

**AGREEMENT CONCERNING PAYMENT
FOR MUNICIPAL SERVICES, PAYMENT IN LIEU
OF TAXES, AND CONDITIONAL USE PERMITS**

Name and Return Address *a drafted by*
Brandon J. Prinsen
Johns, Flaherty & Collins, S.C.
205 5th Avenue South, Suite 600
La Crosse, WI 54601

See Attached Exhibit A and C
Parcel Number

This Agreement is entered into as of the 10th day of May, 2019 ("Agreement"), by and between the **City of La Crosse**, a Wisconsin municipal corporation (the "City"), and **Western Technical College** ("Western").

RECITALS

A. Western currently owns the real estate and improvements located in the City of La Crosse and identified in Exhibit A attached hereto ("Western Downtown Campus Properties");

B. Western also owns real estate and improvements at 751 24th Street North (Parcel #17-20041-71) (the "Passive Solar House"), 2860 21st Place South (Parcel #: 17-50323-156) (the "Weaver Building"), and 2719 Larson Street (Parcel #17-10306-111) (the "Automotive Center"), in the City of La Crosse, Wisconsin (collectively the "Western Extended Campus Properties");

C. In this Agreement, the Western Downtown Campus Properties and the Western Extended Campus Properties are collectively referred to as the "Western Campus Properties";

D. Western intends to demolish certain structures and improvements located at 528 8th Street North, 314 8th Street North, 320-322 8th Street North, and 712-714 La Crosse Street, all in the City of La Crosse, Wisconsin ("Condition Use Properties");

E. Western is seeking Conditional Use Permits in order to facilitate the Conditional Use Properties new use for greenspace and/or parking;

F. Western and the City enter into this Agreement to clarify some of the terms and conditions for the issuing of the Conditional Use Permits and to resolve outstanding issues regarding the following, without limitation: (i) Payments In Lieu of Taxes; (ii) Municipal Service Agreements; (iii) Western's campus boundaries; (iv) future acquisition of real estate by Western's campus; and (vi) neighborhood improvement collaborative.

NOW THEREFORE, in consideration of the recitals and the mutual promises, obligations and benefits provided under this Agreement, the receipt and adequacy of which are hereby acknowledged, Western and the City agree as follows:

1. Western Campus Boundaries. Western and the City hereby agree that the boundaries for Western's campus in La Crosse, Wisconsin is outlined in Exhibit B and incorporates the Western Campus Properties and other real estate Exhibit C attached hereto ("Campus Boundary").

2. Municipal Services Agreement ("MSA"). Except for Western's residence hall located at 820 La Crosse Street, La Crosse, Wisconsin ("Residence Hall") which is subject to an MSA dated June 12th, 2014 and recorded at the Register of Deeds Office as Document No. 1643701 on August 12, 2014 a copy of which is attached hereto as Exhibit D ("Residence Hall MSA") and as otherwise set forth in this Section 2, all of the Western Campus Properties and any other real estate that Western acquires in the future within the Campus Boundary will not be subject to an MSA from the City. Except for the Residence Hall and as otherwise set forth in this Section 2, the City will not require Western to enter into an MSA in order to obtain a conditional use permit for the demolishing or removal of any buildings located within the Campus Boundary. If Western intends to demolish any of the Western Extended Campus Properties, then Western will be required to enter into a MSA (for the specific property which is part Western Extended Campus Properties) with the City in order to obtain a conditional use permit from the City to demolish any of the Western Extended Campus Properties.

3. Payment In Lieu of Taxes ("PILOT"). Except for the MSA for the Residence Hall, all of the Western Campus Properties and any real estate that Western acquires in the future within the Campus Boundary will not be subject to a PILOT from the City, nor will the City assess or require a PILOT for Western in order to obtain a conditional use permit for the demolishing or removal of any buildings located within the Campus Boundary. All PILOT's currently assessed to Western from the City for any of the Western Campus Properties, except for the MSA for the Residence Hall, shall terminate effective immediately. No further PILOT payments shall be due or made by Western to the City for any of the Western Campus Properties, except for the payments under the MSA for the Residence Hall and set forth below. If any of the Western Campus Properties have not obtained tax exempt status, then Western may apply for tax exempt status pursuant to applicable law. In no event shall Western owe, be assessed or pay any real estate taxes to the City for the Western Campus Properties or any real estate and

improvements acquired by Western within the Campus Boundary, provided that Western has applied for and obtained tax exempt status pursuant to applicable law.

4. Conditional Use Permits. The City agrees to issue conditional use permits to Western for the demolition of the buildings and structures located on the Conditional Use Properties, provided Western has submitted the proper applications, complied with all applicable federal, state and local laws and paid the necessary fees for the conditional use permits to the City.

5. Neighborhood Improvement Collaborative. Western and the City agree to establish a plan to improve the neighborhood surrounding Western and City Hall ("Collaborative"). The plan will address a wide variety of issues affecting the City and Western, including, but not limited to, safety, rental housing, future zoning, need for conditional use permits, and housing rehabilitation. Western agrees to make a one-time contribution to the City in the amount of \$30,000.00 for the Collaborative upon execution of this Agreement. As part of the Collaborative, Western and the City shall utilize their available resources to rehab and improve deteriorated housing in the area surrounding Western and City Hall. The area of the Collaborative is defined as Sixth Street to West Avenue and Main Street to the marsh and is further illustrated on the attached Exhibit E.

6. Municipal Services Payment.

(i) Pursuant to the terms of the Residence Hall MSA, Western shall continue to pay the City the amount due as a payment for municipal services provided by the City with respect to the Residence Hall calculated according to the terms set forth in Section 4 of the Residence Hall MSA ("Residence Hall MSA Payment"). The annual Residence Hall MSA Payment shall be paid by Western in accordance with the terms in Section 5 of the Residence Hall MSA.

(ii) During the term of this Agreement, if the annual Residence Hall MSA Payment is less than \$74,801.47, then Western agrees to pay the City the difference between \$74,801.47 and the Residence Hall MSA Payment so that the total annual payment to the City for Municipal Services is \$74,801.47, less any credits referenced in Section 4(h) of the Residence Hall MSA ("Deficiency Payment"). The Deficiency Payment shall be paid annually at the same time the Residence Hall MSA Payment is made to the City. The Residence Hall MSA Payment and Deficiency Payment shall collectively be referred to herein as "Total MSA Payment".

(iii) Western shall continue to receive a one-time aggregate credit to offset the Total MSA payment as set forth in Section 4(h) of the Residence Hall MSA. For each Valuation Year, the Total MSA Payment due to the City shall be reduced by the credit set forth in Section 4(h) of the Residence Hall MSA until the credit has been fully exhausted.

(iv) If any provisions in Section 6 of this Agreement conflict with the provisions in the Residence Hall MSA, then the provisions in this Section 6 shall control. Except as modified by Section 6 in this Agreement, the terms in the Residence Hall MSA shall remain in full force and effect and shall survive the termination or expiration of this Agreement.

(v) After 2019, the Total MSA Payment shall increase each calendar year by two percent (2%) of the Total MSA Payment paid in the previous calendar year.

(vi) In the event the La Crosse Medical Health Science Consortium, Inc (“HSC”) provides confirmation to the City that it is assuming the PILOT payments made by Western for the real estate and improvements at 1305 Pine Street, La Crosse, Wisconsin (“HSC Building”), then the portion of the Total MSA payment that is allocated to HSC Building shall be reduced from the Total MSA payment that is paid by Western.

7. Successors and Assigns. This Agreement is binding on the parties hereto, their successors and assigns.

8. Notices. Any notice required to be given under this Agreement shall be deemed given when deposited in the United States mail, postage prepaid, to the party at the address stated below or when actually received by the party, whichever is first. The addresses are:

To City: City Clerk
City of La Crosse
400 La Crosse Street La Crosse, WI 54601

With a copy to: City Planner
City of La Crosse
400 La Crosse Street La Crosse, WI 54601

To Western: Western Technical College
400 7th Street North
La Crosse WI 54601

With a copy to: Attorney Brandon J. Prinsen
205 Fifth Ave S, Suite 600
La Crosse, WI 54601

Either party may change its address for notices by giving a notice as provided in this section.

9. Entire Agreement; Amendments. This Agreement constitutes the entire agreement of the parties. Any amendment to this Agreement shall be made in writing, signed by both parties. If Western desires to acquire property outside the Campus Boundary in the future, then Western shall be required to comply with all City of La Crosse zoning, use, and other ordinances that are applicable to the acquired property and Western’s use of the property. Additionally, Western shall enter into a new MSA with the City for the acquired property outside the Campus Boundary, provided that, this provision shall not apply to Property outside the Campus Boundary that is gifted to Western in the future or property that Western acquires as part of a collaborative with another non-profit or tax exempt organization in the future.

10. Severability. If any part of this Agreement is determined to be invalid or

unenforceable, the remainder of the Agreement shall remain in effect.

11. Waiver. No waiver of any breach of this Agreement shall be deemed a continuing waiver of that breach or a waiver of any other breach of this Agreement.

12. Governing Law. This Agreement shall be governed, interpreted, and enforced in accordance with the laws of the State of Wisconsin.

13. Interpretation of Agreement. If any dispute arises concerning the interpretation of this Agreement, neither party shall be deemed the drafter of this Agreement for purposes of its interpretation. Venue for any action arising out of or in any way related to this Agreement shall be exclusively in the Circuit Court for La Crosse County, Wisconsin. Each party waives its right to challenge venue in La Crosse County.

14. Dispute Resolution. If there is any dispute between the parties arising out of, related to, or connected with this Agreement:

- a. The parties shall attempt in good faith to resolve the dispute.
- b. If the parties cannot resolve the dispute after reasonable efforts, the dispute shall be submitted to mediation, at the request of either party. The mediator shall be agreed on by the parties or, if they are unable to agree, selected by the Circuit Court of La Crosse County, on application of either party. The mediator shall be an attorney in La Crosse County, Wisconsin with at least ten (10) years' experience.
- c. If the parties cannot resolve the dispute by mediation, after reasonable efforts, either party may demand arbitration conducted in accordance with chapter 788, Wisconsin Statutes, or any successor statute, by a single arbitrator, chosen by mutual agreement of the parties or, if they do not agree, by the Circuit Court for La Crosse County, on application of either party. The party demanding arbitration shall bear all the costs of arbitration. The arbitrator shall be an attorney in La Crosse County, Wisconsin with at least ten (10) years' experience. Chapter 788, Wisconsin Statutes, or any successor statute, shall govern the arbitration proceeding, except that Western and the City each waive any right to trial by jury if a dispute concerning the arbitration proceeding is resolved by a court. Each party is hereby authorized to file a copy of this section in any proceeding as conclusive evidence of this waiver of jury trial by the other party.

15. Representations. Each party acknowledges and agrees that no representation or promise not expressly contained in this Agreement has been made by the other party or any of its employees, attorneys, agents, or representatives. Each party acknowledges that it is not entering into this Agreement on the basis of any such representation or promise, express or implied.

16. Authorization. Each person signing this Agreement on behalf of any Party represents and warrants that the person holds the position indicated beneath the person's signature and that the person has the requisite corporate or other authority to sign this Agreement on behalf of the Party. Each Party represents that entry into this Agreement is not in

contravention of any agreement or undertaking to which the Party is bound.

17. Recording. The City may record this Agreement with the Register of Deeds for La Crosse County and may record this document again, from time to time, in the City's sole discretion.

18. Term. This Agreement shall terminate April 17, 2029 ("Term"). Western or the City shall each have the option to extend the Term of this Agreement for one (1) additional period of five (5) years commencing at midnight on the date on which the Term expires, upon the same terms and conditions as contained in this Agreement. The extension option provided for herein shall be exercised by written notice not less than ninety (90) days prior to the expiration of the Term.

19. City's PILOT Program disbursements. The City maintains a PILOT program to assist taxing jurisdictions from losing tax base and tax revenue within the corporate limits of the City for various reasons, including, without limitation, the demolition and removal of existing buildings and improvements. Throughout the years of this program, the City has established, administered and enforced the program at its sole cost and expense as well as shared the PILOT payments received with the other taxing jurisdictions within the corporate limits of the City. Western agrees that the City shall retain Western's share of such payments and disbursements under this PILOT program until the earlier occurrence of: (i) the sixth (6th) anniversary date of this Agreement or (ii) the total of Western's share of the PILOT programs payments retained by the City reaches the sum of \$28,923.79. Upon the earlier occurrence of the above referenced events, then the City shall resume the disbursement to Western and Western shall receive, Western's share of the PILOT program's payments.

IN WITNESS WHEREOF, the parties have executed this Agreement by their duly authorized representatives as of the date first set forth above.



Western Technical College ("Western")

By: Roger Stanford

Title: President

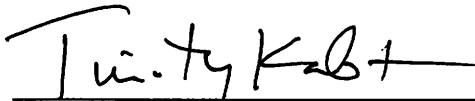
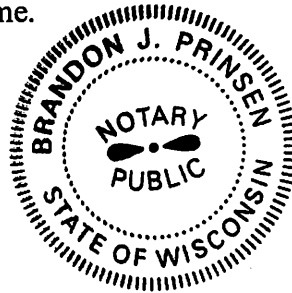
State of Wisconsin)
)ss
County of La Crosse)

SUBSCRIBED and SWORN to before me this 10th day of May, 2019, Roger Stanford and _____, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

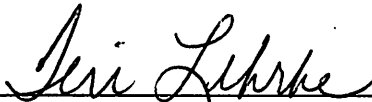


By: Brandon Prinsen
Notary Public, State of Wisconsin

My commission: permanent



Timothy Kabat, Mayor



Teri Lehrke, City Clerk

State of Wisconsin)
)ss
County of La Crosse)

SUBSCRIBED and SWORN to before me this 10th day of May, 2019, Timothy Kabat and Teri Lehrke, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

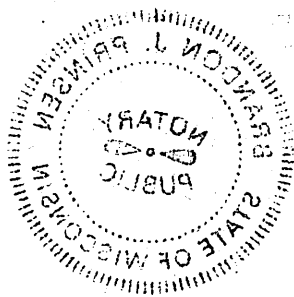


By: Brenda Buddenhagen
Notary Public, State of Wisconsin

My commission: 11-2-22

Faint, illegible text at the top of the page, possibly a header or title.

Faint, illegible text located in the upper right quadrant.



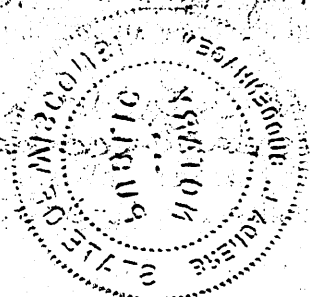
Faint, illegible text in the middle right section of the document.

Faint, illegible text in the lower middle section of the document.

Faint, illegible text in the lower middle section of the document.

Faint, illegible text in the lower middle section of the document.

Faint, illegible text in the lower middle section of the document.



Faint, illegible text at the bottom of the page, possibly a footer or concluding remarks.

Exhibit A

Western Downtown Campus Properties

111 7th St N	17-20165-50
232 6th St N	17-20168-100
624 Vine St	17-20169-10
725 Badger St	17-20145-21
528 8th St N	17-20148-30
322 8th St N	17-20171-50
314 8th St N	17-20171-60
306 8th St N	17-20171-90
312 7th St N	17-20143-81
401 7th St N	17-20173-20
419 9th St N	17-20148-120
505 9th St N	17-20148-60
532 8th St N	17-20148-50
512 8th St N	17-20147-90
712-714 La Crosse Street	17-20144-80
812 Pine Street	17-20171-20
814 Pine Street	17-20171-30

Western Downtown Campus within Boundary Properties

Part of Lots 1, 2, 3, 4, 9 & 10 of Block 8; Part of Lots 1, 2, 3, 4, 5, 6, 7, 8, 9 & 10 of Block 9; Part of Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 & 12 of Block 10; Part of Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 & 12 of Block 15; Part of Lots 1, 2, 3, 4, 5, 6, 7, 8, 9 & 10 of Block 16 all being located in the Burns, Durand, Smith & Rublee's Addition to the City of La Crosse; Part of the NW ¼ of the SW ¼ of Section 32, Township 16 North, Range 7 West, City of La Crosse, La Crosse County, Wisconsin.

And

Part of Lots 1, 2, 11 & 12 of Block 7; Part of Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 & 12 of Block 10; Part of Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 & 12 of Block 11; Part of Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 & 12 of Block 12; Part of Lots 5, 6, 7 & 8 of Block 13; Part of Lots 5, 6, 7 & 8 of Block 14; Part of Lots 5, 6, 7 & 8 of Block 15 all being located in the T. Burns, G. Farnam & P. Burns Addition to the City of La Crosse; Part of the SW ¼ of the SW ¼ of Section 32, Township 16 North, Range 7 West, City of La Crosse, La Crosse County, Wisconsin.

And

Part of Lots 7, 8, 9 & 10 of Block 2 in the T. Burns, G. Farnam & P. Burns Addition to the City of La Crosse; Part of the SW ¼ of the SW ¼ of Section 32, Township 16 North, Range 7 West, City of La Crosse, La Crosse County, Wisconsin.

And

Automotive Center

Part of Lot 5 of Block 2 in Couleesites Industrial Addition; Part of Lot "A" in a Certified Survey Map found in Volume 1, Page 102 (Document #888013); Part of the NW ¼ of the SW ¼ of Section 16, Township 16 North, Range 7 West, City of La Crosse, La Crosse County, Wisconsin.

And

Weaver Building

Part of Lot 1 in a Certified Survey Map found in Volume 10, Page 153 (Document #1346251); Part of the NW ¼ of the NW ¼ of Section 16, Township 15 North, Range 7 West, City of La Crosse, La Crosse County, Wisconsin.

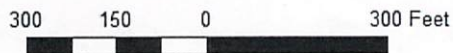
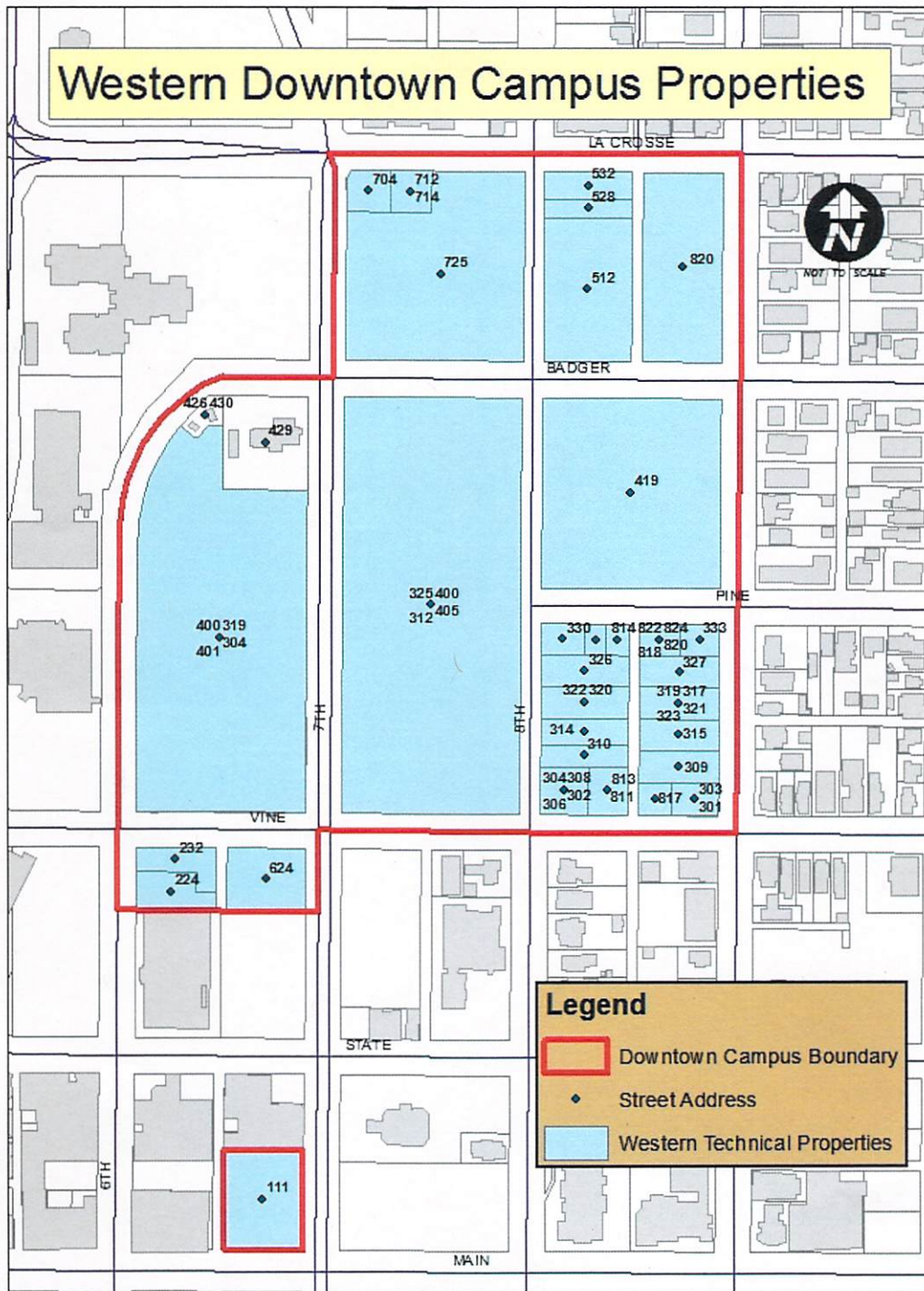
And

Passive Solar House

Part of Lot 1 in a Certified Survey Map found in Volume 15, Page 148 (Document #1628980); Part of the SE ¼ of the NW ¼ of Section 33, Township 16 North, Range 7 West, City of La Crosse, La Crosse County, Wisconsin.

Exhibit B-1

Western Downtown Campus Properties



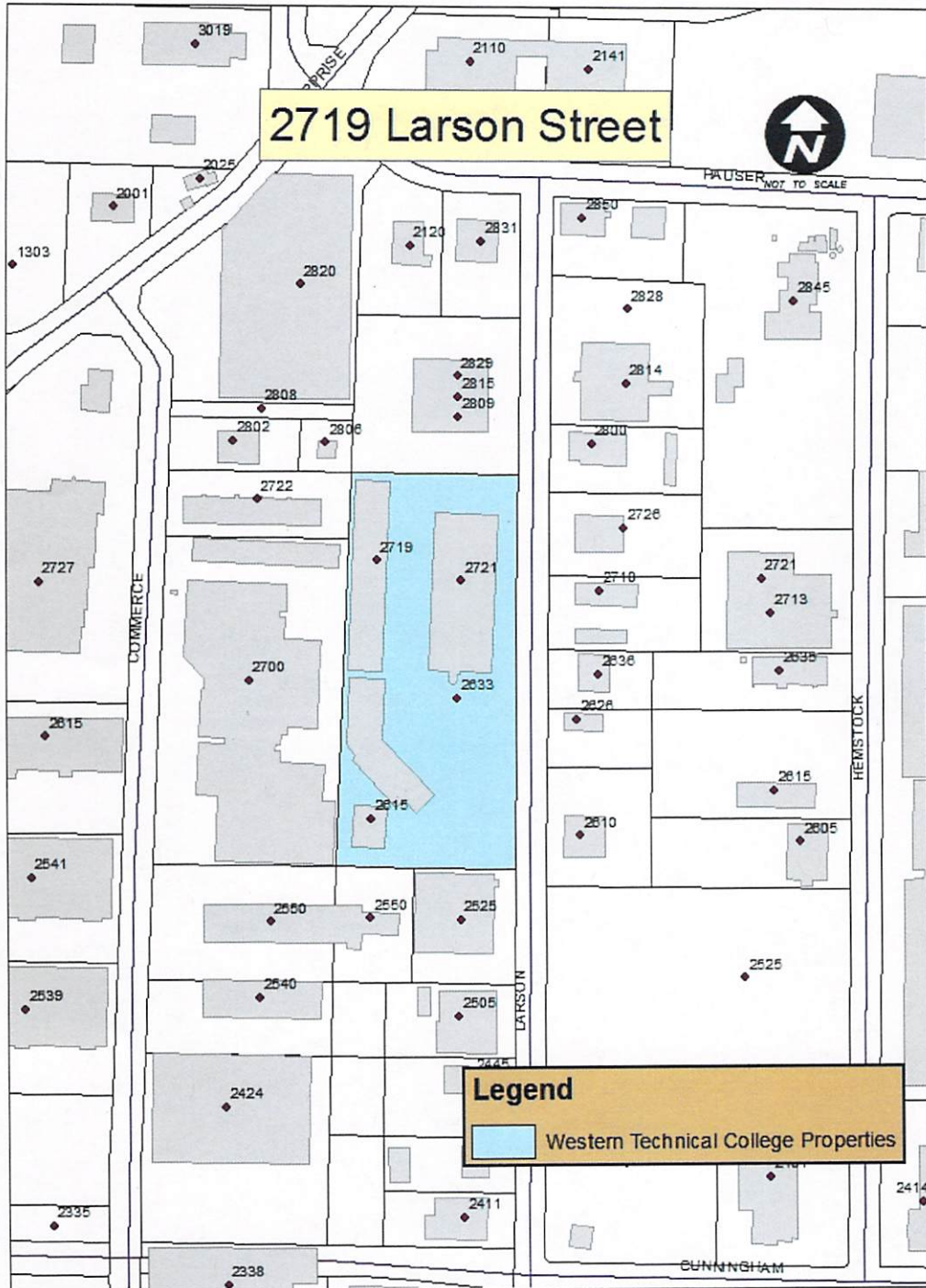
Author: Jack Zabrowski

Source: City of La Crosse GIS

Date: 3/29/2019

Exhibit B-2

Automotive Center
2719 Larson Street (Parcel #17-10306-111)

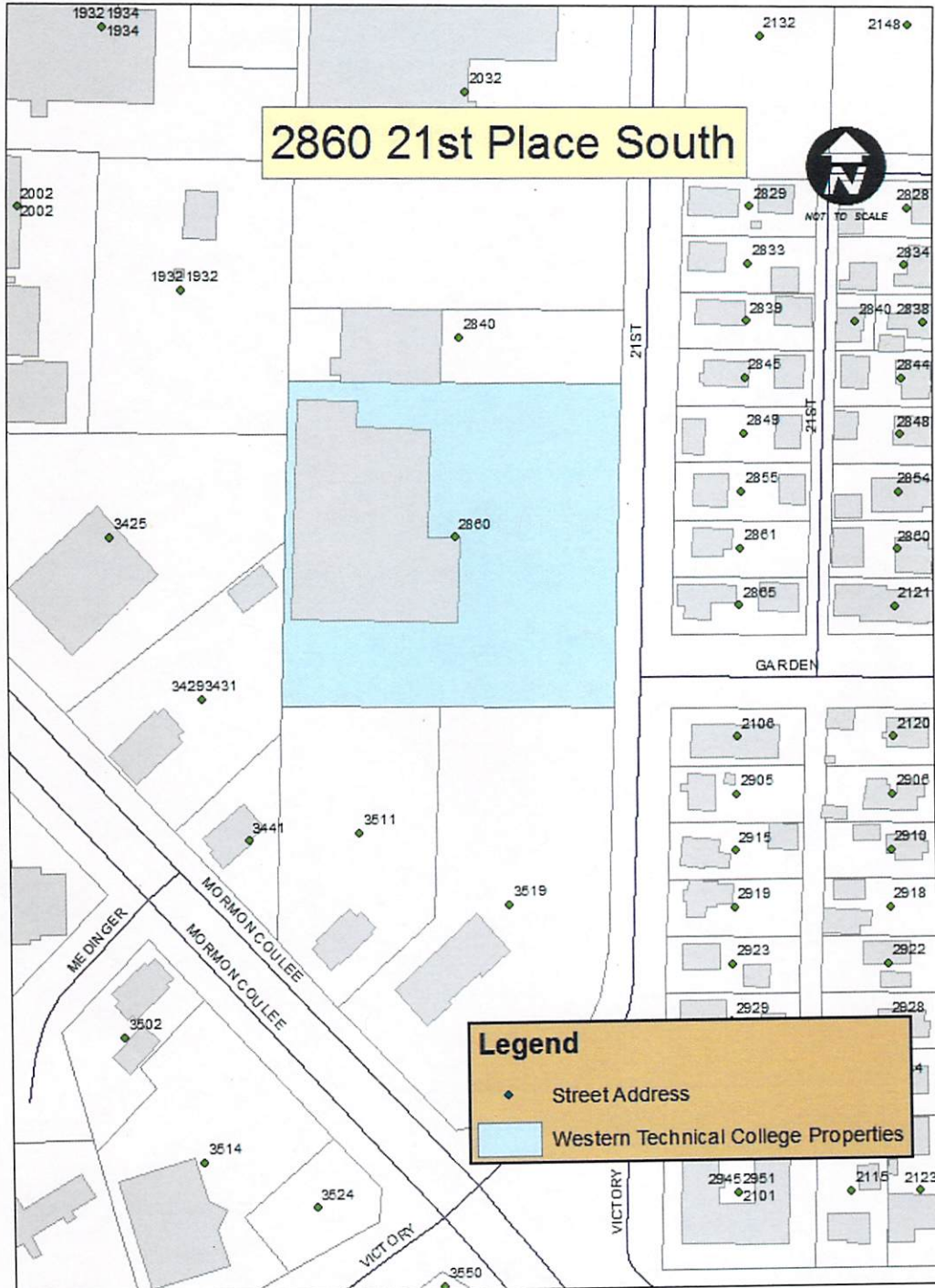


310 155 0 310 Feet

Author: Jack Zabrowski Source: City of La Crosse GIS
Date: 3/29/2019

Exhibit B-3

Weaver Building
2860 21st Place South (Parcel #: 17-50323-156)



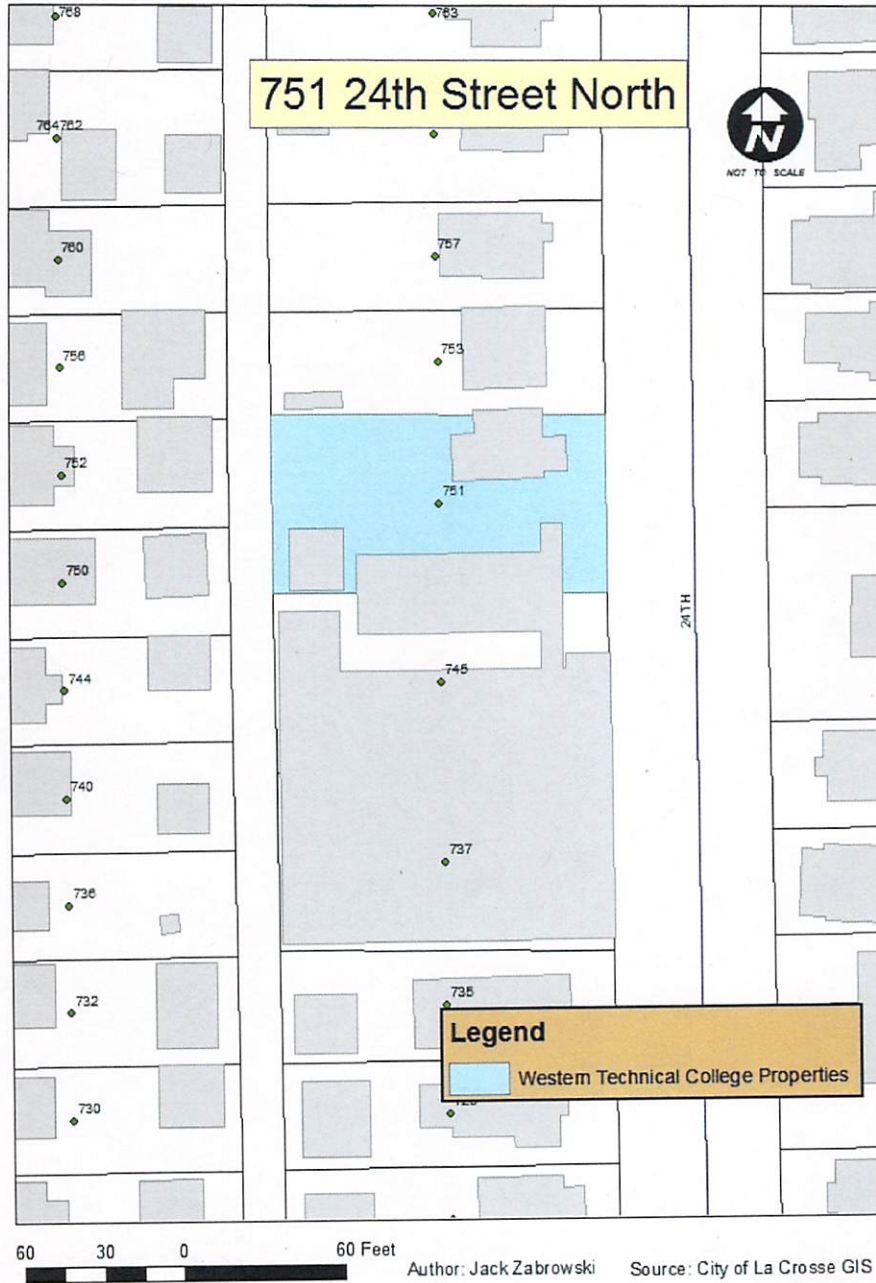
150 75 0 150 Feet

Author: Jack Zabrowski

Source: City of La Crosse GIS
Date: 3/29/2019

Exhibit B-4

Passive Solar House
751 24th Street North (Parcel #17-20041-71)



Author: Jack Zabrowski

Source: City of La Crosse GIS
Date: 3/29/2019

Exhibit C

Real Estate Within Campus Boundary Not Owned by Western

818-824 Pine Street	17-20172-30
333 9th Street N	17-20172-20
327 9th Street N	17-20172-10
317-323 9th Street N	17-20171-140
315 9th Street N	17-20171-130
309 9th Street N	17-20171-120
303 9th Street N	17-20171-100
817 Vine Street	17-20171-110
813 Vine Street	17-20171-80
310 8th Street N	17-20171-70
224 6th Street N	17-20168-110
704 La Crosse Street	17-20144-90

**AGREEMENT CONCERNING PAYMENT
FOR MUNICIPAL SERVICES**
(820 La Crosse Street)

This Agreement is entered into as of the 19th day of June 2014 (the "Agreement"), by and between the City of La Crosse (the "City") and Western Technical College (the "Owner").

RECITALS

A. Whereas Owner has entered into an agreement to purchase real property and operate a residence hall at 820 La Crosse Street, La Crosse, Wisconsin 54601 within the City of La Crosse (the "Property"), more particularly described as:

See attached Exhibit 2

B. Whereas Owner intends to continue its use and operation of the Property exclusively for a residence hall.

C. Whereas Owner is willing to make a payment for municipal services with respect to the Property.

NOW, THEREFORE, in consideration of the recitals and the mutual promises, obligations and benefits provided under this Agreement, the receipt and adequacy of which are hereby acknowledged, Owner and the City agree as follows:

1. **Representations and Warranties of Owner.** The recitals stated above are incorporated in this Agreement by reference as representations and warranties of Owner to the City. In addition, Owner represents and warrants to the City that Owner consists of Western Technical College, which: (1) is Wisconsin technical college organized and existing under Chapter 38, Wis. Stat.; (2) is in good standing; (3) has taken all action necessary to enter into this Agreement; and (4) has duly authorized the individual signers of this Agreement to do so

2. **Municipal Services.** If Owner uses the Property as provided in this Agreement, the City shall provide public health, safety, fire and police protection, streets and street maintenance, snow removal, and other governmental services ("Municipal Services") with respect to the Property that are funded by property taxes.

3. **Tax Status of Property.** Except as provided by law or as provided in section 4 of the Agreement, the Property shall be subject to property taxation and shall not be exempt from property



1643701

LACROSSE COUNTY
REGISTER OF DEEDS
CHERYL A. HCBRIDE

RECORDED ON
08/12/2014 01:29PM
REC FEE: 30.00
EXEMPT #:
PAGES: 14

THIS SPACE RESERVED FOR RECORDING DATA

RETURN TO: *#112*
Stephen F. Matty
City Attorney, City of La Crosse
400 La Crosse St.
La Crosse, WI 54601

PIN
17-20148-060

taxation, in full or in part. In the event the City's assessor and Common Council determine the Property to be taxable, in full or in part, and the Owner disagrees with such determination, Owner may challenge such determination of non-exempt status by any procedure provided under Wisconsin law. Owner shall timely provide, at no cost to the City, all information and access to books, records, documents, and other evidence reasonably requested by the City's assessor to determine whether the Property is exempt from property taxes and shall permit the City's assessor to have reasonable access to the Property for that purpose.

4. Payment for Municipal Services If Property Becomes Tax Exempt. If the Property is determined by the City's assessor, the City's Common Council, or otherwise to be exempt from real property taxes, in full or in part, for any year (the "Valuation Year"), the City shall send Owner, by United States mail, postage prepaid, an invoice for the amount due as a payment for Municipal Services provided by the City with respect to the Property ("Payment for Municipal Services"), calculated according to this section of the Agreement. The amount due shall be calculated by the City for each Valuation Year by the following method.

- a. The City shall calculate the Total Budgeted City Costs, based on the budget as approved by the City's Common Council at the time the calculation is made. The City shall not be required to consider any change in the City's budget approved by the Common Council after the calculation is made and shall not consider any such change made after the City sends Owner an invoice for Payment for Municipal Services.
- b. The City shall calculate the Cost of Municipal Services to Be Defrayed, consisting of the sum of the total budgeted costs for the City's Fire Department, Police Department, Highway Department and other related highway expenses.
- c. The City shall calculate the Percent of Costs of Municipal Services to Be Defrayed costs by dividing the Cost of Municipal Services to Be Defrayed by the Total Budgeted City Costs.
- d. The City, through its assessor or, in the City's sole discretion, by an appraiser selected by the City, shall calculate the fair market value of the Property (the "Fair Market Value"), including land and improvements, as of January 1 of the year, in the same manner that would be used if the Property were assessed for property tax purposes.
- e. The City shall determine the Total City Mill Rate.
- f. The City shall calculate the Mill Rate to Apply to Value by multiplying the Total City Mill Rate by the Percent of Costs of Municipal Services to Be Defrayed.

- g. The City shall calculate the Payment for Municipal Services due to the City by multiplying the Mill Rate to Apply to Value by the Fair Market Value.
- h. The Owner shall receive a one-time aggregate credit to offset the Payment for Municipal Services due to the City. The aggregate credit shall be four hundred fifty-seven thousand fifteen dollars and ninety-five cents (\$457,015.95) calculated as the aggregate taxes paid to the local municipality for tax years 2010 through 2013 as documented in the real estate property tax bills attached as Exhibit 3 to this Agreement. For each Valuation Year, the Payment for Municipal Services due to the City shall be reduced by the credit until the credit has been fully exhausted. It is anticipated that the credit shall be completely exhausted on or about Valuation Year 9.

Attached to this Agreement as Exhibit 1 is an illustrative calculation by the method provided in this Agreement, using values of land and improvements provided by Owner and other figures provided by the City. These values and figures are used solely for illustrating the method of calculation provided in this section and are not intended to indicate in any way what the actual calculation for any Valuation Year shall be. The amount of the Payment for Municipal Services for any Valuation Year, calculated as provided in this section, shall be binding on the parties.

5. Terms of Payment. The City shall send Owner an invoice for the Payment for Municipal Services due for each Valuation Year by the end of the preceding year or as soon thereafter as practical. The full amount of the Payment for Municipal Services shall be due on January 31 of the year after the Valuation Year. Each payment shall be deemed made when actually received by the City. Any payment made by check shall not be deemed made until the check has cleared all banks. Any amount due that is not paid on time shall bear interest in the same manner and at the same rate as provided by law for unpaid property taxes. The Payment for Municipal Services shall constitute payment for all Municipal Services provided with respect to the Property during the Valuation Year, except Municipal Services requested by Owner that would not ordinarily be provided by the City. The City and Owner acknowledge and agree that the Payment for Municipal Services under this Agreement would constitute a reasonable and appropriate means of carrying out the intent of the parties and would fairly and reasonably compensate the City for the Municipal Services provided during the Valuation Year, except Municipal Services requested by Owner that would not ordinarily be provided by the City.

6. Special Assessments and/or Special Charges. Any Payment for Municipal Services that is not made when due shall entitle the City to levy a special assessment and/or special charge against the Property for the amount due, plus interest. Owner hereby consents to the levy of any such special assessment and/or special charge, and, pursuant to Wis. Stat. § 66.0703(7)(b) and/or Wis. Stat. § 66.0627, waives any right to notice of or any hearing on any such special assessment and/or special charge.

7. Insurance. Owner shall maintain insurance coverage on the Property, including all improvements, insuring against loss or damage in amounts sufficient to rebuild or replace the improvements constructed on the Property. Owner shall provide the City with a certificate of such insurance within five business days after requested by the City. Owner hereby grants the City a lien on each payment under such insurance sufficient to pay any amount due to the City under this Agreement at the time Owner receives the payment and shall hold the payment or such a sufficient part of the payment in trust for the City until paid to the City.

8. Indemnification. Owner shall indemnify the City for all amounts of attorneys' fees and expenses and expert fees and expenses incurred in enforcing this Agreement.

9. Remedies. The City shall have all remedies provided by this Agreement, and provided at law or in equity, necessary to cure any default or remedy any damages under this Agreement. Remedies shall include, but are not limited to, special assessments under section 6 of this Agreement, enforcement of a lien or trust under section 7 of this Agreement, indemnification under section 8 of this Agreement, and all remedies available at law or in equity.

10. Successors and Assigns. This Agreement is binding on the successors and assigns of the parties, including, but not limited to, any subsequent owner of the Property, any part of the Property, or any real property interest in the Property or any part of the Property. Owner shall provide not less than forty-five (45) days advance written notice of any intended transfer of ownership, assignment, lease, or sublease. If at any time the Property has more than one owner, the owners shall be jointly and severally liable for any Payment for Municipal Services due under this Agreement for any Valuation Year. For purposes of invoicing only, the City may, in its sole discretion, allocate the amount of the Payment for Municipal Services due among the owners in proportion to the Fair Market Value of their respective property interests as of January 1 of the Valuation Year, as determined by the City's assessor using the method of calculation described in section 5 of this Agreement. If the City makes such an allocation for purposes of invoicing only, then if any part of the Payment for Municipal Services is not timely paid, the City may, in its sole discretion, at any time or from time to time, send additional invoices to all the owners for all or part of the amount due until the amount due is fully paid.

11. Notices. Any notice required to be given under this Agreement shall be deemed given when deposited in the United States mail, postage prepaid, to the party at the address stated below or when actually received by the party, whichever is first. The addresses are:

To City: Attn: City Clerk
City of La Crosse
400 La Crosse Street
La Crosse, WI 54601

With a copy to: Attn: City Attorney
City of La Crosse
400 La Crosse Street
La Crosse, WI 54601

To Owner: Western Technical College
Attn: Mike Pieper
400 South Seventh St.
La Crosse, WI 54601

Either party may change its address for notices by giving a notice as provided in this section.

12. Term of Agreement. The term of this Agreement shall begin on the date the Agreement is signed by both parties and shall continue unless terminated by mutual written agreement.

13. Entire Agreement; Amendments. This Agreement encompasses the entire agreement of the parties. Any amendment to this Agreement shall be made in writing, signed by both parties.

14. Severability. If any part of this Agreement is determined to be invalid or unenforceable, the rest of the Agreement shall remain in effect.

15. Waiver. No waiver of any breach of this Agreement shall be deemed a continuing waiver of that breach or a waiver of any other breach of this Agreement.

16. Governing Law. This Agreement has been negotiated and signed in the State of Wisconsin and shall be governed, interpreted, and enforced in accordance with the laws of the United States and the State of Wisconsin.

17. Interpretation of Agreement. The parties acknowledge that this Agreement is the product of joint negotiations. If any dispute arises concerning the interpretation of this Agreement, neither party shall be deemed the drafter of this Agreement for purposes of its interpretation. Venue for any action arising out of or in any way related to this Agreement shall be exclusively in the Circuit Court for La Crosse County, Wisconsin. Each party waives its right to challenge venue in La Crosse County.

18. Dispute Resolution. If there is any dispute between the parties arising out of, related to, or connected with this Agreement:

- a. The parties shall attempt in good faith to resolve the dispute.
- b. If the parties cannot resolve the dispute after reasonable efforts, the dispute shall be submitted to mediation, at the request of either party. The mediator shall be agreed on by the parties or, if they are unable to agree, selected by the Circuit Court of La Crosse County, on application of either party. If the dispute, in whole or part, concerns the Fair Market Value of the Property or the amount due of any payment for Municipal Services, the mediator shall be an assessor or appraiser licensed by the State of Wisconsin with at least ten years experience in the valuation of commercial property, unless the parties agree otherwise in writing. If the dispute is wholly on some other issue or issues, the mediator shall be an attorney in La Crosse County, Wisconsin with at least ten years experience.
- c. If the parties cannot resolve the dispute by mediation, after reasonable efforts, either party may demand arbitration conducted in accordance with chapter 788, Wisconsin Statutes, or any successor statute, by a single arbitrator, chosen by mutual agreement of the parties or, if they do not agree, by the Circuit Court for La Crosse County, on application of either party. The party demanding arbitration shall bear all the costs of arbitration. If the dispute, in whole or part, concerns the Fair Market Value of the Property or the amount of any payment for Municipal Services due under this Agreement, the arbitrator shall be an assessor or appraiser licensed by the State of Wisconsin with at least ten years experience in the valuation of commercial property, unless the parties agree otherwise in writing, and any demand for arbitration shall be made within sixty days after an invoice for payment for Municipal Services for the Valuation Year in dispute is sent by the City to Owner. If a demand for arbitration is not made within that time, the parties shall be deemed to have waived arbitration with respect to the Fair Market Value of the Property and the amount of any payment for Municipal Services due under this Agreement. If the dispute is wholly on some other issue or issues, the arbitrator shall be an attorney in La Crosse County, Wisconsin with at least ten years experience. Chapter 788, Wisconsin Statutes, or any successor statute, shall govern the arbitration proceeding, except that Owner and the City each waive any right to trial by jury if a dispute concerning the arbitration proceeding is resolved by a court. Each party is hereby authorized to file a copy of this section in any proceeding as conclusive evidence of this waiver of jury trial by the other party.

19. Representations. Each party acknowledges and agrees that no representation or promise not expressly contained in this Agreement has been made by the other party or any of its

employees, attorneys, agents, or representatives. Each party acknowledges that it is not entering into this Agreement on the basis of any such representation or promise, express or implied.

20. **Reading of Agreement.** Each person signing this Agreement on behalf of any Party acknowledges that the person has read this Agreement, that the person understands the terms and conditions of the agreement, that the person (if other than an attorney for the party) has been advised by legal counsel concerning this Agreement, and that the person freely and voluntarily signs this Agreement.

21. **Authorization to Sign Agreement.** Each person signing this Agreement on behalf of any Party represents and warrants that the person holds the position indicated beneath the person's signature and that the person has the requisite corporate or other authority to sign this Agreement on behalf of the Party. Each Party represents that entry into this Agreement is not in contravention of any agreement or undertaking to which the Party is bound.

22. **Recording.** The City may record this Agreement with the Register of Deeds for La Crosse County and may record this document again, from time to time, in the City's sole discretion.

23. **Execution of Agreement.** Owner shall sign, execute and deliver this Agreement to the City. After Owner has signed, executed and delivered the Agreement, the City shall sign and execute the Agreement as approved by the City's Common Council.

IN WITNESS WHEREOF, the parties have executed this Agreement by their duly authorized representatives as of the date first set forth above.

Timothy Kabat
NIKKI EISEN +
Lee Rasch
Subscribed and sworn to
before me on the 6th day
of August, 2014


Brenda Buadenhagen
Notary Public, State of WI
My Commission expires 11-2-14

CITY OF LA CROSSE

BY: Timothy Kabat
Timothy Kabat, Mayor

BY: Teri Lehrke,
Teri Lehrke, City Clerk
deputy

Approved as to form:


Stephen F. Matty
City Attorney

WESTERN TECHNICAL COLLEGE

By: 
Lee Rasch, President

Exhibit 1 attached: Illustrative Calculation

Exhibit 2 attached: Legal Description

Exhibit 3 attached: Real Estate Property Tax Bills for 2010 through 2013

**This instrument drafted by:
Stephen F. Matty, City Attorney
City of La Crosse
400 La Crosse Street
La Crosse, WI 54601**

**Exhibit 2
Legal Description**

Lot 7, Lot 8 and Lot 9, Block 15, Burns, Durand, Smith and Rublee's Addition, located in the northwest quarter of the southwest quarter of Section 32, Township 16 North, Range 7 West, City of La Crosse, La Crosse County, Wisconsin, more particularly described as follows:

Beginning at the intersection of south line of La Crosse Street and the west line of 9th Street North, said point being the northeast corner of said Lot 7, thence along said East line southerly 173.37 feet to the southeast corner of said Lot 9, thence westerly 145.75 feet to the southwest corner of said Lot 9, thence northerly 173.37 feet to the said south line of La Crosse Street being the northwest corner of said Lot 7, then easterly 145.75 feet to the point of beginning. Subject to easements, covenants and restrictions of record

STATE OF WISCONSIN
CITY OF LA CROSSE
LA CROSSE COUNTY

Exhibit 3



REAL ESTATE PROPERTY TAX BILL FOR 2010

BILL NO. 05044

TAX ACCOUNT NUMBER 17-20148-060
JURISDICTION CODE: 5863

*****AUTO**5-DIGIT 54601
PAUL AND PAULINES CORNER LLC
2600 CASTLE PLACE
LA CROSSE WI 54601-6492

00001561

IMPORTANT: Correspondents should refer to tax account number. See enclosed form for important information. Be sure this description covers your property. This description is for tax bill only and may not be a legal description.

32-16N-07 Acres .582

527 9TH ST N
T BURNS HS DURAND ST SMITH
& FM RUBLEES ADDITION
LOTS 7, 8 & 9 BLOCK 15 SUBJ
TO RESTR IN DOC NO. I514055

Our office will be closed on December 24, 27 and 31, 2010

Assessed Value Land 127,400	Ass'd Value Improvements 3,958,800	Total Assessed Value 4,086,200	Ave. Assmt. Ratio .9622	Net Assessed Value Rate (Does NOT reflect First Dollar or Lottery Credit) .029257579																																																												
Est. Fair Mkt. Land 132,400	Est. Fair Mkt. Improvements 4,114,100	Total Est. Fair Mkt. 4,246,500	<input type="checkbox"/> A STAR IN THIS BOX MEANS PRIOR YEAR TAXES CONTACT COUNTY TREASURER.	School taxes reduced by school levy tax credit 7,477.31																																																												
<table border="1"> <thead> <tr> <th>Taxing Jurisdiction</th> <th>2009 Est. State Aids Allocated Tax Dist.</th> <th>2010 Est. State Aids Allocated Tax Dist.</th> <th>2009 Net Tax</th> <th>2010 % Tax Change</th> <th>2010 Net Tax</th> </tr> </thead> <tbody> <tr> <td>State of Wisconsin</td> <td></td> <td></td> <td>.00</td> <td>0</td> <td>720.78</td> </tr> <tr> <td>La Crosse County</td> <td>2,476,187</td> <td>2,490,106</td> <td>.00</td> <td>0</td> <td>15,388.20</td> </tr> <tr> <td>Equal Municipality</td> <td>15,022,504</td> <td>14,826,310</td> <td>.00</td> <td>0</td> <td>50,165.66</td> </tr> <tr> <td>La Crosse School</td> <td>3,409,935</td> <td>3,277,173</td> <td>.00</td> <td>0</td> <td>44,588.91</td> </tr> <tr> <td>WTC</td> <td>165,842</td> <td>1,600,581</td> <td>.00</td> <td>0</td> <td>8,688.76</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>.00</td> <td>100.0</td> <td>119,552.31</td> </tr> <tr> <td></td> <td>First Dollar Credit</td> <td></td> <td>.00</td> <td>100.0</td> <td>84.59</td> </tr> <tr> <td></td> <td>Lottery & Gaming Credit</td> <td></td> <td>.00</td> <td>0</td> <td>.00</td> </tr> <tr> <td></td> <td>Net Property Tax</td> <td></td> <td>.00</td> <td>100.0</td> <td>119,467.72</td> </tr> </tbody> </table>				Taxing Jurisdiction	2009 Est. State Aids Allocated Tax Dist.	2010 Est. State Aids Allocated Tax Dist.	2009 Net Tax	2010 % Tax Change	2010 Net Tax	State of Wisconsin			.00	0	720.78	La Crosse County	2,476,187	2,490,106	.00	0	15,388.20	Equal Municipality	15,022,504	14,826,310	.00	0	50,165.66	La Crosse School	3,409,935	3,277,173	.00	0	44,588.91	WTC	165,842	1,600,581	.00	0	8,688.76	Total			.00	100.0	119,552.31		First Dollar Credit		.00	100.0	84.59		Lottery & Gaming Credit		.00	0	.00		Net Property Tax		.00	100.0	119,467.72	
Taxing Jurisdiction	2009 Est. State Aids Allocated Tax Dist.	2010 Est. State Aids Allocated Tax Dist.	2009 Net Tax	2010 % Tax Change	2010 Net Tax																																																											
State of Wisconsin			.00	0	720.78																																																											
La Crosse County	2,476,187	2,490,106	.00	0	15,388.20																																																											
Equal Municipality	15,022,504	14,826,310	.00	0	50,165.66																																																											
La Crosse School	3,409,935	3,277,173	.00	0	44,588.91																																																											
WTC	165,842	1,600,581	.00	0	8,688.76																																																											
Total			.00	100.0	119,552.31																																																											
	First Dollar Credit		.00	100.0	84.59																																																											
	Lottery & Gaming Credit		.00	0	.00																																																											
	Net Property Tax		.00	100.0	119,467.72																																																											

T R E A S U R E R	Make Check Payable to: LA CROSSE CITY TREASURER CITY OF LA CROSSE 400 LA CROSSE ST LA CROSSE WI 54601	OTHER: <hr/> Total of Net Tax & Other	119,467.72
			119,467.72

CHECK FOR BILLING ADDRESS CHANGE.

BILL NO. 05044

TAX ACCOUNT NUMBER 17-20148-060

Use Name & Address Below for Return to Taxpayer.

PAUL AND PAULINES CORNER LLC
2600 CASTLE PLACE
LA CROSSE WI 54601-6492

TOTAL DUE FOR FULL PAYMENT

PAY BY JANUARY 31, 2011 119,467.72

Warning: If not paid by due dates, installment option is lost and the total tax is delinquent subject to interest and if applicable, penalty. (See Enclosed)

PAY TO CITY TREAS. THE FOUR MINIMUM PAYMENTS SHOWN BELOW BY DUE DATES LISTED TO AVOID INTEREST & PENALTY.

DUE DATES	AMOUNT
01/31/11	29,866.93
03/31/11	29,866.93
05/31/11	29,866.93
07/31/11	29,866.93

Please enclose a copy of bill with your payment. The validated copy will be returned to you.

STATE OF WISCONSIN
CITY OF LA CROSSE
LA CROSSE COUNTY



REAL ESTATE PROPERTY TAX BILL FOR 2011

BILL NO. 5043

TAX ACCOUNT NUMBER: 17-20148-060
JURISDICTION CODE: 5863

IMPORTANT: Correspondence should refer to tax account number.
See enclosed form for important information.
Be sure this description covers your property. This description is for
tax bill only and may not be a legal description.

c31p34s12820*****AUTO**5-DIGIT 54601
PAUL AND PAULINES CORNER LLC
2600 CASTLE PL
LA CROSSE, WI 54601-6492
|||||

32-16N-07 Acres .582

820 LA CROSSE ST
T BURNS HS DURAND ST SMITH
& FM RUBLEES ADDITION
LOTS 7, 8 & 9 BLOCK 15 SUBJ
TO RESTR IN DOC NO. 1514055

Our office will be closed on December 23, 26 and 30, 2011

Assessed Value Land 127,400	Ass'd Value Improvements 10,944,200	Total Assessed Value 11,071,600	Ave. Assmt. Ratio 0.9863	Net Assessed Value Rate (Does NOT reflect First Dollar or Lottery Credit): 0.028787469		
Est. Fair Mkt. Land 129,200	Est. Fair Mkt. Improvements 11,095,800	Total Est. Fair Mkt. 11,225,000	<input type="checkbox"/> A STAR IN THIS BOX MEANS PRIOR YEAR TAXES CONTACT COUNTY TREASURER.	School taxes reduced by school levy tax credit 20,046.47		
		2010 Est. State Aids Allocated Tax Dist.	2011 Est. State Aids Allocated Tax Dist.	2010 Net Tax	2010 vs. 2011 % Tax Change	2011 Net Tax
Taking Jurisdiction						
State of Wisconsin				720.78	164.3	1,904.95
La Crosse County		2,490,106	2,055,737	15,388.20	166.1	40,945.82
Local Municipality		14,826,310	13,642,279	50,163.66	170.5	135,681.99
La Crosse School		32,773,178	29,666,590	44,588.91	161.6	116,650.50
WTC		1,500,581	1,078,342	8,688.76	170.9	23,540.08
Total				119,552.51	166.6	318,723.34
		First Dollar Credit		84.59	-2.1	82.81
		Lottery & Gaming Credit		0	0	0
		Net Property Tax		119,467.72	166.7	318,640.53

T
R
L
O
C
A
L
A
U
R
E
R

Make Check Payable to:
**LA CROSSE
CITY TREASURER**
CITY OF LA CROSSE
400 LA CROSSE ST
LA CROSSE, WI 54601

OTHER:

Total of Net Tax & Other: 318,640.53

CHECK FOR BILLING ADDRESS CHANGE

BILL NO. 5043

TAX ACCOUNT NUMBER 17-20148-060

Use Name & Address Below for Return to Taxpayer.
PAUL AND PAULINES CORNER LLC
2600 CASTLE PL
LA CROSSE, WI 54601-6492

TOTAL DUE FOR FULL PAYMENT

PAY BY JANUARY 31, 2012 318,640.53

Warning: If not paid by due dates, installment option is lost and the total tax is delinquent subject to interest and if applicable, penalty. (See Enclosed)

PAY TO CITY TREAS. THE FOUR MINIMUM PAYMENTS SHOWN BELOW BY DUE DATES LISTED TO AVOID INTEREST & PENALTY

DUE DATES	AMOUNT
1/31/2012	79,660.14
3/31/2012	79,660.13
5/31/2012	79,660.13
7/31/2012	79,660.13

Please enclose a copy of bill with your payment.
The validated copy will be returned to you.

STATE OF WISCONSIN
CITY OF LA CROSSE
LA CROSSE COUNTY



REAL ESTATE PROPERTY TAX BILL FOR 2012

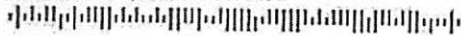
BILL NO. 05048

TAX ACCOUNT NUMBER: 17-20148-060
JURISDICTION CODE: 5863

IMPORTANT: Correspondence should refer to tax account number. See enclosed form for important information. Be sure this description covers your property. This description is for tax bill only and may not be a legal description.

c8p12s2515
PAUL AND PAULINES CORNER LLC
2600 CASTLE PL
LA CROSSE, WI 54601-6492

32-16N-07 Acres .582
820 LA CROSSE ST
T BURNS HS DURAND ST SMITH
& FM RUBLEES ADDITION
LOTS 7, 8 & 9 BLOCK 15 SUBJ
TO RESTR IN DOC NO. 1514055



Our office will be closed on December 24, 25, 31, 2012 and January 1, 2013

Assessed Value Land 127,400	Ass'd Value Improvements 10,944,200	Total Assessed Value 11,071,600	Ave. Assmt. Ratio 0.9861	Net Assessed Value Rate (Does NOT reflect First Dollar or Lottery Credit) 0.028784072		
Est. Fair Mkt. Land 129,200	Est. Fair Mkt. Improvements 11,098,200	Total Est. Fair Mkt. 11,227,400	<input type="checkbox"/> A STAR IN THIS BOX MEANS FIVE YEAR TAXES CONTACT COUNTY TREASURER.	School taxes reduced by school levy tax credit 19,940.64		
		2011 Est. State Aids Allocated Tax Dist.	2012 Est. State Aids Allocated Tax Dist.	2011 Net Tax	2011 vs 2012 % Tax Change	2012 Net Tax
Taxing Jurisdiction						
State of Wisconsin				1,904.95	0.1	1,906.02
La Crosse County		2,055,737	2,049,735	40,945.82	0.2	41,014.37
Local Municipality		13,612,279	13,472,269	135,681.99	0.0	135,667.57
La Crosse School		29,666,590	28,783,450	116,650.50	-0.3	116,331.27
WTC		1,078,342	1,067,781	23,540.08	-1.0	23,766.51
Total				318,723.34	0.0	318,685.74
				First Dollar Credit	-82.81	80.08
				Lottery & Gaming Credit	0.00	0.00
				Net Property Tax	318,640.53	318,605.66

T R L E C O S S A U R L E R	Make Check Payable to:	OTHER:
	LA CROSSE CITY TREASURER CITY OF LA CROSSE 400 LA CROSSE ST LA CROSSE, WI 54601	
Total of Net Tax & Other		318,605.66

CHECK FOR BILLING ADDRESS CHANGE
BILL NO. 05048
TAX ACCOUNT NUMBER 17-20148-060

TOTAL DUE FOR FULL PAYMENT
PAY BY JANUARY 31, 2013 318,605.66
Warning: If not paid by due dates, installment option is lost and the total tax is delinquent subject to interest and if applicable, penalty. (See Enclosed)

Use Name & Address Below for Return to Taxpayer.
PAUL AND PAULINES CORNER LLC
2600 CASTLE PL
LA CROSSE, WI 54601-6492

PAY TO CITY TREAS. THE MINIMUM PAYMENTS SHOWN BELOW BY DUE DATES LISTED TO AVOID INTEREST & PENALTY.

DUE DATES	AMOUNT
1/31/2013	79,651.43
3/31/2013	79,651.41
5/31/2013	79,651.41
7/31/2013	79,651.41

Please enclose a copy of bill with your payment. The validated copy will be returned to you.

STATE OF WISCONSIN
CITY OF LA CROSSE
LA CROSSE COUNTY



REAL ESTATE PROPERTY TAX BILL FOR 2013

BILL NO. 05047

TAX ACCOUNT NUMBER: 17-20148-060
JURISDICTION CODE: 5863

IMPORTANT: Correspondence should refer to tax account number. See enclosed form for important information. Be sure this description covers your property. This description is for tax bill only and may not be a legal description.

c8p12s2526
PAUL AND PAULINES CORNER LLC
2600 CASTLE PL
LA CROSSE, WI 54601-6492

32-16 N-07 Acres 0.582
820 LA CROSSE ST
T BURNS HIS DURAND ST SMITH &
FM RUBLEES ADDITION LOTS 7,
8 & 9 BLOCK 15 SUBJ TO REST

Our office will be closed on December 24, 25, 31, 2013 and January 1, 2014

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect First Dollar or Lottery Credit)	0.029909709
127,400	10,944,200	11,071,600	0.9835		
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	<input type="checkbox"/> A STAR IN THIS BOX MEANS PRIOR YEAR TAXES CONTACT COUNTY TREASURER.		School taxes reduced by school levy tax credit
129,500	11,127,800	11,257,300			20,096.76
					2013 Net Tax
Taxing Jurisdiction	2012 Est. State Aids- Allocated Tax Dist.	2013 Est. State Aids- Allocated Tax Dist.	2012 Net Tax	2012 vs 2013 % Tax Change	
State of Wisconsin			1,906.02	-0.4	1,898.17
La Crosse County	2,049,735	2,039,293	41,014.37	2.0	41,850.35
Local Municipality	13,472,269	13,305,549	135,667.57	-0.1	135,500.73
LA CROSSE SCHOOL	28,783,450	26,959,988	116,331.27	6.7	124,129.21
WTC	1,067,781	1,129,699	23,766.51	16.8	27,769.88
Total			318,685.74	3.9	331,148.34
		First Dollar Credit	80.08	3.0	82.52
		Lottery & Gaming Credit	0.00	0.0	0.00
		Net Property Tax	318,605.66	3.9	331,065.82

T R E A S U R E R	Make Check Payable to: LA CROSSE CITY TREASURER	OTHER:
	CITY OF LA CROSSE 400 LA CROSSE ST LA CROSSE, WI 54601	
Total of Net Tax & Other		331,065.82

CHECK FOR BILLING ADDRESS CHANGE

BILL NO. 05047

TAX ACCOUNT NUMBER 17-20148-060

Use Name & Address Below for Return to Taxpayer.

PAUL AND PAULINES CORNER LLC
2600 CASTLE PL
LA CROSSE, WI 54601-6492

TOTAL DUE FOR FULL PAYMENT

PAY BY JANUARY 31, 2014 331,065.82

Warning: If not paid by due dates, installment option is lost and the total tax is delinquent subject to interest and if applicable, penalty. (See Enclosed)

PAY TO CITY TREAS. THE MINIMUM PAYMENTS SHOWN BELOW BY DUE DATES LISTED TO AVOID INTEREST & PENALTY.

DUE DATES	AMOUNT
1/31/2014	82,766.47
3/31/2014	82,766.45
5/31/2014	82,766.45
7/31/2014	82,766.45

Please enclose a copy of bill with your payment. The validated copy will be returned to you.

Exhibit E

Area of Collaborative

