



Project Plan for Tax Incremental District Number 12

February 24, 2023

Report prepared for

City of Kaukauna, Wisconsin

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Public Hearing:
Plan Commission Approval:
City Council Approval:
Joint Review Board Approval:

January 19, 2023
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ACKNOWLEDGMENTS**JOINT REVIEW BOARD**

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John Moore	Citizen Member Representative
Amy Van Straten	Fox Valley Technical College Representative
Brian Massey	Outagamie County Representative
Robert Schafer	Kaukauna Area School District Representative

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Jennie Eggleston	1 st District
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Brian Schell	3 rd District
Mary Jo Kilgas	3 rd District
Pennie Thiele	4 th District
Mike Coenen	4 th District

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Pennie Thiele	Public Works Board Chair
Michael Avanzi	Member
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Will Van Rossum	City Finance Director-Treasurer
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TABLE OF CONTENTS

SECTION I. INTRODUCTION & DESCRIPTION OF DISTRICT	1
Introduction	1
About Tax Increment Financing	1
Type & General Description of the District	1
SECTION II DESCRIPTION OF HOW TID NO. 12 WILL PROMOTE THE ORDERLY DEVELOPMENT OF THE CITY OF KAUKAUNA	3
SECTION III. TAX INCREMENT BOUNDARY DESCRIPTION AND EQUALIZED VALUES.....	5
TABLE 1: CITY'S ESTIMATED CAPACITY TO CREATE TID NO. 12 (EFFECTIVE, 2022):.....	5
TABLE 2: STATE CERTIFIED AND ESTIMATED TID VALUES:	5
TABLE 3: CITY'S REMAINING ESTIMATED CAPACITY TO CREATE ADDITIONAL TIDS.....	6
TABLE 4: DISTRICT PARCEL INFORMATION.....	6
SECTION IV. EXISTING USES AND CONDITIONS OF REAL PROPERTY	9
MAP 1: DISTRICT BOUNDARY	11
MAP 2: EXISTING USES AND CONDITIONS OF REAL PROPERTY	13
MAP 3: EXISTING ZONING OF PROPERTY IN THE DISTRICT	15
SECTION V. STATEMENT OF KIND, NUMBER AND LOCATION OF THE PROPOSED PUBLIC IMPROVEMENTS	17
TABLE 5: PROPOSED PUBLIC IMPROVEMENTS & COSTS.....	21
MAP 4: PROPOSED IMPROVEMENTS.....	23
SECTION VI. SOURCES OF NON-TAX REVENUES	25
SECTION VII. ECONOMIC FEASIBILITY ANALYSIS & DESCRIPTION OF THE METHODS OF FINANCING.....	26
Purpose.....	26
Economic Feasibility Analysis	26
TABLE 6: DEVELOPMENT ASSUMPTIONS	27
Available Financing Methods	29
TABLE 7: TAX INCREMENT PROJECTION & CASH FLOW.....	31
Anticipated Financing Methods	33
Analysis of Overlying Taxing Jurisdictions	33
TABLE 8: TAX DOLLAR IMPACT TO EACH TAXING JURISDICTION	34
SECTION VIII. CONSISTENCY OF ACTIVITIES WITHIN TID NO. 12 WITH THE CITY ZONING ORDINANCE, MASTER PLAN, AND OTHER DEVELOPMENT ORDINANCES	35
City of Kaukauna Comprehensive Plan.....	35
City of Kaukauna Zoning Code & Map	35
City of Kaukauna Subdivision Code	36
SECTION IX. ANNEXED PROPERTY.....	36
SECTION X. STATEMENT OF THE PROPOSED METHOD FOR RELOCATION OF ANY DISPLACED PERSONS.....	37
SECTION XI. SUMMARY OF FINDINGS	38

APPENDICES	40
<i>APPENDIX A: PROPERTY EVALUATION & BLIGHT STUDY</i>	<i>41</i>
<i>APPENDIX B: PROPERTY OWNER CORRESPONDENCE</i>	<i>46</i>
<i>APPENDIX C: TAXING JURISDICTION CORRESPONDENCE</i>	<i>47</i>
<i>APPENDIX D: PLAN COMMISSION PUBLIC HEARING NOTICE & PROOF OF PUBLICATION.....</i>	<i>48</i>
<i>APPENDIX E: PLAN COMMISSION PUBLIC HEARING MINUTES.....</i>	<i>52</i>
<i>APPENDIX F: PLAN COMMISSION RESOLUTION APPROVING THE TID No. 12 PROJECT PLAN & BOUNDARY.....</i>	<i>53</i>
<i>APPENDIX G: CITY COUNCIL MEETING MINUTES.....</i>	<i>57</i>
<i>APPENDIX H: CITY COUNCIL RESOLUTION ADOPTING THE TID No. 12 PROJECT PLAN & BOUNDARY.....</i>	<i>61</i>
<i>APPENDIX I: JOINT REVIEW BOARD MEETING PUBLIC NOTICES</i>	<i>65</i>
<i>APPENDIX J: JOINT REVIEW BOARD MEETING MINUTES.....</i>	<i>67</i>
<i>APPENDIX K: JOINT REVIEW BOARD RESOLUTION APPROVING THE TID No. 12 PROJECT PLAN & BOUNDARY</i>	<i>68</i>
<i>APPENDIX L: KAUKAUNA CITY ATTORNEY'S OPINION.....</i>	<i>72</i>
<i>APPENDIX M: BOUNDARY DESCRIPTION OF KAUKAUNA TID No. 12.....</i>	<i>73</i>

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SECTION I. INTRODUCTION & DESCRIPTION OF DISTRICT

Introduction

Kaukauna, Wisconsin is located along Interstate Highway 41 along the Fox River, at State Trunk Highway 55, between Appleton and Green Bay. Tens of thousands of vehicles pass along the Interstate daily, providing a tremendous opportunity for recruiting residents, businesses, and industries. Historically, the City developed around its downtown, the civic and commercial heart of the community. However, the City's need to accommodate new development and residents while retaining existing business and industry, providing housing and jobs to diversify the tax base for a sustainable future.

About Tax Increment Financing

The Tax Incremental Law gives cities and villages the authority, under certain conditions, to designate a specific area within its boundaries as a Tax Incremental Financing District and requires them to prepare a plan to develop or redevelop the District. In creating Wisconsin's Tax Incremental Law, the State Legislature expressed its concern that cities and villages had neither the incentive nor the financial resources necessary to carry out projects that benefited not only the City, but all jurisdictions which share in the tax base. Cities or villages may use all increased property taxes generated by the increased property value generated by such development or redevelopment to pay for eligible costs, which they incur to improve the District. This law assumes that all governmental units that tax properties within the District will eventually benefit from the increased value which will be generated. The municipality that created the District is allowed to retain the increased taxes generated during the existence of the District to pay for the costs of the public improvements.

State Statute places certain limitations on the creation of Tax Incremental Financing Districts. Only whole parcels of property that are assessed for general property tax purposes and which are contiguous can be included within a District. In addition, at least fifty per cent (50%) of the real property in a District must meet at least one of the following criteria:

1. It is a blighted area or in need of rehabilitation;
2. It is an area in need of conservation or rehabilitation work;
3. It is an area suitable for industrial sites and has been zoned for industrial use; or
4. It is an area suitable for mixed-use development.

It also must be found that:

1. The improvement of the area is likely to enhance significantly the value of substantially all the other real property in the District;
2. But-for the financial assistance as provided by the City, redevelopment would not occur;
3. The project costs relate directly to eliminating blight, directly serve to rehabilitate or conserve the area or directly serve to promote industrial and/or mixed-use development; and
4. The equalized value of taxable property of the District plus the value increment of all existing Districts does not exceed 12-percent of the total equalized value of taxable property within the City.

Type & General Description of the District

Tax incremental District Number 12 (TID No. 12) in the City of Kaukauna has been prepared in compliance with Wisconsin Statutes and §66.1105. The District is comprised of approximately 72 acres of land that encompasses the downtown of Kaukauna. The TID will be classified as a "Blighted Area District" based upon a finding that at least 50-percent (50%), by area, of the real property within the District meets the criteria of a "blighted area" or "in need of rehabilitation" as defined in Wisconsin Statutes 66.1105(2)(ae)1. Property that has been vacant for the seven years immediately preceding adoption of the Creation Resolution for this TID will not account for more than 25-percent (25%) of the area within the District, in compliance with Wisconsin Statutes §66.1105(4)(gm)1. The Study Inventory found in Appendix A includes calculations demonstrating compliance with these requirements

The City intends to use Tax Incremental Financing to promote redevelopment within area that will:

- Promote retention and recruitment of retail, office, and industrial businesses.
- Rehabilitation of buildings to create quality commercial spaces and job opportunities.
- Support investment in greater Kaukauna by creating an attractive central business district that encourages private investment.
- Construct necessary infrastructure to spur redevelopment of the downtown.

According to §66.1105, Wis. Stats., TID No. 12 may have up to a 27-year retirement period and a 22-year spending period. The law also provides that the TID boundary may be amended up to four times over the life of the TID, including the potential for the removal and/ or addition of land from or to the district. However, any new properties added to the TID must be serviced by public improvement projects that were listed in the original Project Plan.

The City will continually monitor the State legislative changes regarding §66.1105, Wis. Stats., to determine their potential effect on this and future TIDs within the City of Kaukauna. A copy of this Project Plan will be submitted to the Wisconsin Department of Revenue to be used as the basis of its certification of TID No. 12 in the City of Kaukauna.

The Project Plan for TID No. 12 in the City of Kaukauna has been prepared in compliance with s. 66.1105(4), Wisconsin Statutes. TID No. 12 is defined by the boundary shown on *Map 1: District Boundary*. Pursuant to s. 66.1105(4)(f), the Project Plan shall include:

- a. A statement listing the kind, number and location of all proposed public works or improvements within the district;
- b. A map showing the district boundaries; and
- c. A map showing existing uses and condition of real property in the district;
- d. A map showing proposed improvements and uses in the district;
- e. A detailed list of estimated project costs;
- f. A list of estimated non-project costs;
- g. An economic feasibility study;
- h. A description of the methods of financing all estimated project costs;
- i. The time when the related costs or monetary obligations are to be incurred;
- j. Proposed changes of zoning ordinances, master plan, if any, maps, building codes and City ordinances;
- k. A statement of the proposed method for the relocation of any persons to be displaced;
- l. An indication as to how creation of the TID promotes the orderly development of the City;
- m. An analysis of the overlying taxing districts;
- n. An opinion of the City attorney advising whether the plan is complete and complies with s.66.1105(4)(f), Wisconsin Statutes.

SECTION II DESCRIPTION OF HOW TID NO. 12 WILL PROMOTE THE ORDERLY DEVELOPMENT OF THE CITY OF KAUKAUNA

The City of Kaukauna Plan Commission and City Council realize this District (as shown on *Map 1: District Boundary*) is an important entry to the downtown, but also a unique development opportunity along the key Lawe Street/Main Avenue/Crooks Avenue corridors to lead residents and visitors alike to the center of the City. The impression of recreationalists and visitors is critical when competing with other communities. Enhancement of the image of this area, in conjunction with land use improvements, will enable the City to compete for new commercial activity, employment opportunities, and new residential housing. The purpose of TID No. 12 is to promote reinvestment in the heart of Kaukauna.

Gateways represent a prominent entryway into a “place” and an expression of a community’s identity. The District is a significant entry or “gateway” through which downtown Kaukauna is experienced, and this impression is critical when competing with other communities. Gateways can be achieved through signage, streetscape programs, building orientation, and the implementation of design guidelines for a corridor. This “gateway” to the downtown cannot fully realize its potential for quality development without public improvements in infrastructure or incentives and a public commitment to attracting development. TID No. 12 provides a financing vehicle for the City to stimulate private reinvestment, redevelop this area into higher and better land uses, remediate environmental concerns, and upgrade this highly visible area of the community. Without these tools and public improvements, it is unlikely that significant improvement to this area will occur. In fact, it is more likely that continued sporadic land uses and underperforming land will dominate this area, and not contribute to the aesthetic and economic vitality of the downtown.

The adopted Comprehensive Plan prioritizes “Revitalized downtown through established businesses and specialty shops” and identifies the age of downtown commercial buildings as a weakness. Further, the “lack of sustainable funding for downtown development” as a threat to investment and change.

Downtown—and TID No. 12—is bisected by the Fox River. The adopted Comprehensive Plan identifies the Fox River is an important and underutilized commodity in the City of Kaukauna. “Reclamation of dilapidated or vacant properties near the river should be transformed into higher valued housing to minimize conflicting land uses along the river...In order to promote this resource and make it more available to the residents of the City, Kaukauna should incorporate downtown multi-family housing into its development plans, similar to Canal Place, that accommodate all income levels. Such a great resource should be utilized to its full scenic potential and be available to a larger portion of residents.”

Additionally, the Plan specifies that Tax Incremental Financing will be program or incentive used to “provide capital for public improvements and environmental remediation...” The adopted future land use shows the area for TID No. 12 as predominantly Commercial along the Fox River with Single- and Multi-Family uses. Land use goals and strategies recommended in the Plan include:

- Encourage downtown redevelopment and historic preservation of downtown buildings.
- Support mixed use development and rehabilitation of second story housing units in Downtown Central Business District.
- Encourage multifamily and two-family development projects with highest allowable density in close proximity to downtown to reduce residential footprint, increasing downtown business customer base, and utilize riverfront scenic beauty.
- Establish Kaukauna as a premier location to raise a family and find quality jobs in a safe environment through a policy of appropriate land use designations, accommodates of infrastructure and services, and establishment of public facilities.
- Encourage in-filling of dedicated land uses that have available infrastructure.
- Develop civic sites—parks, recreation facilities, riverwalks, and community history—downtown and along the river to attract visitors and drive investment for new housing.

The City intends to use the tools and powers authorized by State Statutes to promote the (re)investment in this area and prevent further deterioration of infrastructure and site improvements. The creation of TID No. 12 will promote redevelopment and investment from property owners, both within and outside of the district. TID No. 12 will stimulate investment into an aging, but important retail, entertainment, and employment area, and aid in the recruitment of new residential and commercial development to the downtown. The TID will remove the burden of funding from the individual taxpayer and place the burden

on the individual projects—the major direct benefactors of the improvements—to cover the funding. The creation of the TID allows the City to provide needed infrastructure, as well as funding to local stakeholders by offsetting assessments, to encourage business and property owners to proactively participate in revitalization.

SECTION III. TAX INCREMENT BOUNDARY DESCRIPTION AND EQUALIZED VALUES

The boundary of TID No. 12 is officially designated on *Map 1: District Boundary*. The District contains properties that generally front along Main Street, along both sides of Milwaukee Street. There are nineteen (19) currently vacant properties or buildings totaling 10.73 acres to be included in the project area. This is 20.0% of the total TID area. However, only five (5) of those properties totaling 3.5 acres (6.5% of the TID area) were vacant land for more than 7 years preceding the creation of the District.

Prior to considering the specific area to include within TID No. 12, the City established criteria as outlined in the Wisconsin Statutes to act as guidelines, specifically:

The aggregate value of equalized taxable property of TID No. 12 plus the value of increment of all existing districts cannot exceed 12-percent of the total equalized value of taxable property within the City, as indicated in *Table 1*. Compliance with this requirement is illustrated by *Table 2* and *Table 3*.

All lands within TID No. 12 shall be contiguous. TID No. 12 may include only whole units of property as are assessed for general tax purposes. *Map 1: District Boundary* illustrates the district boundaries and private property lines, and all of the lands are contiguous. A listing of the property details including map numbers and assessed value is found in *Table 4: District Parcel Information*. A number of parcels to be included in TID No. 12 do overlap both TID No. 4 and TID No. 8.

A minimum of 50-percent of the land area in TID No. 12 must be either blighted, in need of rehabilitation or conservation, be suitable and zoned for industrial use, or suitable for mixed use development. This TIF is an area where over 60-percent of the area is in need of rehabilitation or blighted (as defined under Section 66.1105(2) Wis. Stats) as listed in *Appendix A: Property Analysis & Blight Study*.

TABLE 1: CITY'S ESTIMATED CAPACITY TO CREATE TID No. 12 (EFFECTIVE, 2022):

Total Equalized Value of the City	12% of the City's Total Equalized Value
\$1,463,310,100	\$175,597,212

Source: Wisconsin Department of Revenue, 2022

TABLE 2: STATE CERTIFIED AND ESTIMATED TID VALUES:

DISTRICT	STARTING BASE VALUE	2022 TID VALUE	VALUE OF INCREMENT	% OF CAPACITY
TID No. 1E (2005)	\$ 32,800	\$ 4,301,600	\$ 4,268,800	0.29%
TID No. 4 (2000)	\$ 16,049,300	\$ 16,251,300	\$ 202,000	0.01%
TID No. 5 (2003)	\$ 1,077,900	\$ 14,022,700	\$ 12,944,800	0.88%
TID No. 6 (2006)	\$ 3,151,700	\$ 50,971,300	\$ 47,819,600	3.27%
TID No. 8 (2013)	\$ 2,571,200	\$ 6,836,300	\$ 4,265,100	0.29%
TID No. 9 (2016)	\$ 1,306,600	\$ 2,833,300	\$ 1,526,700	0.10%
TID No. 10 (2019)	\$ 6,852,800	\$ 11,899,300	\$ 5,046,500	0.34%
TID No. 11 (2021)	\$ 15,177,700	\$ 19,824,700	\$ 4,647,000	0.32%
SUBTOTAL	\$ 46,220,000	\$ 126,940,500	\$ 76,451,700	5.22%

Source: Wisconsin Department of Revenue, 2022. By statute, TID No. 1E is not included in the value or capacity determination.

TABLE 3: CITY'S REMAINING ESTIMATED CAPACITY TO CREATE ADDITIONAL TIDS

Total City Capacity (12%)	\$175,597,212	%
Existing TIDs Increment Value	\$76,451,700	5.22%
Remaining Capacity	\$99,145,512	6.78%
Assessed Value of TID No. 12 Lands	\$14,996,600	1.02%
Remaining Capacity	\$84,148,912	5.75%

Source: Wisconsin Department of Revenue, 2022

TABLE 4: DISTRICT PARCEL INFORMATION

Property Information					Assessment Information			
Map Ref #	Parcel Number	Street Address	Owner	Acreage	Land	Imp	PP	Total
1	325021600	807 BOYD AV	CITY OF KAUKAUNA	6.92				0
2	325021900	601 DODGE ST	CITY OF KAUKAUNA	4.81				0
3	325021800		CITY OF KAUKAUNA	0.57				0
4	300			0.33				0
5	324075400		CITY OF KAUKAUNA	1.32				0
6	324005501	100 CROOKS AV	FOX VALLEY & WESTERN LTD	0.63				0
7	324005500		KAUKAUNA UTILITIES	0.43				0
8	324012800	401 DODGE ST	CITY OF KAUKAUNA	0.23				0
9	324012801		313 DODGE LLC	0.08	100	0		100
10	324012600	313 DODGE ST	313 DODGE LLC	0.23	25,300	187,900		213,200
11	324012500	311 DODGE ST	MCCOY, CHRISTOPHER	0.15	15,500	130,500		146,000
12	324012400	233 DODGE ST	VANEVENHOVEN, LEON J	0.34	38,000	118,600		156,600
13	324012300	229 DODGE ST	VANEVENHOVEN, LEON J	0.19	29,700	8,300		38,000
14	324012200	225 DODGE ST	PENTERMAN PROPERTIES LLC	0.30	40,000	150,600		190,600
15	324012100		PENTERMAN PROPERTIES LLC	0.08	13,700	2,400		16,100
16	324011900	207 DODGE ST	PENTERMAN PROPERTIES	0.38	43,700	249,200		292,900
17	324011700	205 DODGE ST	RENNICKE, JOHN E	0.15	25,000	69,800		94,800
18	324011600	201 DODGE ST	RENNICKE, JOHN E	0.17	26,100	112,000		138,100
19	300			0.22				0
20	324010800	120 E FOURTH ST	HOTV BIZ LLC	0.48	54,300	386,800		441,100
21	324010700	153 E THIRD ST	NEWHOUSE ENTERPRISES INC	0.22	31,100	253,900		285,000
22	324010600	E THIRD ST	CITY OF KAUKAUNA	0.12				0
23	324010500		CITY OF KAUKAUNA	0.14				0
24	324010400		CITY OF KAUKAUNA	0.16				0
25	324010300		CITY OF KAUKAUNA	0.16				0
26	324010100	103 E THIRD ST	KEBERLEIN, RUSSELL H	0.32	46,800	113,900		160,700
27	323046400	101 W THIRD ST	HOFFMAN, MARY A	0.08	11,800	111,200		123,000
28	323046500	105 W THIRD ST	ATZ INVESTMENTS LLC	0.08	11,800	77,600		89,400
29	323046700	109 W THIRD ST	GAEDE PROPERTIES LLC	0.06	9,600	58,000		67,600
30	323046900	117 W THIRD ST	ZACHARIAS, TROY S	0.18	23,600	89,500		113,100
31	323046800	121 W THIRD ST	WIFL INVESTMENTS	0.56	50,700	208,400		259,100
32	323043800	142 W THIRD ST	VALLEY AREA PROPERTIES LLC	0.11	20,500	159,100		179,600
33	323044100	W THIRD ST	EAST WISCONSIN SAVINGS & LOAN	0.23	34,400	11,800		46,200
34	323044300	116 W THIRD ST	UNITED DEV LLP	0.35	52,700	177,300		230,000
35	324010000		CITY OF KAUKAUNA	0.19				0
36	324009900	112 E THIRD ST	CITY OF KAUKAUNA	0.04				0
37	324009800	116 E THIRD ST	CITY OF KAUKAUNA	0.06				0
38	324009700	120 E THIRD ST	DRD ENTERPRISES LLC	0.06	11,100	113,100		124,200
39	324009600	128 E THIRD ST	DEKOCH, DANIEL J	0.17	28,300	103,100		131,400
40	324009500		CITY OF KAUKAUNA	0.06				0

41	324009400	142 E THIRD ST	DA PUB LLC	0.06	11,100	98,200	109,300
42	324009300	144 E THIRD ST	DABAS PROPERTIES LLC	0.06	11,100	3,300	14,400
43	324009100	154 E THIRD ST	VANSCHYNDEL PROPERTIES LLC, RYAN	0.11	23,600	257,600	281,200
44	324007700	200 DODGE ST	PENTERMAN PROPERTIES LLC	0.11	23,600	0	23,600
45	324007500	212 DODGE ST	PENTERMAN PROPERTIES LLC	0.11	16,900	0	16,900
46	324007400	220 DODGE ST	STURBERS PROPERTIES LLC	0.09	18,300	131,700	150,000
47	324007300	225 E SECOND ST	RJ REAL ESTATE & DEVELOPMENT LLC (LC)	0.06	11,100	10,300	21,400
48	324007200	221 E SECOND ST	RJ REAL ESTATE & DEVELOPMENT LLC (LC)	0.06	11,100	16,300	27,400
49	324007100		ST VINCENT DEPAUL SOCIETY OF KAUKAUNA	0.06	0	0	0
50	324007000	217 E SECOND ST	ST VINCENT DE PAUL SOCIETY OF KAUKAUNA INC	0.11	0	0	0
51	324006900	E SECOND ST	CITY OF KAUKAUNA	0.11			0
52	324009000	153 E SECOND ST	DABAS PROPERTIES LLC	0.06	12,700	171,600	184,300
53	324008900	151 E SECOND ST	ROSEBUD INVESTMENTS LLC	0.06	11,100	51,200	62,300
54	324008800	145 E SECOND ST	MFIC LLC	0.06	11,100	118,800	129,900
55	324008700	139 E SECOND ST	SKYE PROPERTIES LLC	0.11	20,500	130,400	150,900
56	324008600	133 E SECOND ST	REDEVELOPMENT AUTH CITY KAUKAU	0.06	0	0	0
57	324008500	131 E SECOND ST	FUTURES BEGINNING LLC	0.06	11,100	74,200	85,300
58	324008400	127 E SECOND ST	HIDEAWAY INVESTMENTS LLC	0.06	11,100	58,500	69,600
59	324008300	123 E SECOND ST	2V PROPERTIES LLC	0.06	11,100	76,800	87,900
60	324008200	119 E SECOND ST	FORCEY, JOHN C	0.06	11,100	80,600	91,700
61	324008100	115 E SECOND STREET	DEGROOT RENTAL LLC	0.06	11,100	121,800	132,900
62	324008000	111 E SECOND STREET	JONATHAN J KRUEGER	0.06	11,100	57,700	68,800
63	324007900	107 E SECOND STREET	103 E 2ND ST LLC	0.06	11,100	48,800	59,900
64	324007800	103 E SECOND STREET	103 E 2ND ST LLC	0.06	11,100	54,100	65,200
65	323042800	109 W SECOND STREET	EAST WISCONSIN SAVINGS & LOAN	0.29	48,100	956,000	1,004,100
66	323043100	123 W SECOND STREET	EAST WISCONSIN SAVINGS BANK SA	0.06	11,100	0	11,100
67	323043200	127 W SECOND STREET	EAST WISCONSIN SAVINGS BANK SA	0.06	11,100	0	11,100
68	323043300	131 W SECOND STREET	CHERYL A BAUMGART SURV TRST	0.06	11,100	63,100	74,200
69	323043400	135 W SECOND STREET	MUNICIPAL SERVICE BUILDING	0.06	0	0	0
70	323043500	139 W SECOND STREET	MUNICIPAL SERVICE BUILDING	0.06	0	0	0
71	323043600	147 W SECOND STREET	CITY OF KAUKAUNA	0.11	0	0	0
72	323040300		ROBERT C ISENBERG	0.24	34,500	12,800	47,300
73	323040500	175 MAIN AVENUE	ROBERT C ISENBERG	0.34	41,800	195,200	237,000
74	323040400	179 MAIN AVENUE	CITY OF KAUKAUNA	0.12			0
75	324004100	106 E SECOND STREET	FRANK D HURST CORP	0.11	26,900	198,500	225,400
76	324004200		FRANK D HURST CORP	0.06	13,000	53,600	66,600
77	324004300	112 E SECOND STREET	LOOK BACK IN TIME LTD	0.11	20,500	137,300	157,800
78	324004500	120 E SECOND STREET	EXCLUSIVE INVESTMENTS LLC	0.06	11,100	91,700	102,800
79	324004600	124 E SECOND STREET	JONATHAN KRUEGER	0.06	11,100	87,600	98,700
80	324004700	128 E SECOND STREET	EXCLUSIVE REAL ESTATE LLC	0.12	20,900	140,800	161,700
81	324004900	136 E SECOND STREET	UNION KITCHEN COLLECTIVE LLC	0.06	10,700	98,400	109,100
82	324005000	140 E SECOND STREET	BLG COMPANY LLC	0.06	11,100	63,000	74,100
83	324005100	144 E SECOND STREET	CLAY EITING	0.06	11,100	66,600	77,700
84	324005300	150 E SECOND STREET	150/152 E 2ND ST LLC	0.11	23,600	168,700	192,300
85	324005400	200 E SECOND STREET	HAVEN HILLS PROPERTIES LLC	0.29	48,100	319,400	367,500
86	324005900		HAVEN HILLS PROPERTIES LLC	0.06	8,900	2,000	10,900
87	324006000		HAVEN HILLS PROPERTIES LLC	0.06	8,900	2,000	10,900
88	324006200	232 E SECOND STREET	HAVEN HILLS PROPERTIES LLC	0.11	18,500	4,100	22,600
89	324006300	236 E SECOND STREET	HAVEN HILLS PROPERTIES LLC	0.06	8,900	2,000	10,900
90	324006400	240 E SECOND STREET	HAVEN HILLS PROPERTIES LLC	0.06	8,900	2,000	10,900
91	324006500	244 E SECOND STREET	BRADFORD J NIESEN	0.11	11,800	48,000	59,800
92	324006700	252 E SECOND STREET	DALE P VANDENBLOOMER	0.05	5,900	67,400	73,300
93	324006800	300 DODGE STREET	TRINA L VANHANDEL	0.08	11,400	20,000	31,400
94	324005503		CITY OF KAUKAUNA	0.05	0	0	0
95	324005501	100 CROOKS AVENUE	FOX VALLEY & WESTERN LTD	0.13	0	0	0
96	324005502		CITY OF KAUKAUNA	0.59	0	0	0
97	324075400		CITY OF KAUKAUNA	0.57	0	0	0
98	PRIMARY TAX PARCEL			0.13	0	0	0
99	324002300	112 MAIN AVENUE	FREEDOM FELLOWSHIP INC	0.69	0	0	0
100	324002200		ELECTRIC & WATER DEPT	0.13	0	0	0
101	PRIMARY TAX PARCEL			0.34	0	0	0
102	PRIMARY TAX PARCEL			1.30	0	0	0
103	PRIMARY TAX PARCEL			0.77	0	0	0
104	323040900	103 MAIN AVENUE	CITY OF KAUKAUNA	3.03	0	0	0
105	323041100	111 MAIN AVENUE	111 MAIN LLC	0.91	0	0	0
106	323041101		CITY OF KAUKAUNA	0.02	0	0	0
107	PRIMARY TAX PARCEL			0.21	0	0	0
108	323041000	101 MAIN AVENUE	THOMAS P COPS	1.12	67,500	129,800	197,300
109	321032400		CITY OF KAUKAUNA	1.40	0	0	0
110	OVERLAP			0.12	0	0	0
111	321031200		CITY OF KAUKAUNA	0.01	0	0	0
112	321031100	107 W WISCONSIN AVENUE	MARGUERITE R GIORDANA	0.11	26,200	167,800	194,000
113	321031000	111 W WISCONSIN AVENUE	JODI G STATZ	0.05	10,200	83,600	93,800
114	321030900	115 W WISCONSIN AVENUE	JAMES P VANDERLOOP	0.08	14,800	97,600	112,400
115	321030800	121 W WISCONSIN AVENUE	PLAN B DECOSTER LLC	0.09	14,800	100,100	114,900
116	321030700	127 W WISCONSIN AVENUE	ALISON L MOTHE	0.06	10,200	137,700	147,900
117	321030600	135 W WISCONSIN AVENUE	WISCONSIN TELEPHONE COMPANY	0.12	0	0	0
118	321030500	141 W WISCONSIN AVENUE	BOWLAND LLC	0.13	19,000	143,800	162,800
119	321030400	147 W WISCONSIN AVENUE	REDEVELOPMENT AUTHORITY CITY	0.07	0	0	0

120	321030300	151 W WISCONSIN AVENUE	REDEVELOPMENT AUTHORITY CITY	0.07	0	0	0
121	321030200	157 W WISCONSIN AVENUE	REDEVELOPMENT AUTHORITY CITY	0.13			0
122	321029900	163 W WISCONSIN AVENUE	FELLER LLC	0.13	18,300	12,300	30,600
123	321029800	171 W WISCONSIN AVENUE	FELLER LLC	0.11	15,500	185,600	201,100
124	321029700	173 W WISCONSIN AVENUE	173 W WISCONSIN AVE PROPERTY LLC	0.07	10,200	122,900	133,100
125	321029600	177 W WISCONSIN AVENUE	CHRIS BERKERS PROPERTIES LLC	0.17	22,800	100,200	123,000
126	321029500	181 W WISCONSIN AVENUE	RIVERSIDE PROP MANAGEMENT LLC	0.12	18,000	55,000	73,000
127		PRIMARY TAX PARCEL		0.17			0
128	321029400	201 W WISCONSIN AVENUE	DONNA M VANDEHEY	0.24	20,600	57,600	78,200
129		OVERLAP		0.42			0
130	321028800		RIVERSIDE PROP MANAGEMENT LLC	0.18	10,400	8,900	19,300
131	321028900		RIVERSIDE PROP MANAGEMENT LLC	0.16	12,100	6,800	18,900
132	321029000		RIVERSIDE PROP MANAGEMENT LLC	0.23	17,400	15,400	32,800
133	321029100	213 W WISCONSIN AVENUE	RIVERSIDE PROP MANAGEMENT LLC	0.28	24,700	174,400	199,100
134	321029200	211 W WISCONSIN AVENUE	RIVERSIDE PROP MANAGEMENT LLC	0.07	10,600	75,700	86,300
135	321029300		RIVERSIDE PROP MANAGEMENT LLC	0.07	10,600	8,500	19,100
136	321017800	200 W WISCONSIN AVENUE	JAMES J SCHMIDT (LC)	0.17	22,800	95,300	118,100
137	322038900	184 W WISCONSIN AVENUE	TRUCKEY PROPERTIES LLC	0.11	17,100	166,000	183,100
138	322038800	180 W WISCONSIN AVENUE	PAUL VANBERKEL (LC)	0.03	6,100	30,600	36,700
139	322039000	172 W WISCONSIN AVENUE	BRIDAL ELEGANCE PROPERTIES LLC	0.19	26,200	127,800	154,000
140	322039100	166 W WISCONSIN AVENUE	DONALD J GRISSMAN (LC)	0.29	37,200	212,000	249,200
141	322038300	150 W WISCONSIN AVENUE	BOWLAND LLC	0.11	11,800	64,600	76,400
142	322039300	136 W WISCONSIN AVENUE	BOWLAND LLC	0.27	30,800	335,300	366,100
143	322039400	132 W WISCONSIN AVENUE	CHARLES G EGAN	0.08	12,500	65,000	77,500
144	322039500	124 W WISCONSIN AVENUE	RICHARDS DIAMONDS & GEMS INC	0.08	12,500	59,400	71,900
145	322039600	120 W WISCONSIN AVENUE	CITY OF KAUKAUNA	0.08			0
146	322039700	116 W WISCONSIN AVENUE	KC STUMPF PROPERTIES LLC	0.10	14,800	143,800	158,600
147	322039800	112 W WISCONSIN AVENUE	DENNIS L PRINGNITZ	0.07	10,600	109,100	119,700
148	322039900	102 W WISCONSIN AVENUE	JENNIFER R LORBIECKI	0.17	26,200	57,700	83,900
149	322037600		CITY OF KAUKAUNA	0.16			0
150	322037400		CITY OF KAUKAUNA	0.06			0
151	322037300		CITY OF KAUKAUNA	0.06			0
152	322037500		CITY OF KAUKAUNA	0.05			0
153	322037700		CITY OF KAUKAUNA	0.08			0
154	322037800		RICHARDS DIAMONDS & GEMS INC	0.08	11,300	3,000	14,300
155	322037900		CHARLES G EGAN	0.04	4,700	0	4,700
156	322038000		BOWLAND LLC	0.08	11,600	4,700	16,300
157	322038100		BOWLAND LLC	0.11	15,200	3,900	19,100
158	322041700	120 DOTY STREET	BLDG OFF FIELD RL EST	1.51			0
159	322042200	106 DOTY STREET	THOMAS PATERIMOS	0.17	16,900	114,400	131,300
160	322042300	305 LAWE STREET	JUDD L VANDENHEUVEL	0.13	21,400	51,500	72,900
161	322033200	200 LAWE STREET	DUTCH BOYZ KAUKAUNA LLC	0.31	58,200	0	58,200
162	322032913	120 E WISCONSIN AVENUE	BANK OF KAUKAUNA	0.26	32,300	45,400	77,700
163	322032912	250 LAWE STREET	CITY OF KAUKAUNA	1.59			0
164	322032914		CITY OF KAUKAUNA	0.23			0
165	322032911	300 LAWE STREET	CITY OF KAUKAUNA	1.53			0
166	322040600	311 LAWE STREET	NGE INVESTMENTS LLC	0.12	19,200	0	19,200
167	322040500	319 LAWE STREET	JESUS SEPTIMO	0.08	13,500	104,000	117,500
168	322040700	107 SARAH STREET	TOTAL HOME MAINTENANCE LLC	0.13	13,500	77,700	91,200
169	322044000	401 LAWE STREET	MCDONALDS CORP	1.07	163,000	656,800	819,800
170	322042401		CITY OF KAUKAUNA	0.01			0
171	322040000	420 LAWE STREET	SCHOOL DIST NO 2	0.35			0
172	322036600	500 LAWE STREET	SYDNEY HUMMELL PROPERTIES LLC	0.90	119,200	169,000	288,200
173	322040400	107 E DIVISION STREET	RALPH PARSONS	0.08	9,000	97,800	106,800
174	322040300	604 LAWE STREET	RYAN MEYERHOFER	0.13	15,000	89,600	104,600
175	322040200	610 LAWE STREET	MEESSEKS LLC	0.08	13,500	54,400	67,900
176	322077500	704 LAWE STREET	DANIEL H SASNOWSKI	0.28	26,300	30,000	56,300
177	322077700	708 LAWE STREET	DANIEL H SASNOWSKI	0.22	28,900	84,800	113,700
178	322077800	712 LAWE STREET	DANIEL H SASNOWSKI	0.29	26,300	50,500	76,800
179	322025500	705 LAWE STREET	GSD PETROLEUM LLC	0.37	71,000	58,200	129,200
180	322045400	601 LAWE STREET	POONAM LLC	0.21	39,100	202,300	241,400
181	322045500	106 BROTHERS STREET	POONAM LLC	0.14	17,800	0	17,800

SECTION IV. EXISTING USES AND CONDITIONS OF REAL PROPERTY

An illustration of the existing land uses within the proposed boundary for TID No. 12 is located on *Map 2: Existing Uses and Conditions of Real Property* and the existing zoning on *Map 3: Existing Zoning*. The property to be included in the District is currently developed and contains commercial/retail, residential, institutional, and industrial land uses of varying intensities. Properties in the District are zoned Commercial Core District (CCD) and Institutional District (IT).

TID No. 12 is created as a “blight elimination” tax increment financing district. A blight determination study has been conducted to document the existence of blight in the project area in order to establish the foundation for redevelopment implementation of the recommendations listed in the Project Plan. The criterion for defining conditions of blight in this analysis is the statutory definition of “blighted area” appearing in Section 66.1105(2)(ae), Wis. Stats., which read as follows:

1. *“Blighted area” means any of the following:*
 - a. *An area, including a slum area, in which the structures, buildings or improvements, which by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of these factors is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, or crime, and is detrimental to the public health, safety, morals or welfare.*
 - b. *An area which is predominantly open and which consists primarily of an abandoned highway corridor, as defined in s. 66.1333 (2m) (a), or that consists of land upon which buildings or structures have been demolished and which because of obsolete platting, diversity of ownership, deterioration of structures or of site improvements, or otherwise, substantially impairs or arrests the sound growth of the community.*
2. *“Blighted area” does not include predominantly open land area that has been developed only for agricultural purposes.*

A professional planner, certified by the American Institute of Certified Planners, with Mead & Hunt, a Milwaukee-based consulting firm, evaluated the property proposed for inclusion in the project plan and determined that the properties contained in the project area meet the statutory requirement of “blight” or are “in need of rehabilitation.”

Ultimately, three site visits were conducted on October 3, 2022, October 13, 2022, and November 7, 2022. The site visits allowed for determinations of building and site conditions and maintenance, and revealed that properties were in a similar state of conditions. Between the writing of the blight finding and actual presentation of the finding, improvements may be made (or disinvestment may occur) to private property. Consequently, more properties may fall into a blighted state or may be removed from the blight finding. However, many of the properties remained in the same state of condition between the site visits, but noticeable improvements were being made to 220 Dodge Street.

The blight determination study finds that not less than a preponderance or substantial number of the properties within the project area are blighted and in need of rehabilitation within the meaning of the criteria set forth in Wisconsin Statutes §66.1105(2). Inasmuch, the properties demonstrate obsolete platting, inappropriate land uses, economically obsolete uses, environmental concerns, poor or unsafe access and circulation for vehicles and pedestrians, vacant properties and buildings, deteriorating architecture, obsolete buildings or physical hazards, or other statutory factors meeting the definition of blight that do not comply with adopted City planning documents.

Appendix A includes a parcel-by-parcel analysis of the general condition of existing structures and improvements, as well as properties. If the City determines to create a Redevelopment District, a more detailed physical analysis of the properties that are proposed to be redeveloped will be undertaken as a part of the redevelopment process. Implementation of a redevelopment plan, including such activities such as appraisals and environmental examinations, may identify additional information that will substantiate the blight findings found in this analysis. The blight finding made in this project plan is primarily based on the broader conditions within the overall district. These conditions emphasize

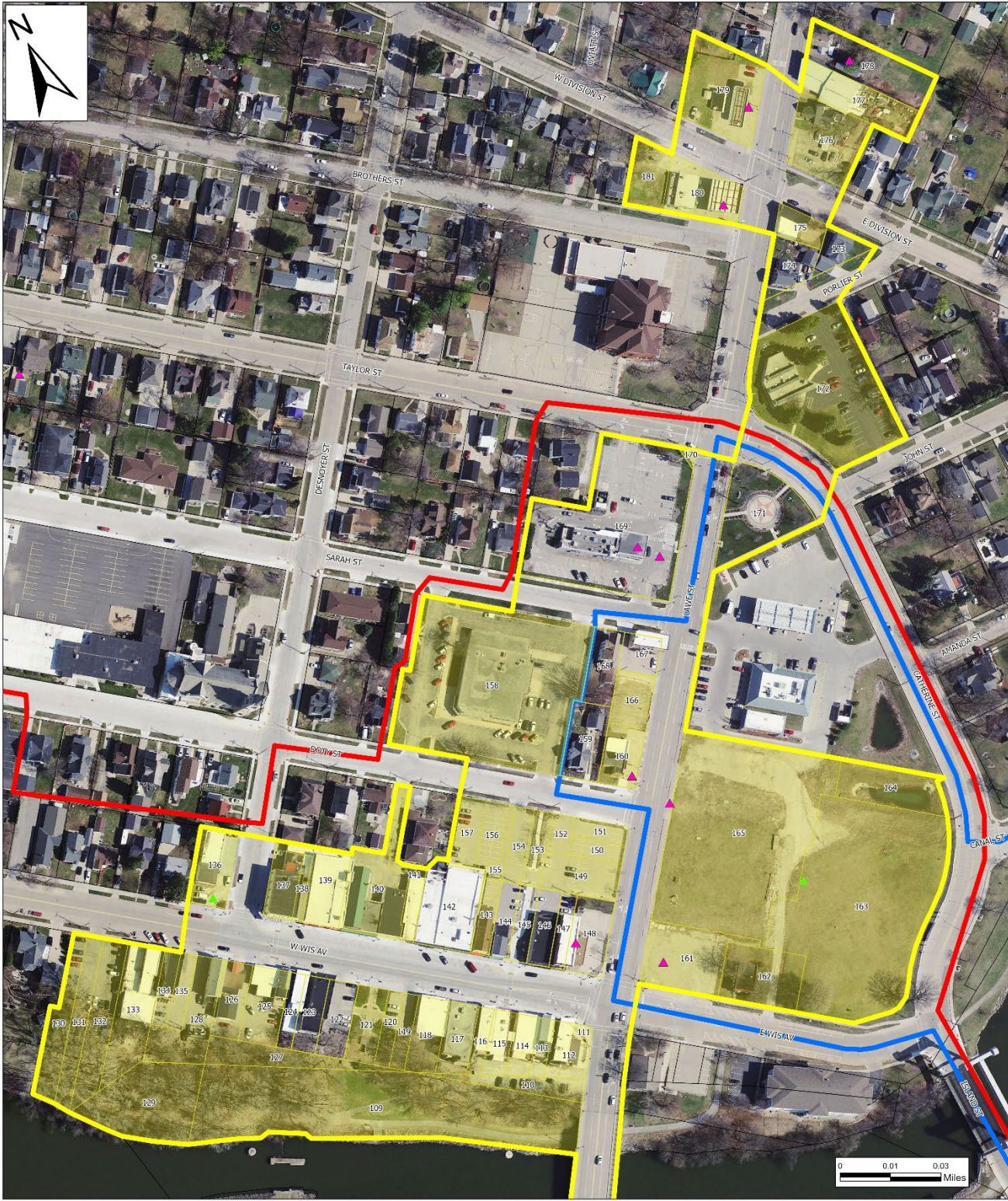
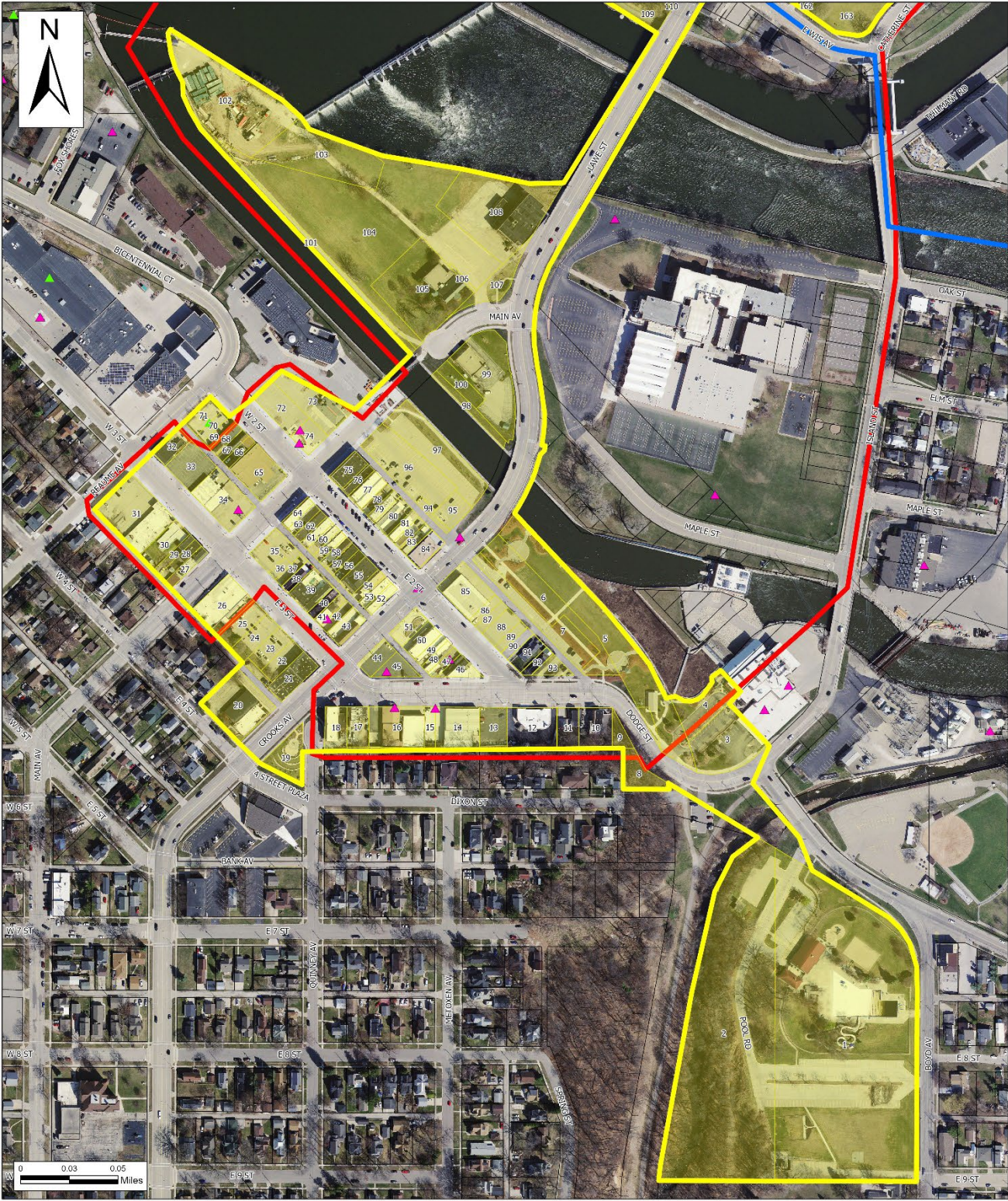
inconsistent land use patterns, properties not being used to their highest and best use, visually and/or physically blighted properties, environmental concerns, and substandard buildings that inhibit new users and transportation problems that are substantially impairing the sound growth and expansion of this area of the community. Some or all of these areas of blight, as defined above, may be present in the Project Area.

Based on the above findings, it is determined that a preponderance or substantial number of properties within the redevelopment area are blighted and in need of rehabilitation within the meaning of the criteria set forth in Sections 66.1105(2), Wis. Stats., for the following reasons:

- Uses of properties that are underutilized or inappropriate for their location or not developed for their highest and best use;
- Vacant and/or obsolete commercial facilities;
- Obsolete platting of the land and diverse ownership that make property assembly difficult;
- Physical and/or visual deterioration of the structures and site improvements of a significant number of properties;
- Potential of environmental concerns due to historical use of properties.

It is determined that physical and economic conditions exist that, if left unattended, would continue to impair and impede the sound and safe growth of downtown Kaukauna. Only through redevelopment of this area as recommended in the adopted Comprehensive Plan and this TID Project Plan, will deterioration of some of the subject properties substantially slow down and reverse, thereby contributing to the overall vitality of the community.

MAP 1: DISTRICT BOUNDARY





City of Kaukauna
Outagamie County, WI
Map 1: TID #12 Boundary

Legend

- TID 12 Boundary
- Not Blighted

HazMat Sites

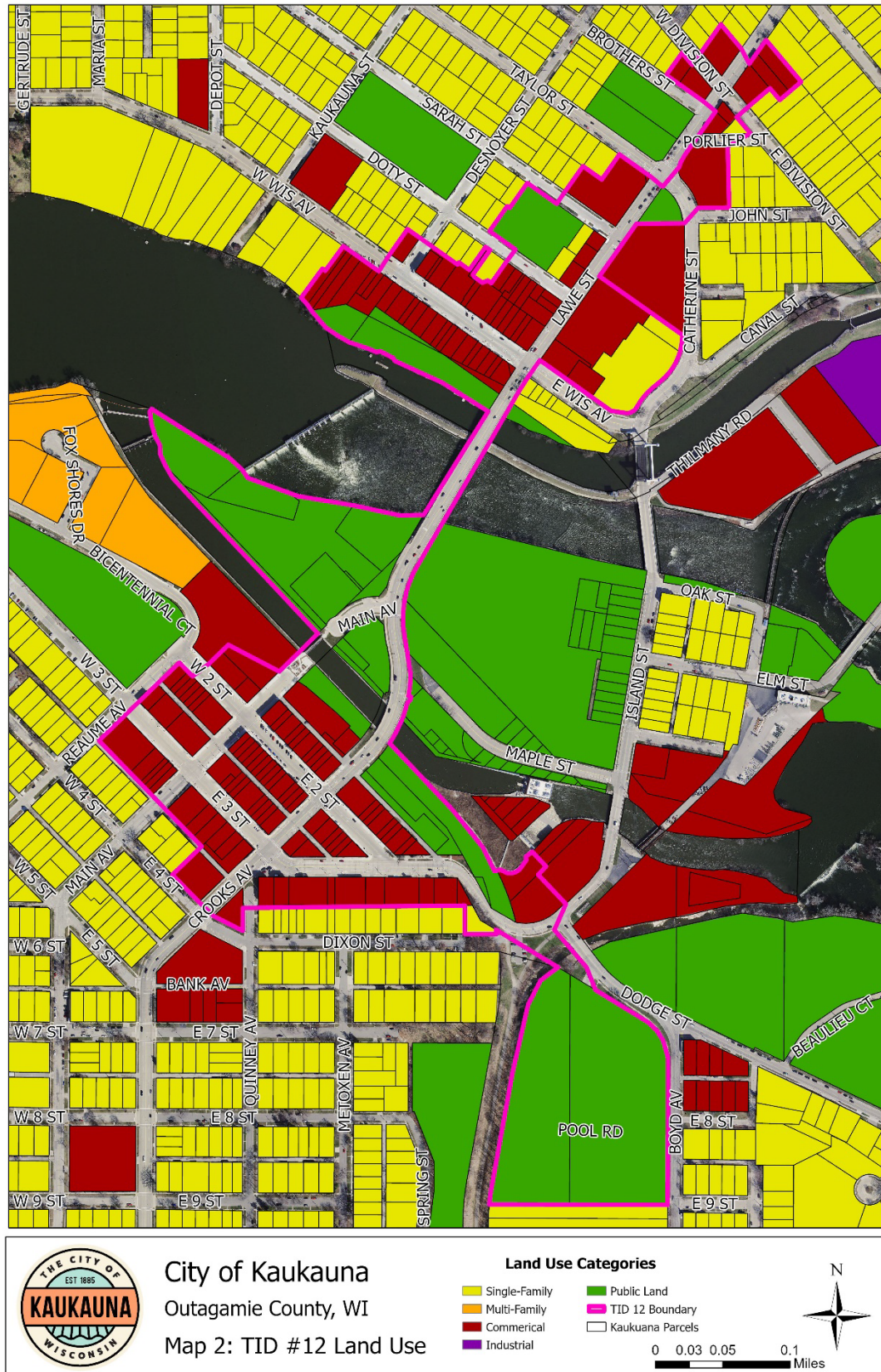
- Remediation - Open Sites
- Remediation - Closed Sites

TID 4 Boundary

- Parcels

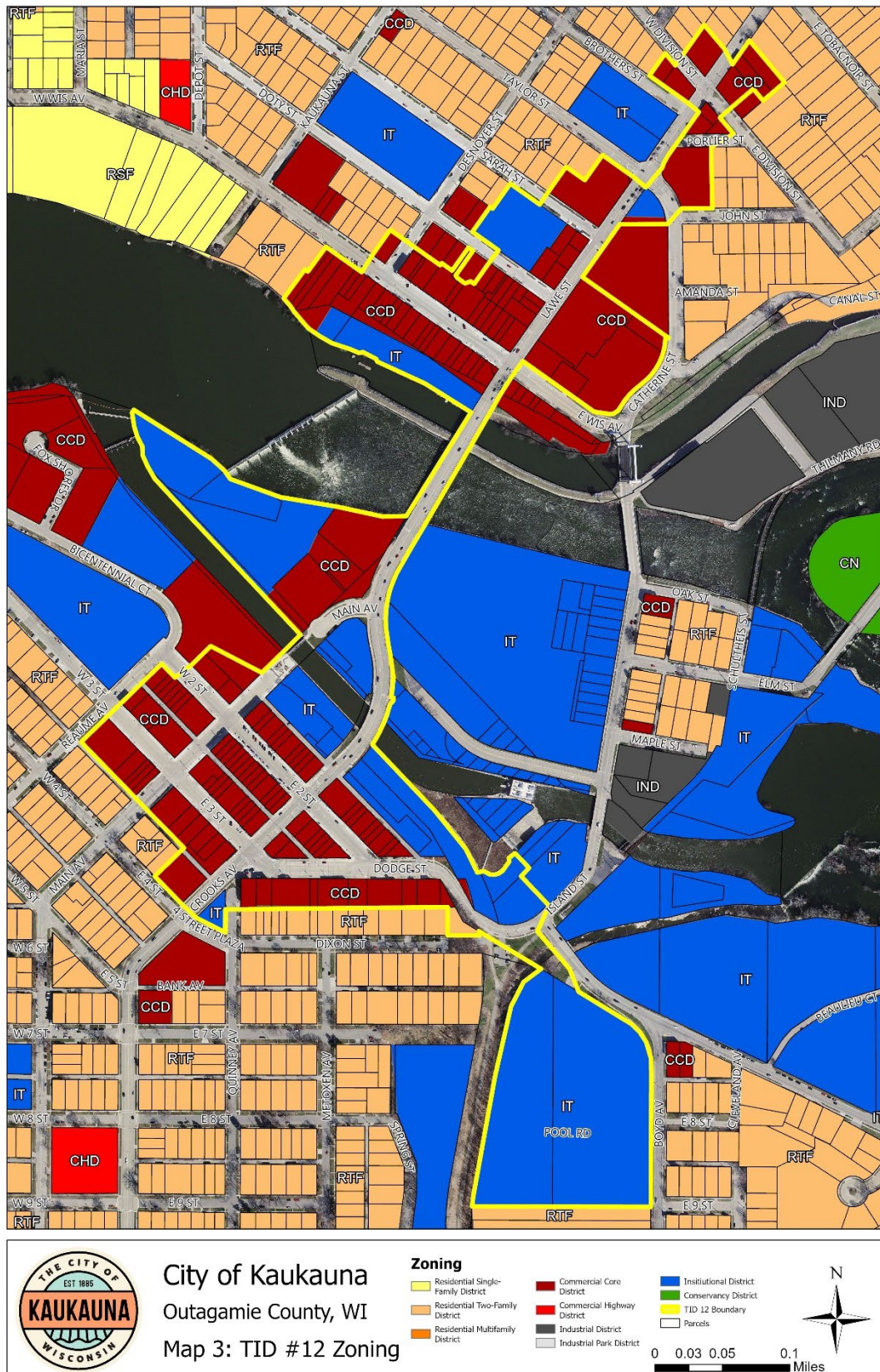
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MAP 2: EXISTING USES AND CONDITIONS OF REAL PROPERTY

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MAP 3: EXISTING ZONING OF PROPERTY IN THE DISTRICT

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SECTION V. STATEMENT OF KIND, NUMBER AND LOCATION OF THE PROPOSED PUBLIC IMPROVEMENTS

TID No. 12 is a developer-led, “pay-as-you-go” TID. For projects where a single development company is leading the economic development efforts in the TID, municipalities may rely on the developer to finance its own improvements. The developer will enter into a Development Agreement with the City guaranteeing that it receives a portion of the taxes on the value increment for a set number of years, or a percentage of the taxes on the value increment until all debts are paid off. This will enable the City to incentivize the development of the properties within the TID.

This section describes the proposed public works projects and their estimated costs. These are referred to as “project activities.” *Map 4: Proposed Improvements* identifies the location of desired improvements. *Table 5: Proposed Public Improvements & Costs* outlines the proposed project costs. The proposed costs include projects within the proposed boundary and within a ½ mile radius of the proposed boundary of the District that will directly benefit TID No. 12. Detailed engineering, bidding, and construction of all improvements will take place based upon market demand for serviced parcels. This section of the project plan includes a narrative of the public purpose project costs and development increment assumptions, as well as and anticipated schedule of when each project will occur.

The City has identified various projects that will address desired objectives and improve the quality of life for current and future residents. The desire of the City to implement these projects, however, is dependent on the availability of financial resources. The creation of TID No. 12 provides the City with the resources to undertake the planned improvements. The tax increment revenues will be generated through private development that may not otherwise take place. The public investment undertaken by the City and outlined in the Project Plan will eventually benefit all of the taxing bodies that share in the tax base of Kaukauna by providing the catalyst for such additional private development. In the event that any of the planned activities are determined not to be reimbursable out of TID No. 12, special funds under Wisconsin Statutes, then such project or projects will be deleted from the plan.

It is critical that the City require all new development and redevelopment to adhere to the pattern, scale, and style of development consistent with the area. The City will continue to use developer agreements to effectively outline public and private responsibilities, and to ensure public costs are recovered. Such scrutiny and conditions will provide assurances to existing and prospective businesses that their investment will be protected and enhanced. After all, the City is committed to constructing infrastructure to solicit business development, and is paying for those improvements through the taxes generated by the new development within the TID.

For all planned projects, the costs of engineering, design, surveys, inspections, materials, construction, restoration, acquisition, relocation, demolition, legal and other consultant fees, testing, permits, environmental studies, claims for damages, and related expenses are eligible project costs to be paid from the tax increments of the district. The following is a description of the proposed public improvements which corresponds to *Map 4: Proposed Public Improvements*.

The Project Plan allocates the proposed projects and their respective costs over a proposed 15-year spending period. The costs were developed by City’s Engineering and Public Works Departments. The proposed project activities within this project plan have been comprehensively planned and prioritized on the basis of providing public works improvements that have the greatest chance of stimulating immediate private investment and economic development. These project activities and costs are estimates and may be adjusted and refined. The adjustments and refinements may include changing the year in which a project activity is undertaken and reallocating the cost of specific projects within the limitation of the total estimated project costs. Adjustments to the proposed project plan will be made on the recommendation of the City Plan Commission to be reviewed and adopted by the City Council.

Project Costs are any expenditures made, estimated to be made, or monetary obligations incurred or estimated to be incurred, by the City and as outlined in this Plan. Project Costs will be diminished by any income, special assessments or other revenues, including user fees or charges. To the extent the costs benefit the municipality 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 is completed. Proration of costs in the Plan are also estimates and subject to

change based upon implementation, future assessment policies and user fee adjustments. The City reserves the right to reallocate funds among the various project element categories or fund any additional project elements directly or indirectly related to the project elements listed.

SITE PREPARATION ACTIVITIES

Site Preparation. Land within the District may require the razing of buildings and site grading to make it suitable for development, to remediate hazardous materials issues, 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.

Property Acquisition. The District area is noted for having a number of small parcels in the core area, and decades old development that does not necessarily conform to the future vision for the area. Some properties individually are inadequate to accommodate appropriate development, while others are integral for redevelopment into the new vision. In order to construct the public improvements, and for the revitalization and development of private property, the acquisition of property and relocation of occupants may be necessary in this District. The acquisitions could vary from easements, to rights-of-way, to entire parcels through simple fee acquisition.

Site Improvement Loans & Grants. Where necessary or convenient to the implementation of the Project Plan, assistance in the form of loans or grants may be provided to private development projects that demonstrate that “but for” such assistance, the project would not occur. All such development incentive loans or grants will be provided pursuant to written development agreements with the recipients thereof. Such TID funds may be used to reduce the cost for site improvements. Site improvements could include construction or razing of buildings, the preparation of sites for construction, environmental remediation, the landscaping of sites, architectural and engineering work related to the preparation of development plans for properties, and similar types of related activities

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; 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.

Stormwater Management System Improvements. Development within the District will cause stormwater runoff and pollution. 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; and infiltration, filtration and detention Best Management Practices (BMP's). 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. In order 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.

Gas Service. In order to create sites suitable for development, the City may incur costs to provide, relocate or upgrade gas mains and services.

Communications Infrastructure. In order 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.

STREETS AND STREETSCAPE

Right-of-Way Acquisition. Available right-of-way in the project area is limited, and the City may need to acquire additional ROW to complete the necessary public improvements. The City will strive to seek dedication of future ROWs as a part of the proposed developments.

Street Improvements. There are inadequate street improvements serving areas of the District. To allow development to occur, the City may need to construct and/or reconstruct streets, highways, alleys and access drives. 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; 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. In order 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 may include: a multi-modal path, landscaping; lighting of streets and public areas; and installation of decorative walks, terraces and street crossings. These and any other similar amenities installed by the City are eligible Project Costs.

MISCELLANEOUS

Projects Outside The Tax Increment District. Pursuant to Wisconsin Statutes Section 66.1105(2)(f)1.n, the City may undertake projects within territory located within one-half (½) 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 City 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. The City intends to make the following project cost expenditures outside the District: street work, multi-modal path, storm water and sewer improvements, streetscaping, gas, electric and communication infrastructure.

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.

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 in connection with the Plan implementation.

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.

NON-PROJECT COSTS

Non-Project costs are public works projects that only partly benefit the District or are not eligible to be paid with tax increments, or costs not eligible to be paid with TIF funds. Examples include:

- A public improvement made within the District that also benefits property outside the District. The 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.

The City may use special assessments and/or grants to assist with the implementation of this Project Plan. Many public improvements will be undertaken in partnership with Kaukauna Utilities with utility fees paying paid for considerable proportions of the projects.

In the event any of the public works project expenditures are not reimbursable out of the special TIF fund under Wisconsin Statute Section 66.1105, in the written opinion of counsel for the City for such purpose or a court of record so rules in a final order, then such project or projects shall be removed from consideration, and the remainder of the projects outlined shall be deemed the entirety of the projects for purposes of this Project Plan.

The City reserves the right to implement only those projects that remain viable as the Plan period proceeds.

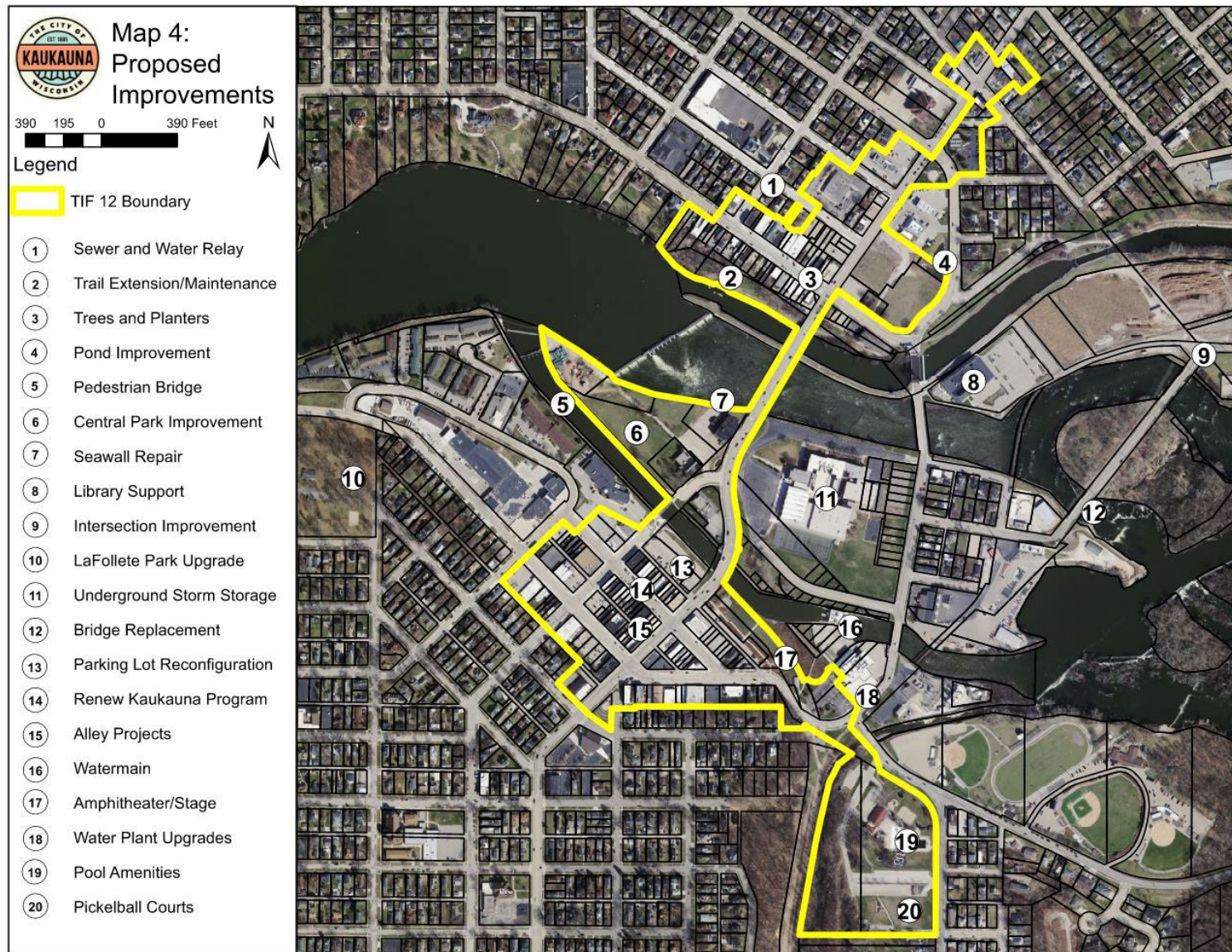
TABLE 5: PROPOSED PUBLIC IMPROVEMENTS & COSTS

Project ID	Project Name/Type	Project Description	2023 - 2030	2031 - 2041	2042 - 2048	Total (Note 1)
1	Pool Park Amentities		1,500,000			1,500,000
2	Amphitheater/Stage	Hydro Park		750,000		750,000
3	Water Plant Upgrades					0
4	Watermain	Under Canal				0
5	Park Upgrade Support	LaFollette, Thilwerth, Hydro	400,000	200,000		600,000
6	Underground Stormwater Storage	Riverview Middle School				0
7	Seawall Repairs	Island Behind Cops	100,000			100,000
8	Trail Extensions/Maintenance	Island and Behind Wisconsin	100,000			100,000
9	Alley Development - Bury Utilities	2nd Street and 3rd Street	300,000			300,000
10	Pickleball Courts	Various sites	50,000			50,000
11	Sewar and Water Relay	Desnoyer/Kaukauna	TBD			0
12	Bridge Replacement	Elm Street	TBD			0
13	Intersection Improvments	Elm/Thilmany	TBD			0
14	Pond Improvements	Catherine Street	TBD			0
15	Pedestrian Bridge	Ped bridge over canal	800,000			800,000
16	Land Acquisition/Blight Removal			500,000		500,000
17	Renew Kaukauna Program Support (FIP)	Public art, FIP, and landscaping	150,000			150,000
18	Trees/Planters	Wisconsin, Third, Second Street	35,000			35,000
19	Municipal Parking Lot Reconfiguration	Farmers Market Parking Lot	50,000			50,000
20	Library Support/Learning Garden	Potential New Library Location		100,000		100,000
21	Adminstration Costs	City Staff for TID Administration	100,000	100,000	100,000	300,000
22	Building Permit Costs	Permit fee abatement	200,000	100,000		300,000
23	Developer Incentives (Note 2)		3,500,000	1,500,000		5,000,000
Total Projects			<u>7,285,000</u>	<u>3,250,000</u>	<u>100,000</u>	<u>10,635,000</u>
Notes:						
Note 1	Project costs are estimates provided by City of Kaukauna Engineering and Public Works.					
Note 2	Incentives to be determined by City Council and City Financial Consultant.					

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MAP 4: PROPOSED IMPROVEMENTS



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SECTION VI. SOURCES OF NON-TAX REVENUES

The Project Plan for TID No. 12 is written with no non-tax revenues anticipated to offset project costs to determine economic feasibility of the TID. Non-tax revenues are defined as revenues from sources other than tax increments. However, it is the intent of the City to have Staff identify potential funding sources for individual projects within the Project Plan. It will be the Staff's responsibility, with City Council approval, to annually submit applications for the identified funding sources and to develop any special assessment formulas as part of a funding strategy as each specific project is implemented. Funding strategies will be recommended to the Council or appropriate commission with final action to be taken by the City Council. Other potential sources of revenue could include, but are not limited to, the following:

State and Federal Grants. There are numerous State and Federal grants that are available for revitalization projects. Some of these include, but are not limited to, the Community Development Block Grant (CDBG) program, historic tax credits, low interest loans, Community Based Economic Development (CBED) program, other programs administered through the State of Wisconsin Department of Commerce, WDNR Stewardship, and other park and open space grants.

Special Assessment Program. When public improvements directly benefit adjacent property owners (as with streetscape projects, for example), it is appropriate that the City determine if special assessments could help offset some portion of the cost.

Land Sales Revenues. The City may choose to purchase land, demolish structures and prepare land for redevelopment activities. The City will then issue Requests for Proposals (RFPs) to seek developer interest. It is anticipated that the City will receive land sales revenues from purchases made by developers for these redevelopment activities.

Capital Improvement Budget. Improvements already budgeted can be delivered in a way that advances the redevelopment of this area.

Revolving Loan Fund. The City has the ability to make low-interest seed money available for façade and beautification improvements, as well as basic business improvements. The fund is "revolving" because proceeds are put back into the fund for additional loans.

Developer Contributions. The City has historically required developers to fund on-site land development costs specific to their project. It is anticipated that this practice will continue within the TID. However, the City may choose to assist with such costs if there is greater benefit to the community such as upsizing of public utilities.

Until specific projects are defined, pre-engineered, and designed, formal grant applications will not be made. It is anticipated, however, that the City will be successful in obtaining some funding due to the nature and scope of the proposed projects.

The total scope of activities is estimated within the project cost estimates in *Table 5: Proposed Public Improvements & Costs*. Any non-tax revenues received will help to reduce the applicable TID project expenditures that, in turn, will assist in reducing the total amount of TID project costs. This reduction may allow the City Council more flexibility in determining the timeframe for other project expenditures.

SECTION VII. ECONOMIC FEASIBILITY ANALYSIS & DESCRIPTION OF THE METHODS OF FINANCING

Purpose

The purpose of the economic feasibility analysis is to determine if the projected revenues generated from the District as a result of the proposed development can finance the costs associated with the implementation of the Project Plan. This section focuses on the additional development projections and corresponding incremental new value as illustrated in the tables included in the Project Plan for TID No. 12.

The total net development increment is based on the assumptions presented by category and value in *Table 6: Development Assumptions*. These development assumption values are conservative and are based on similar development in place within the region as well as on discussions with developers and the City Assessor with an understanding of the general market conditions and feasibility within the area. Conservative development estimates have been made and are considered realistic for purposes of the economic feasibility analysis. Any changes in the development would result in expected increases and/or decreases in projected revenues.

The assumptions on when development will occur, or “the rate of absorption,” are based on a review of market conditions that exist in 2022. It is expected and recommended that the City Staff and City Council annually review the financial condition of TID No. 12. In addition, project expenditures for redevelopment will not take place except when a developer comes forward or is recruited and an appropriate developer agreement is negotiated and consummated prior to any expenditure of funds.

Economic Feasibility Analysis

The economic feasibility projections are based on the utilization of approximately 27 years of the allowed tax increment collection period, which is the maximum for the TID.

The economic feasibility analysis should be considered as a baseline projection that is annually monitored to ensure projected targets are met. The purpose of the annual monitoring is to determine that total incremental value has been achieved rather than whether a specific identified project created those increments. Future public borrowing and/or expenditures should be based on this annual review process.

The information in *Table 6: Development Assumptions* summarizes the development assumptions that have been used in the economic feasibility analysis in conjunction with the Project Plan. These projections have been prepared based on information received from City staff and consultants. The projections in *Table 7: Tax Increment Projections & Cash Flow* include assumptions on new value created from the proposed redevelopment projects.

The incremental new value projections included in *Table 7: Tax Increment Projection & Cash Flow* are not total construction cost estimates, but are factored to equate to the anticipated equalized value to which an annual mill rate will be applied. The actual construction costs may be higher than projected value because construction costs may include soft costs not necessarily assessed by the City. Real estate valuation can also significantly fluctuate from year to year. For that reason, there should be an annual review and evaluation of the stability of the increment value prior to making annual borrowing and/or spending decisions.

In compliance with the statutory requirements of tax incremental financing, a finding has been made that the private development activities projected would “not otherwise occur without the use of tax incremental financing”; and therefore have met the “but-for” test. It must be understood that these projected private development increments will not naturally occur without the proactive implementation of this Project Plan. The implementers of the Project Plan will need to be aggressive in stimulating the identified private development projects.

TABLE 6: DEVELOPMENT ASSUMPTIONS

City of Kaukauna, Wisconsin												
TID #12												
Development Assumptions												
Construction Year		Actual	Dreamville	Library	Kopps Bldg	Peckman	Riverside		Annual Total	Construction Year		
			Note 1	Note 2	Note 3	Note 4	Note 5	Note 6				
1	2023		17,500,000	2,000,000	12,000,000				31,500,000	2023	1	
2	2024		17,500,000						17,500,000	2024	2	
3	2025											
4	2026					3,000,000			3,000,000	2025	3	
5	2027								0	2026	4	
6	2028								0	2027	5	
7	2029								0	2028	6	
8	2030								0	2029	7	
9	2031								0	2030	8	
10	2032								0	2031	9	
11	2033								0	2032	10	
12	2034						6,000,000		6,000,000	2033	11	
13	2035								0	2034	12	
14	2036								0	2035	13	
15	2037								0	2036	14	
16	2038								0	2037	15	
17	2039								0	2038	16	
18	2040								0	2039	17	
19	2041								0	2040	18	
20	2042								0	2041	19	
21	2043								0	2042	20	
22	2044								0	2043	21	
23	2045								0	2044	22	
24	2046								0	2045	23	
25	2047								0	2046	24	
26	2048								0	2047	25	
									0	2048	26	
Totals		0	35,000,000	2,000,000	12,000,000	3,000,000	6,000,000	0	58,000,000			
Notes:												
1 Anticipated development of 178 multi-family units.												
2 Anticipated development of 8 multi-fmaily units and 1,500 SF commerical space.												
3 Anticipated development of 60 multi-family units.												
4 Anticipated development of 8 multi-family units and 5,000 SF commercial space.												
5 Anticipated development of ~ 20 condominium units and 5,000 SF commercial space.												
6												

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Table 7: Tax Increment Projection & Cash Flow shows the projected tax increments from TID No. 12 based on the development assumptions made in *Table 6: Development Assumptions*. No debt service obligations of the projects listed in *Table 5: Proposed Public Improvements & Costs* are estimated as this is “Pay-Go” TID, and projects will only undertaken when signed development agreements are executed. It is assumed the priority for payment of additional tax increment revenues will be to repay existing and future obligations and, as necessary, to provide annual payments to proposed developers for reimbursement of certain eligible costs as identified through the remaining term of the District.

While the preliminary economic feasibility analysis projects that TID No. 12 is feasible, the City is still cautious of spending at the levels projected in *Table 5: Proposed Public Improvements & Costs*. The City will regularly analyze the fiscal condition of TID No. 12 as to the accuracy of the development assumptions. Decisions to spend, or continue spending, will be based on regular review of the TID by the City and its financial advisors.

Available Financing Methods

While the TID is expected to be a “Pay-Go” TID, implementation of this Plan may require that the City issue obligations to provide direct or indirect financing for the Projects to be undertaken. The following is a list of the types of obligations the City may choose to utilize.

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

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

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

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

Special Assessment. The City has the ability to levy special assessments against benefited properties to pay part of the costs for street, curb, gutter, sewer, water, storm sewers and other infrastructure. In the event the City determines that special assessments are appropriate, the City can issue special assessment B bonds pledging revenues from special assessment installments to the extent assessment payments are outstanding. These bonds are not counted against the City’s GO debt limit. If special assessments are levied, the City must reduce the total eligible Project Costs under this Plan in an amount equal to the total collected.

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	Type of District	Rehabilitation				Base Value		14,083,234					
	Creation Date	October 4, 2022				Appreciation Factor		1.50%					
	Valuation Date	Jan 1, 2023				Base Tax Rate		\$18.82					Apply to Base Value
	Max Life (Years)	27				Rate Adjustment Factor		0.00%					
Expenditure Periods/Termination		22	10/4/2044										
Revenue Periods/Final Year		26	2050										
Extension Eligibility/Years		Yes	3			Tax Exempt Discount Rate		4.00%					
Recipient District		Yes				Taxable Discount Rate		5.50%					
	Construction Year	Value Added	Valuation Year	Inflation Value	Total Value	Revenue Year	Tax Rate	Tax Increment	Debt Obligations	Cash Flow	Tax Exempt NPV Calculation	Taxable NPV Calculation	
1	2023	31,500,000	2024	0	31,500,000	2025	\$18.82	592,946	221,805	371,141	570,141	562,034	
2	2024	17,500,000	2025	472,500	49,472,500	2026	\$18.82	931,255	221,175	710,080	1,431,138	1,398,723	
3	2025	3,000,000	2026	742,088	53,214,588	2027	\$18.82	1,001,695	315,365	686,330	2,321,641	2,251,780	
4	2026	0	2027	798,219	54,012,806	2028	\$18.82	1,016,720	313,578	703,143	3,190,738	3,072,493	
5	2027	0	2028	810,192	54,822,998	2029	\$18.82	1,031,971	1,686,103	(654,131)	4,038,943	3,862,090	
6	2028	0	2029	822,345	55,645,343	2030	\$18.82	1,047,451	217,953	829,498	4,866,759	4,621,749	
7	2029	0	2030	834,680	56,480,024	2031	\$18.82	1,063,162	235,353	827,810	5,674,675	5,352,606	
8	2030	0	2031	847,200	57,327,224	2032	\$18.82	1,079,110	237,163	841,947	6,463,170	6,055,753	
9	2031	0	2032	859,908	58,187,132	2033	\$18.82	1,095,297	233,563	861,734	7,232,711	6,732,240	
10	2032	0	2033	872,807	59,059,939	2034	\$18.82	1,111,726	254,625	857,101	7,983,753	7,383,079	
11	2033	6,000,000	2034	885,899	65,945,838	2035	\$18.82	1,241,344		1,241,344	8,790,106	8,071,913	
12	2034	0	2035	989,188	66,935,026	2036	\$18.82	1,259,964		1,259,964	9,577,076	8,734,631	
13	2035	0	2036	1,004,025	67,939,051	2037	\$18.82	1,278,864		1,278,864	10,345,129	9,372,222	
14	2036	0	2037	1,019,086	68,958,137	2038	\$18.82	1,298,047		1,298,047	11,094,718	9,985,639	
15	2037	0	2038	1,034,372	69,992,509	2039	\$18.82	1,317,517		1,317,517	11,826,289	10,575,799	
16	2038	0	2039	1,049,888	71,042,397	2040	\$18.82	1,337,280		1,337,280	12,540,273	11,143,583	
17	2039	0	2040	1,065,636	72,108,033	2041	\$18.82	1,357,339		1,357,339	13,237,095	11,689,839	
18	2040	0	2041	1,081,620	73,189,653	2042	\$18.82	1,377,699		1,377,699	13,917,166	12,215,385	
19	2041	0	2042	1,097,845	74,287,498	2043	\$18.82	1,398,365		1,398,365	14,580,889	12,721,004	
20	2042	0	2043	1,114,312	75,401,810	2044	\$18.82	1,419,340		1,419,340	15,228,658	13,207,453	
21	2043	0	2044	1,131,027	76,532,838	2045	\$18.82	1,440,630		1,440,630	15,860,855	13,675,459	
22	2044	0	2045	1,147,993	77,680,830	2046	\$18.82	1,462,240		1,462,240	16,477,855	14,215,720	

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Anticipated Financing Methods

The City anticipates providing assistance for future projects on a pay-as-you-go basis as reimbursement to developers for certain eligible development project costs. TIF borrowing may be done annually or on a project specific basis and it is not anticipated that the total amount of project costs would be considered for one borrowing. The amount of borrowing or the finance strategy is yet to be determined. The accounting for TID No. 12 will be completed as a separate fund. The City will make the final decision, in consultation with the City's financial consultant, as to where and how to borrow funds on a case by case basis. The City may also pursue grant funding to finance a portion of the project costs.

Current projections indicate that all project costs of the district should be financed by tax increment revenue within the twenty-seven year statutorily required retirement period. The Project Plan has been written to enable project costs to be completed in order to encourage new development and redevelopment within the District boundaries. An annual analysis should be made to strategize financing alternatives in consideration of potential shortfalls between tax increments collected and debt service required to pay the bonds. Excess tax increments will be available to cover potential shortfalls with repayment to the City prior to retirement of the District. The City anticipates annually reviewing future expenditures and determining economic feasibility prior to authorizing additional expenditures.

The total scope of activities is estimated within the project cost estimates in *Table 5: Proposed Public Improvements & Costs*. Any non-tax revenues received may reduce the applicable TID project expenditures which, in turn, will reduce the total amount of TID project costs. This reduction will allow the City more flexibility in determining the timeframe for other project expenditures.

Analysis of Overlying Taxing Jurisdictions

Taxing Districts overlying the City of Kaukauna TID No. 12 include Outagamie County, Kaukauna Area School District, Fox Valley Technical College, and the State of Wisconsin. Many of the projects planned for the TID would not occur or would occur at significantly lower values but for the availability of tax incremental financing. TID No. 12 is a mechanism to make improvements in an area of Kaukauna which is experiencing either underperforming uses or development in need of incentives to spur reinvestment. All taxing jurisdictions will ultimately benefit from employment opportunities created, new commercial development paying sales tax, the increased property values and community vitality which will result from the projects outlined in the Project Plan. *Table 8: Tax Dollar Impact to Each Taxing Jurisdiction* details the projected impact to each taxing jurisdiction over the life of the TID.

TABLE 8: TAX DOLLAR IMPACT TO EACH TAXING JURISDICTION

Statement of Taxes Data Year:								
					Percentage			Total Expenditures
	Outagamie Co			3.35	17.80%			
	City of Kaukauna			9.43	50.10%			
	Kaukauna School District			6.37	33.85%			
	Sanitary District			0.00	0.00%			
	Fire/Rescue			0.00	0.00%			
	Fox Valley Tech College			0.85	4.53%			
	Credit (Lottery & First Dollar)			(1.18)	-6.27%			
	Total			18.82				
Revenue Year	Outagamie Co	City of Kaukauna	Kaukauna School District	Sanitary District	Fire/Rescue	Fox Valley Tech College	Total	Revenue Year
2025	105,536	297,059	200,712	0	0	26,839	630,146	2025
2026	165,750	466,548	315,229	0	0	42,152	989,680	2026
2027	178,287	501,838	339,073	0	0	45,340	1,064,539	2027
2028	180,962	509,365	344,159	0	0	46,021	1,080,507	2028
2029	183,676	517,006	349,322	0	0	46,711	1,096,714	2029
2030	186,431	524,761	354,562	0	0	47,412	1,113,165	2030
2031	189,228	532,632	359,880	0	0	48,123	1,129,863	2031
2032	192,066	540,622	365,278	0	0	48,845	1,146,810	2032
2033	194,947	548,731	370,757	0	0	49,577	1,164,013	2033
2034	197,871	556,962	376,319	0	0	50,321	1,181,473	2034
2035	220,942	621,899	420,194	0	0	56,188	1,319,223	2035
2036	224,256	631,227	426,497	0	0	57,031	1,339,011	2036
2037	227,620	640,696	432,895	0	0	57,886	1,359,096	2037
2038	231,034	650,306	439,388	0	0	58,754	1,379,483	2038
2039	234,499	660,061	445,979	0	0	59,636	1,400,175	2039
2040	238,017	669,962	452,669	0	0	60,530	1,421,178	2040
2041	241,587	680,011	459,459	0	0	61,438	1,442,495	2041
	245,211	690,211	466,351	0	0	62,360	1,464,133	2042
2043	248,889	700,565	473,346	0	0	63,295	1,486,095	2043
2044	252,622	711,073	480,446	0	0	64,245	1,508,386	2044
2045	256,412	721,739	487,653	0	0	65,208	1,531,012	2045
2046	260,258	732,565	494,967	0	0	66,186	1,553,977	2046
2047	264,162	743,554	502,392	0	0	67,179	1,577,287	2047
2048	268,124	754,707	509,928	0	0	68,187	1,600,946	2048
2049	272,146	766,028	517,577	0	0	69,210	1,624,960	2049
2050	276,228	777,518	525,340	0	0	70,248	1,649,335	2050
	5,736,763	16,147,644	10,910,372	0	0	1,458,921	34,253,699	

SECTION VIII. CONSISTENCY OF ACTIVITIES WITHIN TID NO. 12 WITH THE CITY ZONING ORDINANCE, MASTER PLAN, AND OTHER DEVELOPMENT ORDINANCES

City of Kaukauna Comprehensive Plan

The adopted Comprehensive Plan prioritizes “Revitalized downtown through established businesses and specialty shops” and identifies the age of downtown commercial buildings as a weakness. Further, the “lack of sustainable funding for downtown development” as a threat to investment and change.

Downtown—and TID No. 12—is bisected by the Fox River. The adopted Comprehensive Plan identifies the Fox River is an important and underutilized commodity in the City of Kaukauna. “Reclamation of dilapidated or vacant properties near the river should be transformed into higher valued housing to minimize conflicting land uses along the river...In order to promote this resource and make it more available to the residents of the City, Kaukauna should incorporate downtown multi-family housing into its development plans, similar to Canal Place, that accommodate all income levels. Such a great resource should be utilized to its full scenic potential and be available to a larger portion of residents.”

Additionally, the Plan specifies that Tax Incremental Financing will be program or incentive used to “provide capital for public improvements and environmental remediation...” The adopted future land use shows the area for TID No. 12 as predominantly Commercial along the Fox River with Single- and Multi-Family uses. Land use goals and strategies recommended in the Plan include:

- Encourage downtown redevelopment and historic preservation of downtown buildings.
- Support mixed use development and rehabilitation of second story housing units in Downtown Central Business District.
- Encourage multifamily and two-family development projects with highest allowable density in close proximity to downtown to reduce residential footprint, increasing downtown business customer base, and utilize riverfront scenic beauty.
- Establish Kaukauna as a premier location to raise a family and find quality jobs in a safe environment through a policy of appropriate land use designations, accommodates of infrastructure and services, and establishment of public facilities.
- Encourage in-filling of dedicated land uses that have available infrastructure.
- Develop civic sites—parks, recreation facilities, riverwalks, and community history—downtown and along the river to attract visitors and drive investment for new housing.

Additionally, the Plan specifies that Tax Incremental Financing will be program or incentive used to “provide capital for public improvements and environmental remediation...”

The adopted Future Land Use Map shows the area for TID 11 as predominantly Industrial along IH 41, with Commercial at the CTH J interchange. Land use goals and strategies recommended in the Plan include:

- Establish Kaukauna as a premier location to raise a family and find quality jobs in a safe environment through a policy of appropriate land use designations, accommodates of infrastructure and services, and establishment of public facilities.
- ...accommodate growth based on transportation corridors...
- Encourage in-filling of dedicated land uses that have available infrastructure.

This TID No. 12 Project Plan is consistent with the Goals and Priorities of the Comprehensive Plan.

City of Kaukauna Zoning Code & Map

The lands within the District includes parcels currently zoned Commercial Core District (CCD) and Institutional District (IT).

This Commercial Core District is established to provide for a centrally located intensely developed core of commercial activity. It is intended that the physical development of the district be highly concentrated and integrated offering a convenient and attractive shopping environment. It is also intended that, to the

maximum extent practicable, various establishments be operated and managed in a coordinated manner. Permitted uses are limited to those which are highly compatible, mutually reinforcing, and conducive to common approaches in operation, area design improvements, traffic and pedestrian circulation, and parking. Permitted uses and activities include:

Retail outlets for sale of food, home furnishings, appliances, and wearing apparel, including repair strictly incidental to sales, office equipment, hardware, toys, sundries and notions, books and stationery, leather goods and luggage, jewelry, art, camera or photographic supplies, including camera repair, alcoholic beverages for off-premises consumption, sporting goods, hobby and pet shops, delicatessen, bake shop (but not wholesale bakery), musical instruments, florist and gift shops, and similar products; Service establishments such as barber and beauty shops, shoe repair, restaurants, except drive-in restaurants, interior decorator, photographic studios, dance or music studio, tailor or dressmaker, laundry or dry cleaner, radio or television repair, and similar uses; Banks and other financial institutions, employment offices, business offices, professional offices, and similar establishments; Dwellings above or behind other principal uses so as to not interrupt business frontage; High density multifamily dwellings (minimum of 24 units) not exceeding five stories or 75 feet in height; Municipal parks; Hotels, Taverns, and Craft beverage production.

The Institutional District The intent of this district is to provide for areas of the community where public or semipublic institutional uses are or can be established and to ensure that such areas will continue in this use unless otherwise approved by the city. Permitted uses and activities include:

Public parks, parkways, playgrounds, golf courses, and other uses of a similar nature; Public and semipublic zoos, arboretums, museums, exhibits, and libraries; Public and semipublic institutional uses, including churches, convents, elementary schools, high schools, colleges, hospitals, clinics, elderly homes, children's homes, convalescent homes, and other uses of a similar nature; Public administrative offices; Public utility installations, navigation works, flood control works, and other uses of a similar nature; and Public garages, maintenance yards, equipment yards, and other uses of a similar nature.

Adherence to the requirements set forth in Section 17.32 – Supplementary District regulation will be required for all new development to ensure compliance with appropriate site design, building architecture construction materials, park and loading requirements, lighting, and storage.

This TID No. 12 Project Plan is consistent with the City of Kaukauna Zoning Code. However, depending on specific uses of development proposed, amendments to the zoning code may be necessary. The City will evaluate and amend its Codes as needed to accommodate new development is finds appropriate for the sites in the TID.

City of Kaukauna Subdivision Code

Chapter 18 of the Kaukauna Municipal Code regulates the subdivision, platting, and development of land. Most of the properties within the TID No. 12 Project Plan are small (~0.10 acres) and narrow (~25-feet in width). The Project Plan recommends the assembly of smaller properties into larger, developable tracts. Chapter 18 requires that lot consolidations be completed by Certified Survey Map. A few key properties are of sufficient size (greater than 1.0-acres) to accommodate larger multi-family residential development and mixed-use projects. The City will follow the regulations of Chapter 18.

This TID No. 12 Project Plan is consistent with the City of Kaukauna Zoning Code.

SECTION IX. ANNEXED PROPERTY

The boundaries of TID No. 12 will not include territory that was not within the boundaries of the Kaukauna on January 1, 2004, AND where less than 3 years have elapsed since the territory was annexed by the City.

SECTION X. STATEMENT OF THE PROPOSED METHOD FOR RELOCATION OF ANY DISPLACED PERSONS

Acquisition of occupied properties is possible with the creation of TID No. 12. If acquisition occurs within TID No. 12 due to the implementation of the project activities listed in this project plan to further the needs for the safe and orderly development of land, it is anticipated that it would be fee simple. In the event relocation or the acquisition of property by eminent domain becomes necessary at some time during the implementation period, the City will follow applicable state statutes as required in Chapter 32 of Wisconsin Statutes.

SECTION XI. SUMMARY OF FINDINGS

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

1. **That “but for” the creation of this District, the development projected to occur as detailed in this Project Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the City.** In making this determination, the City has considered the following information:
 - Some of the sites proposed for development have remained vacant or underutilized due lack of incentives and inadequate infrastructure concerns. Previously development sites have expressed that without incentives, reinvesting in the existing locations will not make fiscal sense. Given that the sites have not developed as would have been expected under normal market conditions, it is the judgment of the City that the use of Tax Incremental Financing will be required to provide the necessary infrastructure and inducements to encourage development on the sites consistent with that desired by the City.
 - In order to make the areas included within TID No. 12 suitable for development, the City will need to make investment to pay for the costs of land assembly, razing of existing structures, façade improvements, upgrades to utilities or roadways, potential environmental remediation, and/or development incentives. Due to the initial investment that is required in order to allow development to occur, the City has determined that development of the area will not occur solely as a result of private investment. Accordingly, the City finds that without the use of TIF, redevelopment of the area is unlikely to occur.
2. The economic benefits of TID No. 12, as measured by increased employment, business and personal income, new residential growth, and increased property value are sufficient to compensate for the cost of the improvements. In making this determination, the City has considered the following information:
 - As demonstrated in the Economic Feasibility Section of this Project Plan, the tax increments projected in to be collected (*Table 7: Tax Increment Projection & Cash Flow*) are more than sufficient to pay for the potential project costs as outlined by the schedule in *Table 5: Proposed Public Improvements & Cost*. On this basis alone, the finding is supported.
 - The development expected to occur within the District would create \$48-million in new value—resulting in over \$32-million in increment—for the District over the next 27 years. These values are outlined in *Table 6: Development Assumptions* and *Table 7: Tax Increment Projection & Cash Flow*.
3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.
 - If approved, the District’s creation would become effective for valuation purposes as of January 1, 2023. As of this date, the values of all existing development would be frozen and the property taxes collected on this base value would continue to be distributed amongst the various taxing entities as they currently are now. Taxes levied on any additional value established within the District due to new construction, renovation or appreciation of property values occurring after January 1, 2023 would be collected by the TID and used to repay the costs of TIF-eligible projects undertaken within the District.
 - Since the development expected to occur is unlikely to take place or in the same manner without the use of TIF and since the District will generate economic benefits that are more than sufficient to compensate for the cost of the improvements, the City reasonably concludes that the overall benefits of the District outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. It is further

concluded that since the “but for” test is satisfied, as there would, in fact, be no foregone tax increments to be paid in the event the District is not created. As required by Section 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 made and can be found in *Table 7: Tax Increment Projection & Cash Flow* of this plan.

4. Not less than 50-percent by area of the real property within the District is a blighted area, as defined within the meaning of Section 66.1105(2)(ae) of the Wisconsin Statutes.
5. Based upon the findings, as stated above, the District is declared to be a “Blighted Area” District based on the identification and classification of the property included within the District.
6. The project costs relate directly to blight elimination and promoting rehabilitation and redevelopment in the District consistent with the purpose for which TID No. 12 is created.
7. The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
8. The equalized value of taxable property of the District, plus the value increment of all existing tax incremental districts within the City, does not exceed 12-percent of the total equalized value of taxable property within the City.
9. The City estimates that, as a result of the TID being focused on the downtown, nearly 50-percent of the territory within the District will be devoted to retail business at the end of the District’s maximum expenditure period, pursuant to Sections 66.1105(5)(b) and 66.1105(6)(am)1 of the Wisconsin Statutes.
10. The Project Plan for the District in the City is feasible, and is in conformity with the master plan of the City.

APPENDICES

APPENDICES	40
<i>APPENDIX A: PROPERTY EVALUATION & BLIGHT STUDY</i>	<i>41</i>
<i>APPENDIX B: PROPERTY OWNER CORRESPONDENCE</i>	<i>46</i>
<i>APPENDIX C: TAXING JURISDICTION CORRESPONDENCE</i>	<i>47</i>
<i>APPENDIX D: PLAN COMMISSION PUBLIC HEARING NOTICE & PROOF OF PUBLICATION.....</i>	<i>48</i>
<i>APPENDIX E: PLAN COMMISSION PUBLIC HEARING MINUTES.....</i>	<i>52</i>
<i>APPENDIX F: PLAN COMMISSION RESOLUTION APPROVING THE TID No. 12 PROJECT PLAN & BOUNDARY.....</i>	<i>53</i>
<i>APPENDIX G: CITY COUNCIL MEETING MINUTES.....</i>	<i>57</i>
<i>APPENDIX H: CITY COUNCIL RESOLUTION ADOPTING THE TID No. 12 PROJECT PLAN & BOUNDARY.....</i>	<i>61</i>
<i>APPENDIX I: JOINT REVIEW BOARD MEETING PUBLIC NOTICES</i>	<i>65</i>
<i>APPENDIX J: JOINT REVIEW BOARD MEETING MINUTES.....</i>	<i>67</i>
<i>APPENDIX K: JOINT REVIEW BOARD RESOLUTION APPROVING THE TID No. 12 PROJECT PLAN & BOUNDARY</i>	<i>68</i>
<i>APPENDIX L: KAUKAUNA CITY ATTORNEY'S OPINION.....</i>	<i>72</i>
<i>APPENDIX M: BOUNDARY DESCRIPTION OF KAUKAUNA TID No. 12.....</i>	<i>73</i>

APPENDIX A: PROPERTY EVALUATION & BLIGHT STUDY

Map #	Parcel #	Property Address	Owner Name	Owner Name 2	Land Value (2021)	Improve Value (2021)	Total Value (2021)	Area (ac)	Use	Zoning	Vacant 7+ Years	Property Blighted or in Need of Rehab	Use of Property is Underutilized or Inappropriate for Location	Existing Dilapidation, Deterioration or Aging	Obsolete Building Construction or Layout	Building Vacancy	Inadequate Ventilation, Light, Air, Sanitation, or Open Spaces	High density or over-crowding	Conditions that Endanger Life or Property	Obsolete Platting	Diversity of Ownership	Environmental Contamination	Deterioration of Site or Other Improvements	Inadequate Public Improvements which Impair Sound Growth
1	325021600	807 BOYD AV	CITY OF KAUKAUNA				\$ -	6.92	Park	IT		X		X						X			X	X
2	325021900	601 DODGE ST	CITY OF KAUKAUNA				\$ -	4.81	Park	IT		X		X						X			X	X
3	325021800		CITY OF KAUKAUNA				\$ -	0.57	Parking	IT		X	X							X				
4	300						\$ -	0.33	Parking	IT		X	X							X				
5	324075400		CITY OF KAUKAUNA				\$ -	1.32	Park	IT		X								X				
6	324005501	100 CROOKS AV	FOX VALLEY & WESTERN LTD				\$ -	0.63	Park	IT		X								X				
7	324005500		KAUKAUNA UTILITIES				\$ -	0.43	Parking	IT		X								X				
8	324012800	401 DODGE ST	CITY OF KAUKAUNA	MUNICIPAL BLDG			\$ -	0.23	Vacant	CCD		X	X							X				
9	324012801		313 DODGE LLC		\$ 100	\$ -	\$ 100	0.08	Vacant	CCD		X	X							X				
10	324012600	313 DODGE ST	313 DODGE LLC		\$ 25,300	\$ 187,900	\$ 213,200	0.23	Commercial	CCD														
11	324012500	311 DODGE ST	MCCOY, CHRISTOPHER		\$ 15,500	\$ 130,500	\$ 146,000	0.15	Residential	CCD														
12	324012400	233 DODGE ST	VANEVENHOVEN, LEON J		\$ 38,000	\$ 118,600	\$ 156,600	0.34	Commercial	CCD														
13	324012300	229 DODGE ST	VANEVENHOVEN, LEON J		\$ 29,700	\$ 8,300	\$ 38,000	0.19	Parking	CCD		X	X							X	X			
14	324012200	225 DODGE ST	PENTERMAN PROPERTIES LLC		\$ 40,000	\$ 150,600	\$ 190,600	0.30	Commercial	CCD		X			X					X	X			
15	324012100		PENTERMAN PROPERTIES LLC		\$ 13,700	\$ 2,400	\$ 16,100	0.08	Parking	CCD		X	X							X	X			
16	324011900	207 DODGE ST	PENTERMAN PROPERTIES		\$ 43,700	\$ 249,200	\$ 292,900	0.38	Commercial	CCD		X			X					X				
17	324011700	205 DODGE ST	RENNICKE, JOHN E	RENNICKE, LORY A	\$ 25,000	\$ 69,800	\$ 94,800	0.15	Commercial	CCD		X	X	X	X					X	X			
18	324011600	201 DODGE ST	RENNICKE, JOHN E	RENNICKE, LORY A	\$ 26,100	\$ 112,000	\$ 138,100	0.17	Commercial	CCD		X	X	X	X	X				X	X			
19	300						\$ -	0.22	Park	IT		X	X							X				
20	324010800	120 E FOURTH ST	HOTV BIZ LLC		\$ 54,300	\$ 386,800	\$ 441,100	0.48	Commercial	CCD		X			X									
21	324010700	153 E THIRD ST	NEWHOUSE ENTERPRISES INC		\$ 31,100	\$ 253,900	\$ 285,000	0.22	Commercial	CCD		X		X	X	X				X	X			
22	324010600	E THIRD ST	CITY OF KAUKAUNA				\$ -	0.12	Parking	CCD		X	X									X		
23	324010500		CITY OF KAUKAUNA				\$ -	0.14	Parking	CCD		X	X									X		
24	324010400		CITY OF KAUKAUNA				\$ -	0.16	Parking	CCD		X	X									X		
25	324010300		CITY OF KAUKAUNA				\$ -	0.16	Parking	CCD		X	X									X		
26	324010100	103 E THIRD ST	KEBERLEIN, RUSSELL H	KEBERLEIN, MARY	\$ 46,800	\$ 113,900	\$ 160,700	0.32	Commercial	CCD		X	X	X	X						X			
27	323046400	101 W THIRD ST	HOFFMAN, MARY A		\$ 11,800	\$ 111,200	\$ 123,000	0.08	Commercial	CCD		X	X		X					X			X	
28	323046500	105 W THIRD ST	ATZ INVESTMENTS LLC		\$ 11,800	\$ 77,600	\$ 89,400	0.08	Commercial	CCD		X	X	X	X	X				X			X	
29	323046700	109 W THIRD ST	GAEDE PROPERTIES LLC		\$ 9,600	\$ 58,000	\$ 67,600	0.06	Commercial	CCD		X	X		X					X			X	
30	323046900	117 W THIRD ST	ZACHARIAS, TROY S	ZACHARIAS, AMY D	\$ 23,600	\$ 89,500	\$ 113,100	0.18	Commercial	CCD		X	X							X			X	
31	323046800	121 W THIRD ST	WIFL INVESTMENTS		\$ 50,700	\$ 208,400	\$ 259,100	0.56	Commercial	CCD		X	X										X	
32	323043800	142 W THIRD ST	VALLEY AREA PROPERTIES LLC		\$ 20,500	\$ 159,100	\$ 179,600	0.11	Commercial	CCD		X	X	X										
33	323044100	W THIRD ST	EAST WISCONSIN SAVINGS & LOAN		\$ 34,400	\$ 11,800	\$ 46,200	0.23	Parking	CCD		X	X											
34	323044300	116 W THIRD ST	UNITED DEV LLP		\$ 52,700	\$ 177,300	\$ 230,000	0.35	Commercial	CCD		X	X	X	X	X							X	
35	324010000		CITY OF KAUKAUNA				\$ -	0.19	Parking	CCD		X	X							X				
36	324009900	112 E THIRD ST	CITY OF KAUKAUNA				\$ -	0.04	Parking	CCD		X	X							X				
37	324009800	116 E THIRD ST	CITY OF KAUKAUNA				\$ -	0.06	Parking	CCD		X	X							X				
38	324009700	120 E THIRD ST	DRD ENTERPRISES LLC	FINK, THOMAS S, et al.	\$ 11,100	\$ 113,100	\$ 124,200	0.06	Commercial	CCD														
39	324009600	128 E THIRD ST	DEKOCH, DANIEL J		\$ 28,300	\$ 103,100	\$ 131,400	0.17	Commercial	CCD		X	X	X	X	X				X	X		X	
40	324009500		CITY OF KAUKAUNA	REDEVELOPMENT AUTHORITY OF			\$ -	0.06	Park	CCD														
41	324009400	142 E THIRD ST	DA PUB LLC		\$ 11,100	\$ 98,200	\$ 109,300	0.06	Commercial	CCD		X		X	X		X			X	X		X	
42	324009300	144 E THIRD ST	DABAS PROPERTIES LLC		\$ 11,100	\$ 3,300	\$ 14,400	0.06	Parking	CCD		X	X	X						X	X			
43	324009100	154 E THIRD ST	VANSCHYNDEL PROPERTIES LLC, RYAN		\$ 23,600	\$ 257,600	\$ 281,200	0.11	Commercial	CCD		X		X	X		X			X	X		X	
44	324007700	200 DODGE ST	PENTERMAN PROPERTIES LLC		\$ 23,600	\$ -	\$ 23,600	0.11	Parking	CCD		X	X							X	X			
45	324007500	212 DODGE ST	PENTERMAN PROPERTIES LLC		\$ 16,900	\$ -	\$ 16,900	0.11	Parking	CCD		X	X							X	X			
46	324007400	220 DODGE ST	STURBERS PROPERTIES LLC		\$ 18,300	\$ 131,700	\$ 150,000	0.09	Commercial	CCD		X	X		X		X			X	X			
47	324007300	225 E SECOND ST	RJ REAL ESTATE & DEVELOPMENT LLC (LC)	NOACK, JASON J	\$ 11,100	\$ 10,300	\$ 21,400	0.06	Commercial	CCD		X	X		X		X			X	X			
48	324007200	221 E SECOND ST	RJ REAL ESTATE & DEVELOPMENT LLC (LC)	NOACK, JASON J	\$ 11,100	\$ 16,300	\$ 27,400	0.06	Commercial	CCD		X	X		X		X			X	X			
49	324007100		ST VINCENT DEPAUL SOCIETY OF KAUKAUNA		\$ -	\$ -	\$ -	0.06	Commercial	CCD		X		X	X		X			X	X			
50	324007000	217 E SECOND ST	ST VINCENT DE PAUL SOCIETY OF KAUKAUNA INC		\$ -	\$ -	\$ -	0.11	Commercial	CCD		X			X					X	X			
51	324006900	E SECOND ST	CITY OF KAUKAUNA				\$ -	0.11	Park	CCD		X	X							X	X			
52	324009000	153 E SECOND ST	DABAS PROPERTIES LLC		\$ 12,700	\$ 171,600	\$ 184,300	0.06	Commercial	CCD		X								X	X			
53	324008900	151 E SECOND ST	ROSEBUD INVESTMENTS LLC		\$ 11,100	\$ 51,200	\$ 62,300	0.06	Commercial	CCD		X			X					X	X			
54	324008800	145 E SECOND ST	MFIC LLC		\$ 11,100	\$ 118,800	\$ 129,900	0.06	Commercial	CCD		X								X	X			
55	324008700	139 E SECOND ST	SKYE PROPERTIES LLC		\$ 20,500	\$ 130,400	\$ 150,900	0.11	Commercial	CCD		X								X	X			
56	324008600	133 E SECOND ST	REDEVELOPMENT AUTH CITY KAUKAU		\$ -	\$ -	\$ -	0.06	Vacant	CCD		X	X							X	X			
57	324008500	131 E SECOND ST	FUTURES BEGINNING LLC		\$ 11,100	\$ 74,200	\$ 85,300	0.06	Commercial	CCD		X								X	X			

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58	324008400	127 E SECOND ST	HIDEAWAY INVESTMENTS LLC		\$ 11,100	\$ 58,500	\$ 69,600	0.06	Commercial	CCD		X			X					X	X			
59	324008300	123 E SECOND ST	2V PROPERTIES LLC		\$ 11,100	\$ 76,800	\$ 87,900	0.06	Commercial	CCD		X	X	x	X	X				X	X			
60	324008200	119 E SECOND ST	FORCEY, JOHN C	FORCEY, DAWN M	\$ 11,100	\$ 80,600	\$ 91,700	0.06	Commercial	CCD		X			X					X	X			
61	324008100	115 E SECOND STREET	DEGROOT RENTAL LLC		\$ 11,100	\$ 121,800	\$ 132,900	0.06	Commercial	CCD		X			X					X	X			
62	324008000	111 E SECOND STREET	JONATHAN J KRUEGER		\$ 11,100	\$ 57,700	\$ 68,800	0.06	Commercial	CCD		X		X						X	X			
63	324007900	107 E SECOND STREET	103 E 2ND ST LLC		\$ 11,100	\$ 48,800	\$ 59,900	0.06	Commercial	CCD		X		X	X					X	X			
64	324007800	103 E SECOND STREET	103 E 2ND ST LLC		\$ 11,100	\$ 54,100	\$ 65,200	0.06	Commercial	CCD		X		X	X					X	X			
65	323042800	109 W SECOND STREET	EAST WISCONSIN SAVINGS & LOAN		\$ 48,100	\$ 956,000	\$ 1,004,100	0.29	Commercial	CCD		X	X		X					X	X			
66	323043100	123 W SECOND STREET	EAST WISCONSIN SAVINGS BANK SA		\$ 11,100	\$ -	\$ 11,100	0.06	Commercial	CCD		X	X		X					X	X			
67	323043200	127 W SECOND STREET	EAST WISCONSIN SAVINGS BANK SA		\$ 11,100	\$ -	\$ 11,100	0.06	Commercial	CCD		X	X		X					X	X			
68	323043300	131 W SECOND STREET	CHERYL A BAUMGART SURV TRST		\$ 11,100	\$ 63,100	\$ 74,200	0.06	Commercial	CCD		X	X	X	X					X	X			
69	323043400	135 W SECOND STREET	MUNICIPAL SERVICE BUILDING	CITY OF KAUKAUNA	\$ -	\$ -	\$ -	0.06	Parking	CCD		X	X							X	X			
70	323043500	139 W SECOND STREET	MUNICIPAL SERVICE BUILDING	CITY OF KAUKAUNA	\$ -	\$ -	\$ -	0.06	Parking	CCD		X	X							X	X			
71	323043600	147 W SECOND STREET	CITY OF KAUKAUNA		\$ -	\$ -	\$ -	0.11	Park	CCD		X	X							X	X			
72	323040300		ROBERT C ISENBERG		\$ 34,500	\$ 12,800	\$ 47,300	0.24	Parking	CCD		X	X							X	X			
73	323040500	175 MAIN AVENUE	ROBERT C ISENBERG		\$ 41,800	\$ 195,200	\$ 237,000	0.34	Commercial	CCD		X	X		X					X	X			
74	323040400	179 MAIN AVENUE	CITY OF KAUKAUNA				\$ -	0.12	Parking	CCD		X	X							X	X			
75	324004100	106 E SECOND STREET	FRANK D HURST CORP		\$ 26,900	\$ 198,500	\$ 225,400	0.11	Commercial	CCD		X	X	X	X					X	X			
76	324004200		FRANK D HURST CORP		\$ 13,000	\$ 53,600	\$ 66,600	0.06	Commercial	CCD		X	X	X	X					X	X		X	
77	324004300	112 E SECOND STREET	LOOK BACK IN TIME LTD		\$ 20,500	\$ 137,300	\$ 157,800	0.11	Commercial	CCD		X			X					X	X			
78	324004500	120 E SECOND STREET	EXCLUSIVE INVESTMENTS LLC		\$ 11,100	\$ 91,700	\$ 102,800	0.06	Commercial	CCD		X			X	X				X	X			
79	324004600	124 E SECOND STREET	JONATHAN KRUEGER	WAYNE J KRUEGER (LC)	\$ 11,100	\$ 87,600	\$ 98,700	0.06	Commercial	CCD		X		X	X	X				X	X		X	
80	324004700	128 E SECOND STREET	EXCLUSIVE REAL ESTATE LLC		\$ 20,900	\$ 140,800	\$ 161,700	0.12	Commercial	CCD		X		X	X					X	X		X	
81	324004900	136 E SECOND STREET	UNION KITCHEN COLLECTIVE LLC		\$ 10,700	\$ 98,400	\$ 109,100	0.06	Commercial	CCD		X	X	X	X	X				X	X			
82	324005000	140 E SECOND STREET	BLG COMPANY LLC		\$ 11,100	\$ 63,000	\$ 74,100	0.06	Commercial	CCD		X	X	X	X					X	X			
83	324005100	144 E SECOND STREET	CLAY EITING		\$ 11,100	\$ 66,600	\$ 77,700	0.06	Commercial	CCD		X								X	X			
84	324005300	150 E SECOND STREET	150/152 E 2ND ST LLC		\$ 23,600	\$ 168,700	\$ 192,300	0.11	Commercial	CCD														
85	324005400	200 E SECOND STREET	HAVEN HILLS PROPERTIES LLC		\$ 48,100	\$ 319,400	\$ 367,500	0.29	Commercial	CCD		X	X		X									
86	324005900		HAVEN HILLS PROPERTIES LLC		\$ 8,900	\$ 2,000	\$ 10,900	0.06	Commercial	CCD		X	X		X									
87	324006000		HAVEN HILLS PROPERTIES LLC		\$ 8,900	\$ 2,000	\$ 10,900	0.06	Parking	CCD		X	X											
88	324006200	232 E SECOND STREET	HAVEN HILLS PROPERTIES LLC		\$ 18,500	\$ 4,100	\$ 22,600	0.11	Parking	CCD		X	X											
89	324006300	236 E SECOND STREET	HAVEN HILLS PROPERTIES LLC		\$ 8,900	\$ 2,000	\$ 10,900	0.06	Parking	CCD		X	X											
90	324006400	240 E SECOND STREET	HAVEN HILLS PROPERTIES LLC		\$ 8,900	\$ 2,000	\$ 10,900	0.06	Parking	CCD			X											
91	324006500	244 E SECOND STREET	BRADFORD J NIESEN		\$ 11,800	\$ 48,000	\$ 59,800	0.11	Residential	CCD			X							X	X			
92	324006700	252 E SECOND STREET	DALE P VANDENBLOOMER		\$ 5,900	\$ 67,400	\$ 73,300	0.05	Residential	CCD			X							X	X			
93	324006800	300 DODGE STREET	TRINA L VANHANDEL		\$ 11,400	\$ 20,000	\$ 31,400	0.08	Commercial	CCD		X			X					X	X			
94	324005503		CITY OF KAUKAUNA		\$ -	\$ -	\$ -	0.05	Parking	IT		X	X							X	X			
95	324005501	100 CROOKS AVENUE	FOX VALLEY & WESTERN LTD		\$ -	\$ -	\$ -	0.13	Parking	IT		X	X							X	X			
96	324005502		CITY OF KAUKAUNA		\$ -	\$ -	\$ -	0.59	Parking	IT		X	X							X	X			
97	324075400		CITY OF KAUKAUNA		\$ -	\$ -	\$ -	0.57	Parking	IT		X	X							X	X			
98	PRIMARY TAX PARCEL				\$ -	\$ -	\$ -	0.13	Vacant	IT		X	X							X	X			
99	324002300	112 MAIN AVENUE	FREEDOM FELLOWSHIP INC		\$ -	\$ -	\$ -	0.69	Church	IT		X	X		X					X	X			
100	324002200		ELECTRIC & WATER DEPT	CITY OF KAUKAUNA	\$ -	\$ -	\$ -	0.13	Vacant	IT		X	X							X	X			
101	PRIMARY TAX PARCEL				\$ -	\$ -	\$ -	0.34	Vacant	IT		X	X							X	X			
102	PRIMARY TAX PARCEL				\$ -	\$ -	\$ -	1.30	Institutional	IT		X	X							X	X			
103	PRIMARY TAX PARCEL				\$ -	\$ -	\$ -	0.77	Vacant	IT		X	X							X	X		X	
104	323040900	103 MAIN AVENUE	CITY OF KAUKAUNA		\$ -	\$ -	\$ -	3.03	Vacant	IT		X	X							X	X		X	
105	323041100	111 MAIN AVENUE	111 MAIN LLC		\$ -	\$ -	\$ -	0.91	Residential	CCD		X	X		X	X				X	X			
106	323041101		CITY OF KAUKAUNA		\$ -	\$ -	\$ -	0.02	Vacant	CCD		X	X							X	X		X	
107	PRIMARY TAX PARCEL				\$ -	\$ -	\$ -	0.21	Vacant	CCD		X	X							X	X			
108	323041000	101 MAIN AVENUE	THOMAS P COPS	MONICA COPS	\$ 67,500	\$ 129,800	\$ 197,300	1.12	Commercial	CCD		X	X	X	X	X				X	X		X	
109	321032400		CITY OF KAUKAUNA		\$ -	\$ -	\$ -	1.40	Vacant	IT		X	X							X	X			
110	OVERLAP				\$ -	\$ -	\$ -	0.12	Vacant	CCD		X	X							X	X			
111	321031200		CITY OF KAUKAUNA		\$ -	\$ -	\$ -	0.01	Commercial	CCD		X								X	X			
112	321031100	107 W WISCONSIN AVENUE	MARGUERITE R GIORDANA		\$ 26,200	\$ 167,800	\$ 194,000	0.11	Commercial	CCD		X								X	X			
113	321031000	111 W WISCONSIN AVENUE	JODI G STATZ		\$ 10,200	\$ 83,600	\$ 93,800	0.05	Commercial	CCD		X								X	X			
114	321030900	115 W WISCONSIN AVENUE	JAMES P VANDERLOOP		\$ 14,800	\$ 97,600	\$ 112,400	0.08	Commercial	CCD		X	X		X					X	X			

Map #	Parcel #	Property Address	Owner Name	Owner Name 2	Land Value (2021)	Improve Value (2021)	Total Value (2021)	Area (ac)	Use	Zoning	Vacant 7+ Years	Property Blighted or in Need of Rehab	Use of Property is Underutilized or Inappropriate for Location	Existing Dilapidation, Deterioration or Aging	Obsolete Building Construction or Layout	Building Vacancy	Inadequate Ventilation, Light, Air, Sanitation, or Open Spaces	High density or over-crowding	Conditions that Endanger Life or Property	Obsolete Platting	Diversity of Ownership	Environmental Contamination	Deterioration of Site or Other Improvements	Inadequate Public Improvements which Impair Sound Growth
115	321030800	121 W WISCONSIN AVENUE	PLAN B DECOSTER LLC		\$ 14,800	\$ 100,100	\$ 114,900	0.09	Commercial	CCD		X	X		X					X	X			
116	321030700	127 W WISCONSIN AVENUE	ALISON L MOTHES		\$ 10,200	\$ 137,700	\$ 147,900	0.06	Commercial	CCD		X								X	X			
117	321030600	135 W WISCONSIN AVENUE	WISCONSIN TELEPHONE COMPANY		\$ -	\$ -	\$ -	0.12	Commercial	CCD		X	X		X					X	X			
118	321030500	141 W WISCONSIN AVENUE	BOWLAND LLC		\$ 19,000	\$ 143,800	\$ 162,800	0.13	Commercial	CCD		X								X	X			
119	321030400	147 W WISCONSIN AVENUE	REDEVELOPMENT AUTHORITY CITY		\$ -	\$ -	\$ -	0.07	Commercial	CCD		X	X							X	X			
120	321030300	151 W WISCONSIN AVENUE	REDEVELOPMENT AUTHORITY CITY		\$ -	\$ -	\$ -	0.07	Commercial	CCD		X								X	X			
121	321030200	157 W WISCONSIN AVENUE	REDEVELOPMENT AUTHORITY CITY				\$ -	0.13	Commercial	CCD		X	X							X	X			
122	321029900	163 W WISCONSIN AVENUE	FELLER LLC		\$ 18,300	\$ 12,300	\$ 30,600	0.13	Commercial	CCD														
123	321029800	171 W WISCONSIN AVENUE	FELLER LLC		\$ 15,500	\$ 185,600	\$ 201,100	0.11	Commercial	CCD														
124	321029700	173 W WISCONSIN AVENUE	173 W WISCONSIN AVE PROPERTY LLC		\$ 10,200	\$ 122,900	\$ 133,100	0.07	Commercial	CCD										X	X			
125	321029600	177 W WISCONSIN AVENUE	CHRIS BERKERS PROPERTIES LLC	FRANK KANTELBERG REAL ESTA	\$ 22,800	\$ 100,200	\$ 123,000	0.17	Commercial	CCD		X	X	X	X					X	X			
126	321029500	181 W WISCONSIN AVENUE	RIVERSIDE PROP MANAGEMENT LLC		\$ 18,000	\$ 55,000	\$ 73,000	0.12	Commercial	CCD		X			X									
127	PRIMARY TAX PARCEL						\$ -	0.17	Commercial	CCD		X								X				
128	321029400	201 W WISCONSIN AVENUE	DONNA M VANDEHEY	WILLIAM T GREINER	\$ 20,600	\$ 57,600	\$ 78,200	0.24	Commercial	CCD		X		X	X					X	X			
129	OVERLAP						\$ -	0.42	Vacant	IT		X								X				
130	321028800		RIVERSIDE PROP MANAGEMENT LLC		\$ 10,400	\$ 8,900	\$ 19,300	0.18	Parking	CCD		X	X							X				
131	321028900		RIVERSIDE PROP MANAGEMENT LLC		\$ 12,100	\$ 6,800	\$ 18,900	0.16	Parking	CCD		X	X							X				
132	321029000		RIVERSIDE PROP MANAGEMENT LLC		\$ 17,400	\$ 15,400	\$ 32,800	0.23	Parking	CCD		X	X							X				
133	321029100	213 W WISCONSIN AVENUE	RIVERSIDE PROP MANAGEMENT LLC		\$ 24,700	\$ 174,400	\$ 199,100	0.28	Commercial	CCD		X	X		X					X				
134	321029200	211 W WISCONSIN AVENUE	RIVERSIDE PROP MANAGEMENT LLC		\$ 10,600	\$ 75,700	\$ 86,300	0.07	Commercial	CCD														
135	321029300		RIVERSIDE PROP MANAGEMENT LLC		10600	8500	\$ 19,100	0.07	Parking	CCD		X	X							X				
136	321017800	200 W WISCONSIN AVENUE	JAMES J SCHMIDT (LC)	JULBILLIE LLC	22800	95300	\$ 118,100	0.17	Commercial	CCD		X		X	X								X	
137	322038900	184 W WISCONSIN AVENUE	TRUCKEY PROPERTIES LLC		17100	166000	\$ 183,100	0.11	Commercial	CCD		X	X	X	X				X		X		X	
138	322038800	180 W WISCONSIN AVENUE	PAUL VANBERKEL (LC)	CURRAN REAL ESTATE LLC	6100	30600	\$ 36,700	0.03	Commercial	CCD		X		X	X		X			X	X		X	
139	322039000	172 W WISCONSIN AVENUE	BRIDAL ELEGANCE PROPERTIES LLC		26200	127800	\$ 154,000	0.19	Commercial	CCD		X								X			X	
140	322039100	166 W WISCONSIN AVENUE	DONALD J GRISSMAN (LC)	C SQUARED PROPERTIES LLC	37200	212000	\$ 249,200	0.29	Commercial	CCD		X		X	X					X			X	
141	322038300	150 W WISCONSIN AVENUE	BOWLAND LLC		11800	64600	\$ 76,400	0.11	Commercial	CCD		X								X	X			
142	322039300	136 W WISCONSIN AVENUE	BOWLAND LLC		30800	335300	\$ 366,100	0.27	Commercial	CCD														
143	322039400	132 W WISCONSIN AVENUE	CHARLES G EGAN		12500	65000	\$ 77,500	0.08	Commercial	CCD		X	X	X	X					X	X		X	
144	322039500	124 W WISCONSIN AVENUE	RICHARDS DIAMONDS & GEMS INC		12500	59400	\$ 71,900	0.08	Commercial	CCD														
145	322039600	120 W WISCONSIN AVENUE	CITY OF KAUKAUNA				\$ -	0.08	Commercial	CCD														
146	322039700	116 W WISCONSIN AVENUE	KC STUMPF PROPERTIES LLC		14800	143800	\$ 158,600	0.10	Commercial	CCD														
147	322039800	112 W WISCONSIN AVENUE	DENNIS L PRINGNITZ	SUSAN J PRINGNITZ	10600	109100	\$ 119,700	0.07	Commercial	CCD														
148	322039900	102 W WISCONSIN AVENUE	JENNIFER R LORBIECKI	JOHN D LORBIECKI	26200	57700	\$ 83,900	0.17	Commercial	CCD														
149	322037600		CITY OF KAUKAUNA				\$ -	0.16	Parking	CCD		X	X							X				
150	322037400		CITY OF KAUKAUNA				\$ -	0.06	Parking	CCD		X	X							X				
151	322037300		CITY OF KAUKAUNA				\$ -	0.06	Parking	CCD		X	X							X				
152	322037500		CITY OF KAUKAUNA				\$ -	0.05	Parking	CCD		X	X							X				
153	322037700		CITY OF KAUKAUNA				\$ -	0.08	Parking	CCD		X	X							X				
154	322037800		RICHARDS DIAMONDS & GEMS INC		11300	3000	\$ 14,300	0.08	Parking	CCD		X	X							X	X			
155	322037900		CHARLES G EGAN		4700	0	\$ 4,700	0.04	Parking	CCD		X	X							X	X			
156	322038000		BOWLAND LLC		11600	4700	\$ 16,300	0.08	Parking	CCD		X	X							X	X			
157	322038100		BOWLAND LLC		15200	3900	\$ 19,100	0.11	Parking	CCD		X	X							X	X			
158	322041700	120 DOTY STREET	BLDG OFF FIELD RL EST	UNITED STATES POSTAL SERVICE			\$ -	1.51	Institutional	IT		X	X		X									
159	322042200	106 DOTY STREET	THOMAS PATERIMOS	SHANNON PATERIMOS	16900	114400	\$ 131,300	0.17	Residential	CCD														
160	322042300	305 LAWE STREET	JUDD L VANDENHEUVEL	DONNA M VANDENHEUVEL	21400	51500	\$ 72,900	0.13	Commercial	CCD		X			X						X			
161	322033200	200 LAWE STREET	DUTCH BOYZ KAUKAUNA LLC		58200	0	\$ 58,200	0.31	Vacant	CCD		X	X								X	X	X	
162	322032913	120 E WISCONSIN AVENUE	BANK OF KAUKAUNA		32300	45400	\$ 77,700	0.26	Commercial	CCD		X	X	X	X						X	X	X	
163	322032912	250 LAWE STREET	CITY OF KAUKAUNA				\$ -	1.59	Vacant	CCD	X	X	X										X	
164	322032914		CITY OF KAUKAUNA				\$ -	0.23	Vacant	CCD	X	X	X										X	
165	322032911	300 LAWE STREET	CITY OF KAUKAUNA				\$ -	1.53	Vacant	CCD	X	X	X										X	
166	322040600	311 LAWE STREET	NGE INVESTMENTS LLC		19200	0	\$ 19,200	0.12	Parking	CCD		X	X								X		X	
167	322040500	319 LAWE STREET	JESUS SEPTIMO	AMANDA SEPTIMO	13500	104000	\$ 117,500	0.08	Commercial	CCD														
168	322040700	107 SARAH STREET	TOTAL HOME MAINTENANCE LLC		13500	77700	\$ 91,200	0.13	Residential	CCD														
169	322044000	401 LAWE STREET	MCDONALDS CORP		163000	656800	\$ 819,800	1.07	Commercial	CCD														
170	322042401		CITY OF KAUKAUNA				\$ -	0.01	Vacant	CCD	X	X	X								X			
171	322040000	420 LAWE STREET	SCHOOL DIST NO 2				\$ -	0.35	Park	IT														

Map #	Parcel #	Property Address	Owner Name	Owner Name 2	Land Value (2021)	Improve Value (2021)	Total Value (2021)	Area (ac)	Use	Zoning	Vacant 7+ Years	Property Blighted or in Need of Rehab	Use of Property is Underitized or Inappropriate for Location	Existing Dilapidation, Deterioration or Aging	Obsolete Building Construction or Layout	Building Vacancy	Inadequate Ventilation, Light, Air, Sanitation, or Open Spaces	High density or over-crowding	Conditions that Endanger Life or Property	Obsolete Platting	Diversity of Ownership	Environmental Contamination	Deterioration of Site or Other Improvements	Inadequate Public Improvements which Impair Sound Growth
172	322036600	500 LAWE STREET	SYDNEY HUMMELL PROPERTIES LLC		119200	169000	\$ 288,200	0.90	Commercial	CCD		X	X		X									
173	322040400	107 E DIVISION STREET	RALPH PARSONS	VIRGINIA PARSONS	9000	97800	\$ 106,800	0.08	Residential	CCD														
174	322040300	604 LAWE STREET	RYAN MEYERHOFER		15000	89600	\$ 104,600	0.13	Residential	CCD														
175	322040200	610 LAWE STREET	MEESEEKS LLC		13500	54400	\$ 67,900	0.08	Commercial	CCD		X			X	X					X			
176	322077500	704 LAWE STREET	DANIEL H SASNOWSKI		26300	30000	\$ 56,300	0.28	Residential	CCD		X	X	X	X								X	
177	322077700	708 LAWE STREET	DANIEL H SASNOWSKI		28900	84800	\$ 113,700	0.22	Commercial	CCD		X	X		X								X	
178	322077800	712 LAWE STREET	DANIEL H SASNOWSKI		26300	50500	\$ 76,800	0.29	Residential	CCD														
179	322025500	705 LAWE STREET	GSD PETROLEUM LLC		71000	58200	\$ 129,200	0.37	Commercial	CCD		X	X	X	X	X							X	
180	322045400	601 LAWE STREET	POONAM LLC		39100	202300	\$ 241,400	0.21	Commercial	CCD		X	X	X	X								X	
181	322045500	106 BROTHERS STREET	POONAM LLC		17800	0	\$ 17,800	0.14	Vacant	CCD	X	X												
									Acres	Percent					Percent	Acres	#							
TOTALS					\$ 2,693,200	\$ 12,303,400	\$ 14,996,600	72.14	Total TID Area	100.0%	Vacant Lands				20.0%	10.73	19							
								53.66	Parcel Acres	74.4%	Lands Vacant > 7 Years				6.5%	3.50								
								18.48	Right-of-Way	25.6%	In Need of Rehab or Blighted Commercial				91.4%	49.06								
															24.3%	13.03								

APPENDIX B: PROPERTY OWNER CORRESPONDENCE

The following correspondence was sent to all property owners in the district as required under Wis. Stats. 66.1105.



January 3, 2023

CITY OF KAUKAUNA
144 W 2ND STREET
KAUKAUNA, WI 54130

Re: Notice of Public Hearing
Proposed Tax Incremental District No. 12 (TID No. 12) Boundaries and Project Plan

Dear Property Owner:

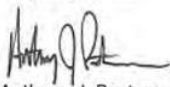
The City of Kaukauna's Zoning & Planning Commission (ZPC) has developed a draft plan for the City's proposed creation of Tax Incremental District No. 12 (the "District") in the downtown of the City—centered along Lawe Street/Crooks Avenue (Hwy 55) generally from Third Street to Division Street—to promote elimination of blight within the proposed District boundaries. In accordance with Wisconsin State Statutes, the Plan Commission has preliminarily determined that at least 50-percent of the area identified within the designated boundaries of the District qualifies.

This designation is being made for the purposes of allowing for the possible use of Tax Incremental Financing to pay for public sewer and water improvements, road reconstruction, pedestrian amenities, offset any potential assessments, and any other expenditures to promote blight elimination and redevelopment within the proposed District boundaries. The District is intended to enhance opportunities for development and improvement in the area. *The District will not result in an additional tax or assessment on any property and the District does not impact your ability to continue to use your property.*

You have been identified as an owner of real property located within the boundaries of the proposed District. Because your property falls within the District, you are being provided notice as required by Wisconsin State Statutes Section 66.1105(4)(a) and (c). A public hearing on this matter is scheduled for January 19, 2023 at 4:00pm in the Common Council Chambers at the City of Kaukauna Municipal Services Building, 144 W. 2nd Street, Kaukauna, Wisconsin. A copy of the public hearing notice is enclosed. All interested in commenting on the plan will be afforded a reasonable opportunity to be heard.

I encourage you to contact Joe Stephenson, Director of Planning and Community Development, in advance of the hearing to answer any questions regarding the Tax Incremental Financing program and the TID No. 12 Project Plan. He can be reached at jstephenson@kaukauna-wi.org or (920) 766-6370. A copy of the proposed Project Plan, which includes information detailing the individual properties identified, is available for review at the Municipal Services Building, 144 W. 2nd Street, and will be provided upon request.

Very truly yours,


Anthony J. Penterman
Mayor

Enclosure: Public Hearing Notice

CITY OF KAUKAUNA

144 W 2nd Street
Kaukauna, WI 54130

920.766.6300
www.cityofkaukauna.com

APPENDIX C: TAXING JURISDICTION CORRESPONDENCE

The following correspondence was sent to all taxing jurisdictions in the district as required under Wis. Stats. 66.1105.



December 29, 2022

Robert Schafer
Director of Business Services
Kaukauna Area School District
1701 County Road CE
Kaukauna, WI 54130

Re: Proposed Tax Incremental District No. 12

Dear Mr. Schafer:

The City of Kaukauna, in a continuing effort to spur development and improvements in the downtown, the City is considering the creation of Tax Incremental District (TID) No. 12 under 66.1105, Wisconsin Statutes. TID No. 12 is centered along Lawe Street/Crooks Avenue (Hwy 55) generally from Third Street to Division Street—to promote elimination of blight within the proposed District boundaries. The proposed TID is focused on the underperforming or redeveloping properties and installing new infrastructure, and will overlap some properties already included in TID 4 and TID 8.

Section 66.1105(4m), Wis. Stats., requires the City to notify all of the affected taxing jurisdictions of our intent to create a new tax incremental district. Enclosed is a copy of the Notice of Public Hearing advertising the Plan Commission meeting at which the project plan and boundary will be considered.

State Statutes also require each taxing jurisdiction to select a member to represent the jurisdiction on a board, referred to as a Joint Review Board. Statutes also require that the Joint Review Board meet within fourteen (14) days of the public hearing notice posting and prior to the scheduled public hearing. The hearing notice will be posted for the first time on January 4, 2023, and the hearing will be held on January 19, 2023 at the Kaukauna Plan Commission meeting.

You will be contacted by the City to schedule the Joint Review board meeting to introduce the proposed project and to solicit initial feedback. Additional materials will be provided under separate cover prior to the meeting.

Very truly yours,

Anthony J. Penterman
Mayor

Enclosures: (2) Map of TID 12 Boundary & Public Hearing Notice

CITY OF KAUKAUNA

144 W 2nd Street
Kaukauna, WI 54130

920.766.6300
www.cityofkaukauna.com

APPENDIX D: PLAN COMMISSION PUBLIC HEARING NOTICE & PROOF OF PUBLICATION

NOTICE OF PUBLIC HEARING
REGARDING THE PROPOSED PROJECT PLAN
AND TERRITORY FOR TAX INCREMENTAL DISTRICT NO. 12
IN THE CITY OF KAUKAUNA, WISCONSIN

NOTICE IS HEREBY GIVEN that on January 19, 2023 4:00 PM, or as soon thereafter as the matter can be heard, a public hearing will be held before the Plan Commission of the City of Kaukauna, Brown County, Wisconsin in the Common Council Chambers at the City of Kaukauna Municipal Services Building, 144 W. 2nd Street, Kaukauna, Wisconsin, pursuant to the requirements of §66.1105(4)(h) of the Wisconsin Statutes, regarding a proposed project plan and territory to create Tax Incremental District No. 12 in the City.

The City of Kaukauna, in a continuing effort to spur development and job creation in the community is considering the creation of Tax Incremental District (TID) No. 12 under 66.1105, Wisconsin Statutes. TID No. 12 in the downtown of the City—centered along Lawe Street/Crooks Avenue (Hwy 55) generally from Third Street to Division Street—as illustrated in Exhibit A. TID No. 12 is classified as a “Blight Elimination TID” based upon a finding that the district has been designated as suitable for redevelopment as outlined in Wisconsin Statutes 66.1105(4)(gm)1.

Proposed project activities may include, but are not limited to: site grading and fill, sanitary sewer system improvements, stormwater management system improvements, electric service, gas service, communications infrastructure, street improvements, lighting, sidewalks and recreation trails, professional and organizational services, administrative costs, and finance costs. The proposed project plan's project costs may include cash grants made by the City to owners, lessees, or developers of land that is located within the tax incremental district. The proposed costs will include select roadway, sanitary sewer, and water main projects within the proposed boundary and within a ½ mile radius of the proposed boundary of the District.

A draft of the project plan and boundary to be considered by the City Plan Commission is available in the Planning and Community Development office, 144 W. 2nd Street, Kaukauna, Wisconsin. A copy of the proposed project plan will be provided upon request.

At the public hearing, all persons will be afforded a reasonable opportunity to be heard concerning the amendment to the project plan.

Dated this 22nd day of December, 2022

Anthony Penterman
Mayor

Publish: January 4 and January 11, 2023

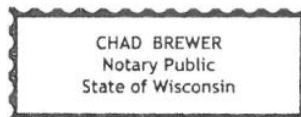
EXHIBIT A: Boundary Map



Parcel Numbers in TID	Parcel Numbers in TID	Parcel Numbers in TID	Parcel Numbers in TID	Parcel Numbers in TID	Parcel Numbers in TID
325021900	324009190	324005502	323042800	322039300	321030400
325021800	324009000	324005501	323041101	322039100	321030300
325021600	324008900	324005501	323041100	322039000	321030200
324075400	324008800	324005500	323041000	322038900	321029900
324075400	324008700	324005400	323040900	322038800	321029800
324017801	324008600	324005300	323040500	322038300	321029700
324012800	324008500	324005100	323040400	322038100	321029600
324012800	324008400	324005000	323040300	322038000	321029500
324012500	324008300	324004900	322077800	322037900	321029400
324012400	324008200	324004700	322077700	322037800	321029300
324012300	324008100	324004600	322077500	322037700	321029200
324012200	324008000	324004500	322045500	322037600	321029100
324012100	324007900	324004300	322045400	322037500	321029000
324011900	324007800	324004200	322044000	322037400	321028900
324011700	324007700	324004100	322042401	322037300	321028800
324011600	324007500	324002300	322042300	322036600	321017800
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324009500	324006000	323043300	322039600	321030700	300
324009400	324005900	323043200	322039500	321030600	300
324009300	324005503	323043100	322039400	321030500	300

STATE OF WISCONSIN AFFIDAVIT OF PUBLICATIONLaurie Hammen

being duly sworn doth depose and say that he/she is an authorized representative of the **TIMES-VILLAGER**, a weekly newspaper published by News Publishing Co., Inc. at **Kaukauna, Wisconsin, in Outagamie County**, and that an advertisement of which the annexed is a true copy, taken from said paper, was published therein on:

01/04/202301/11/2023

SIGNED

Laurie A. Hammen

DATED

01/12/2023[Signature]

Notary Public, State of Wisconsin

My Commission Expires

4/25/2023# of Lines 104# of Weeks Published 2Publication Fee \$ 367.66Proof of Publication \$ 1.00Total \$ 368.66

January 4 & 11, 2023
CITY OF KAUKAUNA
NOTICE OF PUBLIC HEARING
REGARDING THE PROPOSED PROJECT PLAN
AND TERRITORY FOR TAX INCREMENTAL DISTRICT NO. 12
IN THE CITY OF KAUKAUNA, WISCONSIN

NOTICE IS HEREBY GIVEN that on January 19, 2023 4:00 PM, or as soon thereafter as the matter can be heard, a public hearing will be held before the Plan Commission of the City of Kaukauna, Outagamie County, Wisconsin in the Common Council Chambers at the City of Kaukauna Municipal Services Building, 144 W. 2nd Street, Kaukauna, Wisconsin, pursuant to the requirements of §66.1105(4)(h) of the Wisconsin Statutes, regarding a proposed project plan and territory to create Tax Incremental District No. 12 in the City.

The City of Kaukauna, in a continuing effort to spur development and job creation in the community is considering the creation of Tax Incremental District (TID) No. 12 under 66.1105, Wisconsin Statutes, TID No. 12 in the downtown of the City—centered along Lawe Street/Crooks Avenue (Hwy 55) generally from Third Street to Division Street—as illustrated in Exhibit A. TID No. 12 is classified as a "Blight Elimination TID" based upon a finding that the district has been designated as suitable for redevelopment as outlined in Wisconsin Statutes 66.1105(4)(gm)1.

Proposed project activities may include, but are not limited to: site grading and fill, sanitary sewer system improvements, stormwater management system improvements, electric service, gas service, communications infrastructure, street improvements, lighting, sidewalks and recreation trails, professional and organizational services, administrative costs, and finance costs. The proposed project plan's project costs may include cash grants made by the City to owners, lessees, or developers of land that is located within the tax incremental district. The proposed costs will include select roadway, sanitary sewer, and water main projects within the proposed boundary and within a ½ mile radius of the proposed boundary of the District.

A draft of the project plan and boundary to be considered by the City Plan Commission is available in the Planning and Community Development office, 144 W. 2nd Street, Kaukauna, Wisconsin. A copy of the proposed project plan will be provided upon request.

At the public hearing, all persons will be afforded a reasonable opportunity to be heard concerning the amendment to the project plan.

Questions regarding the matter shall be directed to Joe Stephenson, Planning and Community Development Director, by mail at PO Box 890, Kaukauna, WI 54130 or by phone at 920.766.6315 or by email at jstephenson@kaukauna-wi.org.

Dated this 22nd day of December, 2022

Anthony J. Penterman
Mayor

EXHIBIT A: Boundary Map

Legend

- TID No. 12 Boundary
- TID No. 12 Parcel

Parcel Numbers by TID

Parcel Numbers by TID	Parcel Numbers by TID	Parcel Numbers by TID	Parcel Numbers by TID	Parcel Numbers by TID	Parcel Numbers by TID
12001000	12001001	12001002	12001003	12001004	12001005
12001006	12001007	12001008	12001009	12001010	12001011
12001012	12001013	12001014	12001015	12001016	12001017
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APPENDIX E: PLAN COMMISSION PUBLIC HEARING MINUTES

APPENDIX F: PLAN COMMISSION RESOLUTION APPROVING THE TID NO. 12 PROJECT PLAN & BOUNDARY

RESOLUTION 2023-5372

APPROVING BOUNDARY AND PROJECT PLAN
FOR TAX INCREMENTAL DISTRICT NO. 12
CITY OF KAUKAUNA, OUTAGAMIE COUNTY, WISCONSIN

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

WHEREAS, pursuant to §66.1105, Wis. Stats., the City of Kaukauna is proposing territory and project plan Tax Incremental District No. 12, City of Kaukauna as a redevelopment or blight elimination district; and

WHEREAS, the Plan Commission has prepared the Tax Incremental District No. 12 Project Plan to include:

- 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 §66.1105(2)(f)1.k. and §66.1105(2)(f)1.n. of the Wisconsin Statutes, 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. A statement that the proposed project plan's project costs include cash payments made by the municipality to owners, lessees, or developers of land;
- l. A statement that the City may undertake projects within territory located within one-half (½) mile of the District boundary;

- m. An opinion of the City Attorney or of an attorney retained by the City advising that the plan is complete and complies with §66.1105(4)(f) of the Wisconsin Statutes.

WHEREAS, The proposed project plan's project costs may include cash grants made by the City to owners, lessees, or developers of land that is located within the tax incremental district, and may include utility and roadway infrastructure projects within the proposed boundary and within a ½-mile radius of the proposed boundary of the District that benefit the District; and

WHEREAS, the City has evaluated conditions within the area designated as TID No. 12 and has determined that conditions exist sufficient to meet the statutory definition of blighted area under §66.1105(2)(ae), and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on January 19, 2023 held a public hearing concerning the proposed Project Plan and Boundaries, providing interested parties a reasonable opportunity to express their views thereon, and

WHEREAS, prior to its publication, a copy of the notice of said hearing was sent to the entities having the power to levy taxes on property located within the proposed, including, the Executive Office of the City of Kaukauna, the Finance Director for Outagamie County, the Kaukauna Area School District Representative, and the Fox Valley Technical College Representative, in accordance with the procedures specified in the Tax Increment Law; and

WHEREAS, in accordance with Wisconsin Statutes and prior to its publication, correspondence with the notice of public hearing and map of the proposed boundary was sent to affected properties proposed to be included in the territory, and

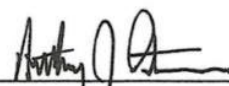
NOW, THEREFORE, BE IT RESOLVED by the Plan Commission of the City of Kaukauna that:

1. The boundaries of Tax Incremental District No. 12 be as illustrated in Exhibit A of this Resolution.
2. Not less than 50-percent of the real property in the District by area meets the statutory definition of "blighted area" under Sec. 66.1105(2)(ae)(1), Wis. Stats.

3. The District is declared to be a blight area district.
4. The percentage of territory within the District devoted to retail business at the end of the expenditure period will be nearly 50-percent.
5. The equalized value of the taxable property of the District, plus the value increment of all existing districts does not exceed 12-percent of the total equalized value of taxable property within the City.
6. The boundaries of TID No. 12 will not include territory that was not within the boundary of the City of Kaukauna on January 1, 2004, AND where less than 3 years have elapsed since the territory was annexed by the City.
7. The improvement of the area is likely to enhance significantly the real value of other properties in the area, and that development would not occur without the TID creation.
8. The project costs outlined in the Project Plan relate directly to blight elimination and redevelopment, and the economic benefits are sufficient to compensate for the cost.
9. In the opinion of the City, the benefits outweigh the anticipated tax increments to be paid by the district's property owners.
10. The creation date of TID No. 12 is effective January 1, 2023.
11. The Project Plan of the District is feasible and promotes orderly development in the City in conformity with the Comprehensive Plan.
12. The Project Plan and Boundary for the District is approved.

BE IT FURTHER RESOLVED that the that the Plan Commission recommends that the City Council approve the Boundary and Project Plan for Tax Increment District No. 12, City of Kaukauna, Wisconsin pursuant to the provisions of §66.1105(4)(g) Wis. Stats.

Adopted by the Plan Commission of the City of Kaukauna this 19th day of January, 2023.

APPROVED: 
Anthony J. Penterman, City
Plan Commission Chair

ATTEST: 
Joe Stephenson, City Plan
Commission Recording Secretary

EXHIBIT A: BOUNDARY OF CITY OF KAUKAUNA TID NO. 12



Parcel Numbers in TID	Parcel Numbers in TID	Parcel Numbers in TID	Parcel Numbers in TID	Parcel Numbers in TID	Parcel Numbers in TID
325021900	324005100	324005502	323042800	322039300	321030400
325021800	324006000	324005501	323041101	322039100	321030300
325021600	324006900	324005501	323041100	322039000	321030200
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324011600	324007500	324002300	322042300	322036600	321017800
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324009400	324005900	323043200	322039500	321030600	300
324009300	324005503	323043100	322039400	321030500	300

APPENDIX G: CITY COUNCIL MEETING MINUTES**COUNCIL PROCEEDINGS - COUNCIL CHAMBERS –
KAUKAUNA, WISCONSIN – FEBRUARY 7, 2023**

Pursuant to adjournment on January 17, 2023 meeting of the Common Council of the City of Kaukauna was called to order by Mayor Penterman at 7:00 P.M. on Tuesday, February 7, 2023.

Roll call present: Antoine, Coenen, DeCoster, Eggleston, Kilgas, Moore, Schell, and Thiele.

Also present: Attorney Davidson, DPW/Eng. Neumeier, Planner Stephenson, Fin. Dir. Van Rossum, Fire Chief Carrel, HR Dir. Swaney, and interested citizens.

One minute of silent prayer and the Pledge of Allegiance to the American Flag observed by the assembly.

Motion by Moore, seconded by Coenen to adopt the minutes of the Common Council meeting of January 17, 2023.

All Ald. voted aye.

Motion carried.

**PRESENTATION OF LETTERS, PETITIONS, REMONSTRANCES, MEMORIALS, AND
ACCOUNTS****Bills Payable**

Motion by Moore, seconded by Schell to pay bills out of the proper accounts.

All Ald. voted aye.

Motion carried.

PUBLIC APPEARANCES

Christine Lamers, 703 Grignon Street, Kaukauna spoke regarding the bonding of Dreamville Kaukauna LLC. She is wondering if the bonding is contingent upon a percentage of these apartments be for low- income renters.

Dave Schmitt, 1611 Main Avenue, Kaukauna spoke regarding the abatement fine he received and is hoping a payment plan can be arranged.

Mike Winus, 1617 Main Avenue, Kaukauna addressed the City of Kaukauna payment plan for special charges. He feels if the City charges interest on these fines that it is double taxation. He feels more transparency is needed for residents being charged for special services.

BUSINESS PRESENTED BY THE MAYOR**Public Hearing for TEFRA Bonds for Dreamville Kaukauna, LLC.**

Alvin Johnson from Hope Housing Foundation, Developer for Dreamville Kaukauna LLC. was present to answer questions. The City of Kaukauna's median income is \$69,308. He stated about 50% of the units will be for people earning about \$56,000 a year. Planner Stephenson stated that the apartments fall into the category of workforce housing, not low-income housing.

CITY OF KAUKAUNA

144 W 2nd Street
Kaukauna, WI 54130

920.766.6300
www.cityofkaukauna.com

Kaukauna Professional Police Association Collective Bargaining Agreement for January 1, 2023 – December 31, 2025.

Mayor Penterman stated that this agreement was on the Finance & Personnel Committee meeting agenda last night and was asked to be put on this meeting agenda. Mayor stated this should not become a habit of taking matters out of committee. If there is a need to discuss at the Council level, the item should be put on a future meeting agenda rather than amending the next night's agenda.

Motion by Moore, seconded by Kilgas to approve the Kaukauna Professional Police Association Collective Bargaining Agreement for January 1, 2023 – December 31, 2025.

Roll call vote: Antoine-aye, Coenen-aye, DeCoster-aye, Eggleston-aye, Kilgas-aye, Moore-aye, Schell-aye, Thiele-aye.

Motion carried 8-0.

PRESENTATION OF ORDINANCES AND RESOLUTIONS**Resolution 2023-5366 Resolution accepting Bluestem Meadows 3 Subdivision and requiring sewer therein.**

Motion by Moore, seconded by Schell to suspend the rules and waive the reading of Resolution 2023-5366.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Antoine to adopt Resolution 2023-5366 as amended with correct date of 2023 instead of 2022 in the title.

All Ald. voted aye.

Motion carried.

Resolution 2023-5372 Resolution Authorizing Public Finance Authority to Issue Bonds to Finance Facilities in the City of Kaukauna, Wisconsin.

Motion by Moore, seconded by Coenen to suspend the rules and waive the reading of Resolution 2023-5372.

All Ald. voted aye.

Motion carried.

Alder Moore stated that this resolution is being done in support of the development and the securing of bonding through their own financing. Alder Thiele expressed her concern regarding the agreement to build market rate apartments.

Motion by Moore, seconded by Thiele to adopt Resolution 2023-5372 as amended with date change.

All Ald. voted aye.

Motion carried.

Resolution 2023-5373 Approving Boundary and Project Plan to Create Tax Increment District No. 12 City of Kaukauna Outagamie County, Wisconsin.

Motion by Moore, seconded by Eggleston to suspend the rules and waive the reading of Resolution 2023-5373.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Thiele to adopt Resolution 2023-5373 Approving Boundary and Project Plan to Create Tax Increment District No. 12 City of Kaukauna Outagamie County, Wisconsin.

Roll call vote: DeCoster-aye, Eggleston-aye, Kilgas-aye, Moore-aye, Schell-aye, Thiele-aye, Antoine-aye.

Motion carried 8-0.

CLOSED SESSION

Adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) to discuss the disposition of public property - former RR property.

Motion by Moore, seconded by Schell to adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) to discuss the disposition of public property – former RR property.

All Ald. voted aye.

Motion carried.

Adjourned to closed session at 8:27 p.m.

Motion by Moore, seconded by DeCoster to return to open session for possible action.

All Ald. voted aye.

Motion carried.

Returned to open session at 8:37 p.m.

Adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) to discuss the disposition of public property – Commerce Crossing – Evergreen Drive.

Motion by Moore, seconded by Kilgas to adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) to discuss the disposition of public property – Commerce Crossing – Evergreen Drive.

All Ald. voted aye.

Motion carried.

Adjourned to closed session at 8:37 p.m.

Motion by Moore, seconded by Thiele to return to open session for possible action.

All Ald. voted aye.

Motion carried.

Returned to open session at 9:10 p.m.

Motion by Moore, seconded by Kilgas to reject the offer from Commonwealth and direct staff to work with Commonwealth regarding the offer.

All Ald. voted aye.

Motion carried.

Adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) to discuss the disposition of public funds - New Prosperity Industrial Park.

Motion by Moore, seconded by Coenen to adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) to discuss the disposition of public funds - New Prosperity Industrial Park.

All Ald. voted aye.

Motion carried.

Adjourned to closed session at 9:12 p.m.

Motion by Moore, seconded by Schell to return to open session for possible action.

All Ald. voted aye.

Motion carried.

Returned to open session at 9:17 p.m.

Motion by Moore, seconded by Antoine to approve the WB44 Counter offer from Straightline Properties LLC with two amendments noted.

All Ald. voted aye.

Motion carried.

ADJOURN

Motion by Thiele, seconded by Kilgas to adjourn.

All Ald. voted aye.

Motion carried.

Meeting adjourned at 9:18 p.m.

Sally Kenney, Clerk



APPENDIX H: CITY COUNCIL RESOLUTION ADOPTING THE TID No. 12 PROJECT PLAN & BOUNDARY

RESOLUTION 2023-5373

APPROVING BOUNDARY AND PROJECT PLAN
TO CREATE TAX INCREMENTAL DISTRICT NO. 12
CITY OF KAUKAUNA OUTAGAMIE COUNTY, WISCONSIN

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

WHEREAS, pursuant to §66.1105, Wis. Stats., the City of Kaukauna is proposing territory and project plan Tax Incremental District No. 12, City of Kaukauna as a redevelopment or blight elimination district; and

WHEREAS, the Plan Commission has prepared the Tax Incremental District No. 12 Project Plan to include:

- 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 §66.1105(2)(f)1.k. and §66.1105(2)(f)1.n. of the Wisconsin Statutes, 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. A statement that the proposed project plan's project costs include cash payments made by the municipality to owners, lessees, or developers of land;

- l. A statement that the City may undertake projects within territory located within one-half (½) mile of the District boundary;
- m. An opinion of the City Attorney or of an attorney retained by the City advising that the plan is complete and complies with §66.1105(4)(f) of the Wisconsin Statutes.

WHEREAS, The proposed project plan's project costs may include cash grants made by the City to owners, lessees, or developers of land that is located within the tax incremental district, and may include utility and roadway infrastructure projects within the proposed boundary and within a ½-mile radius of the proposed boundary of the District that benefit the District; and

WHEREAS, the City has evaluated conditions within the area designated as TID No. 12 and has determined that conditions exist sufficient to meet the statutory definition of blighted area under §66.1105(2)(ae), and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on January 19, 2023 held a public hearing concerning the proposed Project Plan and Boundaries, providing interested parties a reasonable opportunity to express their views thereon, and

WHEREAS, prior to its publication, a copy of the notice of said hearing was sent to the entities having the power to levy taxes on property located within the proposed, including, the Executive Office of the City of Kaukauna, the Finance Director for Outagamie County, the Kaukauna Area School District Representative, and the Fox Valley Technical College Representative, in accordance with the procedures specified in the Tax Increment Law; and

WHEREAS, in accordance with Wisconsin Statutes and prior to its publication, correspondence with the notice of public hearing and map of the proposed boundary was sent to affected properties proposed to be included in the territory, and

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Kaukauna pursuant to the provisions of Wis. Stats. §66.1105 that:

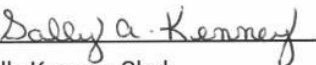
1. The boundaries of Tax Incremental District No. 12 be as illustrated in Map 1 and described in Appendix A of the Project Plan.
2. The Common Council hereby creates a tax increment district which is effective January 1, 2023.
3. The Common Council finds and declares that:
 - a. Not less than 50-percent of the real property in the District by area meets the statutory definition of "blighted area" under Sec. 66.1105(2)(ae)(1), Wis. Stats.
 - b. The District is declared to be a blight area district.
 - c. The percentage of territory within the District devoted to retail business at the end of the expenditure period will be nearly 50-percent.
 - d. The equalized value of the taxable property of the District, plus the value increment of all existing districts does not exceed 12-percent of the total equalized value of taxable property within the City.
 - e. The boundaries of TID No. 12 will not include territory that was not within the boundary of the City of Kaukauna on January 1, 2004, AND where less than 3 years have elapsed since the territory was annexed by the City.
 - f. The improvement of the area is likely to enhance significantly the real value of other properties in the area, and that development would not occur without the TID creation.
 - g. The project costs outlined in the Project Plan relate directly to blight elimination and redevelopment, and the economic benefits are sufficient to compensate for the cost.
4. In the opinion of the City, the benefits outweigh the anticipated tax increments to be paid by the district's property owners.
5. The Project Plan "Tax Increment District No. 12, City of Kaukauna in Outagamie County" and Boundary are approved, and the Plan is feasible and promotes orderly development in the City in conformity with the Comprehensive Plan.

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", pursuant to the provisions of Section 66.1105(5)(b) of the Wisconsin Statutes.

BE IT FURTHER RESOLVED THAT, the City Assessor is hereby authorized and directed to identify upon the assessment roll returned and examined under Section 70.45 of the Wisconsin Statutes, 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, pursuant to Section 66.1105(5)(f) of the Wisconsin Statutes.

Adopted by the Common Council of the City of Kaukauna this 7th day of February, 2023.

APPROVED: 
Anthony J. Penterman, Mayor

Attest: 
Sally Kenney, Clerk

APPENDIX I: JOINT REVIEW BOARD MEETING PUBLIC NOTICES**JOINT REVIEW BOARD**

City of Kaukauna

Hydro View Room & Remote Via Microsoft Teams

Wednesday, January 18, 2023 at 2:00 PM

AGENDA

1. Roll Call
2. Approval of Minutes
 - a. Approve Minutes from August 24, 2022 Meeting
3. Correspondence
4. Discussion Topics
 - a. TID 12 Creation
5. Adjournment

NOTICES

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

MICROSOFT TEAMS MEETING ACCESS INFORMATION

You can access this meeting by computer. Instructions are below.

To access the meeting by computer:

1. Go to <https://www.microsoft.com/en-us/microsoft-teams/join-a-meeting?rtc=1>
3. Enter **Meeting ID 242 770 744 477**
4. Enter **Password GQP5ui**
5. Allow Microsoft Teams to access your microphone or camera if you wish to speak during the meeting

Members of the public will be muted unless there is an agenda item that allows for public comment or if a motion is made to open the floor to public comment.

CITY OF KAUKAUNA

144 W 2nd Street
Kaukauna, WI 54130920.766.6300
www.cityofkaukauna.com

STATE OF WISCONSIN AFFIDAVIT OF PUBLICATION

Laurie Hammen

being duly sworn doth depose and say that he/she is an authorized representative of the **TIMES-VILLAGER**, a weekly newspaper published by News Publishing Co., Inc. at **Kaukauna, Wisconsin, in Outagamie County**, and that an advertisement of which the annexed is a true copy, taken from said paper, was published therein on:

01/11/2023

SIGNED Laurie A. Hammen

DATED 01/12/2023

[Signature]
Notary Public, State of Wisconsin

My Commission Expires

4/25/2023

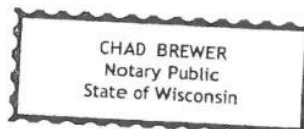
of Lines 43

of Weeks Published 1

Publication Fee \$ 56.05

Proof of Publication \$ 1.00

Total \$ 57.05



January 11, 2023
CITY OF KAUKAUNA
PUBLIC NOTICE
FOR THE JOINT-REVIEW BOARD MEETING
REGARDING THE CREATION OF TID NO. 12
IN THE CITY OF KAUKAUNA, WISCONSIN

NOTICE IS HEREBY GIVEN that on Wednesday, January 18, 2023 at 2:00PM, or as soon thereafter as the matter can be heard, a meeting of the Joint Review Board for the City of Kaukauna, Outagamie County, Wisconsin will be held in the Hydro View Room at the City of Kaukauna Municipal Services Building, 144 W. 2nd Street, Kaukauna, Wisconsin, pursuant to the requirement §86.1105 of the Wisconsin Statutes, for the purpose of introducing the proposed project plan and boundary creation for TID No. 12. The meeting is open to the public. The meeting may be conducted remotely via video-conference at the following link:
<https://www.microsoft.com/en-us/microsoft-teams/join-a-meeting>
AND enter Meeting ID: 242 770 744 477 Passcode: GQP5ui

AGENDA
1. Roll Call.
2. Approval of Minutes
a. Approve Minutes from August 24, 2022 Meeting
3. Correspondence
4. Discussion Topics
a. TID 12 Creation
b. General Matters
5. Adjournment.

Persons desiring information on the annual reports and draft project plan may contact the Finance Director/Treasurer at (920) 766-6300. Copies of the annual reports and draft project plan are available for review at the Municipal Services Building, 144 W 2nd Street, Kaukauna, Wisconsin, and will be provided upon request.

Dated this 5th day of January, 2023
Anthony J. Penterman
Mayor

WINAXLP

APPENDIX J: JOINT REVIEW BOARD MEETING MINUTES**JOINT REVIEW BOARD**

City of Kaukauna
Hydro View Room & Remote Via Microsoft Teams



Wednesday, January 18, 2023 at 2:00 PM

MINUTES**1. Roll Call**

Members present: Sean Alfred, John Moore, Robert Schafer, William VanRossum, Amy Van Straten

Other(s) present: Joe Stephenson, Planning & Community Development Director; Dustin Wolff, Mead & Hunt; Lily Paul, Associate Planner.

2. Approval of Minutes**a. Approve Minutes from August 24, 2022 Meeting**

Moore made a motion to approve the minutes from August 24, 2022 meeting. Schafer seconded the motion. Motion carried.

3. Correspondence

There was no correspondence.

4. Discussion Topics**a. TID 12 Creation**

PCDD Stephenson began the discussion by explaining that the City of Kaukauna is going through the necessary steps to create TID 12 and Dustin Wolff of Mead & Hunt is helping the city with the creation of TID 12. Wolff walked through the Project Plan and explained the schedule of this process. Sean Alfred of Outagamie County expressed that this Project Plan should be presented at Outagamie County Finance Committee and forwarded onto County Board to determine their support.

No action was taken.

5. Adjournment

Schafer made a motion to adjourn the meeting. Van Straten seconded the motion. Meeting adjourned at 2:24 PM.

CITY OF KAUKAUNA

144 W 2nd Street
Kaukauna, WI 54130

920.766.6300
www.cityofkaukauna.com

APPENDIX K: JOINT REVIEW BOARD RESOLUTION APPROVING THE TID No. 12 PROJECT PLAN & BOUNDARY**RESOLUTION 2023-_____**

**JOINT REVIEW BOARD RESOLUTION
APPROVING BOUNDARY AND PROJECT PLAN
TO CREATE TAX INCREMENTAL DISTRICT NO. 12
CITY OF KAUKAUNA OUTAGAMIE COUNTY, WISCONSIN**

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

WHEREAS, pursuant to §66.1105, Wis. Stats., the City of Kaukauna is proposing territory and project plan Tax Incremental District No. 12, City of Kaukauna as a redevelopment or blight elimination district; and

WHEREAS, Wisconsin Statutes, Section 66.1105 requires that a Joint Review Board (the "Board") shall convene to review the proposal, and

WHEREAS, the Board consists of: one representative chosen by the City of Kaukauna, one representative from the Kaukauna Area School District, one representative chosen by the Wisconsin Technical College System (Fox Valley Technical College); one representative chosen by Outagamie County, all of whom have the power to levy taxes on property within the District, and one citizen representative, and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law a public hearing was properly noticed and the Plan Commission, on January 19, 2023, held a public hearing concerning the proposed Project Plan and Boundaries and provided interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, prior to its publication, a copy of the notice of said hearing was sent to the entities having the power to levy taxes on property located within the proposed District; and

WHEREAS, in accordance with Wisconsin Statutes and prior to its publication, correspondence with the notice of public hearing and map of the proposed boundary was sent to affected properties proposed to be included in the territory, and

WHEREAS, after said public hearing, the Plan Commission adopted Resolution 2023-5373 to approve the Project Plan and Boundaries to create Tax Increment District No. 12 on January 19, 2023, and subsequently recommended approval to the City Council that it approves such territory and project plan.

WHEREAS, the City Council of the City of Kaukauna approved to the Project Plan and Boundary by Resolution 2023-5373 on February 7, 2023, and

WHEREAS, the Joint Review Board, Tax Incremental District No. 12, City of Kaukauna, Wisconsin, has reviewed the public record and planning documents related to the project plan and boundary for District No. 12, the resolution passed by the Plan Commission, and the resolution passed by the City Council, including:

- 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 §66.1105(2)(f)1.k. and §66.1105(2)(f)1.n. of the Wisconsin Statutes, 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. A statement that the proposed project plan's project costs include cash payments made by the municipality to owners, lessees, or developers of land;
- l. A statement that the City may undertake projects within territory located within one-half (½) mile of the District boundary;
- m. An opinion of the City Attorney or of an attorney retained by the City advising that the plan is complete and complies with §66.1105(4)(f) of the Wisconsin Statutes.

WHEREAS, The proposed project plan's project costs may include cash grants made by the City to owners, lessees, or developers of land that is located within the tax incremental district, and may include utility and roadway infrastructure projects within the proposed boundary and within a ½-mile radius of the proposed boundary of the District that benefit the District; and

WHEREAS, the City has evaluated conditions within the area designated as TID No. 12 and has determined that conditions exist sufficient to meet the statutory definition of blighted area under §66.1105(2)(ae), and

NOW, THEREFORE, BE IT RESOLVED that the Joint Review Board finds:

2

1. The boundaries of Tax Incremental District No. 12 be as specified in the Project Plan and illustrated on Map 1 of the Project Plan.
2. The district is created is effective as of January 1, 2023.
3. The Joint Review Board finds and declares that:
 - a. Not less than 50-percent of the real property in the District by area meets the statutory definition of "blighted area" under Sec. 66.1105(2)(ae)(1), Wis. Stats.
 - b. The District is declared to be a blight area district.
 - c. The equalized value of the taxable property of the District, plus the value increment of all existing districts does not exceed 12-percent of the total equalized value of taxable property within the City.
 - d. The boundaries of TID No. 12 will not include territory that was not within the boundary of the City of Kaukauna on January 1, 2004, AND where less than 3 years have elapsed since the territory was annexed by the City.
 - e. The percentage of territory within the District devoted to retail business at the end of the expenditure period will be nearly 50-percent.
 - f. The improvement of the area is likely to enhance significantly the real value of other properties in the area, and that development would not occur without the TID creation.
 - g. The project costs outlined in the Project Plan relate directly to blight elimination and redevelopment, and the economic benefits are sufficient to compensate for the cost.
 - h. The Project Plan of the District is feasible and promotes orderly development in the City in conformity with the Comprehensive Plan.
4. In the opinion of the Board, the benefits outweigh the anticipated tax increments to be paid by the district's property owners.

BE IT FURTHER RESOLVED that the Joint Review Board approves the Project Plan and Boundary to Tax Incremental District No. 12.

Adopted this 14th day of March, 2023.

JOINT REVIEW BOARD
TAX INCREMENTAL DISTRICT NO. 12
CITY OF KAUKAUNA, WISCONSIN

.....
Will Van Rossum
Joint Review Board Chair

Attest:

.....
Lily Paul
Recording Secretary

APPENDIX L: KAUKAUNA CITY ATTORNEY'S OPINION

APPENDIX M: BOUNDARY DESCRIPTION OF KAUKAUNA TID No. 12

LEGAL DESCRIPTION TO BE DEVELOPED BY CITY OF KAUKAUNA ENGINEERING DEPARTMENT
IN CONJUNCTION WITH CERTIFICATION

Mead
& Hunt