

May 26, 2026

Keith Abler, Board Chair Thomas Wegner, County Supervisor Sheboygan County	Ryan Sorenson, JRB City Member  Roberta Filicky-Peneski, JRB Public Member
Paul Carlsen, Ph.D., President Lakeshore College	Jacob Konrath, Superintendent Mark Boehlke, Assistant Superintendent of Business Services c/o School Board President Sheboygan Area School District

**RE: City of Sheboygan**

**This letter confirms that a meeting of the Joint Review Board (“JRB”) will be held on June 1, 2026 at 1:00 PM.**

The meeting will be held at the Sheboygan City Hall, located at 828 Center Ave.

At the meeting the JRB will consider approval of the resolution adopted by the Sheboygan Common Council creating Tax Incremental District No. 26 (the “District”).

This meeting will also serve as the JRB’s required Annual Meeting at which it will review the City’s annual tax increment financing reports, and the performance and status of each district governed by the JRB.

We’ve attached the following documents:

- The meeting agenda.
- A copy of the legal notice published for the meeting.
- A “Resolution Approving the Creation of Tax Incremental District No. 26.”
- Minutes from the organizational JRB meeting.
- A signed copy of the Plan Commission resolution.
- A signed copy of the Common Council resolution.
- The final approved Project Plan document.

A summary report for each of the City’s Tax Incremental Districts which were active in the prior calendar year will either be provided to you prior to the meeting or distributed at the meeting.

Pursuant to Wis. Stat. § 66.1105(4m)(b)1. and (c)1., the JRB is to review the public record, planning documents and the resolutions passed by the Plan Commission and Common Council to assist it in determining:

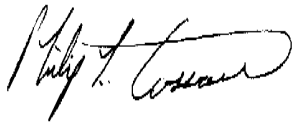
1. Whether the development expected in the tax incremental district would occur without the use of tax incremental financing.
2. Whether the economic benefits of the tax incremental district, as measured by increased employment, business and personal income and property value, are insufficient to compensate for the cost of the improvements.
3. Whether the benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.

The Summary of Findings found in the Executive Summary of the Project Plan details how the creation of the District meets these criteria. If the JRB rejects the proposal it must provide a written explanation describing why it fails to meet one or more of the criteria.

If you have questions regarding the meeting or attached materials, please contact us at 800-552-1171.

Sincerely,

**EHLERS**



Philip L. Cosson  
Senior Municipal Advisor

cc: Casey Bradley, City Administrator, City of Sheboygan  
Meredith DeBruin, City Clerk, City of Sheboygan  
Marie Foss, Assistant to the City Administrator, City of Sheboygan  
Kaitlyn Krueger, Finance Director/Treasurer, City of Sheboygan  
Taylor Zeinert, Planning & Development Director, City of Sheboygan  
Liz Majerus, City Attorney, City of Sheboygan  
Greg Johnson, Senior Municipal Advisor, Ehlers  
Paula Czaplewski, Senior Public Finance Analyst - TIF, Ehlers  
Annie Mallon, Senior Public Finance Analyst, Ehlers