21, I-41, Outagamie & Brown Counties. The TPP identifies a small area of land adjacent to the I-41 project currently owned by the City of Kaukauna that are necessary for DOT to acquire to complete said project. The cover letter and TPP is enclosed for your review.

Parcel 332 is located on Parcel 32209590. The parcel is the location of a Kaukauna Utilities (KU) Electric Substation. The area of note is the northwest corner of the lot. Total Fee area is 870 sq ft. The Utility Commission approved the sale of this property contingent upon the DOT providing considerations for the fence. That consideration is accounted for in this updated proposal.

KU and City staff has reviewed the requested area and would recommend approval of the agreement and resolution to Common Council.

Strategic Plan: NA

Budget: NA

Staff Recommended Action:

Recommend approval of the resolution authorizing the sale of real estate to the Wisconsin Department of Transportation.

WisDOT Division of Transportation
System Development
Northeast Region
944 Vanderperren Way
Green Bay WI 54304-5344

Governor Tony Evers
Secretary Kristina Boardman
wisconsindot.gov
Telephone: (920) 492-5643
FAX: (920) 492-5640
Email: ner.dtsd@dot.wi.gov



March 5, 2026

CERTIFIED MAIL

CITY OF KAUKAUNA
DAVE PAHL
PO BOX 1777
KAUKAUNA, WI 54130

Reference: Initiation of Negotiations-AS
Project ID: 1130-63-21, Parcel No. 332
APPLETON - DE PERE
IH - 041, Outagamie County

Dear Dave Pahl:

The Wisconsin Department of Transportation has approved a revised offer for the acquisition of your property and/or property interests needed for the above referenced highway project. This letter gives you written notice of the revised offering price, and it rescinds and replaces any previous offers presented to you during our negotiations.

WisDOT's approved estimate of just compensation is **\$4,900** and is based on the enclosed revised appraisal report. This amount does not consider any decrease or increase in the market value of the property caused by the anticipation of the project. The allocation of this amount is as follows:

Allocation	Description	Size	Unit	Per Unit	Value (\$)
Fee		870.0 0	Sq Ft	\$0.85	\$740.00
Chain Link Fencing	Loss of chain link fencing				\$3,242.00
Chain Link Fencing	Replacement chain link fencing				\$914.00
Appraiser Rounding					\$4.00

Total Allocation

\$4,900.00

**General taxes shall be prorated at the time of closing based on the net general taxes for the preceding year.*

If you agree with the value stated in the appraisal report and wish to enter into an agreement with WisDOT, please sign the following documents and return them to me in a timely manner for final review and approval. A self-addressed (MSA), postage-paid envelope is enclosed for your convenience. Upon receipt of these documents, we will submit a payment request.

In addition, we offer electronic completion as an option for all documents via docusign.com. This includes Remote Online Notarization for executing the conveyance document. This service is at no cost to you. If you are interested in this option, please contact me for assistance.

- A. **Warranty Deed** - This conveyance document transfers ownership of the acquired land to the Wisconsin Department of Transportation. **The deed must be signed by all parties of interest in the presence of a Notary Public.** Once we receive the signed deed and payment has been made to you, the deed will be recorded with the local Register of Deeds.
- B. **Statement to Construction Engineer:** This form requires the signature of only **one** landowner and is used to inform the construction engineer of any special commitments, if any, that were agreed to by you and WisDOT for construction purposes.

- C. **New Supplier Form (DOA-6460):** This form is to be **completed in full** for payment processing. Section 3 (Payment Direct Deposit/ACH Information) presents two options. You may receive payment by “Direct Deposit” to a checking or savings account **or** opt out of “Direct Deposit” and receive payment by mail. Should you choose “Direct Deposit” you must accompany this form with a current, voided check or include a bank letter on bank letterhead signed by a bank representative. (See enclosed instructions)
- D. **Form W-9:** This form is required by the IRS for any transaction valued at \$600.00 or more. If more than one landowner, unless husband and wife at the time of the conveyance, each should submit a W-9. If exempt, please provide an exemption form. (See enclosed instructions)

Also, our records indicate you have a utility interest and/or right on your property; known as American Transmission Company, LLC. To clear this interest and/or right a Quit Claim Deed will need to be signed from them releasing their interest and/or right on the property as it relates to the area needed for the highway improvement project referenced above. Please see enclosed copy of the Quit Claim Deed for your reference.

If you are not satisfied with the above-stated conclusions of value for your property, you are eligible to obtain an additional appraisal from a qualified appraiser of your choice. If you elect to have an appraisal report prepared, you must take certain steps to qualify for reimbursement.

Your eligibility for appraisal cost reimbursement will expire 60 days from your receipt of the agency's appraisal, which is estimated to be on **May 7, 2026**. Receipt of the agency's appraisal is considered to have been accomplished either upon the date of personal delivery or date of postmark. See the enclosed Appraisal Guidelines and Agreement document for further explanation. If your appraisal report is submitted after the 60-day statutory date, the agency may consider it for negotiation purposes; however, it will not be eligible for reimbursement.

It is important to us that you are satisfied that your property and your rights have been fully considered. We will provide any additional information requested, if available, or further discuss any other concerns you may have. Should you have any questions or concerns, please feel free to contact me at the phone number or email addressed below.

Sincerely,

MSA Professional Services



Pam Heineck
MSA Real Estate Professional
(608) 817-0996
pheineck@msa-ps.com

MSA Professional Services



Peter Miesbauer
MSA Real Estate Professional
(608) 242-6641
pmiesbauer@msa-ps.com

Enclosures: As stated in letter.

cc: WisDOT Real Estate Specialist – Northeast Region
via email to: dpahl@ku-wi.org

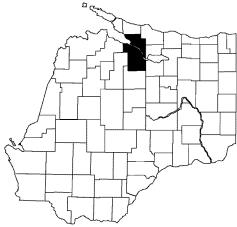
STATE OF WISCONSIN DEPARTMENT OF TRANSPORTATION TRANSPORTATION PROJECT PLAT TITLE SHEET

1130-63-21

APPLETON - DE PERE

STH 96 - CTH F
IH-41

OUTAGAMIE & BROWN COUNTIES



CONVENTIONAL SYMBOLS

SECTION LINE	NEW MONUMENT	NON-MONUMENTED	IP
QUARTER LINE	FOUND IRON PIN	(EX-4 INCH UNLESS NOTED)	
SIXTEENTH LINE	GEODETIC SURVEY MONUMENT	SIXTEENTH-CORNER MONUMENT	
NEW REFERENCE LINE	SIGN	OFF-PREMISE SIGN	
NEW R/W LINE	ELECTRIC POLE	TELEPHONE POLE	
EXISTING R/W OR FE LINE	PEDESTAL (LABEL TYPE)	(TV, TEL, ELEC, ETC.)	
EXISTING R/W LINES	ACCESS RESTRICTED BY ACQUISITION PROJECT OR CONTROL	NO ACCESS (BY STATUTORY AUTHORITY)	
LOT, TIE & OTHER MARKING LINES	ACCESS RESTRICTED (BY PREVIOUS PROJECT OR CONTROL)	NO ACCESS (NEW HIGHWAY)	
CORPORATE LIMITS	PARCEL NUMBER	UTILITY NUMBER	
UNDERGROUND FACILITY (SEE NOTES FOR ABBREVIATIONS)	PARALLEL OFFSETS	CONCRETE	
HATCHING (AREA BY OWNER)	TO BE REMOVED	ALUMINUM	
TEMPORARY LIMITED EASEMENT AREA	CULVERT	STEEL	
EASEMENT AREA (PERMANENT LIMITED OR RESTRICTED DEVELOPMENT)		OTHERS	
TRANSMISSION STRUCTURES		BACK	
BUILDING		BLOCK	

CONVENTIONAL ABBREVIATIONS

ACCESS RIGHTS	AR	POINT OF COMPOUND CURVE	PCC
ACRES	AC	PROPERTY LINE	PL
ALUMINUM	AL	RECORDED AS	(L00)
ALUMINUM	ALUM	RECORDING	REC
ASPHALT	AS	REMAINING	REM
BACK	BLK	RESTRICTIVE DEVELOPMENT	RDE
BLOCK	BLK	EASEMENT	ESM
CENTERLINE	C/L	RIGHT OF WAY	ROW
CONCRETE	CONC	SECTION	SEC
CORNER	COR	SEPTIC TANK	STN
CORNER	COR	SEPTIC TANK	STN
CORNER	COR	STATE TRUNK HIGHWAY	STH
CORNER	COR	SQUARE FEET	SF
CORNER	COR	STATION	STA
CORNER	COR	TELEPHONE PEDESTAL	TP
CORNER	COR	TEMPORARY LIMITED EASEMENT	TLE
CORNER	COR	TRANSPORTATION PROJECT PLAT	TPP
CORNER	COR	UNITED STATES HIGHWAY	USH
CORNER	COR	VOLUME	V
CORNER	COR	W	W
CORNER	COR	X	X
CORNER	COR	Y	Y
CORNER	COR	Z	Z
CORNER	COR	AA	AA
CORNER	COR	BB	BB
CORNER	COR	CC	CC
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PROPERTY LANDOWNER REPORT

Project ID: 1130-63-21 (Segment #2)

Project: IH-41, Appleton - De Pere (STH 96 - CTH F)

County: Outagamie Brown Counties

<i>PARCELS</i>	<i>LANDOWNER NAMES</i>
270	MATERNOWSKI MANAGEMENT INC
271	ROGER SABEL PROPERTIES LLC
272	MARY K STACHOWICZ
275	
276	DARBOY DEVELOPMNT LLC
278	H&S INVESTMENTS OF FOX VALLEY
279	APPLETON BAPTIST TEMPLE INC
285	VILLAGE OF LITTLE CHUTE
288	BRIAN W OSTRENGA
289	DAVID D EVERS
291	RONALD M DORSCHNER
292	JACK L HARDY
293	RANDY R SCHROEDER
294	SARA A HANAWAY
296	MATTHEW P KERKHOFF
298	VZ SIGN LLC
299	JOSHUA J PHILIPPS
301	JASON R FREDERICKSON
302	DERCKS BUILDERS & MASONRY INC
303	HURKMAN HEIGHTS DEVELOPMENT LLC
304	CITY OF KAUKAUNA
317	VANZEELAND OIL CO INC
318	R&M INVESTMENTS OF KAUKAUNA LLC
319	CELEBRATION INVESTMENTS II LLC
321	LAKELAND INVESTORS INC
322	KR & ASSOCIATES KAUKAUNA LLC
323	MELCHERT PROPERTIES LLC
324	UNITED INVESTMENTS INC
325	CITY OF KAUKAUNA
326	WAUSAU LIMITED PARTNERSHIP
327	4GEN ENTERPRISES LLC
330	D&S LEASING OF KAUKAUNA LLC
331	MARCELENE C VANDYNHOVEN RV TR
332	CITY OF KAUKAUNA
333	WEYERS & WEYERS LLC
334	G3 PROPERTIES 3100 E FRONTAGE ROAD LLC
336	VANEPERN FAMILY TRUST
337	THERESA A VANZEELAND
338	EUGENE P VANZEELAND

WARRANTY DEED

Wisconsin Department of Transportation
Exempt from fee [s. 77.25(2r) Wis. Stats.]
RE1560 01/2023

THIS DEED, made by **City of Kaukauna, a Wisconsin municipality**, a GRANTOR, conveys and warrants the property described below to the **Wisconsin Department of Transportation, GRANTEE**, for the sum of **Four Thousand Nine Hundred and 00/100 Dollars (\$4,900.00)** .

Any person named in this deed may make an appeal from the amount of compensation within six months after the date of recording of this deed as set forth in s. 32.05(2a) Wisconsin Statutes. For the purpose of any such appeal, the amount of compensation stated on the deed shall be treated as the award, and the date the deed is recorded shall be treated as the date of taking and the date of evaluation.

Other persons having an interest of record in the property:
Kaukauna Utilities, American Transmission Company

This is not homestead property.

LEGAL DESCRIPTION IS ATTACHED AND MADE A PART OF THIS DOCUMENT BY REFERENCE.

This space is reserved for recording data
Return to
MSA Professional Services
ATTN: Pam Heineck
1702 Pankratz St
Madison WI 53704
Parcel Identification Number/Tax Key Number
Part of: 322095900

The undersigned certify that this instrument is being executed pursuant to resolutions of the Utility Commission and the Common Council of GRANTOR

City of Kaukauna

Signature Date

Print Name

Signature Date

Print Name

Date

State of _____)
_____ County) ss.

On the above date, this instrument was acknowledged before me by the above person(s).

The signer was: ___ Physically in my presence. **OR**
___ In my presence involving the use of communication technology.

Signature, Notary Public, State of

Print Name, Notary Public, State of

Date Commission Expires

LEGAL DESCRIPTION

Parcel 332 of Transportation Project Plat 1130-63-21-4.34, recorded as Document 2312800, at the Register of Deeds office in Outagamie County, Wisconsin.

Property interests and rights of said Parcel 332 consist of:

Fee simple.

Any interests or rights not listed above for said parcel but shown as required on said Transportation Project Plat are hereby incorporated herein by reference.

STATEMENT TO CONSTRUCTION ENGINEER

RE1528 10/2024 s. 84.09 Wis. Stats.

Wisconsin Department of Transportation

Copies to: project engineer and owner

Owner Name(s) City of Kaukauna Dave Pahl	Property Address 2700 E Frontage Rd Kaukauna, WI 54130	Area code - phone Home: Cell:
	Mailing Address PO BOX 1777, , Kaukauna, WI 54130	Work: (920) 462-0216 Email: dpahl@ku-wi.org
Tenant, if any	Property Address 2700 E Frontage Rd Kaukauna, WI 54130	Area code - phone Home: Cell:
	Mailing Address	Work: Email:

- All commitments agreed upon between negotiator and property owner are listed below.
- All commitments are subject to approval of Wisconsin Department of Transportation.
- Basic concepts of construction project have been explained to owner.
- No other commitments, either verbal or implied, are valid.

Commitments made (fences, driveways, trees, drainage or other items):
Compensation has been provided for damages to the chain-link fence.

Other matters of interest and owner concerns:

City of Kaukauna

Property Owner Signature: _____ Date _____ Negotiator Signature _____ Date _____
Print Name, Title:

Property Owner Signature: _____ Date _____ Print Negotiator Name _____
Print Name, Title:

Commitments Approved:

Approving Authority Signature and Title _____ Date _____

Print Approving Authority Name _____

Project ID
1130-63-21

County
Outagamie

Parcel No.
332

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.	
	<input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)	
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number											
			-				-				
or											
Employer identification number											
			-								

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date	<div style="border: 1px solid black; height: 20px;"></div>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

W-9 Request for Taxpayer ID and Certification

REQUIRED Information for W-9

1. NAME as shown on income tax return:
 - Business/Entity – name of business (EIN)
 - Individual – name of individual (SSN)
2. Business Name-Doing Business As, if different from #1.
- 3a. Check appropriate box for federal tax classification.
 - Only one box can be checked
 - LLC – Enter the tax classification of LLC
- 3b. Check box if Partnership, Trust/Estate, LLC-Partnership if you have any foreign partners, owners or beneficiaries.

<p>Form W-9 (Rev. March 2024) Department of the Treasury Internal Revenue Service</p>	<p>Request for Taxpayer Identification Number and Certification</p> <p>Go to www.irs.gov/FormW9 for instructions and the latest information.</p>	<p>Give form to the requester. Do not send to the IRS.</p>
<p>Before you begin. For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i>, below.</p>		
<p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p>		
<p>2 Business name/disregarded entity name, if different from above.</p>		
<p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) </p>		
<p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/></p>		
<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p>(Applies to accounts maintained outside the United States.)</p>		

Print or type. Specific instructions on page 3.

W-9 Request for Taxpayer ID and Certification

REQUIRED Information for W-9 (continued)

5. Provide Address (for mailing of 1099s).
6. City, State and ZIP Code.

0 0 0

5 Address (number, street, and apt. or suite no.). See instructions.

6 City, state, and ZIP code

7 List account number(s) here (optional)

Requester's name and address (optional)

PART I – Taxpayer Identification Number (TIN)

Provide either:

- Social Security number – for Individual
- Employer identification number – for Business

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

or

Employer identification number

W-9 Request for Taxpayer ID and Certification

REQUIRED Information for W-9 (continued)

PART II – Certification

Signature of Individual or Business Representative.

Date (Current Date)

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of
U.S. person

Date



New Supplier Form

Section 1: Identifying Information

Tax Identification Number:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

EIN
 -OR-
 SSN

Pursuant to Section 6109 of the Internal Revenue Service Code, we are required to obtain your Tax Identification Number (TIN) to properly report income to the IRS as required by law. Forms without a TIN will not be accepted.

Name (as shown on your income tax return). Name is required on this line; do not leave this line blank:

Business Name/disregarded entity name, if different from above:

Address: _____
 City: _____ State: _____ ZIP: _____
 DUNS# _____ UEI# _____

Section 2: Order Address (For Purchase Orders)

Address: _____
 City: _____ State: _____ ZIP: _____
 DUNS# _____ UEI# _____

Section 3: Payment Direct Deposit/ACH Information

Bank Name:		Account Type:	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>
Account Number:		Routing Number:		
<i>Account number supplied must match attached bank verification</i>		<i>Routing number supplied must match attached bank verification</i>		
<i>Email for Remit Info</i>		To opt out of Direct Deposit, Check This Box		<input type="checkbox"/>

Attach a copy of a current voided check or include a bank letter on bank letterhead, signed by a bank representative. Either option must include the individual/company name, routing and account numbers pre-printed by the financial institution

Section 4: International ACH Transaction Information

Will the entire amount of this electronic payment ultimately be deposited into a financial institution outside of the United States, and therefore fall under the regulation of IAT?	Yes <input type="checkbox"/>
	No <input type="checkbox"/>

Section 5: Contact Information

Primary Contact Name:	
Title:	Email:
Phone:	Fax:
Secondary Contact Name:	
Title:	Email:
Phone:	Fax:

Section 6: Read the Agreement, Sign & Date

Wisconsin law provides that State agencies or authorities cannot purchase any materials, supplies, equipment, or contractual services from suppliers (vendors), if the supplier and its affiliates are not registered, collecting, and remitting Wisconsin sales or use tax on sales of tangible personal property and taxable services in Wisconsin to the Wisconsin Department of Revenue. If the supplier or its affiliates only make exempt sales in Wisconsin, an Affidavit of Exempt Sales can be signed in lieu of registering. Exempt sales do not include sales of tangible personal property or taxable services not taxed solely because the supplier or affiliate does not have activity in Wisconsin that requires them to collect and remit sales and use tax (Nexus). This law does not change the federal constitutional limitations on who must be licensed to conduct business in Wisconsin. Additionally, A foreign corporation (any corporation other than a Wisconsin corporation) which becomes a party to this Agreement is required to conform to all the requirements of Chapter 180, Wis. Stats., relating to a foreign corporation and must possess a certificate of authority from the Wisconsin Department of Financial Institutions, unless the corporation is transacting business in interstate commerce or is otherwise exempt from the requirement of obtaining a certificate of authority.

The State will establish authentication information requirements for communications between the Supplier and the State, through online systems or paper forms. If the State receives a Communication containing proper authentication information, it shall be entitled to act on the Communication, and shall not be obligated to verify the content of such Communication, establish the identity of the person providing it, or await any confirmation thereof, and the State shall not be liable for acting on any Communication sent in the name of the Supplier. The Supplier shall be solely responsible for the safekeeping of the authentication information (i.e. passwords, Taxpayer Identification Numbers, bank account numbers, etc.) and assumes all risk of accidental disclosure or inadvertent use of such authentication information by any party whatsoever, whether such disclosure or use is on account of the Supplier's negligence or deliberate acts or otherwise. The State shall not be liable for any loss or damage resulting from fraudulent, unauthorized or otherwise improper use of any authentication information by the Supplier. **Only Authorized individuals may complete and submit this form. By completing this form, you are certifying that you are a duly authorized representative of your organization and are lawfully able to initiate changes to banking information. Fraudulent conveyances are punishable offenses.** The entity listed hereby authorizes the State of Wisconsin to initiate credit entries to its bank account at the financial institution identified above. Additionally, this form provides the State of Wisconsin the authority to reverse (withdraw) any erroneous credits (deposits) to the account. The authority shall remain in effect until the State of Wisconsin receives written notification of revocation and has a reasonable opportunity to act on it.

Print Name:	Date:
Signature:	Phone:

QUIT CLAIM DEED (For Utilities)

Wisconsin Department of Transportation
Exempt from fee [s. 77.25(2r) Wis. Stats.]
Exempt from-filing transfer form [s. 77.21(1) & 77.22(1) Wis. Stats.]
RE 072024 s.84.09(1) Wis. Stats.

THIS DEED, made by **American Transmission Company, LLC**, a Wisconsin limited liability company, GRANTOR, and duly authorized to transact business in the State of Wisconsin, with its principal place of business at **W234N2000 Ridgeview Parkway Court**, City of **Waukesha**, County of **Waukesha**, State of **Wisconsin**, quit claims to the **Wisconsin Department of Transportation**, GRANTEE, all of its title, rights, or interests in and to the property described below for the sum of **ONE and 00/100 Dollars (\$1.00) and Other Valuable Consideration**.

GRANTOR reserves to itself the ownership and title of any and all its facilities or personalities occupying the property, and which the GRANTOR, at its own cost and expense, unless otherwise agreed to by GRANTEE, will remove, relocate, change, or alter from the property so that they will not interfere with or be interfered with by the normal operation and maintenance of a public highway on the described property.

Other person(s) having an interest of record in the property: **City of Kaukauna and Kaukauna Utilities**.

Consideration for Appeal Purposes is \$4,900.00, as indicated on the Warranty Deed from City of Kaukauna, a Wisconsin municipality.

LEGAL DESCRIPTION IS ATTACHED AND MADE A PART OF THIS DOCUMENT BY REFERENCE.

The undersigned certify that this instrument is executed with the full right, power, and authority to do so on behalf of GRANTOR.

ACKNOWLEDGEMENT: American Transmission Company, LLC

Print Name and Title

Signature Date

Print Name and Title

Signature Date

Date

State of _____)
_____) ss.
County _____)

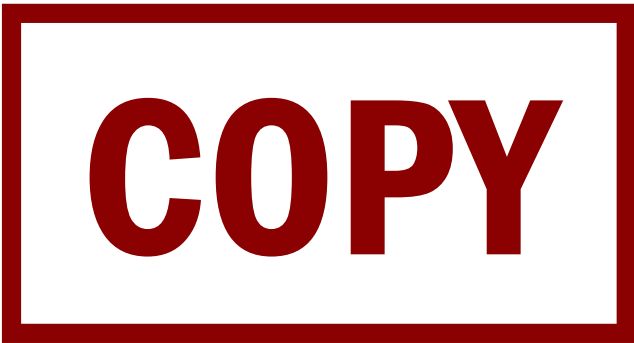
On the above date, this instrument was acknowledged before me by the above-named person(s).

The signer was: _____ Physically in my presence. **OR**
_____ In my presence involving the use of communication technology.

Signature, Notary Public, State of _____

Print Name, Notary Public, State of _____

Date Commission Expires



This space is reserved for recording data

Return to
ATTN: Jessie Prien
MSA Professional Services, Inc.
1835 North Stevens Street
Rhineland, WI 54501

Parcel Identification Number/Tax Key Number
322095900

LEGAL DESCRIPTION

Parcel 332 of Transportation Project Plat 1130-63-21-4.34, recorded as Document 2312800, at the Register of Deeds office in Outagamie County, Wisconsin.

Property interests and rights of said Parcel 332 consist of:

Fee simple.

Any interests or rights not listed above for said parcel but shown as required on said Transportation Project Plat are hereby incorporated herein by reference.

RESOLUTION NO. 2026-_____

RESOLUTION AUTHORIZING THE SALE OF REAL ESTATE TO THE
WISCONSIN DEPARTMENT OF TRANSPORTATION

WHEREAS, The Wisconsin Department of Transportation (WisDOT) has completed plans for roadway project 1130-63-21, Interstate 41, Outagamie and Brown Counties Appleton to DePere; and

WHEREAS, WisDOT has completed and recorded a Transportation Project Plat (TPP) showing parcels needed for said project to be acquired via FEE, including Parcel 332 on TPP 1130-63-21-4.34, part of City-owned Outagamie County tax parcel no. 322095900; and

WHEREAS, Kaukauna Utilities has reviewed the TPP and recommended approval of the FEE acquisitions and TLE by the WisDOT for the City-owned parcel 332;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Kaukauna, Wisconsin, as follows:

1. That the Mayor is hereby authorized to:

Execute a deed on behalf of the City of Kaukauna, and such other documents as may be necessary on behalf of the City and Kaukauna Utilities, deeding and selling 870 square feet of Parcel 322095900, more specifically described as:

Parcel 332 of Transportation Project Plat 1130-63-21-4.34, recorded as Document 2312800, at the Register of Deeds office in Outagamie County, Wisconsin; and

2. Sale of land interests and considerations to be in the amount of \$4,900.00
3. A deed and other necessary documents will be signed and issued for recording upon payment at closing.

Introduced and adopted this 8th day of April, 2026

APPROVED: _____

Anthony J. Penterman, Mayor

ATTEST: _____

Kayla Nessmann, Clerk