

**CITY OF SHEBOYGAN  
RESOLUTION 2-25-26**

**BY ALDERPERSONS MITCHELL AND PERRELLA.**

**MAY 5, 2025.**

A RESOLUTION approving an amendment to the Project Plan and Boundaries for Tax Incremental District No. 21, City of Sheboygan, Wisconsin.

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

WHEREAS, Tax Incremental District No. 21 (the “District”) was created by the City on March 25, 2024 as a district in need of rehabilitation or conservation district; and

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

WHEREAS, such Amendment will:

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

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

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the District, or to the extent provided in Wisconsin Statutes Sections 66.1105(2)(f)1.k. and 66.1105(2)(f)1.n., outside of the District;
- b. An economic feasibility study;
- c. A detailed list of estimated project costs;
- d. A description of the methods of financing all estimated project costs and the time when the related costs or monetary obligations are to be incurred;
- e. A map showing existing uses and conditions of real property in the District;
- f. A map showing proposed improvements and uses in the District;
- g. Proposed changes of zoning ordinances, master plan, map, building codes and City ordinances;
- h. A list of estimated non-project costs;
- i. A statement of the proposed plan for relocation of any persons to be displaced;
- j. A statement indicating how the amendment of the District promotes the orderly development of the City;

- k. An opinion of the City Attorney or of an attorney retained by the City advising that the Project Plan is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).; and

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

WHEREAS, prior to its publication, a copy of the notice of public hearing was also sent to the to owners of all property located within the territory proposed to be added to the District; and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on April 7, 2025 held a public hearing concerning the proposed amendment to the Project Plan of the District, providing interested parties a reasonable opportunity to express their views thereon; and

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

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

1. The boundaries of the District named "Tax Incremental District No. 21, City of Sheboygan", are hereby amended as identified in Exhibit A of this Resolution.
2. The territory being added shall become part of the District effective as of January 1, 2025.
3. The Common Council finds and declares that:
  - (a) Not less than 50% by area of the real property within the District, as amended, is in need of rehabilitation or conservation work within the meaning of Wisconsin Statutes Section 66.1337(2m)(a).
  - (b) Based upon the finding stated in 3.a. above, the District was declared to be, and remains, a district in need of rehabilitation or conservation work based on the identification and classification of the property included within the District.
  - (e) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
  - (f) The equalized value of the taxable property within the territory to be added to the District plus the value increment of all other existing tax incremental

districts within the City, does not exceed 12% of the total equalized value of taxable property within the City.

- (g) That there are no parcels to be added to the District that were annexed by the City within the preceding three-year period.
  - (h) The City estimates that approximately 30% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).
  - (i) Project costs relate directly to promoting rehabilitation or conservation of the area consistent with the purpose for which the District was created.
4. The Project Plan for "Tax Incremental District No. 21, City of Sheboygan" (see Exhibit B), as amended, is approved, and the City further finds the Project Plan is feasible and in conformity with the master plan of the City.

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

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

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

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Presiding Officer

Attest

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Ryan Sorenson, Mayor, City of  
Sheboygan

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Meredith DeBruin, City Clerk, City of  
Sheboygan