

# CITY OF WAUSAU TAX INCREMENT DISTRICT SEVEN PROJECT PLAN AMENDMENT #3



Economic Development Committee: November 4, 2020

Finance Committee: November 10, 2020

Joint Review Board - Initial Meeting: November 17, 2020

Plan Commission: November 17, 2020

Common Council: November 24, 2020

Joint Review Board: TBD, 2020

PLAN DRAFT DATE:

10/28/2020

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## TYPE AND GENERAL DESCRIPTION OF THE DISTRICT

Tax Increment District No. 7 was created January 11, 2006 as a “Mixed Use” Tax Increment District to promote industry, job creation and tax base enhancements. The original project plan listed the following objectives:

- Promote retention, expansion, and attraction through the development of a commercial corridor, thereby facilitating the creation of new jobs and increased tax base.
- Provide appropriate financial incentives to encourage business attraction and expansion.

The project plan provided for infrastructure improvements necessary to support development of the district.

## AMENDMENTS

The first amendment authorized spending within the 1/2mile boundary to create two roadways immediately outside the boundaries. Major components of the amendment facilitated:

- Developer incentives to offset challenges caused by the DOT Interchange expansion project;
- Construction of Menards, Kwik Trip and ENT & Allergy Associates and Surgical Associates;
- Stewart Avenue improvements;
- Parking Improvements.

The second amendment authorized the addition and removal of district parcels to facilitate parcel combinations requested by property owners and developers. It also removed parcels that would remain tax exempt such as the new fire station parcel. In addition the plan authorized additional spending including:

- Street improvements of \$1,100,000 including improvements within the ½ mile boundaries.
- Parking improvements \$100,000
- Correction of streetscape improvements of \$250,000. The 1<sup>st</sup> amendment should have identified the streetscape improvements on Highway 52 Parkway rather than on Stewart Avenue.

The district expenditure period ends on January 10, 2021

## PURPOSE OF THIS AMENDMENT

The purpose of this amendment is to allow Tax Increment District Number Seven to share surplus increment with Tax Increment District Number Twelve under the provisions of Wisconsin Statutes Section 66.1105(6)(f).

## EXPECTED TERMINATION

Based upon current law, Tax Increment District Seven expenditure period ends in 2021 with the mandated termination required in 2026. The cash flow currently projects closure in 2023. Based upon the economic feasibility review the district will generate approximately \$5,244,000 of excess increment through the mandated maturity date. The donation of increment to Tax Increment District Number 12 would extend the life beyond 2023 to capture additional increment delaying the district closure to 2025.

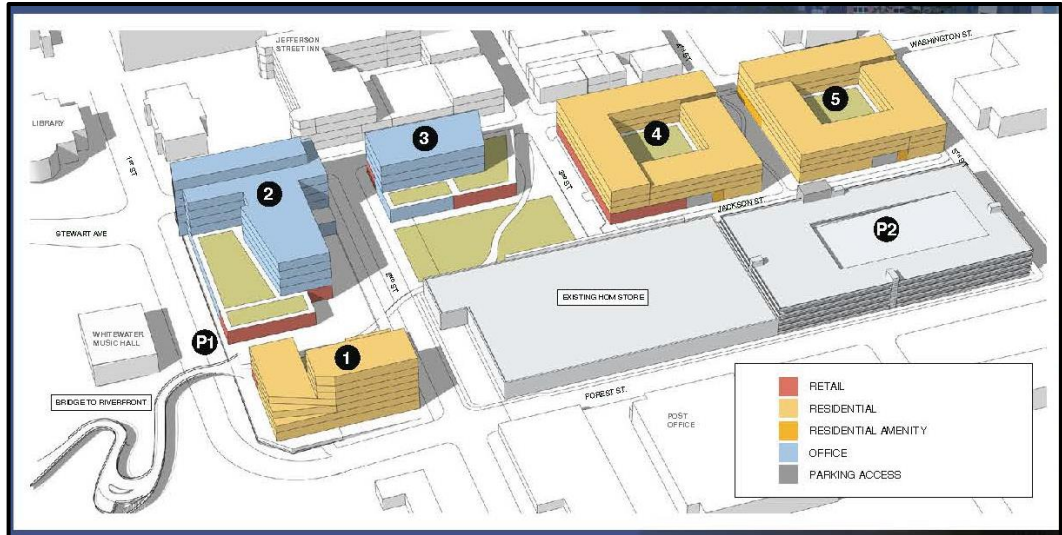
## ECONOMIC DEVELOPMENT

Authorizing the sharing of increment with Tax Increment District 12 will provide resources to meet the financial challenges for redeveloping the eight block Wausau Center Mall site. The redevelopment proposal is to raze the mall, and the two vacant anchor stores. The City will extend streets, sidewalks and utilities to 2<sup>nd</sup> Street, 3<sup>rd</sup> Street, Jackson Street and Washington Streets. The street grid would be restored and the city blocks would be cleared and

prepared so they are “construction ready”. The city’s two parking ramps and Hom Furniture would remain. Restoration work on Hom Furniture will be performed on shared walls exposed when the demolition is complete. The demolition, façade restoration and site prep are expected to cost \$3.5 million. Street and utility work is expected to cost \$1.2 million. The City would enter into a developer agreement with Wausau Opportunity Zone, Inc. to provide a grant for the demolition, site prep and façade restoration.

The demolition and restoration work will take place in 2021 and 2022. Without the shared increment the project will generate deficits that will be difficult for the City to manage. The donated increment will support the district until redevelopment and private investment occurs. The application of the donor district’s surplus increment, contributes to the overall economic development of the city which benefits all overlapping taxing jurisdictions.

## SUMMARY OF FINDINGS



As required by s.66.1105 Wisconsin Stats., and as documented in this project plan amendment and the related attachments contained and referenced herein, the following findings are made:

1. **That “but for” amendment of the Tax Increment District Seven (the donor district) Project Plan, 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:
  - Current tax increment collections for the recipient district 12 are and will be insufficient to pay for the project costs related to the demolition of the Wausau Center and anchor stores and the construction of streets and utilities within the site.
  - That without allocated increment the accumulated TID 12 deficits during the redevelopment period would be unmanageable and unaffordable for the City.
  - Given the lack of increment during the site preparation period and the inability to manage the deficits, the City contends that “but for the revenue sharing” the redevelopment of the mall will not occur within the time frame and in the manner proposed.
  - All taxing jurisdictions will ultimately share in the benefit of the redevelopment project and the increased tax base that will come when new development occurs so it is appropriate for all taxing jurisdictions to continue to share in the costs of implementation.
2. **The economic benefits of amending the Donor District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the costs of the improvements.**

- As demonstrated in the Economic Feasibility Section of this Project Plan amendment, Tax Increment District Seven will generate more than sufficient increment to pay its remaining annual debt service and accumulated deficits. On this basis alone the finding is supported.
- Approval of increment sharing with the recipient District 12 is necessary to enable the City to redevelop the functionally obsolete Wausau Center Mall and thus realize the economic benefits outlined in the recipient district project plan.

**3. The benefits for the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.**

Since it is likely that the recipient district will not achieve the objectives of its Project Plan without the ability to share in the surplus increments of the Donor District (Finding #1) and since the District is expected to generate additional economic benefits that are more than sufficient to compensate for the additional cost of the improvements (Finding #2) it is reasonable to conclude that the overall additional benefits of the district's objectives and benefits outweigh the anticipated tax increment to be paid by owners of the property in the overlying taxing jurisdictions. It is further concluded that since the "but for" test is satisfied, there would be no increase in property values without the Mall redevelopment. The dramatic real estate value declines of 64% also support this finding.

|              |                   |                 | 2020              | 2015                | 2010                |
|--------------|-------------------|-----------------|-------------------|---------------------|---------------------|
|              |                   |                 | Assessed Value    | Assessed Value      | Assessed Value      |
| Mall         | 301 Washington St | 29129073620260  | 6,923,700         | \$10,000,000        | \$21,719,500        |
| Sears        | 411 Washington St | 29129073620270* | 2,056,700         | \$4,000,000         | \$5,891,100         |
| JC Penneys   | 101 Washington St | 29129073620280  | 2,056,700         | \$2,000,000         | \$6,389,900         |
| Younkers     | 300 Forest St     | 29129073620250  | 3,958,300         | \$5,025,800         | \$7,088,700         |
| <b>TOTAL</b> |                   |                 | <b>14,995,400</b> | <b>\$21,025,800</b> | <b>\$41,089,200</b> |

4. **The project costs will not change as a result of this amendment and no additional improvements in TID 7 will be added as a result of the amendment.**
5. **The amount of retail businesses within Tax Increment District Seven will not change as a result of this amendment.**
6. **The Project Plan for the District, as amended, is feasible, and is in conformity with the Master Plan of the City.**
7. **Based upon the findings as stated above, and the original findings as stated in the creation resolution and in subsequent resolutions amending the district, the district remains a mixed use district based on the identification and classification of the property included within the district.**

**STATEMENT OF KIND, NUMBER AND LOCATION OF THE PROPOSED PUBLIC WORKS OR IMPROVEMENTS WITHIN THE DISTRICT**

This amendment provides the authority for the Donor District to allocate surplus increments with the Recipient District 12. No other additional project costs are involved and the statement of kind, number and location of proposed public works and other projects documented in the original and amended project plan remain in effect.

**PROPOSED CHANGES IN ZONING ORDINANCES**

The City does not anticipate the need to change any of its zoning ordinances in conjunction with the implementation of this project plan amendment.

## PROPOSED CHANGES TO THE MASTER PLAN, BUILDING CODES, AND THE CITY ORDINANCES

It is expected that this plan will be complementary to the City’s Master Plan. There are no proposed changes to the master plan, map, building codes or other city ordinances for the implementation of this project plan.

## MAP SHOWING EXISTING USES AND CONDITIONS

There will be no change to district boundaries or any changes to existing uses and conditions within the district as a result of this amendment. A copy of this map can be found in the original or amendment plan documents.

## ORDERLY DEVELOPMENT OF THE CITY OF WAUSAU

This amendment contributes to the orderly development of the City by providing opportunity for continued growth in tax base, job opportunities and general positive economic development.

## EQUALIZED VALUE TEST

No additional territory will be added to the District and as a result no equalized value test is required.

## ECONOMIC FEASIBILITY STUDY

This project plan amendment allows TID 7, the donor district, to allocate positive tax increments to Tax Increment District 12, the recipient district pursuant to Wisconsin State Statutes Section 66.1105(6)(f) which provides for the allocation of increments providing that the following are true:

- The donor district and the recipient district have the same overlying taxing jurisdictions.
- The allocation of tax increments is approved by the Joint Review Board.
- That the recipient district must be a classified as a blight or rehabilitation/conservation district.
- The donor district is able to demonstrate that it has sufficient revenues to pay current year debt service and project costs and surplus increments remain that can be allocated to pay project costs of the recipient district.

The donor and recipient districts meet the criteria established above and the cash flow exhibit shows that the district will generate \$5,244,000 of excess increment.

## CALCULATION OF THE SHARE OF PROJECTED INCREMENT ESTIMATED TO BE PAID BY THE OWNERS OF PROPERTY IN THE OVERLYING TAXING JURISDICTIONS DUE TO DONOR AMENDMENT

| 2019              |                         |                   |            |
|-------------------|-------------------------|-------------------|------------|
|                   | 2019 Statement of Taxes |                   | Percentage |
| County            | \$                      | 12,839,765        | 17.91%     |
| Technical College |                         | 3,450,560         | 4.81%      |
| City              |                         | 26,096,694        | 36.39%     |
| School District   |                         | 27,786,021        | 40.89%     |
| <b>TOTAL</b>      | <b>\$</b>               | <b>70,173,040</b> |            |

|      | County         | Technical College | City             | School           | Total            |                      |
|------|----------------|-------------------|------------------|------------------|------------------|----------------------|
| 2023 | 227,502        | 61,099            | 462,245          | 519,406          | 1,270,253        |                      |
| 2024 | 237,251        | 63,717            | 482,052          | 541,663          | 1,324,683        |                      |
| 2025 | 237,251        | 63,717            | 482,052          | 541,663          | 1,324,683        | Expected Termination |
| 2026 | 237,251        | 63,717            | 482,052          | 541,663          | 1,324,683        |                      |
|      | <u>939,254</u> | <u>252,251</u>    | <u>1,908,401</u> | <u>2,144,395</u> | <u>5,244,302</u> |                      |

CASH FLOW TAX INCREMENT DISTRICT SEVEN DONOR DISTRICT

**TID 7**  
**CASH FLOW PROJECTION**

| Year             | USES OF FUNDS    |                     |                     |  | SOURCES OF FUNDS    |                  |                    |                            | Annual Surplus (Deficit) | Cumulative Balance |
|------------------|------------------|---------------------|---------------------|--|---------------------|------------------|--------------------|----------------------------|--------------------------|--------------------|
|                  | Existing         | Proposed Debt Issue | Discretionary Costs | Administrative, Organization, & Developer Incentives | Other Project Costs | Other Income     | Tax Increment      | Revenue Share with TID #12 |                          |                    |
| 14 2019          | \$130,545        |                     | \$5,051             | \$435,942  |                     | \$19,796         | \$774,874          |                            | \$223,132                | (\$1,468,947)      |
| <b>ESTIMATED</b> |                  |                     |                     |  |                     |                  |                    |                            |                          |                    |
| 15 2020          | \$51,350         |                     | \$8,150             | \$260,884  | \$1,190,000         | \$26,267         | \$1,024,683        |                            | (\$459,434)              | (\$1,928,381)      |
| 16 2021          | \$67,450         |                     | \$8,150             | \$264,116  |                     | \$32,737         | \$1,045,000        |                            | \$738,021                | (\$1,190,360)      |
| 17 2022          | \$41,600         |                     | \$4,150             |  |                     | \$32,737         | \$1,160,806        |                            | \$1,147,793              | (\$42,567)         |
| 18 2023          | \$40,600         |                     | \$4,000             |  |                     | \$32,737         | \$1,324,683        | \$1,270,253                | \$42,567                 | \$0                |
| 19 2024          |                  |                     |                     |  |                     |                  | \$1,324,683        | \$1,324,683                | \$0                      | \$0                |
| 20 2025          |                  |                     |                     |  |                     |                  | \$1,324,683        | \$1,324,683                | \$0                      | \$0                |
| 21 2026          |                  |                     |                     |  |                     |                  | \$1,324,683        | \$1,324,683                | \$1,324,683              | \$1,324,683        |
| <b>TOTAL</b>     | <b>\$331,545</b> | <b>\$0</b>          | <b>\$29,501</b>     | <b>\$960,942</b>                                     | <b>\$1,190,000</b>  | <b>\$144,274</b> | <b>\$9,304,095</b> | <b>\$3,919,619</b>         |                          |                    |

CASHFLOW TAX INCREMENT DISTRICT TWELVE RECIPIENT

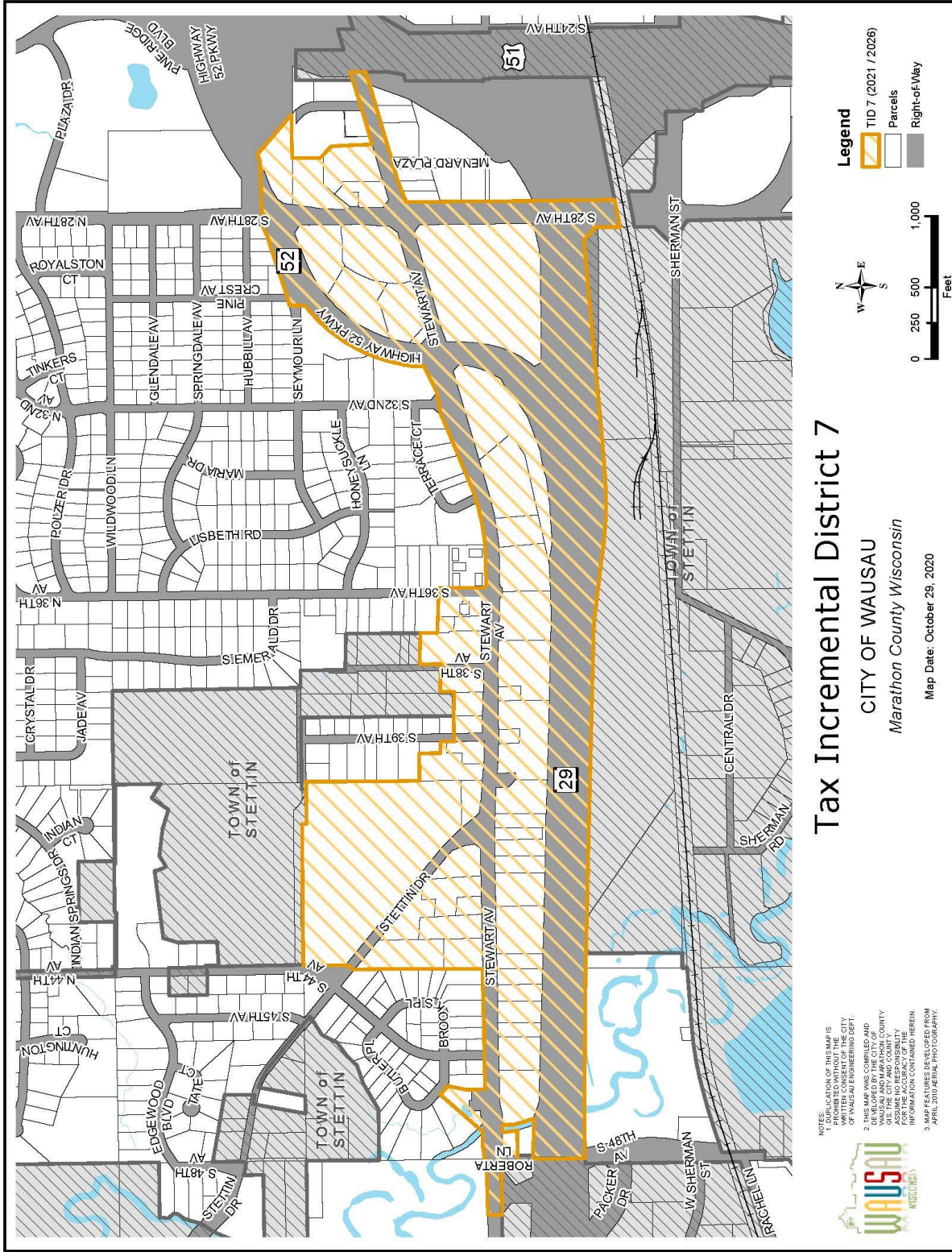
MALL REDEVELOPMENT TID 12  
1 BLOCK DEVELOPED

| Year | USES OF FUNDS |          |           |                        | SOURCES OF FUNDS   |                     |                     |               | Annual Surplus (Deficit) | Accumulated Balance (Deficit) |                                |                          |                        |          |
|------|---------------|----------|-----------|------------------------|--------------------|---------------------|---------------------|---------------|--------------------------|-------------------------------|--------------------------------|--------------------------|------------------------|----------|
|      | Principal     | Interest | Total     | \$4,700,000 Debt Issue | Developer Payments | Street Improvements | Total Uses of Funds | Debt Proceeds |                          |                               | \$10,000,000 Project Increment | TID 7 Increment Donation | Total Sources of Funds |          |
| 2020 | -             | -        | -         | -                      | -                  | -                   | -                   | -             | -                        | -                             | -                              | -                        | -                      | -        |
| 2021 | -             | -        | -         | -                      | 3,500,000          | 1,200,000           | 4,700,000           | 4,700,000     | -                        | -                             | 4,700,000                      | -                        | (90,710)               | (90,710) |
| 2022 | -             | 90,710   | 90,710    | 90,710                 | -                  | -                   | 90,710              | -             | -                        | -                             | -                              | -                        | 179,543                | 88,833   |
| 2023 | 1,000,000     | 90,710   | 1,090,710 | 1,090,710              | -                  | -                   | 1,090,710           | -             | 1,270,253                | 1,270,253                     | 1,270,253                      | -                        | 53,273                 | 142,106  |
| 2024 | 1,200,000     | 71,410   | 1,271,410 | 1,271,410              | -                  | -                   | 1,271,410           | -             | 1,324,683                | 1,324,683                     | 1,324,683                      | -                        | 65,133                 | 207,239  |
| 2025 | 1,475,000     | 48,250   | 1,523,250 | 1,523,250              | -                  | -                   | 1,523,250           | -             | 263,700                  | 1,324,683                     | 1,588,383                      | -                        | (78,446)               | 128,793  |
| 2026 | 325,000       | 19,783   | 344,783   | 344,783                | -                  | -                   | 344,783             | -             | 266,337                  | -                             | 266,337                        | -                        | (109,510)              | 19,283   |
| 2027 | 365,000       | 13,510   | 378,510   | 378,510                | -                  | -                   | 378,510             | -             | 269,000                  | -                             | 269,000                        | -                        | 225                    | 19,509   |
| 2028 | 265,000       | 6,466    | 271,465   | 271,465                | -                  | -                   | 271,465             | -             | 271,690                  | -                             | 271,690                        | -                        | 203,055                | 222,564  |
| 2029 | 70,000        | 1,352    | 71,352    | 71,352                 | -                  | -                   | 71,352              | -             | 274,407                  | -                             | 274,407                        | -                        | -                      | -        |



# MAP OF DISTRICT

CITY OF WAUSAU TAX INCREMENT DISTRICT SEVEN PROJECT PLAN AMENDMENT #3 | 10/28/2020



## Tax Incremental District 7

CITY OF WAUSAU  
Marathon County Wisconsin



# RESOLUTION OF THE COMMON COUNCIL

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

| <b>JOINT RESOLUTION OF THE ECONOMIC DEVELOPMENT COMMITTEE AND PLAN COMMISSION</b>  |                                    |
|--|------------------------------------|
| Approving an Amendment to the Project Plan of Tax Incremental District No. Seven, City of Wausau, Wisconsin to share Increment with Tax Increment District Number Twelve |                                    |
| Committee Action: Econ Dev: Approved      Finance: Approved<br>Plan Commission: Approved   |                                    |
| Fiscal Impact: Revenue Sharing Projected at \$3,919,619  |                                    |
| File Number: 97-0404   | Date Introduced: November 24, 2020 |

| FISCAL IMPACT SUMMARY |  |   |  |
|-----------------------|--|---|--|
| <b>COSTS</b>          | <i>Budget Neutral</i>  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |  |
|                       | <i>Included in Budget:</i>   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | <i>Budget Source:</i>                  |
|                       | <i>One-time Costs:</i>   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | <i>Amount:</i>                         |
|                       | <i>Recurring Costs:</i>  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | <i>Amount:</i>                         |
| <b>SOURCE</b>         | <i>Fee Financed:</i>   | Yes <input type="checkbox"/> No <input type="checkbox"/>            | <i>Amount:</i>                         |
|                       | <i>Grant Financed:</i>   | Yes <input type="checkbox"/> No <input type="checkbox"/>            | <i>Amount:</i>                         |
|                       | <i>Debt Financed:</i>  | Yes <input type="checkbox"/> No <input type="checkbox"/>            | <i>Amount</i> <i>Annual Retirement</i> |
|                       | <i>TID Financed:</i>   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | <i>Amount:</i>                         |
|                       | <i>TID Source: Increment Revenue</i> <input checked="" type="checkbox"/> <i>Debt</i> <input type="checkbox"/> <i>Funds on Hand</i> <input type="checkbox"/> <i>Interfund Loan</i> <input type="checkbox"/> |   |  |

WHEREAS, the City of Wausau (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. 7 (the "District") was created by the City on January 11, 2006 as a mixed use district; and,

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

WHEREAS, such amendment will allow for the District to share surplus increments with Tax Incremental District No. 12 under the provisions of Wisconsin Statutes Section 66.1105(6)(f); and,

WHEREAS, the amendment will not change Tax Increment District Seven boundaries; and

WHEREAS, improvements of the Tax Increment District Seven has and is likely to significantly enhance all the other real property's value; and

WHEREAS, the project plan is feasible and in conformity with the City's master plan; and

WHEREAS, the percentage of the territory within the TID devoted to retail business at the end of the expenditure period is expected to be less than 35%; and

WHEREAS, the recipient district, Tax Increment District Number Twelve is classified as a rehabilitation/conservation district was outlined in 66.1105(6)(f)2 Wis. Stats.; and

WHEREAS, donor Tax Increment District Seven and recipient Tax Increment District Twelve have the same overlying taxing jurisdictions;

WHEREAS, the donor District Seven plan amendment demonstrates that the district has sufficient annual revenue to pay current project costs and that a surplus will be generated to pay eligible costs of the recipient Tax Increment District Twelve; and

WHEREAS, that it is expected that donor District Seven will allocate \$3,919,619 of increment to recipient District Twelve; and

WHEREAS, prior to its publication, a copy of the notice of public hearing was sent to the chief executive officers of Marathon County, the Wausau School District, and the Northcentral 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, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on November 17, 2020 held a public hearing concerning the proposed amendment to the Project Plan, providing interested parties a reasonable opportunity to express their views thereon; and,

WHEREAS, after said public hearing, the Plan Commission adopted the Project Plan, and recommended to the Common Council that it amend the Project Plan for the District;

WHEREAS, Project Plan Amendment Three is attached to this resolution;

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

1. The boundaries of the Tax Incremental District No. 7, City of Wausau", remain unchanged as specified in the project plan amendment 3.
2. That this Project Plan Amendment shall become effective as of the date of adoption of this resolution provided that it is further approved by the Joint Review Board.
3. The Common Council finds and declares that:  
Improvements within Tax Increment District Seven have and are likely to significantly enhance all the other real property's value;

The Project Plan is feasible and in conformity with the master plan of the City;

There are no additional improvements as a result of this amendment and project costs will not change as a result of this amendment;

The City estimates that less than 35% 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);

The recipient district, Tax Increment District Number 12 is classified as a rehabilitation/conservation district was outlined in 66.1105(6)(f)2 Wis. Stats;

The donor District 7 and the recipient district 12 have the same overlying taxing jurisdictions;

The donor District 7 plan amendment demonstrates that the district has sufficient annual revenue to pay current project costs and that a surplus will be generated to pay eligible costs of the recipient District 12; and

It is expected that donor District 7 will allocate \$3,919,619 of increment to recipient District 12; and

**BE IT FURTHER RESOLVED THAT** Project Plan Amendment Three of Tax Incremental District Number Seven of the City of Wausau is approved and adopted,

**BE IT FURTHER RESOLVED THAT** the City Clerk is hereby authorized and directed to notify the Wisconsin Department of Revenue, within 60 days of adoption of the amendment, that this amendment has taken place pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(cm).

**BE IT FURTHER RESOLVED THAT** the appropriate City officials shall provide the Joint Review Board with the information needed to prepare findings relative to approving the project plan amendment; and

**BE IT FURTHER RESOLVED THAT** the City Clerk, City Treasurer, and City Assessor shall complete and submit the necessary forms to the Wisconsin Department of Revenue as may be required by that agency to formally approve the Amendment Three to Tax Incremental District Number Seven.

Approved:

\_\_\_\_\_  
Katie Rosenberg, Mayor

COMING SOON

# RESOLUTION OF THE JOINT REVIEW BOARD

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

| RESOLUTION OF THE JOINT REVIEW BOARD  |                  |
|---|------------------|
| Approving the Project Plan Amendment Three of Tax Incremental Financing District Number 7, City of Wausau (TID # 7) |                  |
| File Number:  | Date Introduced: |

WHEREAS, the City of Wausau, Marathon County, Wisconsin seeks authorization to amend the project plan for Tax Increment District Number Seven, (the "District"); and

WHEREAS, this plan has received the necessary approvals by the Wausau Plan Commission and Common Council; and

WHEREAS, Wisconsin Statutes, Section 66.1105 requires that a Joint Review Board, (the "Board") shall convene no later than 45 days after receipt of the council approval to consider the proposed plan amendments; and

WHEREAS, the Board has reviewed the Project Plan amendment presented by the City of Wausau attached to this resolution; and

WHEREAS, the Board has evaluated the Project Plan amendment based upon the criteria established in Wisconsin Statutes, Section 66.1105(4m)(c)1. and found the following to be true

- The development projected to occur would not occur or would not occur in the manner, at the values, or within the timeframe desired by the City without the plan amendment,
- The economic benefits of amending the district, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements,
- The benefits of the plan outweigh the anticipated tax increments to be paid by the property owners in the overlying taxing jurisdictions.

NOW, THEREFORE, BE IT RESOLVED by the Joint Review Board of the City of Wausau that the Project Plan Amendment Number Three for the City of Wausau Tax Increment District Number Seven be approved,

BE IT FURTHER RESOLVED, that this executed resolution be signed by at least three members of the Board and submitted to the City of Wausau no later than seven days after Board action.

Passed and Approved

\_\_\_\_\_

Joint Review Board Members

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Representing

City of Wausau

Citizen Member

Marathon County

Northcentral Technical College

Wausau School District