



June 12, 2020

# Project Plan for the Project Plan Amendment of Tax Incremental District No. 13 In Order to Share Increment With Tax Incremental District No. 18

## CITY OF LA CROSSE, WISCONSIN

Organizational Joint Review Board Meeting Held:	Scheduled for: June 29, 2020
Public Hearing Held:	Scheduled for: June 29, 2020
Consideration for Approval by Plan Commission:	Scheduled for: June 29, 2020
Consideration for Adoption by Common Council:	Scheduled for: July 9, 2020
Consideration for Approval by the Joint Review Board:	Scheduled for: TBD

# Table of Contents

EXECUTIVE SUMMARY .....3

TYPE AND GENERAL DESCRIPTION OF DISTRICT .....6

MAPS OF CURRENT DISTRICTS BOUNDARY .....7

MAP SHOWING EXISTING USES AND CONDITIONS .....9

EQUALIZED VALUE TEST .....9

STATEMENT OF KIND, NUMBER AND LOCATION OF PROPOSED PUBLIC WORKS AND OTHER PROJECTS .....9

MAP SHOWING PROPOSED IMPROVEMENTS AND USES .....9

DETAILED LIST OF UPDATED PROJECT COSTS .....10

ECONOMIC FEASIBILITY STUDY, FINANCING METHODS, AND THE TIME WHEN COSTS OR MONETARY OBLIGATIONS RELATED ARE TO BE INCURRED .....10

ANNEXED PROPERTY .....14

PROPOSED ZONING ORDINANCE CHANGES .....14

PROPOSED CHANGES IN MASTER PLAN, MAP, BUILDING CODES AND CITY OF LA CROSSE ORDINANCES .....14

RELOCATION .....14

ORDERLY DEVELOPMENT AND/OR REDEVELOPMENT OF THE CITY OF LA CROSSE .....15

LIST OF ESTIMATED NON-PROJECT COSTS .....15

OPINION OF ATTORNEY FOR THE CITY OF LA CROSSE ADVISING WHETHER THE PLAN IS COMPLETE AND COMPLIES WITH WISCONSIN STATUTES 66.1105 .....16

# SECTION 1: Executive Summary

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## Description of District

### Type of District, Size and Location

Tax Incremental District (“TID”) No. 13 (The “TID” or “Donor District” or “District”) is an existing mixed-use district, created by a resolution of the City of La Crosse (“City”) Common Council adopted on May 11, 2006 (the “Creation Resolution”).

### Type of District, Size and Location

Tax Incremental District (“TID”) No. 18 (The “Recipient District”) is to be created as a blighted area district commonly referred to as “Riverpoint District” and shall be created by a resolution of the Common Council on July 9, 2020.

## Amendments

The Donor District was previously amended in 2009, 2012 and 2017, whereby a resolution was adopted to add additional territory to the District, and to amend the list of projects to be undertaken. These amendments were the first, second and third of four territory amendments permitted for this District.

The Donor District was previously amended in 2016 and 2017, whereby a resolution was adopted to amend the list of projects to be undertaken.

The Donor District was previously amended in 2019, whereby a resolution was adopted to allow the sharing of excess increment with TID No. 12.

## Purpose of this Amendment

Allow for the Donor District to share surplus increments with the Recipient District under the provisions of Wisconsin Statutes Section 66.1105(6)(f)2. The Riverpoint area is the site of a major redevelopment project that is expected to unfold in the near future. TID 18 may not immediately generate sufficient increment to bear the totality of anticipated preliminary and infrastructure improvement costs of the City’s redevelopment efforts, as tax increment revenue will only materialize a number of years after construction occurs. Any value increment expected from this redevelopment will only be realized in the future, presenting a mismatch between current need and available resources. The sharing of increment by various TID’s, including TID 13, will allow the City to fully realize its vision for redevelopment and mitigate risks to the City’s financial profile.

## Estimated Total Project Expenditures.

The additional project costs to be incurred under this amendment are limited to the sharing of surplus increment with the Recipient District. It is expected that the Donor District will generate approximately \$13,000,000 in increment that can be shared with the Recipient District during the eligible sharing period.

## Economic Development

Authorizing the Donor District to share increments with the Recipient District will provide additional resources needed to assist the Recipient District in accomplishing the redevelopment goals set forth in its Project Plan. Without this assistance, it is unlikely this will happen, or will happen within the timeframe, or at the levels projected. The application of the Donor District’s surplus increment, as permitted by Wisconsin Statutes, promotes the overall economic development of the City to the benefit of all overlapping taxing jurisdictions.

## Expected Termination of District

The Donor District has a maximum statutory life of 20 years, and must close not later than May 11, 2026, resulting in a final collection of increment in budget year 2026. Pre-amendment cash flow projections indicate that the entire available life of the District will be required to retire current and projected District liabilities. Based on the Economic Feasibility Study located in Section 10 of this Plan, amendment of the District would not result in a shift in the projected District closure year of 2026.

## Summary of Findings

As required by Wisconsin Statutes Section.66.1105, and as documented in this Project Plan Amendment and the exhibits contained and referenced herein, the following findings are made:

- 1. That “but for” amendment of the Donor District’s Project Plan, the remaining (re)development projected to occur in the Recipient District: 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:
  - Current and projected tax increment collections for the Recipient District are likely to be insufficient to pay for project costs already incurred and/or the additional projects that need to be completed in that District to achieve the objectives of its Project Plan.
  - In order to cover the increased expenses, in Recipient District, and to meet its goals, it is likely that revenue sharing from the Donor District will be necessary. Therefore, the City expects that “but for” this revenue sharing, the planned development in the Recipient District will not be fully realized.
  - **That “but for” amendment of the Donor District’s Project Plan, the economic development objectives of the Recipient District’s Project Plan will not be achieved.** In evaluating the appropriateness of the proposed amendment, the Joint Review Board must consider “whether the development expected in the tax incremental district would occur without the use of tax incremental financing,” customarily referred to as the “but for” test. Since the purpose of this amendment is solely to allow for the sharing of the Donor District’s increment with the Recipient District, this test cannot be applied in the conventional way. The Joint Review Board has previously concluded, in the case of both the Donor District and the Recipient District, that the “but for” test was met. As demonstrated in the Economic Feasibility section of this Project Plan Amendment, the Recipient District is not likely to recover its Project Costs without the receipt of shared increment from the Donor District. This would create a significant financial burden for City taxpayers, and since all taxing jurisdictions will ultimately share in the benefit of the redevelopment projects and increased tax base, it is appropriate for all taxing jurisdictions to continue to share in the costs to implement them. Accordingly, the City finds that it is reasonable to conclude the “but for” test continues to be satisfied. *Finding Required by Wisconsin Statutes Section 66.1105(4m)(c)1.a.*
- 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 cost of the improvements.** Approval of the ability to share increment with the Recipient District is necessary to enable that district to realize the economic benefits projected in its Project Plan. Since the Donor District is generating sufficient increment to pay for its Project Costs and has surplus increment available to pay for some of the Project Costs of the Recipient District, the economic

benefits that have already been generated are more than sufficient to compensate for the cost of improvements in the Donor and Recipient Districts.

3. **The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.**
  - Given that it is likely that the Recipient District will not achieve all of the objectives of its Project Plan or in the same manner without the ability to share in the surplus increments of the Donor District (see 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 (see Finding #2), the City reasonably concludes that the overall additional 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 Project Plan is not amended. *Finding Required by Wisconsin Statutes Section 66.1105(4m)(c)1.c.*
4. The boundaries of the District are not being amended. At the time of creation, and any subsequent additions of territory, not less than 50%, by area, of the real property within the District, as amended, is a blighted area within the meaning of Wisconsin Statutes Section 66.1105(2)(ae)1.
5. Based upon the findings as stated above, and the original findings as stated in the Creation Resolution and in any subsequent resolutions amending the boundaries of the District, the District remains declared a blighted area district based on the identification and classification of the property included within the District.
6. The Project Costs of the District relate directly to promoting the elimination of blight consistent with the purpose for which the District was created.
7. There are no additional improvements as a result of this amendment.
8. 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).
9. The Project Plan for the District, as amended, 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 was created under the authority provided by Wisconsin Statutes Section 66.1105 on May 11, 2006 by resolution of the Common Council. The District's valuation date, for purposes of establishing base value, was January 1, 2006.

The existing District is a "Mixed Use District" based upon a finding that at least 50%, by area, of the real property within the District was suitable for a combination of industrial, commercial and residential uses within the meaning of Wisconsin Statutes Section 66.1105(2)(cm). Since this amendment does not add any territory to the District, the District remains in compliance with this provision. The District also remains in compliance with the prohibition that no more than 35% of the area of the District be allocated for newly-platted residential development.

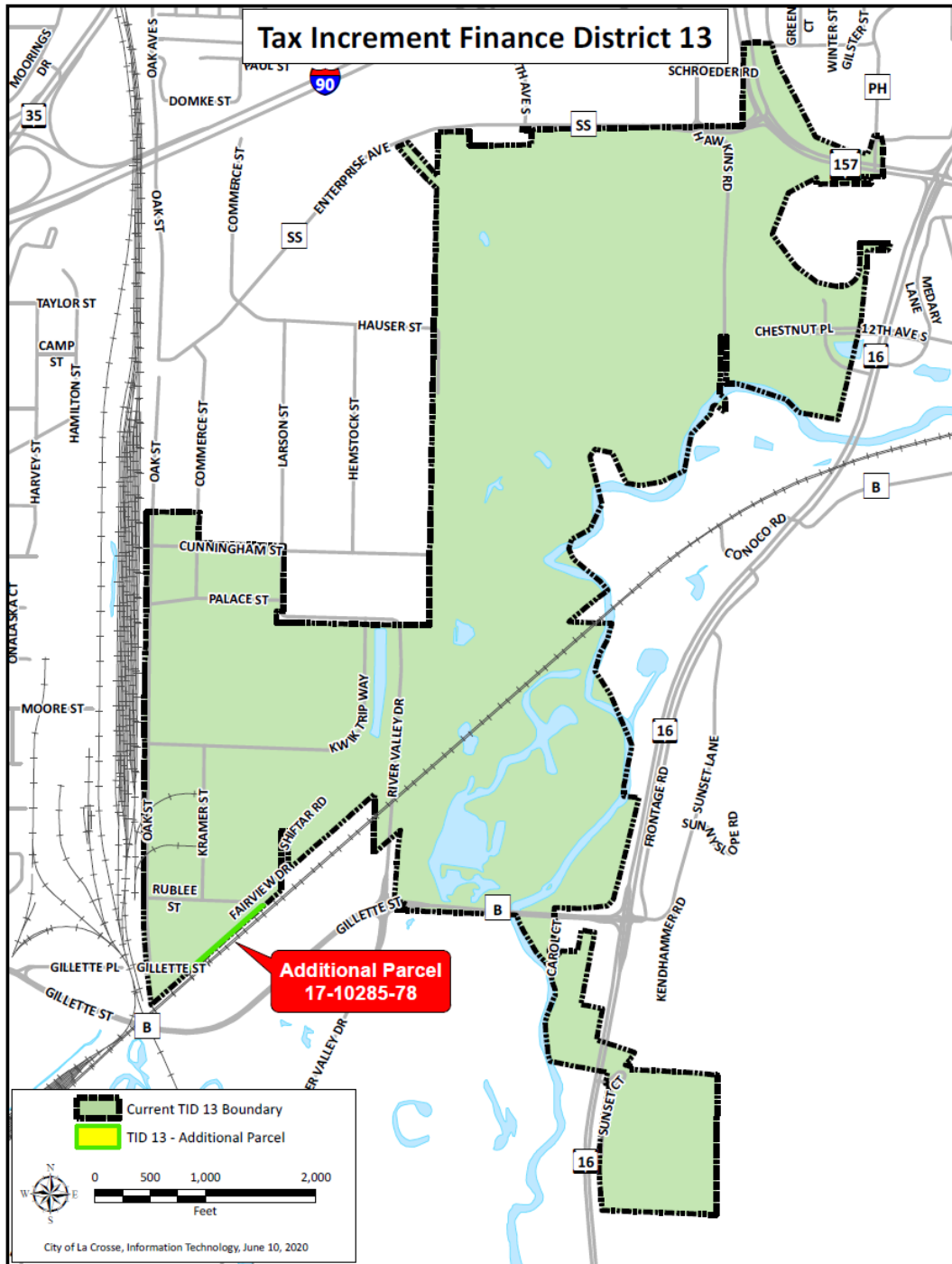
Wisconsin Statutes Section 66.1105(4)(h)2. provides authority for a City to amend the boundaries of an existing Tax Increment District for purposes of adding and/or subtracting territory up to a total of four times during the life of the District. The boundaries of the Donor District have been amended three times prior to this Amendment. Since this amendment does not involve the addition or subtraction of territory from the District, it is not counted against the number of available boundary amendments.

This Project Plan Amendment supplements and does not supersede or replace any component of the original Project Plan, or any component of previously adopted Project Plan Amendments, unless specifically stated. All components of the original Project Plan, and its previously adopted Project Plan Amendments, remain in effect.

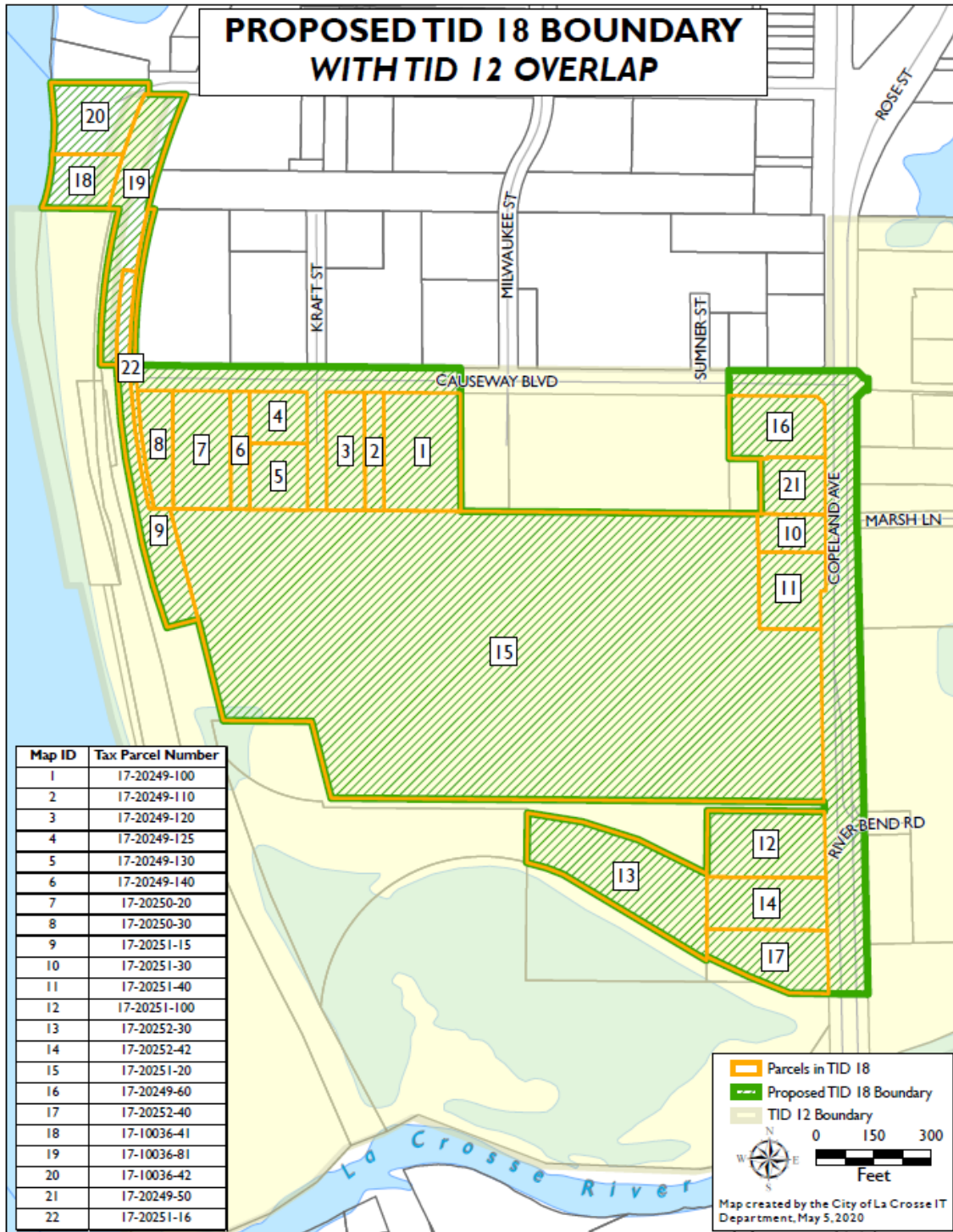
A map depicting the current boundaries of the District is found in Section 3 of this Plan. Based upon the findings stated above, the original findings stated in the Creation Resolution, and the findings contained in any subsequent resolution adding territory to the District, the District remains a mixed-use district based on the identification and classification of the property included within the District.

# SECTION 3: Maps of Current Districts Boundary

TID 13 MAP FROM 2020 Boundary Amendment



TID 18 Proposed Boundary





## SECTION 4: Map Showing Existing Uses and Conditions

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There will be no change to District boundaries, nor any changes to the existing uses and conditions within the District as a result of this amendment. A copy of this map can be found in the Original and/or Amended Project Plan Documents.

## SECTION 5: Equalized Value Test

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No additional territory will be added to the District. Demonstration of compliance with the equalized value test is not required for this Amendment.

## SECTION 6: Statement of Kind, Number and Location of Proposed Public Works and Other Projects

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This amendment provides the authority for the Donor District to allocate surplus increments with the Recipient District. No other additional project costs are involved, and the statement of kind, number and location of proposed public works and other projects as documented in the Original and/or Amended Project Plan Documents remains in effect.

## SECTION 7: Map Showing Proposed Improvements and Uses

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There will be no change to District boundaries, nor any changes to the proposed improvements or uses within the District as a result of this amendment. A copy of this map can be found in the Original and/or Amended Project Plan Documents.

## SECTION 8: Detailed List of Updated Project Costs

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This amendment provides the authority for the Donor District to allocate surplus increments with the Recipient District. No other additional project costs are involved, and the statement of kind, number and location of proposed public works and other projects as documented in the Original and/or Amended Project Plan Documents remains in effect.

## SECTION 9: Economic Feasibility Study, Financing Methods, and the Time When Costs or Monetary Obligations Related are to be Incurred

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This Project Plan Amendment allows the Donor District to allocate positive tax increments to the Recipient District. The authority for this Amendment is Wisconsin Statutes Section 66.1105(6)(f) which provides for the allocation of increments providing that the following are true:

- The Donor District, the positive tax increments of which are to be allocated, and the Recipient District have the same overlying taxing jurisdictions.
- The allocation of tax increments is approved by the Joint Review Board.
- The Donor District is able to demonstrate, based on the positive tax increments that are currently generated, that it has sufficient revenues to pay for all Project Costs that have been incurred under the Project Plan for that District and sufficient surplus revenues to pay for some of the eligible costs of the Recipient District.
- The Recipient District was created upon a finding that not less than 50 percent, by area, of the real property within the District is blighted.

The Exhibits following this section demonstrate that the Donor District is generating sufficient tax increments to pay for its Project Costs, and that surplus increments remain that can be allocated to pay some of the Project Costs of the Recipient District. Accordingly, the statutory criteria under which this amendment can be approved are met.

# Increment Revenue Projections

## Tax Increment District No. 13 (Kwik Trip) Tax Increment Projection Worksheet

Type of District	Mixed Use	Actual Base Value	48,356,400
Actual Creation Date	5/11/2006	Pre-Amendment Base Value (Actual)	N/A
Valuation Date	Jan. 1, 2006	Property Appreciation Factor	0.00%
Maximum Life (In Years)	20	Current Tax Rate (Per \$1,000 EV)	\$25.40
Expenditure Period (In Years)	15	Tax Rate Adjustment Factor (Next 2 Years)	0.00%
Revenue Periods/Final Rev Year	19   2026	Tax Rate Adjustment Factor (Following 2 Years)	0.00%
End of Expenditure Period	5/11/2021	Tax Rate Adjustment Factor (Thereafter)	0.00%
Latest Termination Date	5/11/2026	Discount Rate 1 for NPV Calculation	N/A
Eligible for Extension/No. of Years	Yes   3	Discount Rate 2 for NPV Calculation	N/A
Eligible Recipient District	No		

	Construction Year	Value Added	Valuation Year	Inflation Increment	Valuation Increment	Revenue Year	Tax Rate	Tax Increment
1	2017	0	2018	0	53,837,800	2019	26.26	1,413,781
2	2018	0	2019	0	68,136,100	2020	25.40	1,730,657
3	2019	0	2020	0	68,136,100	2021	25.40	1,730,657
4	2020	0	2021	0	68,136,100	2022	25.40	1,730,657
5	2021	0	2022	0	68,136,100	2023	25.40	1,730,657
6	2022	0	2023	0	68,136,100	2024	25.40	1,730,657
7	2023	0	2024	0	68,136,100	2025	25.40	1,730,657
8	2024	0	2025	0	68,136,100	2026	25.40	1,730,657
		0			0	Future Value of Increment		13,528,379

# Cash Flow – TID 13

**Tax Increment District No. 13 (Kwik Trip)  
Cash Flow Pro Forma**

**As of Dec. 31, 2018:**

**Cash and Investments: \$1,138,765 (A)**  
**Future Debt Service Requirements: \$206,307 (B)**  
**Advances from Other Funds (General Fund): \$669,902 (C)**

Year	Revenues						Expenditures						Balances			Year
	Tax Increments	Exempt Computer Aids	Minimum Tax Payments	Lease Payments	Other Revenue	Total Revenues (D)	Debt Service Transfers	DA Payments Kwik Trip	DA Payments DuraTech	Other Exp.	Admin	Total Expenses (E)	Annual (F) (D - E)	Cumulative (G)	Future Debt Service (H)	
2019	1,413,781	0			15,000	<b>1,428,781</b>	146,904	76,923	46,631		500	<b>270,958</b>	1,157,823	2,296,588	59,403	2019
2020	1,730,657	0			15,000	<b>1,745,657</b>	27,441	76,923	69,443		500	<b>174,307</b>	1,571,350	3,867,938	31,962	2020
2021	1,730,657	0			15,000	<b>1,745,657</b>	31,962	76,923	70,625		500	<b>180,010</b>	1,565,647	5,433,584	0	2021
2022	1,730,657	0			15,000	<b>1,745,657</b>		76,923	56,054		500	<b>133,477</b>	1,612,180	7,045,764	0	2022
2023	1,730,657	0			15,000	<b>1,745,657</b>		76,923			500	<b>77,423</b>	1,668,234	8,713,998	0	2023
2024	1,730,657	0			15,000	<b>1,745,657</b>		76,923			500	<b>77,423</b>	1,668,234	10,382,232	0	2024
2025	1,730,657	0			15,000	<b>1,745,657</b>		76,923			500	<b>77,423</b>	1,668,234	12,050,466	0	2025
2026	1,730,657	0			10,000	<b>1,740,657</b>		76,923			500	<b>77,423</b>	1,663,234	<b>13,713,700</b>	0	2026
<b>Total</b>	<b>13,528,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,000</b>	<b>13,643,379</b>	<b>206,307</b>	<b>615,384</b>	<b>242,753</b>	<b>0</b>		<b>1,068,444</b>				

**Final Balance (G - C): 13,043,798**

**NOTES:**

- Cumulative Balance includes existing Cash and Investments plus annual excess cash flow
- Debt Service Transfers reduce Future Debt Service Requirements
- Development agreement with Kwik Trip calls for incentive payments, beginning 2014, based on tax increment of the project in an aggregate amount not to exceed 10% of the actual full assessed value of the property

- Available cash and annual surplus balances are available for sharing with the Recipient District upon adoption of the amendment by the City Council and approval by the Joint Review Board*

# Cash Flow TID 18

City of La Crosse, Wisconsin																								
Tax Increment District # 18																								
Cash Flow Projection																								
Year	Projected Revenues						Expenditures									Balances			Year					
	Tax Increments	Interest Earnings/ (Cost)	Donor TID Revenues	Land Sale Proceeds	Other Revenue	Total Revenues	RDA Lease Revenue Bond 7,285,000			RDA Lease Revenue Bond 6,870,000			RDA Lease Revenue Bond 9,840,000			Develop. Incentives	Property Acquisition	Admin.		Total Expenditures	Annual	Cumulative	Principal Outstanding	
						Dated Date: 06/01/21	Principal	Est. Rate	Interest	Dated Date:	Principal	Est. Rate	Interest	Dated Date:	Principal	Est. Rate	Interest							
2020						0												20,000	20,000	(20,000)	(20,000)	0	2020	
2021						0												5,000	5,000	(5,000)	(25,000)	7,285,000	2021	
2022	0		500,000	150,000		650,000	140,000	3.50%	382,463		115,000	3.75%	386,438		100,000			5,000	627,463	22,538	(2,463)	14,015,000	2022	
2023	0		1,130,000			1,130,000	270,000	3.50%	250,075		115,000	3.75%	386,438		100,000			5,000	1,126,513	3,488	1,025	23,470,000	2023	
2024	421,250		1,300,000	150,000		1,871,250	280,000	3.50%	240,625		250,000	3.75%	253,313		100,000			5,000	1,864,338	6,913	7,938	22,795,000	2024	
2025	725,463		1,400,000			2,125,463	290,000	3.50%	230,825		260,000	3.75%	243,938		100,000	250,000		5,000	2,117,563	7,900	15,838	21,895,000	2025	
2026	1,281,967		515,000	75,000		1,871,967	300,000	3.50%	220,675		270,000	3.75%	234,188		100,000			5,000	1,868,663	3,305	19,142	20,960,000	2026	
2027	1,608,787		510,000			2,118,787	310,000	3.50%	210,175		280,000	3.75%	224,063		100,000	250,000		5,000	2,118,438	349	19,491	19,990,000	2027	
2028	1,846,125			75,000		1,921,125	320,000	3.50%	199,325		290,000	3.75%	213,563		100,000			5,000	1,866,888	54,237	73,729	18,985,000	2028	
2029	2,264,586					2,264,586	335,000	3.50%	188,125		300,000	3.75%	202,688		100,000	250,000		5,000	2,119,013	145,573	219,302	17,940,000	2029	
2030	2,519,732					2,519,732	345,000	3.50%	176,400		310,000	3.75%	191,438		100,000			5,000	1,864,638	655,094	874,396	16,860,000	2030	
2031	2,736,179					2,736,179	355,000	3.50%	164,325		325,000	3.75%	179,813		100,000	250,000		5,000	2,118,938	617,242	1,491,638	15,735,000	2031	
2032	3,050,041					3,050,041	370,000	3.50%	151,900		335,000	3.75%	167,625		100,000			5,000	1,866,525	1,183,516	2,675,154	14,570,000	2032	
2033	3,238,041					3,238,041	385,000	3.50%	138,950		350,000	3.75%	155,063		100,000			5,000	1,872,613	1,365,429	4,040,583	13,355,000	2033	
2034	3,427,922					3,427,922	395,000	3.50%	125,475		360,000	3.75%	141,938		100,000			5,000	1,866,813	1,561,109	5,601,692	12,100,000	2034	
2035	3,462,201					3,462,201	410,000	3.50%	111,650		375,000	3.75%	128,438		100,000			5,000	1,869,488	1,592,713	7,194,405	10,795,000	2035	
2036	3,496,823					3,496,823	425,000	3.50%	97,300		390,000	3.75%	114,375		100,000			5,000	1,870,275	1,626,548	8,820,953	9,440,000	2036	
2037	3,531,791					3,531,791	440,000	3.50%	82,425		405,000	3.75%	99,750		100,000			5,000	1,869,175	1,662,616	10,483,569	8,035,000	2037	
2038	3,567,109					3,567,109	455,000	3.50%	67,025		420,000	3.75%	84,563		100,000			5,000	1,871,188	1,695,922	12,179,491	6,575,000	2038	
2039	3,602,780					3,602,780	470,000	3.50%	51,100		435,000	3.75%	68,813		100,000			5,000	1,866,113	1,736,668	13,916,158	5,065,000	2039	
2040	3,638,808					3,638,808	485,000	3.50%	34,650		450,000	3.75%	52,500		100,000			5,000	1,864,150	1,774,658	15,690,816	3,500,000	2040	
2041	3,675,196					3,675,196	505,000	3.50%	17,675		465,000	3.75%	35,625		100,000			5,000	1,865,100	1,810,096	17,500,912	1,875,000	2041	
2042	3,711,948					3,711,948					485,000	3.75%	18,188					5,000	1,243,788	2,468,160	19,969,073	710,000	2042	
2043	3,749,067					3,749,067												5,000	743,400	3,005,667	22,974,740	0	2043	
2044	3,786,558					3,786,558												5,000	5,000	3,781,558	26,756,299	0	2044	
2045	3,824,424					3,824,424												5,000	5,000	3,819,424	30,575,722	0	2045	
2046	3,862,668					3,862,668												5,000	5,000	3,857,668	34,433,390	0	2046	
2047	3,901,295					3,901,295												5,000	5,000	3,896,295	38,329,685	0	2047	
2048	3,940,308					3,940,308												5,000	5,000	3,935,308	42,264,993	0	2048	
Total	74,871,068	0	5,355,000	450,000	0	80,676,068	7,285,000		3,141,163	6,870,000		3,196,313	9,840,000		4,918,600	2,000,000	1,000,000	160,000	38,411,075				Total	

Notes: Projected TID Closure  
 Donor TID revenues are estimated based on projected annual deficits. Revenue can be shared from any eligible donor TID.

## SECTION 10: Annexed Property

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No territory will be added or subtracted from the District as a result of this amendment.

## SECTION 11: Proposed Zoning Ordinance Changes

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

## SECTION 12: 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 13: 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 chapter 32.

## SECTION 14: Orderly Development and/or Redevelopment of the City of La Crosse

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This Project Plan Amendment will have no impact on the viability of the original District Project Plan as it relates to the orderly development and/or redevelopment of the City .

## SECTION 15: 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 tax incremental finance funds.

### Examples would include:

A public improvement made within the District that also benefits property outside the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.

A public improvement made outside the District that only partially benefits property within the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.

Projects undertaken within the District as part of the implementation of this Project Plan, the costs of which are paid fully or in part by impact fees, grants, special assessments, or revenues other than tax increments.

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

SECTION 16:  
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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June 14, 2020

**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. 20**

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