



Draft as of September 28, 2015

# Project Plan for the Creation of Tax Incremental District No. 17

## **CITY OF LA CROSSE, WISCONSIN**

Organizational Joint Review Board Meeting Held:	September 8, 2015
Public Hearing Held:	September 14, 2015
Consideration for Approval by Plan Commission:	September 14, 2015
Consideration for Adoption by Common Council:	Scheduled for: September 29, 2015
Consideration for Approval by the Joint Review Board:	Scheduled for: October 14, 2015



# Tax Incremental District No. 17 Creation Project Plan

## City of La Crosse Officials

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Dempsey E. Miller III	Member
Richard Swantz	Member
Ryan Cornett	Member
Martin Gaul	Member
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James T. Cherf	Member
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Robert J. Seaquist	Member
Audrey Kader	Member
Richard Becker	Member
Philip A. Ostrem	Member

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## Plan Commission

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Mayor Timothy Kabat

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Dan Hanson

John Kovari

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La Crosse County

Western Technical College District

School District of La Crosse

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# SECTION 1: Executive Summary

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## Description of District

### Type of District, Size and Location

Tax Incremental District (“TID”) No. 17 (the “TID” or “District”) is proposed to be created by the City of La Crosse (“City”) as a mixed-use district. A map of the proposed District boundaries is located in Section 3 of this plan.

TID 17 is generally located on the north side of the City’s downtown. The District will overlay a portion of TID 6, the expenditure period of which ends in 2016. The goal of TID 17 will be to assist with the redevelopment and revitalization of the downtown area through various projects, consistent with the original objectives of TID 6. The primary impetus for TID 17 is the new construction of a parking structure in the north downtown area. Public parking has been identified as a primary need to complement existing and future commercial activities in and around the area, which is being immediately driven by the redevelopment of Lot C and construction of the Charmant, as well as other redevelopment projects in the works. The future expansion of the City’s La Crosse Center is another principal economic development driver to the downtown renaissance. Key goals for the district are redevelopment of underutilized properties and downtown revitalization.

### Estimated Total Project Expenditures.

The City anticipates making total project expenditures of approximately \$22,800,000 to undertake the projects listed in this Project Plan. The City anticipates completing the projects over a 10-year period. The Project Plan also provides for the City to complete approximately \$165,380,000 of additional projects as development allows. The Expenditure Period of this District is 15 years from the date of adoption of the authorizing Resolution of the Common Council (the “Creation Resolution”). The projects to be undertaken pursuant to this Project Plan are expected to be financed with a combination of debt issued by the City, as well as cash outlays using funds of the District or advances from other funds. The City may use other alternative financing methods which may provide overall lower costs of financing, preserve debt capacity, mitigate risk to the City, or provide other advantages as determined by the Common Council. A discussion and listing of other possible financing mechanisms, as well as a summary of total project financing, is located in Section 10 of this plan.

### Economic Development

The City projects that additional land and improvements value of approximately \$69,850,000 will be created as a result of new development, redevelopment, and appreciation in the value of existing properties through the use of tax incremental financing. This additional value will be a result of the improvements made and projects undertaken within the District. A table detailing assumptions as to the timing of new development and redevelopment and associated values is located in Section 10 of this Plan. In addition, creation of the District is expected to result in other economic benefits as detailed in the Summary of Findings, hereafter.

### Expected Termination of District

Based on the Economic Feasibility Study located in Section 10 of this plan, this District would be expected to require its full 20-year maximum life to recover all project costs.

## Summary of Findings

As required by Wisconsin Statutes Section 66.1105, 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:
  - In order to make the areas included within the District suitable for development and/or redevelopment, the City will need to make a substantial investment to pay for the costs of: installation of utilities; development of other public infrastructure; installation of streets and related streetscape items; installation of public amenities; development incentive payments; and other associated costs. Due to the extensive initial investment in public infrastructure and/or rehabilitation that is required in order to allow development and/or redevelopment to occur, the City has determined that development and/or redevelopment of the area will not occur solely as a result of private investment. Accordingly, the City finds that absent the use of TIF, development and/or redevelopment of the area is unlikely to occur.
2. **The economic benefits of the Tax Incremental District, as measured by increased employment, business and personal income, and 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 to be collected are more than sufficient to pay for the proposed project costs. On this basis alone, the finding is supported.
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, 2015. 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, 2015 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 (see Finding #1) and since the District will generate economic benefits that are more than sufficient to compensate for the cost of the improvements (see Finding #2), 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, 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 Appendix A of this plan.

4. Not less than 50% by area of the real property within the District is suitable for a combination of commercial and residential uses, defined as “mixed-use development” within the meaning of Wisconsin Statutes Section 66.1105(2)(cm).
5. Based upon the findings, as stated above, the District is declared to be a mixed-use District based on the identification and classification of the property included within the District.
6. The project costs relate directly to promoting mixed-use development in the District consistent with the purpose for which the District 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% of the total equalized value of taxable property within the City.
9. 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 Sections 66.1105(5)(b) and 66.1105(6)(am)1.
10. The Project Plan for the District in the City is feasible, and is in conformity with the master plan of the City.

## SECTION 2: Type and General Description of District

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The District is being created by the City under the authority provided by Wisconsin Statutes Section 66.1105. The District is created as a “Mixed Use District” based upon a finding that at least 50%, by area, of the real property within the District is suitable for a combination of commercial and residential uses as defined within the meaning of Wisconsin Statutes Section 66.1105(2)(cm) (See Section 5 of this plan for a breakdown of District parcels by class and calculation of compliance with the 50% test). Lands proposed for newly platted residential development comprise none of the area of the District

A map depicting the boundaries of the District is found in Section 3 of this Plan. A map depicting the proposed uses of the District is found in Section 8 of this plan. The City intends that TIF will be used to assure that a combination of private commercial and residential development occurs within the District consistent with the City’s development objectives. This will be accomplished by installing public improvements and making necessary related expenditures to induce and promote development within the District. The goal is to increase the tax base and to provide for and preserve employment opportunities within the City. The project costs included in the Plan relate directly to promoting mixed-use development in the District consistent with the purpose for which the District is created.

Based upon the findings, as stated within this Plan, the District is declared to be a mixed-use District based on the identification and classification of the property included within the district.



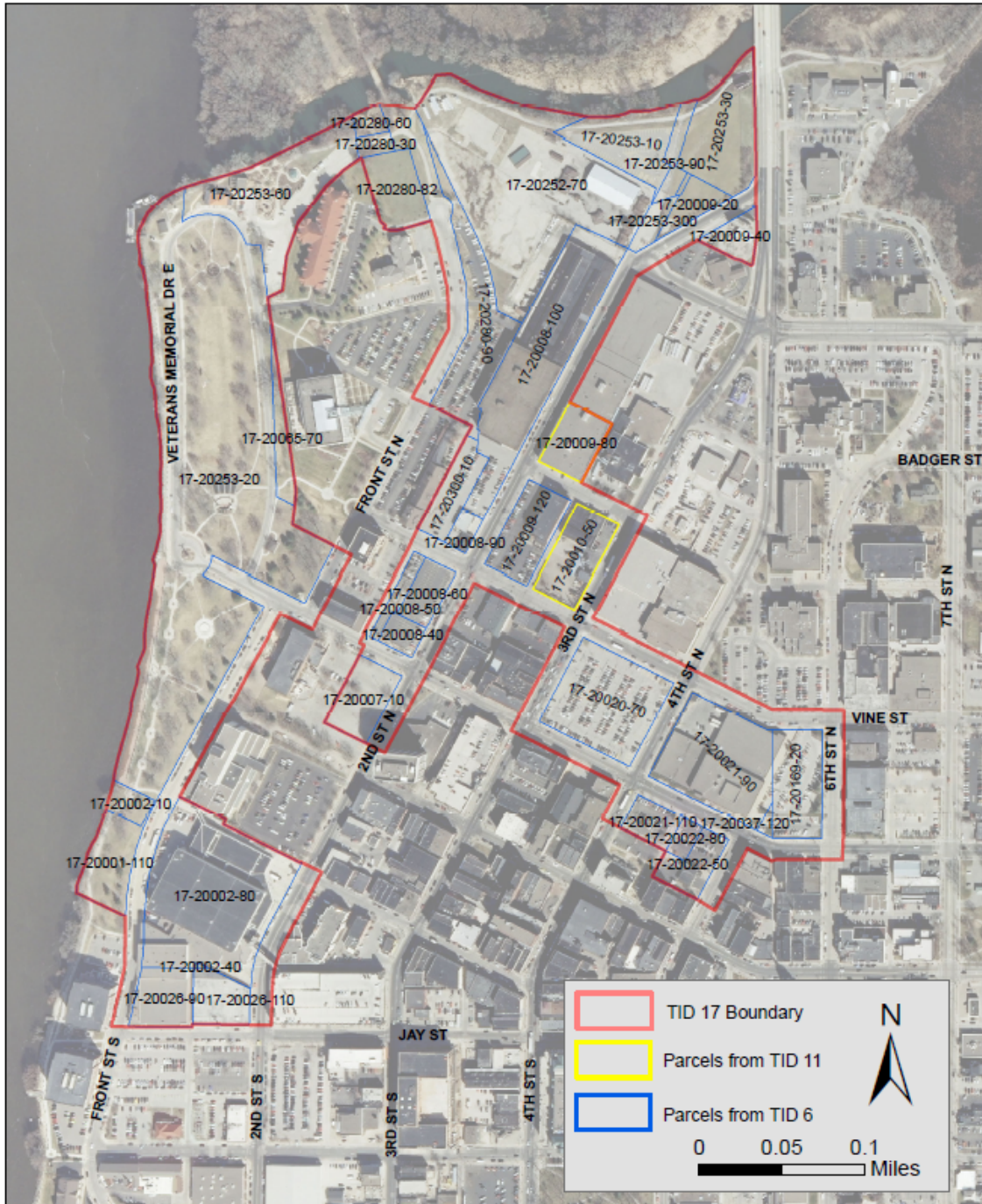
# SECTION 3: Preliminary Maps of Proposed District Boundary

## TID 17 Map of Boundary



Created by: Michael Williams, 2015  
Source: City of La Crosse

# TID 17 Map of Tax Parcels

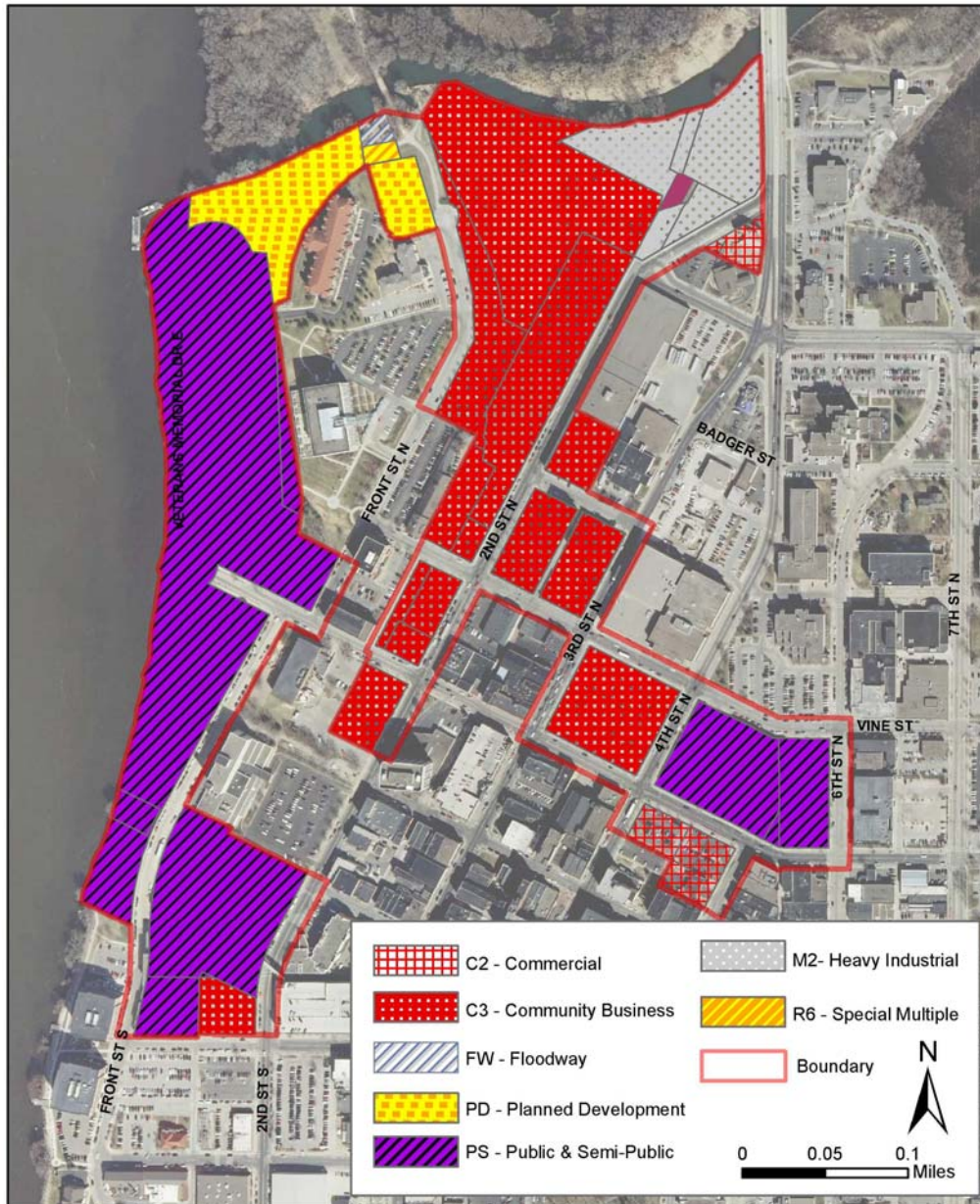


Created by: Michael Williams, 2015  
 Source: City of La Crosse



SECTION 4:  
Map Showing Existing Uses and Conditions

TID 17 Zoning Map



Created by: Michael Williams, 2015  
Source: City of La Crosse

# SECTION 5: Preliminary Parcel List and Analysis

City of La Crosse, Wisconsin															
Tax Increment District No. 17															
Base Property Information															
Property Information						Assessment Information				Equalized Value					
Map Ref #	Parcel Number	Street Address	Owner	Acreage	Municipally Owned?	Land	Imp	PP	Total	Equalized Value Ratio	Land	Imp	PP	Total	
	17-20007-10	100 2nd St. N.	100 Harborview Partners LLC	0.94		758,000	66,200		824,200	95.61%	792,784	69,238	0	862,022	
	17-20008-100	525 2nd St. N.	JJAWC LLC	3.61		1,063,500	450,000		1,513,500	95.61%	1,112,303	470,650	0	1,582,953	
	17-20008-40	129 State St.	100 Harborview Partners LLC	0.28		196,900	18,800		215,700	95.61%	205,936	19,663	0	225,598	
	17-20008-50	121 State St.	100 Harborview Partners LLC	0.27		128,200	24,000		152,200	95.61%	134,083	25,101	0	159,184	
	17-20008-60	229 2nd St. N.	100 Harborview Partners LLC	0.51		243,000	43,600		286,600	95.61%	254,151	45,601	0	299,752	
	17-20008-90	129 Vine St.	129 Vine LLC	0.21		85,700	217,000		302,700	95.61%	89,633	226,958	0	316,591	
	17-20009-120	300 2nd St. N.	JRD LTD	1.06		362,300	1,416,200		1,778,500	95.61%	378,926	1,481,188	0	1,860,113	
	17-20009-20	615 2nd St. N.	Northern States Power Co.	0.42		440,700	92,400		533,100	95.61%	460,923	96,640	0	557,563	
	17-20009-40	621 3rd St. N.	Mississippi Welders Supply Company Inc.	0.41		149,500	63,500		213,000	95.61%	156,360	66,414	0	222,774	
	17-20009-80	215 Pine St.	Capstone LLC DBA Central States Warehouse	0.74		256,000	0		256,000	95.61%	267,748	0	0	267,748	
	17-20010-50	222 Pine St.	Collins Joint Revocable Living Trust	1.05		414,000	176,500		590,500	95.61%	432,998	184,599	0	617,597	
	17-20020-70	315 State St.	Weber Holdings LLC	2.25		0	0		0	95.61%	0	0	0	0	
	17-20021-110	120 4th St. N.	New State Bank of La Crosse	0.45		183,000	28,100		211,100	95.61%	191,398	29,389	0	220,787	
	17-20021-90	425 State St.	USA	2.46		0	0		0	95.61%	0	0	0	0	
	17-20022-50	111 5th Ave. N.	New State Bank of La Crosse	0.59		260,000	148,800		408,800	95.61%	271,931	155,628	0	427,559	
	17-20022-80	416 State St.	New State Bank of La Crosse	0.20		102,500	6,100		108,600	95.61%	107,204	6,380	0	113,584	
	17-20037-120	200 5th Ave. N.	US Postal Service	0.07		0	0		0	95.61%	0	0	0	0	
	17-20169-20	425 State St.	USA	1.27		0	0		0	95.61%	0	0	0	0	
	17-20252-70	500 Front St. N.	JJAWC LLC	6.64		1,234,600	183,300		1,417,900	95.61%	1,291,254	191,711	0	1,482,966	
	17-20253-10	711 3rd St. N.	Northern States Power Co.	1.33		0	0		0	95.61%	0	0	0	0	
	17-20253-30	711 3rd St. N.	Northern States Power Co.	1.71		0	0		0	95.61%	0	0	0	0	
	17-20253-300	Oktoberfest Strasse	City of La Crosse	0.27		0	0		0	95.61%	0	0	0	0	
	17-20253-90	600 2nd St. N.	Northern States Power Co.	0.36		0	0		0	95.61%	0	0	0	0	
	17-20280-30	City of La Crosse	City of La Crosse	0.16	X	0	0		0	95.61%	0	0	0	0	
	17-20280-60	201 Front St. N.	City of La Crosse	0.20	X	0	0		0	95.61%	0	0	0	0	
	17-20280-82	201 Front St. N.	Three Rivers LLC	0.88		305,100	0		305,100	95.61%	319,101	0	0	319,101	
	17-20280-90	Front St.	Centurytel of Wisconsin LLC C/O Rash #102-49-5200 Rash & Associates LP	1.98		0	0		0	95.61%	0	0	0	0	
	17-20300-10	Vine St.	JJAWC LLC	0.72		218,100	80,300		298,400	95.61%	228,108	83,985	0	312,093	
	17-20002-40	300 2nd St. S.	Reinhart Real Estate Group Inc.	0.01		0	0		0	95.61%	0	0	0	0	
	17-20002-80	300 Harborview Plaza	City of La Crosse	4.45	X	0	0		0	95.61%	0	0	0	0	
	17-20026-90	315 Front St. S.	City of La Crosse	0.81	X	0	0		0	95.61%	0	0	0	0	
	17-20026-110	300 2nd St. S.	Reinhart Real Estate Group Inc.	0.66		332,500	691,000		1,023,500	95.61%	347,758	722,709	0	1,070,467	
	17-20253-60	410 Veterans Memorial Dr.	City of La Crosse	2.69	X	0	0		0	95.61%	0	0	0	0	
	17-20253-20	1 State St.	City of La Crosse	15.75	X	0	0		0	95.61%	0	0	0	0	
	17-20065-70	503 Front St.	City of La Crosse	0.45	X	0	0		0	95.61%	0	0	0	0	
	17-20002-10	1 State St.	City of La Crosse	0.29	X	0	0		0	95.61%	0	0	0	0	
	17-20001-110	300 Front St. S.	City of La Crosse	0.98	X	0	0		0	95.61%	0	0	0	0	
<b>Total Acreage</b>						<b>57.10</b>					<b>6,733,600</b>	<b>3,705,800</b>	<b>0</b>	<b>10,439,400</b>	
											<b>7,042,597</b>	<b>3,875,855</b>	<b>0</b>	<b>10,918,452</b>	
											<b>Estimated Base Value</b>				<b>10,918,452</b>

## SECTION 6: Equalized Value Test

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The following calculations demonstrate that the City is in compliance with Wisconsin Statutes Section.66.1105(4)(gm)4.c., which requires that the equalized value of the taxable property in the proposed District, plus the value increment of all existing tax incremental districts, does not exceed 12% of the total equalized value of taxable property within the City.

The equalized value of the increment of existing tax incremental districts within the City, plus the base value of the proposed District, totals \$306,807,552. This value is less than the maximum of \$399,958,952 in equalized value that is permitted for the City of La Crosse. The City is therefore in compliance with the statutory equalized valuation test and may proceed with creation of this District.

<b>City of La Crosse, Wisconsin</b>	
<b>Tax Increment District No. 17</b>	
<b>Valuation Test Compliance Calculation</b>	
Creation Date	9/29/2015
	Valuation Data Currently Available 2015
Total EV (TID In)	3,328,324,600
12% Test	399,398,952
Increment of Existing TIDs	
TID #5	7,664,500
TID #6	55,396,800
TID #7	10,129,400
TID #8	3,389,000
TID #9	16,413,800
TID #10	705,600
TID #11	82,743,300
TID #12	19,706,400
TID #13	41,181,000
TID #14	39,462,200
TID #15	18,538,600
TID #16	558,500
Total Existing Increment	295,889,100
Projected Base of New or Amended District	10,918,452
Total Value Subject to 12% Test	306,807,552
Compliance	<b>PASS</b>

## SECTION 7: Statement of Kind, Number and Location of Proposed Public Works and Other Projects

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The following is a list of public works and other TIF-eligible projects that the City expects to implement in conjunction with this District. Any costs necessary or convenient to the creation of the District or directly or indirectly related to the public works and other projects are considered "Project Costs" and eligible to be paid with tax increment revenues of the District.

### Property, Right-of-Way and Easement Acquisition

#### Property Acquisition for Development and/or Redevelopment

In order to promote and facilitate development and/or redevelopment the City may acquire property within the District. The cost of property acquired, and any costs associated with the transaction, are eligible Project Costs. Following acquisition, other Project Costs within the categories detailed in this Section may be incurred in order to make the property suitable for development and/or redevelopment. Any revenue received by the City from the sale of property acquired pursuant to the execution of this Plan will be used to reduce the total project costs of the District. If total Project Costs incurred by the City to acquire property and make it suitable for development and/or redevelopment exceed the revenues or other consideration received from the sale or lease of that property, the net amount shall be considered "real property assembly costs" as defined in Wisconsin Statutes Section 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

#### Property Acquisition for Conservancy

In order to promote the objectives of this Plan, the City may acquire property within the District that it will designate for conservancy. These conservancy objectives include: preserving historic resources or sensitive natural features; protection of scenic and historic views; maintaining habitat for wildlife; maintaining adequate open space; reduction of erosion and sedimentation by preserving existing vegetation; and providing adequate areas for management of stormwater. The cost of property acquired for conservancy, and any costs associated with the transaction, are eligible Project Costs.

#### Acquisition of Rights-of-Way

The City may need to acquire property to allow for installation of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the City to identify, negotiate and acquire rights-of-way are eligible Project Costs.

#### Acquisition of Easements

The City may need to acquire temporary or permanent easements to allow for installation and maintenance of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the City to identify, negotiate and acquire easement rights are eligible Project Costs.

#### Relocation Costs

If relocation expenses are incurred in conjunction with the acquisition of property, those expenses are eligible Project Costs. These costs may include, but are not limited to: preparation of a relocation plan; allocations of staff time; legal fees; publication of notices; obtaining appraisals; and payment of relocation benefits as required by Wisconsin Statutes Sections 32.19 and 32.195.

## Site Preparation Activities

### Environmental Audits and Remediation

If it becomes necessary to conduct an environmental evaluation of any land or improvement within the District, any cost incurred by the City related to environmental audits, testing, and remediation are eligible Project Costs.

### Demolition

In order to make sites suitable for development and/or redevelopment, the City may incur costs related to demolition and removal of structures or other land improvements, to include abandonment of wells or other existing utility services.

### Site Grading

Land within the District may require grading to make it suitable for development and/or redevelopment, 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. Expenses incurred by the City for site grading are eligible Project Costs.

## Utilities

### Sanitary Sewer System Improvements

There are inadequate sanitary sewer facilities serving areas of the District. To allow development and/or redevelopment 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; wastewater treatment facilities; 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 is necessitated by the implementation of the Project Plan is an eligible Project Cost.

### Water System Improvements

There are inadequate water distribution facilities serving areas of the District. To allow development and/or redevelopment to occur, the City may need to construct, alter, rebuild or expand water system infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: distribution mains; manholes and valves; hydrants; service laterals; pumping stations; wells; water treatment facilities; storage tanks and reservoirs; and all related appurtenances. To the extent water system 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 water system infrastructure located outside of the District. That portion of the costs of water system projects undertaken outside the District which is necessitated by the implementation of the Project Plan is an eligible Project Costs.

### Stormwater Management System Improvements



Development and/or redevelopment 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; bridges; stabilization of stream and river banks; and infiltration, filtration and detention Best Management Practices (BMP's). To the extent stormwater management system 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 stormwater management infrastructure located outside of the District. That portion of the costs of stormwater management system projects undertaken outside the District which is necessitated by the implementation of the Project Plan is an eligible Project Cost.

### **Electric Service**

In order to create sites suitable for development and/or redevelopment, 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. Costs incurred by the City to undertake this work are eligible Project Costs.

### **Gas Service**

In order to create sites suitable for development and/or redevelopment, the City may incur costs to provide, relocate or upgrade gas mains and services. Costs incurred by the City to undertake this work are eligible Project Costs.

### **Communications Infrastructure**

In order to create sites suitable for development and/or redevelopment, 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. Costs incurred by the City to undertake this work are eligible Project Costs.

## **Streets and Streetscape**

### **Street Improvements**

There are inadequate street improvements serving areas of the District. To allow development and/or redevelopment to occur, the City may need to construct and/or reconstruct streets, highways, alleys, access drives and parking areas. 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 and bridges; rail crossings and signals; 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 and/or redevelopment 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 include, but are not limited to: landscaping; lighting of streets, sidewalks, parking areas and public areas; installation of planters, benches, clocks, tree rings, trash receptacles and similar items; and installation of brick or other decorative walks, terraces and street crossings. These and any other similar amenities installed by the City are eligible Project Costs.



## CDA Type Activities

### Contribution to Redevelopment Authority

As provided for in Wisconsin Statutes Sections 66.1105(2)(f)1.h and 66.1333(13), the City may provide funds to its RDA to be used for administration, planning operations, and capital costs, including but not limited to real property acquisition, related to the purposes for which it was established in furtherance of any redevelopment or urban renewal project. Funds provided to the RDA for this purpose are eligible Project Costs.

### Revolving Loan/Grant Program

To encourage private redevelopment consistent with the objectives of this Plan, the City, through its RDA, may provide loans and/or matching grants to eligible property owners in the District. Loan and/or matching grant recipients will be required to sign an agreement specifying the nature of the property improvements to be made. Eligible improvements will be those that are likely to improve the value of the property, enhance the visual appearance of the property and surrounding area, correct safety deficiencies, or as otherwise specified by the RDA in the program manual. Any funds returned to the RDA from the repayment of loans made are not considered revenues to the District, and will not be used to offset District Project Costs. Instead, these funds may be placed into a revolving loan fund and will continue to be used for the program purposes stated above. Any funds provided to the RDA for purposes of implementing this program are considered eligible Project Costs.

## Miscellaneous

### Cash Grants (Development Incentives)

The City may enter into agreements with property owners, lessees, or developers of land located within the District for the purpose of sharing costs to encourage the desired kind of improvements and assure tax base is generated sufficient to recover project costs. No cash grants will be provided until the City executes a developer agreement with the recipient of the cash grant. Any payments of cash grants made by the City are eligible Project Costs.

### 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 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 Joint Review 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: *The Detailed List of Project Costs in Section 9 of this Plan recognizes project costs that may occur both within the boundaries of the District, or within 1/2 mile of the TID boundaries (some are envisioned to occur in both areas).*

### 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. Professional services include, but are not limited to: architectural; environmental; planning; engineering; legal, audit; financial; and the costs of informing the public with respect to the creation of the District and the implementation of the Plan.

## 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 implementation of the Plan.

## 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.

With all projects the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating City ordinances and plans, judgments or claims for damages and other expenses are included as Project Costs.

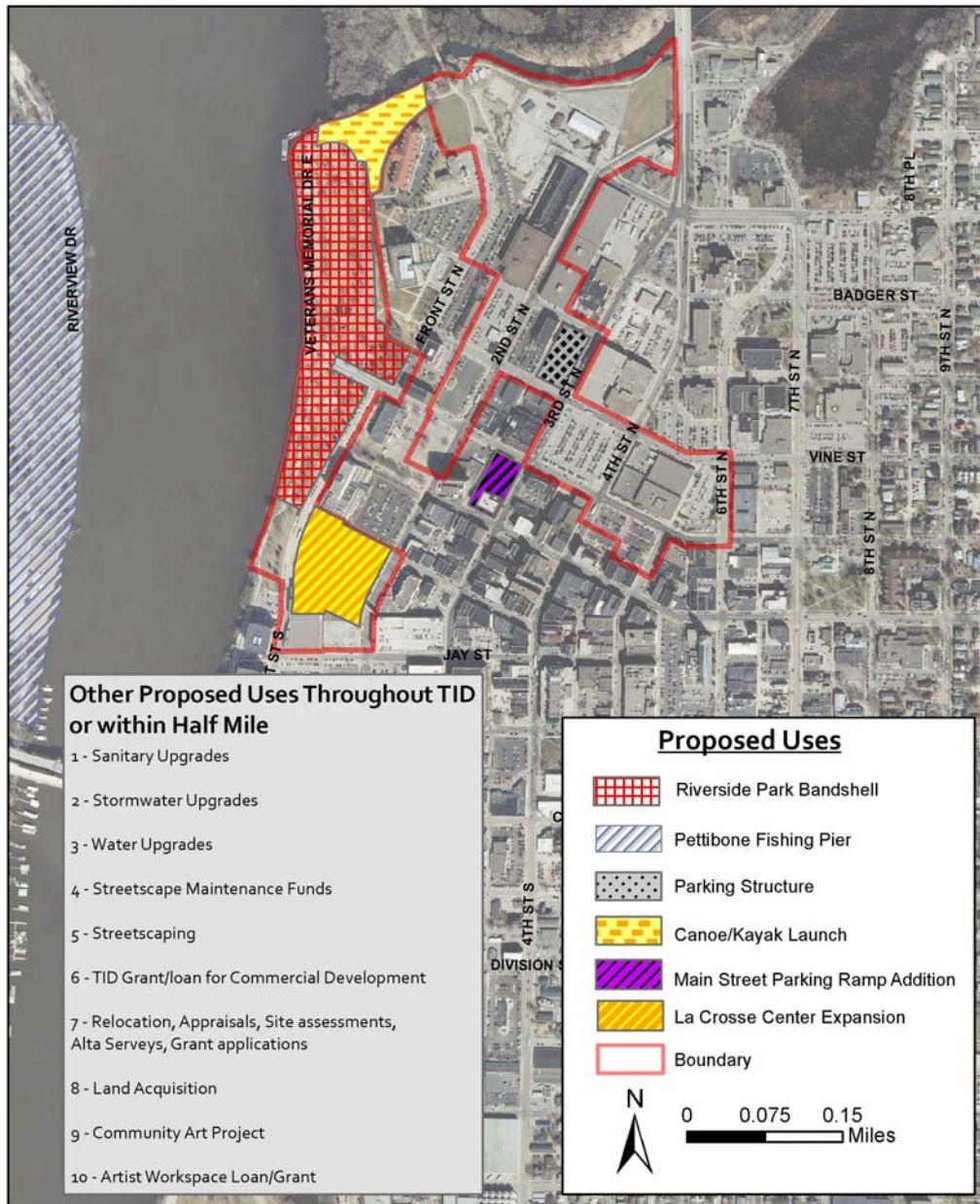
In the event any of the public works project expenditures are not reimbursable out of the special TIF fund under Wisconsin Statutes Section 66.1105, in the written opinion of counsel retained by the City for such purpose or a court of record so rules in a final order, then such project or projects shall be deleted herefrom and the remainder of the projects hereunder 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.**

Project Costs are any expenditure 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. Prorations of costs in the Plan are also estimates and subject to change based upon implementation, future assessment policies and user fee adjustments.

# SECTION 8: Maps Showing Proposed Improvements and Uses

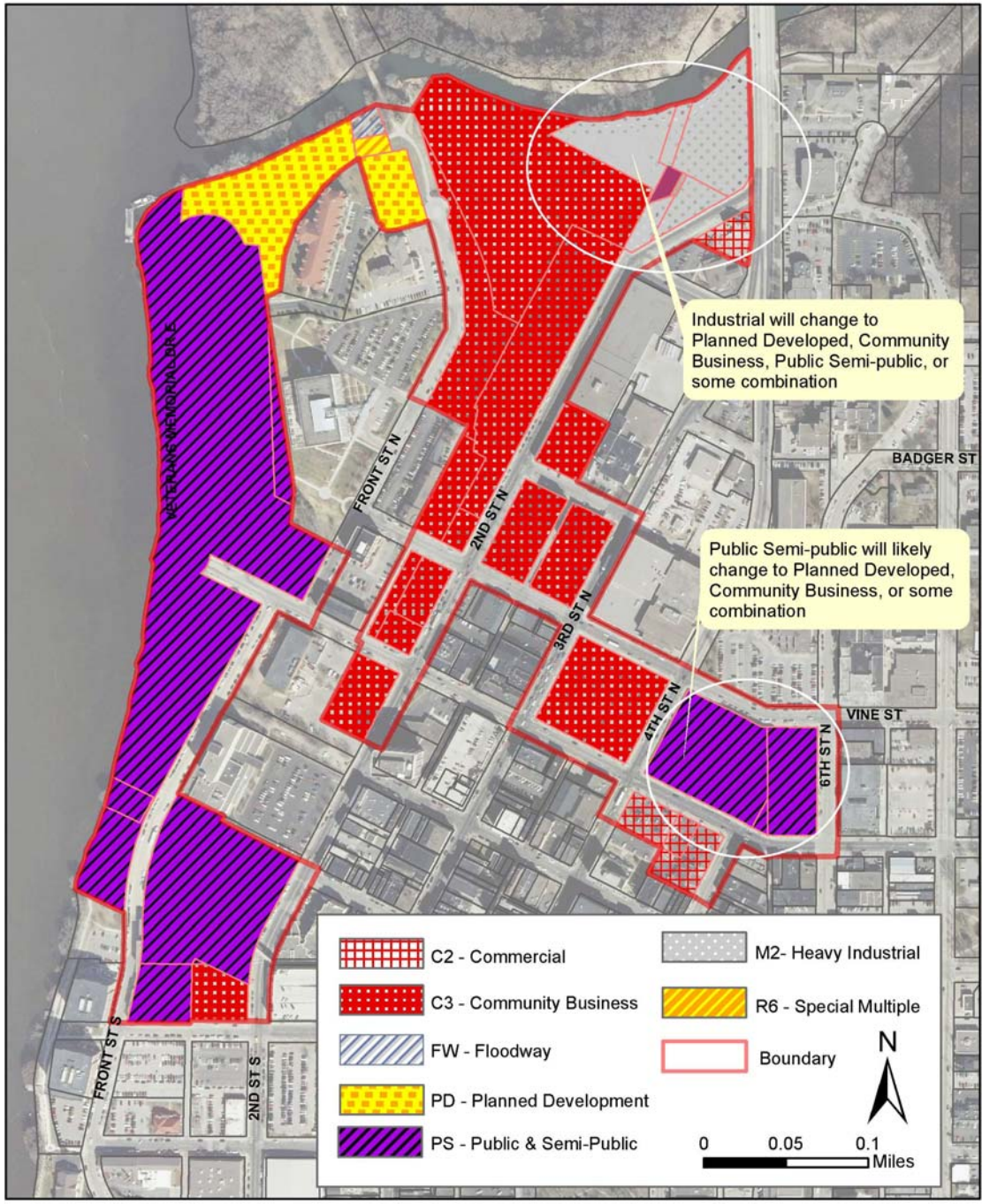
## TID 17 Map of Proposed Uses



Created by: Michael Williams, 2015  
Source: City of La Crosse



# TID 17 Map of Future Uses



Created by: Michael Williams, 2015  
Source: City of La Crosse

## SECTION 9: Detailed List of Project Costs

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All costs are based on 2015 prices and are preliminary estimates. The City reserves the right to increase these costs to reflect inflationary increases and other uncontrollable circumstances between 2015 and the time of construction. The City also reserves the right to increase certain project costs to the extent others are reduced or not implemented without amending the Plan. The tax increment allocation is preliminary and is subject to adjustment based upon the implementation of the Plan.

**This Plan is not meant to be a budget nor an appropriation of funds for specific projects, but a framework within which to manage projects. All costs included in the Plan are estimates based on best information available. The City retains the right to delete projects or change the scope and/or timing of projects implemented as they are individually authorized by the Common Council, without amending the Plan.**

# Proposed TIF Project Cost Estimates

City of La Crosse, Wisconsin										
Tax Increment District No. 17										
Estimated Project List										
Project Name/Type	2015	2016	2017	2018	2019	2020	2021	2022	2025	Total (Note 1)
<b>Lot C Development</b>										
Parking Structure		7,000,000	7,000,000							14,000,000
<b>Public Works</b>										
* Sanitary Upgrades		500,000								500,000
* Stormwater Upgrades		500,000								500,000
* Water Upgrades		500,000								500,000
* Main Street Parking Ramp Addition					1,000,000	1,000,000				2,000,000
* Streetscape Maintenance Fund			100,000							100,000
* Streetscaping			125,000							125,000
<b>Economic Revitalization</b>										
* TID Grant/Loan for Commercial Development				250,000			250,000			500,000
* Relocation, Appraisals, Site Assessments, Alta Surveys, and Grant Applications			50,000		50,000			50,000	50,000	200,000
La Crosse Center Expansion										
General Upgrades					1,500,000					1,500,000
* Land Acquisition				250,000	1,000,000					1,250,000
* Community Art Project						50,000				50,000
* Artist Workspace Loan/Grant							100,000			100,000
<b>Parks &amp; Recreation</b>										
* Riverside Park Bandshell		1,000,000								1,000,000
* Canoe/Kayak Launch		300,000								300,000
* Pettibone Fishing Pier				50,000						50,000
<b>Administrative &amp; Professional Services</b>	20,000	20,000	20,000	20,000	20,000	25,000				125,000
<b>Total Projects</b>	<u>20,000</u>	<u>9,820,000</u>	<u>7,295,000</u>	<u>570,000</u>	<u>3,570,000</u>	<u>1,075,000</u>	<u>350,000</u>	<u>50,000</u>	<u>50,000</u>	<u>22,800,000</u>

Notes:  
 Note 1 Project costs are estimates and are subject to modification  
 Note 2 [Grey Box] = Paid for using cash from fund balance or advance from other fund  
 \* Projects denoted with "\*" may occur inside of the TID boundaries or within one half mile

## Additional Projects the District May Complete

City of La Crosse, Wisconsin	
Tax Increment District No. 17	
Estimated Project List - Possible Additional Projects	
Project Name/Type	As Possible
<b>Public Works</b>	
* Sanitary Upgrades	28,600,000
* Stormwater Upgrades	27,400,000
* Water Upgrades	20,200,000
* Main Street Parking Ramp Addition	2,000,000
* 6th Street Reconstruction	200,000
* Confluence Area Dredging	500,000
* Pettibone Water Main	380,000
Underground Xcel Energy Line	3,000,000
<hr/>	
<b>Economic Revitalization</b>	
La Crosse Center Expansion	
General Upgrades	34,460,000
North Building	9,760,000
Flexible Performance Space	9,320,000
Arena Upgrades	12,670,000
South Building	3,070,000
Parking Structure	4,820,000
Scenic Corridor Enhancements	
* Bury Power Lines	250,000
* Billboard Renewal	750,000
<hr/>	
<b>Parks &amp; Recreation</b>	
* Riverside Park Bandshell	3,000,000
* Riverside Transient Docks	5,000,000
<hr/>	
<b>Administrative &amp; Professional Services</b>	
<hr/>	
Total Projects	<u>165,380,000</u>
<b>Notes:</b>	
Note 1 - Project costs are estimates and are subject to modification	
Note 2 - Projects on this list are additional projects that the City may complete if more development occurs than is expected based on the development projections	
* Projects denoted with "*" may occur inside of the TID boundaries or within one half mile	

## SECTION 10: Economic Feasibility Study, Financing Methods, and the Time When Costs or Monetary Obligations Related Are to Be Incurred

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The information and exhibits contained within this Section demonstrate that the proposed District is economically feasible insofar as:

- The City has available to it the means to secure the necessary financing required to accomplish the projects contained within this Plan. A listing of “Available Financing Methods” follows.
- The City expects to complete the projects in one or multiple phases, and can adjust the timing of implementation as needed to coincide with the pace of private development and/or redevelopment. A discussion of the phasing and projected timeline for project completion is discussed under “Plan Implementation” within this Section. A table identifying the financing method for each phase and the time at which that financing is expected to be incurred is included.
- The development anticipated to occur as a result of the implementation of this Plan will generate sufficient tax increments to pay for the cost of the projects. Within this Section are tables identifying: 1) the development and/or redevelopment expected to occur, 2) a projection of tax increments to be collected resulting from that development and/or redevelopment and other economic growth within the District, and 3) a cash flow model demonstrating that the projected tax increment collections and all other revenues available to the District will be sufficient to pay all Project Costs.

### Available Financing Methods

#### General Obligation (G.O.) Bonds or Notes

The City may issue G.O. Bonds or Notes to finance the cost of projects included within this Plan. The Wisconsin State Constitution limits the principal amount of G.O. debt that the community may have outstanding at any point in time to an amount not greater than five percent of its total equalized value (TID IN). As of the date of this plan, the City has a G.O. debt limit of \$166,416,230. As of December 31, 2013, the date ending the most recently audited fiscal year, \$80,997,925 of General Obligation debt was outstanding. Unused capacity could be made available to finance Project Costs.

#### Bonds Issued to Developers (“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 statutory 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 form of lease revenue bond by a 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 statutory 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 its various 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 purchasers 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 "B" Bonds

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 statutory borrowing capacity. 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.

## Plan Implementation

Projects identified will provide the necessary anticipated governmental services to the area. A reasonable and orderly sequence is outlined on the following page. However, public debt and expenditures should be made at the pace private development and/or redevelopment occurs to assure increment is sufficient to cover expenses.

It is anticipated developer agreements between the City and property owners will be in place prior to major public expenditures. These agreements can provide for development guarantees or a payment in lieu of development. To further assure contract enforcement, these agreements might include levying of special assessments against benefited properties.

The order in which public improvements are made should be adjusted in accordance with development and execution of developer agreements. The City reserves the right to alter the implementation of this Plan to accomplish this objective.

Interest rates projected are based on current market conditions. Municipal interest rates are subject to constantly changing market conditions. In addition, other factors such as the loss of tax-exempt status of municipal bonds or broadening the purpose of future tax-exempt bonds would affect market conditions. Actual interest expense will be determined once the methods of financing have been approved and securities or other obligations are issued.

**If financing as outlined in this Plan proves unworkable, the City reserves the right to use alternate financing solutions for the projects as they are implemented.**

## Implementation and Financing Timeline

City of La Crosse, Wisconsin				
Tax Increment District No. 17				
Estimated Financing Plan				
	Taxable G.O. Bond 2016	G.O. Bond 2016	Taxable G.O. Bond 2019	Totals
<b>Projects</b>				
Parking Structure	14,000,000			14,000,000
Sanitary Upgrades		500,000		500,000
Stormwater Upgrades		500,000		500,000
Water Upgrades		500,000		500,000
Streetscape Maintenance Fund		100,000		100,000
Streetscaping		125,000		125,000
Riverside Park Bandshell		1,000,000		1,000,000
Canoe/Kayak Launch		300,000		300,000
La Crosse Center - General Upgrades			1,500,000	1,500,000
Main Street Parking Ramp Addition			2,000,000	2,000,000
Land Acquisition			1,000,000	1,000,000
<b>Total Project Funds</b>	<b>14,000,000</b>	<b>3,025,000</b>	<b>4,500,000</b>	<b>21,525,000</b>
<b>Estimated Finance Related Expenses</b>				
Financial Advisor	43,500	21,500	25,500	
Bond Counsel	10,000	10,000	7,500	
Rating Agency Fee	15,000	10,000	10,000	
Paying Agent	1,000	1,000	1,000	
Underwriter Discount	10.00 155,950	10.00 31,000	10.00 45,900	
Capitalized Interest	1,367,413			
<b>Total Financing Required</b>	<b>15,592,863</b>	<b>3,098,500</b>	<b>4,589,900</b>	
<b>Rounding</b>	<b>2,138</b>	<b>1,500</b>	<b>100</b>	
<b>Net Issue Size</b>	<b>15,595,000</b>	<b>3,100,000</b>	<b>4,590,000</b>	<b>23,285,000</b>

# Development Assumptions

City of La Crosse, Wisconsin										
Tax Increment District No. 17										
Development Assumptions										
Construction Year		Lot C - Associated Bank	Lot C - Residential & Commercial	Lot C - Office	JJAWC Development	Downtown Gateway Redevelopment	Vacant Lot Redevelopment	<b>Annual Total</b>	Construction Year	
1	2015	486,000	9,544,093					<b>10,030,093</b>	2015	1
2	2016	54,000	7,635,274	9,135,000	7,500,000			<b>24,324,274</b>	2016	2
3	2017		1,908,818	3,045,000	7,500,000			<b>12,453,818</b>	2017	3
4	2018			3,045,000				<b>3,045,000</b>	2018	4
5	2019							<b>0</b>	2019	5
6	2020					5,000,000		<b>5,000,000</b>	2020	6
7	2021					5,000,000		<b>5,000,000</b>	2021	7
8	2022							<b>0</b>	2022	8
9	2023						5,000,000	<b>5,000,000</b>	2023	9
10	2024						5,000,000	<b>5,000,000</b>	2024	10
11	2025							<b>0</b>	2025	11
12	2026							<b>0</b>	2026	12
13	2027							<b>0</b>	2027	13
14	2028							<b>0</b>	2028	14
15	2029							<b>0</b>	2029	15
16	2030							<b>0</b>	2030	16
17	2031							<b>0</b>	2031	17
18	2032							<b>0</b>	2032	18
19	2033							<b>0</b>	2033	19
20	2034							<b>0</b>	2034	20
Totals		<u>540,000</u>	<u>19,088,185</u>	<u>15,225,000</u>	<u>15,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>	<u><b>69,853,185</b></u>		

# Increment Revenue Projections

City of La Crosse, Wisconsin										
Tax Increment District No. 17										
Tax Increment Projection Worksheet										
Type of District	Mixed Use			Base Value	10,656,143			Apply to Base Value		
Creation Date	September 29, 2015			Appreciation Factor	0.00%					
Valuation Date	Jan 1,	2015		Base Tax Rate	\$27.99					
Max Life (Years)	20			Rate Adjustment Factor	0.00%					
Expenditure Periods/Termination	15	9/29/2030		Tax Exempt Discount Rate	2.25%					
Revenue Periods/Final Year	20	2036		Taxable Discount Rate	3.75%					
Extension Eligibility/Years	Yes	3								
Recipient District	No									

Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	Tax Exempt		
								NPV Calculation	Taxable NPV Calculation	
1	2015	10,030,093	2016	0	10,030,093	2017	\$27.99	280,733	274,555	270,586
2	2016	24,324,274	2017	0	34,354,367	2018	\$27.99	961,546	1,194,249	1,163,878
3	2017	12,453,818	2018	0	46,808,185	2019	\$27.99	1,310,116	2,419,768	2,337,007
4	2018	3,045,000	2019	0	49,853,185	2020	\$27.99	1,395,343	3,696,288	3,541,290
5	2019	0	2020	0	49,853,185	2021	\$27.99	1,395,343	4,944,719	4,702,044
6	2020	5,000,000	2021	0	54,853,185	2022	\$27.99	1,535,288	6,288,133	5,933,054
7	2021	5,000,000	2022	0	59,853,185	2023	\$27.99	1,675,233	7,721,747	7,227,722
8	2022	0	2023	0	59,853,185	2024	\$27.99	1,675,233	9,123,814	8,475,595
9	2023	5,000,000	2024	0	64,853,185	2025	\$27.99	1,815,179	10,609,577	9,778,841
10	2024	5,000,000	2025	0	69,853,185	2026	\$27.99	1,955,124	12,174,673	11,131,827
11	2025	0	2026	0	69,853,185	2027	\$27.99	1,955,124	13,705,330	12,435,910
12	2026	0	2027	0	69,853,185	2028	\$27.99	1,955,124	15,202,304	13,692,857
13	2027	0	2028	0	69,853,185	2029	\$27.99	1,955,124	16,666,338	14,904,372
14	2028	0	2029	0	69,853,185	2030	\$27.99	1,955,124	18,098,156	16,072,098
15	2029	0	2030	0	69,853,185	2031	\$27.99	1,955,124	19,498,467	17,197,616
16	2030	0	2031	0	69,853,185	2032	\$27.99	1,955,124	20,867,965	18,282,454
17	2031	0	2032	0	69,853,185	2033	\$27.99	1,955,124	22,207,326	19,328,080
18	2032	0	2033	0	69,853,185	2034	\$27.99	1,955,124	23,517,216	20,335,912
19	2033	0	2034	0	69,853,185	2035	\$27.99	1,955,124	24,798,281	21,307,317
20	2034	0	2035	0	69,853,185	2036	\$27.99	1,955,124	26,051,156	22,243,611
<b>Totals</b>		<b>69,853,185</b>		<b>0</b>	<b>Future Value of Increment</b>		<b>33,550,376</b>			

Notes:

Actual results will vary depending on development, inflation of overall tax rates.

NPV calculations represent estimated amount of funds that could be borrowed (including project cost, capitalized interest and issuance costs).

# Cash Flow

City of La Crosse, Wisconsin																				
Tax Increment District No. 17																				
Cash Flow Projection																				
Year	Projected Revenues			Expenditures									Balances			Year				
	Tax Increments	Capitalized Interest	Total Revenues	Taxable G.O. Bond 15,595,000			G.O. Bond 3,100,000			Taxable G.O. Bond 4,590,000			Project Costs	Admin.	Total Expenditures		Annual	Cumulative	Principal Outstanding	
				Dated Date: Principal	Est. Rate	Interest	Dated Date: Principal	Est. Rate	Interest	Dated Date: Principal	Est. Rate	Interest								
2015			0																	
2016			0											20,000		20,000	(20,000)	(20,000)	0	2015
2016			0											20,000		20,000	(20,000)	(40,000)	18,695,000	2016
2017	280,733	820,448	1,101,180			820,448			115,883				50,000	20,000	1,006,330	94,850	54,850	18,695,000		2017
2018	961,546	546,965	1,508,511			546,965			77,255				550,000	20,000	1,194,220	314,291	369,141	18,695,000		2018
2019	1,310,116		1,310,116	550,000	1.30%	543,390	65,000	1.00%	76,930				50,000	20,000	1,305,320	4,796	373,937	22,670,000		2019
2020	1,395,343		1,395,343	360,000	1.60%	536,935	150,000	1.20%	75,705	230,000	0.55%	196,081	50,000	25,000	1,623,721	(228,378)	145,559	21,930,000		2020
2021	1,395,343		1,395,343	115,000	1.85%	532,991	150,000	1.35%	73,793	230,000	1.00%	128,728	350,000		1,580,511	(185,168)	(39,609)	21,435,000		2021
2022	1,535,288		1,535,288	565,000	2.15%	525,854	155,000	1.55%	71,579	230,000	1.30%	126,083	50,000		1,723,515	(188,227)	(227,836)	20,485,000		2022
2023	1,675,233		1,675,233	805,000	2.45%	509,919	155,000	1.75%	69,021	235,000	1.60%	122,708			1,896,648	(221,414)	(449,250)	19,290,000		2023
2024	1,675,233		1,675,233	825,000	2.70%	488,920	160,000	1.90%	66,145	240,000	1.85%	118,608			1,898,673	(223,439)	(672,689)	18,065,000		2024
2025	1,815,179		1,815,179	845,000	2.95%	465,319	165,000	2.05%	62,934	240,000	2.15%	113,808	50,000		1,942,060	(126,881)	(799,571)	16,815,000		2025
2026	1,955,124		1,955,124	870,000	3.20%	438,935	165,000	2.20%	59,428	245,000	2.45%	108,226			1,886,589	68,535	(731,036)	15,535,000		2026
2027	1,955,124		1,955,124	900,000	3.40%	409,715	170,000	2.40%	55,573	255,000	2.70%	101,783			1,892,070	63,054	(667,982)	14,210,000		2027
2028	1,955,124		1,955,124	930,000	3.50%	378,140	175,000	2.50%	51,345	260,000	2.95%	94,505			1,888,990	66,134	(601,848)	12,845,000		2028
2029	1,955,124		1,955,124	960,000	3.60%	344,585	180,000	2.60%	46,818	270,000	3.20%	86,350			1,887,753	67,371	(534,477)	11,435,000		2029
2030	1,955,124		1,955,124	995,000	3.80%	308,400	185,000	2.80%	41,888	275,000	3.40%	77,355			1,882,643	72,481	(461,995)	9,980,000		2030
2031	1,955,124		1,955,124	1,035,000	3.95%	269,054	190,000	2.95%	36,495	285,000	3.50%	67,693			1,883,241	71,883	(390,113)	8,470,000		2031
2032	1,955,124		1,955,124	1,075,000	4.05%	226,844	195,000	3.05%	30,719	295,000	3.60%	57,395			1,879,958	75,166	(314,946)	6,905,000		2032
2033	1,955,124		1,955,124	1,115,000	4.20%	181,660	200,000	3.20%	24,545	305,000	3.80%	46,290			1,872,495	82,629	(232,318)	5,285,000		2033
2034	1,955,124		1,955,124	1,165,000	4.25%	133,489	205,000	3.25%	18,014	320,000	3.95%	34,175			1,875,678	79,446	(152,871)	3,595,000		2034
2035	1,955,124		1,955,124	1,215,000	4.35%	82,306	215,000	3.35%	11,081	330,000	4.05%	21,173			1,874,560	80,564	(72,307)	1,835,000		2035
2036	1,955,124		1,955,124	1,270,000	4.40%	27,940	220,000	3.40%	3,740	345,000	4.20%	7,245			1,873,925	81,199	8,891	0		2036
<b>Total</b>	<b>33,550,376</b>	<b>1,367,413</b>	<b>34,917,789</b>	<b>15,595,000</b>		<b>7,771,808</b>	<b>3,100,000</b>		<b>1,068,888</b>	<b>4,590,000</b>		<b>1,508,203</b>	<b>1,150,000</b>	<b>125,000</b>	<b>34,908,898</b>					<b>Total</b>

## **SECTION 11: Annexed Property**

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There are no lands proposed for inclusion within the District that were annexed by the City on or after January 1, 2004.

## **SECTION 12: Estimate of Property to Be Devoted to Retail Business**

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Pursuant to Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)1, 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.

## **SECTION 13: Proposed Zoning Ordinance Changes**

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The City does not anticipate that the District will require any changes in zoning ordinances.

## **SECTION 14: Proposed Changes in Master Plan, Map, Building Codes and City of La Crosse Ordinances**

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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 Plan.

## SECTION 15: Relocation

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It is not anticipated there will be a need to relocate persons or businesses in conjunction with this Plan. 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 Wisconsin Statutes Section chapter 32.

## SECTION 16: Orderly Development and/or Redevelopment of the City of La Crosse

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The District contributes to the orderly development and/or redevelopment of the City by providing the opportunity for continued growth in tax base, job opportunities and general economic activity.

## SECTION 17: List of Estimated Non-Project Costs

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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. The City does not expect to incur any non-project costs in the implementation of this Project Plan.

SECTION 18:  
Opinion of Attorney for the City of La Crosse Advising  
Whether the Plan is Complete and Complies with  
Wisconsin Statutes 66.1105

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September 28, 2015

**SAMPLE**

Mayor Tim Kabat  
City of La Crosse  
400 La Crosse Street  
La Crosse, Wisconsin 54601

**RE: City of La Crosse, Wisconsin Tax Incremental District No. 17**

Dear Mayor:

As City Attorney for the City of La Crosse, I have reviewed the Project Plan and, in my opinion, have determined that it is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).

Sincerely,

Attorney Stephen Matty  
City of La Crosse