City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Meeting Agenda

Joint Review Board

Tuesday, July 21, 2026 | **9:00 AM** | **Grandad Conference Room**

Call to Order

Roll Call

Approval of Minutes

Agenda Items:

Review the public record, planning documents and the resolutions passed by the Plan Commission and City Council.

26-0647 Consideration of Resolution approving the creation of Tax Incremental District No. 22, City of La Crosse.

Attachments: 26-0647 JRB Resolution - TID 22
TID 22 Project Plan
26-0647 Legal Notice

26-0648 Consideration of Resolution approving the creation of Tax Incremental District No. 24, City of La Crosse.

Attachments: 26-0648 JRB Resolution - TID 24
TID 24 Project Plan
26-0648 Legal Notice

Review and discuss draft Project Plan for Tax Incremental District No. 11

Set next meeting date to consider approval of the TID

Adjournment

Notice is further given that members of other governmental bodies may be present at the above scheduled meeting to gather information about a subject over which they have decision-making responsibility.

NOTICE TO PERSONS WITH A DISABILITY
Requests from persons with a disability who need assistance to participate in this meeting should call the City Clerk's office at (608) 789-7510 or send an email to ADAcityclerk@cityoflacrosse.org, with as much advance notice as possible.

City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 26-0647

Agenda Date: 7/21/2026 **Version:** 1 **Status:** Agenda Ready

In Control: Joint Review Board **File Type:** Resolution

JOINT REVIEW BOARD
RESOLUTION APPROVING THE CREATION OF
TAX INCREMENTAL DISTRICT NO. 22,
CITY OF LA CROSSE

WHEREAS, the City of La Crosse (the "City") seeks to create Tax Incremental District No. 22 (the "District"); and

WHEREAS, Wisconsin Statutes Section 66.1105(4m)(a) requires that a Joint Review Board (the "JRB") convene to consider such proposal; and

WHEREAS, the JRB consists of one representative chosen by the School District; one representative chosen by the Technical College District; and one representative chosen by the County, all of whom have the power to levy taxes on property within the District; and one representative chosen by the City and one public member; and

WHEREAS, the public member and JRB's chairperson were selected by a majority vote of the other JRB members before the public hearing required under Wisconsin Statutes Sections 66.1105 (4)(a) and (e) was held; and

WHEREAS, all JRB members were appointed and the first JRB meeting was held within 14 days after the notice was published under Wisconsin Statutes Sections 66.1105 (4)(a) and (e); and

WHEREAS, as required by Wisconsin Statutes Section 66.1105(4m)(b)1. the JRB has reviewed the public record, planning documents, resolution passed by the Plan Commission, and the resolution passed by the City Council; and

WHEREAS, the JRB has considered whether, and concluded that, the District meets the following criteria as required by Wisconsin Statutes Section 66.1105(4m)(c):

1. The development expected in the District would not occur without the use of tax increment financing.

2. The economic benefits of the District, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements.

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

NOW, THEREFORE, BE IT RESOLVED that the JRB approves the resolution passed by the City Council creating the District, approving its Project Plan, and establishing its boundaries.

BE IT FURTHER RESOLVED that in the judgment of the JRB the development described in the Project Plan would not occur but for creation of the District, that the economic benefits of the District, as measured by increased employment, business and personal income and property value are sufficient to compensate for the cost of the improvements, and that the benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

BE IT FURTHER RESOLVED that the JRB approves those Project Costs identified in the Project Plan that will be made for projects located outside of, but within a one-half mile radius of the District, pursuant to Wisconsin Statutes Section 66.1105(2)(f)1.n.

BE IT FURTHER RESOLVED that the JRB, as required by Wisconsin Statutes Section 66.1105(4m)(b)2m. has determined that the expected year of termination for purposes of Wisconsin Statutes Section 66.0602(3)(dq)1.b. is 2054, with final collection of tax increment to be the 2053 levy for the 2054 budget year.

Passed and adopted this _____ day of ______________________, 2026.

Resolution introduced and adoption moved by JRB member: ______________________

Motion for adoption seconded by JRB member: _________________________________

On roll call motion passed by a vote of _____ ayes to _____ nays

ATTEST:

______________________________ ______________________________

JRB Chairperson Signature Clerk Signature

PROJECT PLAN

City of La Crosse, Wisconsin

Tax Incremental District No. 22

Prepared by:

Ehlers
N19W24400 Riverwood Drive,
Suite 100
Waukesha, WI 53188

BUILDING COMMUNITIES. IT'S WHAT WE DO.

KEY DATES

Organizational Joint Review Board Meeting Held:	June 1, 2026
Public Hearing Held:	June 1, 2026
Action by Plan Commission:	June 1, 2026
Action by City Council:	July 9, 2026
Action by the Joint Review Board:	July 21, 2026

TABLE OF CONTENTS

SECTION 1:
Executive Summary

DESCRIPTION OF DISTRICT

Tax Incremental District ("TID") No. 22 ("District") is a proposed Blighted Area District comprising approximately 8.98 acres. The District will be created to pay the costs of public infrastructure and development incentives ("Project"). In addition to the incremental property value that will be created, the City expects the Project will result in the elimination of blighted or obsolete conditions by stimulating (re)development.

AUTHORITY

The City is creating the District under the provisions of Wis. Stat. § 66.1105.

ESTIMATED TOTAL PROJECT COST EXPENDITURES

The City anticipates making total expenditures of approximately $4,018,600 ("Project Costs") to undertake the projects listed in this Project Plan ("Plan"). Project Costs include Development incentives, public infrastructure improvements and replacement, interest on long-term debt, other financing costs, and ongoing planning and administrative costs.

INCREMENTAL VALUATION

The City projects that new land and improvements value of approximately $8,850,000 will result from the Project. Creation of this additional value will be made possible by the Project Costs made within the District. A table detailing assumptions as to the development timing and associated values is included in the Economic Feasibility Study located within this Plan.

EXPECTED TERMINATION OF DISTRICT

Based on the Economic Feasibility Study located within Section 9 of this Plan, the City anticipates that the District will generate sufficient tax increment to pay all Project Costs within its allowable maximum term of 27 years.

SUMMARY OF FINDINGS

As required by Wis. Stat. § 66.1105, and as documented in this 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 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 reaching this determination, the City has considered:

The substantial investment needed to provide the public infrastructure necessary to allow for development within the District. Absent the use of tax incremental financing, the City is unable to fully fund this program of infrastructure improvements.

2. The economic benefits of the District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements.

3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. As required by Wis. Stat. § 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 prepared and can be found in this Plan. However, because the Project would not occur without the use of tax incremental financing, these tax increments would not be paid but for creation of the District. Accordingly, the City finds that the benefits expected to be realized as set forth in this Plan outweigh the value of the tax increments to be invested in the Project.

4. Not less than 50% by area of the real property within the District is considered a blighted area as defined by Wis. Stat. § 66.1105(2)(ae)1.

5. Based on the foregoing finding, the District is designated as a blighted area district.

6. The Project Costs relate directly to the elimination of blight in the District, consistent with the purpose for which the District is created.

7. Improvements to be made in the District are likely to significantly enhance the value of substantially all the other real property in the District.

8. The equalized value of taxable property in the District plus the incremental value 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 Wis. Stat. § 66.1105(5)(b).

10. That there are no parcels to be included within the District that were annexed by the City within the preceding three-year period.

11. The Plan for the District is feasible and in conformity with the Master Plan of the City.

SECTION 2:
Preliminary Map of Proposed District Boundary

Map Found on Following Page.


PROPOSED TID 22 BOUNDARY
PETTIBONE POINTE WAY
WATERPLACE DR
RIVER POINTE
WILD LIFE DR
17-20246-32
PETTIBONE DR
17-20246-10
PARK PLAZA DR
USHY 14/61
N
W
E
S
0
100
200
US Feet
Map created by the City of La Crosse IT Department, 4/13/2026
Parcels in TID 22
Proposed TID 22 Boundary


PROPOSED TID 22
-WITH EXISTING TID 10 BOUNDARY
PETTIBO
PETTIBONE POINTE WAY
WATERPLACE DR
RIVER POINTE
USHY 14/61
WILD LIFE DR
PARK PLAZA DR
PETTIBONE DR
Proposed TID 22 Boundary
Existing TID 10
N
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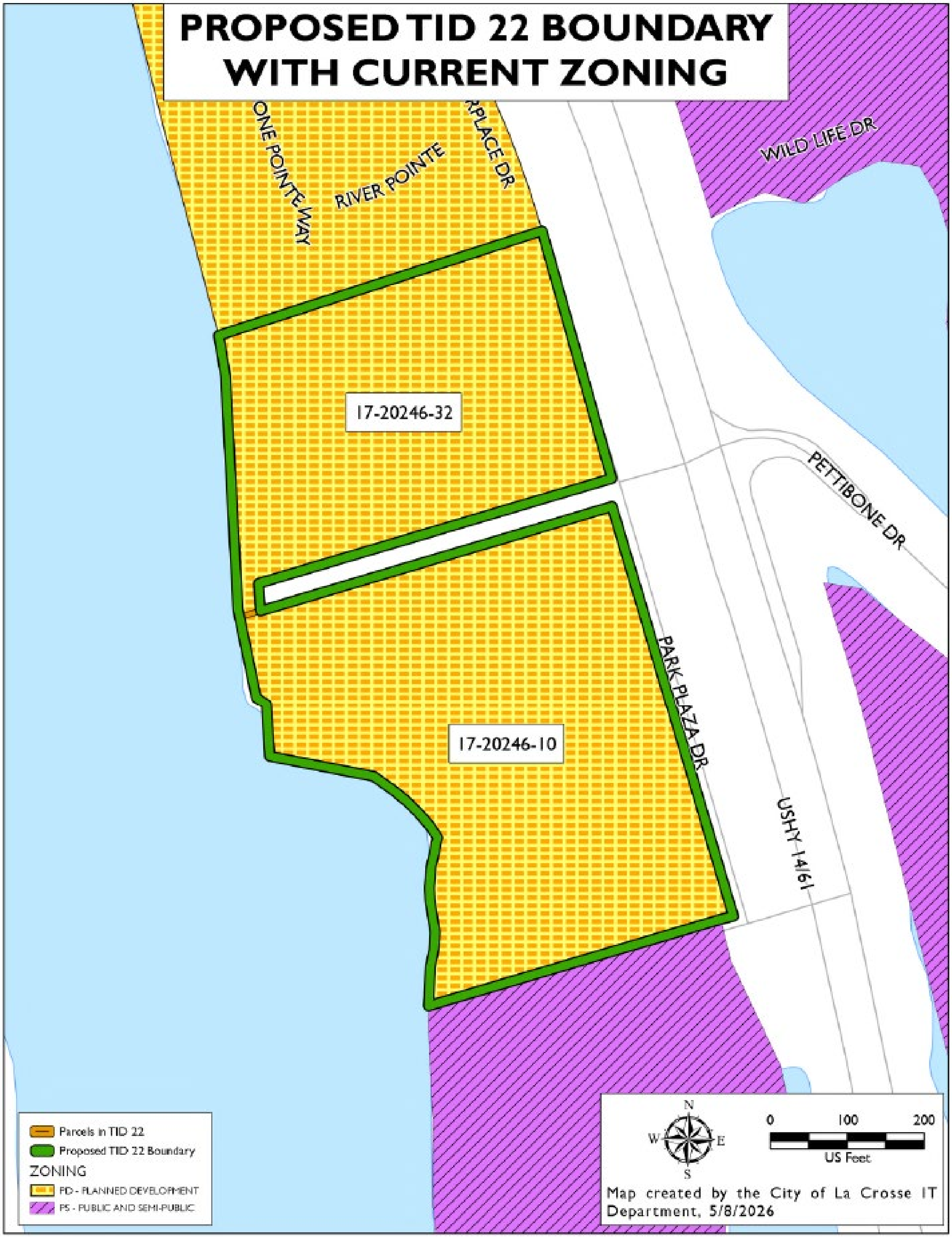
0 100 200
US Feet
Map created by the City of La Crosse IT Department, 6/3/2026

SECTION 3:

Map Showing Existing Uses and Conditions

Map Found on Following Page.


PROPOSED TID 22 BOUNDARY
WITH CURRENT ZONING
ONE POINTE WAY
RIVER POINTE
RPLACE DR
WILD LIFE DR
17-20246-32
PETTIBONE DR
PARK PLAZA DR
17-20246-10
USHY 14/61
Parcels in TID 22
Proposed TID 22 Boundary
ZONING
PD - PLANNED DEVELOPMENT
PS - PUBLIC AND SEMI-PUBLIC
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US Feet
Map created by the City of La Crosse IT Department, 5/8/2026

SECTION 4:
Preliminary Parcel List and Analysis

Parcel Data

Map Reference Number	Parcel Number	Address	Owner	Acres	Acres Blighted
N/A	ROW Areas			0.00	
1	17-20246-10	455 PARK PLAZA	A & L MCCORMICK LLC	5.46	5.46
2	17-20246-32	529 PARK PLAZA	WATER PLACE ONE LLC	3.52	3.52
TOTALS				8.98	8.98

Percentage of TID Area Designated as Blighted (at least 50%)	100%
Percentage of TID Area Not Designated as Blighted	0%

Calculation of Estimated Base Value[1]

	Assessed Value			Equalized Value[2]			Overlapping TID
Parcel	Land	Improvement	Total	Land	Improvement	Total	
17-20246-10	1,371,300	0	1,371,300	1,429,300	0	1,429,300	TID # 10
17-20246-32	918,400	0	918,400	957,300	0	957,300	TID # 10
TOTALS	2,289,700	0	2,289,700	2,386,600	0	2,386,600	

1) Estimated based on values as of January 1, 2025. Actual base value will be as of January 1, 2026.

2) Calculation based on aggregate assessment ratio of 95.94%.

SECTION 5:
Equalized Value Test

The following calculations demonstrate that the City expects to be in compliance with Wis. Stat. § 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 $655,657,800. This value is less than the maximum $716,459,292, in equalized value that is permitted for the City.

City of La Crosse, Wisconsin Tax Increment District No. 22 Valuation Test Compliance Calculation		
Calculation of City Equalized Value Limit		
City TID IN Equalized Value (Jan. 1, 2025)	$	5,970,494,100
TID Valuation Limit @ 12% of Above Value	**$**	**716,459,292**
Calculation of Value Subject to Limit		
Estimated Base Value of Territory to be Included in District	$	2,386,600
Incremental Value of Existing Districts (Jan. 1, 2025)	$	655,657,800
Less: Value of Underlying TID Parcels	$	(2,386,600)
Total Value Subject to 12% Valuation Limit	**$**	**655,657,800**
Total Percentage of TID IN Equalized Value		10.98%
Residual Value Capacity of TID IN Equalized Value	$	60,801,492

Note: Incremental value of existing districts is net of the value increment of TID No. 14 ($95,645,400), which shall be terminated prior to creation of TID 22

SECTION 6: Statement Listing the Kind, Number and Location of All Proposed Public Works or Improvements Within the District

Project Costs are any expenditure made, estimated to be made, or monetary obligations incurred or estimated to be incurred as outlined in this Plan. Project Costs will be diminished by any income, special assessments or other revenues, including user fees or charges, other than tax increments, received or reasonably expected to be received in connection with the implementation of the Plan. If Project Costs incurred benefit territory 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, design and construction is completed.

With all Project Costs, 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.

The following is a list of public works and other tax incremental financing eligible Project Costs that the City expects to make, or may need to make, in conjunction with the implementation of the District's Plan. The map found in Section 7 of this Plan along with the Detailed List of Project Costs found in Section 8 provide additional information as to the kind, number and location of potential Project Costs.

Property, Right-of-Way and Easement Acquisition

Property Acquisition for Development

To promote and facilitate development 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 to make the property suitable for development. 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 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 Wis. Stat. § 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

Property Acquisition for Conservancy

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 Wis. Stat. Chapter 32 and Wis. Admin. Code ADM 92.

Site Preparation Activities

Environmental Audits and Remediation

If it becomes necessary to evaluate 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

To make sites suitable for development, 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, 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

To allow development 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 are necessitated by the implementation of the Project Plan are eligible Project Costs.

Water System Improvements

To allow development 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 are necessitated by the implementation of the Project Plan are eligible Project Costs.

Stormwater Management System Improvements

Development within the District will cause stormwater runoff. 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 are necessitated by the implementation of the Project Plan are eligible Project Costs.

Electric Service

To create sites suitable for development, 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

To create sites suitable for development, 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

To create sites suitable for development, 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

To allow development to occur, the City may need to construct 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

To attract development 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.

Community Development

Cash Grants (Development Incentives)

The City may enter into agreements with property owners, lessees, or developers of land located within the District to encourage the desired kind and expeditious implementation 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.

Contribution to Redevelopment Authority (RDA)

As provided for in Wis. Stat. § 66.1105(2)(f)1.h and Wis. Stat. § 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* (Development Incentives)**

To encourage private development consistent with the objectives of this Plan, the City, through its RDA, may provide loans or grants to eligible property owners in the District. 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 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

Rail Spur

To allow for development, the City may incur costs for installation of a rail spur or other railway improvements to serve development sites located within the District.

Projects Outside the Tax Increment District

Pursuant to Wis. Stat. § 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:

$402,000 Street and stormwater improvements

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

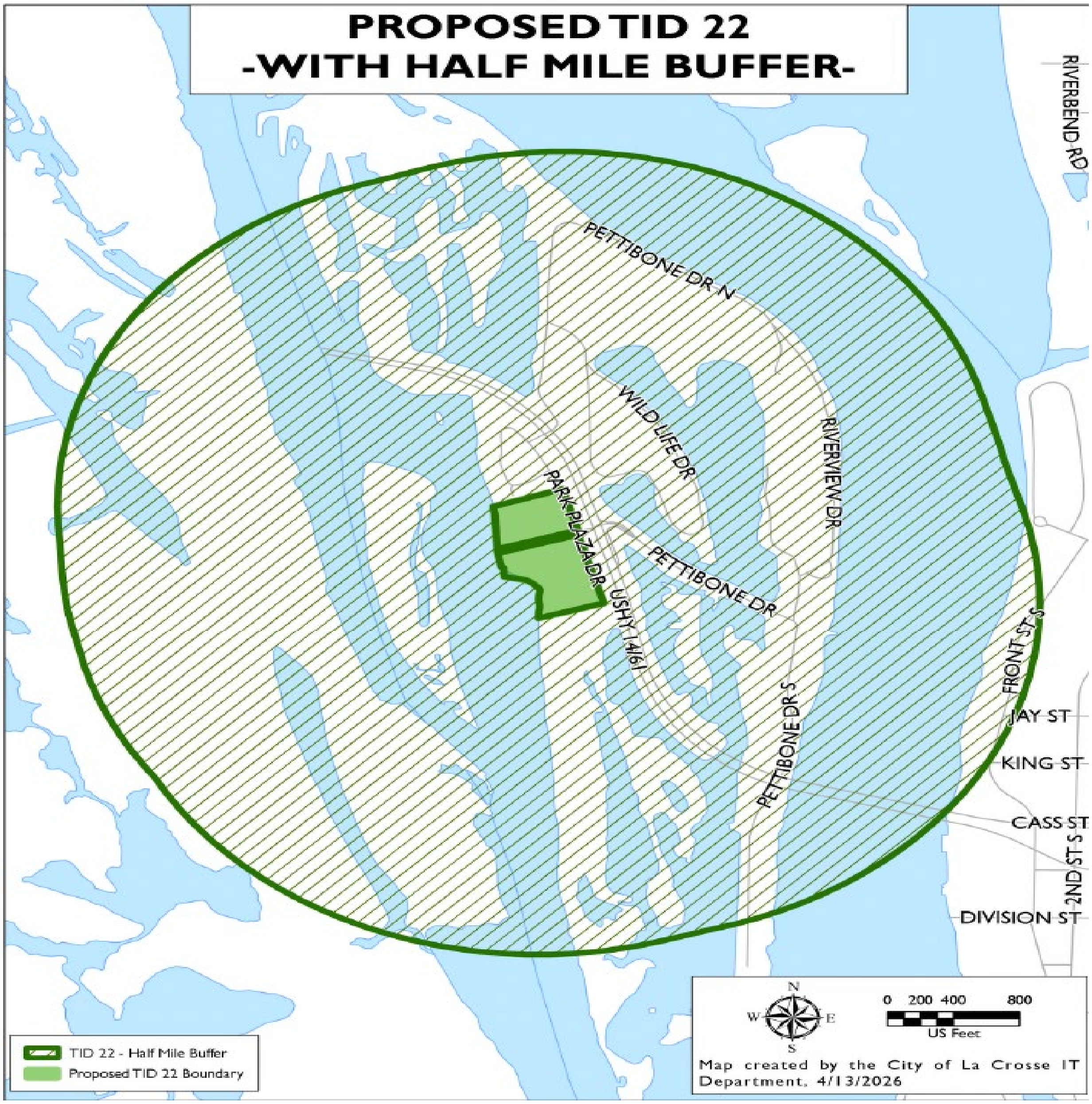
The City may charge to the District as eligible Project Costs reasonable allocations of administrative costs, including, but not limited to, employee salaries. Costs allocated will bear a direct connection to the time spent by City employees relating to the implementation of the Plan.

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.

SECTION 7:
Map Showing Proposed Improvements and Uses

Map Found on Following Page.



Projects may be located anywhere within the TID or within one-half mile of the TID, provided they are within the City's corporate boundaries.

SECTION 8:
Detailed List of Estimated Project Costs

The following list identifies the Project Costs that the City currently expects to incur in implementing the District's Plan. All projects identified and related costs reflect the best estimates available as of the date of preparation of this Plan. All costs are preliminary estimates and may increase or decrease. Certain Project Costs listed may become unnecessary, and other Project Costs not currently identified may need to be made. (Section 6 details the general categories of eligible Project Costs). Changes in Project Cost totals or the types of Project Costs to be incurred will not require that this Plan be amended. This Plan is not meant to be a budget nor an appropriation of funds for specific Project Costs, but a framework within which to manage Project Costs.

City of La Crosse, Wisconsin
Tax Increment District No. 22
Detailed List of Estimated Project Costs

		Est. Cost				
Project ID	**Project Name/Type**	**Phase I**	**Phase II**	**Ongoing**	**Totals**	**1/2 Mile**
1	Public Infrastructure	1,500,000			**1,500,000**	402,000
2	Development Incentives		1,385,000		**1,385,000**	
3	Interest on Long Term Debt	793,600			**793,600**	
4	Financing Costs	180,000			**180,000**	
5	Ongoing Planning & Administrative Costs	160,000			**160,000**	
Total Projects		**2,633,600**	**1,385,000**	**160,000**	**4,018,600**	**402,000**

Notes:

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

This Section includes a forecast of the valuation increases expected within the District, the associated tax increment collections, a summary of how Project Costs would be financed, and a projected cash flow demonstrating that the District is economically feasible.

Key Assumptions

The Project Costs the City plans to make are expected to create $8,850,000 in incremental value by 2031. Estimated valuations and timing for construction of the Project are included in Table 1. Assuming the City's current equalized TID Interim tax rate of $19.02 per thousand of equalized value and no economic appreciation or depreciation, the Project would generate $4,179,127 in tax increment revenue over the 27-year term of the District as shown in Table 2.

Table 1 – Development Assumptions

City of La Crosse, Wisconsin

Tax Increment District No. 22

Development Assumptions

Construction Year	Development Sites		Annual Total
2026			**0**
2027	3,000,000		**3,000,000**
2028	2,850,000		**2,850,000**
2029	1,500,000		**1,500,000**
2030	1,500,000		**1,500,000**
2031			**0**
2032			**0**
2033			**0**
2034			**0**
2035			**0**
2036			**0**
2037			**0**
2038			**0**
2039			**0**
2040			**0**
2041			**0**
2042			**0**
2043			**0**
2044			**0**
2045			**0**
2046			**0**
2047			**0**
2048			**0**
2049			**0**
2050			**0**
2051			**0**
2052			**0**
Totals	**8,850,000**	**0**	**0**

Table 2 – Tax Increment Projection Worksheet

City of La Crosse, Wisconsin

Tax Increment District No. 22

Tax Increment Projection Worksheet

Type of District	Blighted Area		Base Value	2,386,600
District Creation Date	July 9, 2026		Economic Change Factor	0.00%
Valuation Date	Jan 1,	2026	Apply to Base Value	
Max Life (Years)	27		Base Tax Rate	$19.02
End of Expenditure Period	22	7/9/2048	Rate Adjustment Factor	0.00%
Revenue Periods/Final Year	27	2054		
Extension Eligibility/Years	Yes	3		
Eligible Recipient District	Yes			

	Construction Year	Value Added	Valuation Year	Economic Change	Total Increment	Revenue Year	Tax Rate[1]	Tax Increment
1	2026		2027			2028	$19.02	**0**
2	2027	3,000,000	2028		3,000,000	2029	$19.02	**57,053**
3	2028	2,850,000	2029	0	5,850,000	2030	$19.02	**111,253**
4	2029	1,500,000	2030	0	7,350,000	2031	$19.02	**139,780**
5	2030	1,500,000	2031	0	8,850,000	2032	$19.02	**168,306**
6	2031		2032	0	8,850,000	2033	$19.02	**168,306**
7	2032		2033	0	8,850,000	2034	$19.02	**168,306**
8	2033		2034	0	8,850,000	2035	$19.02	**168,306**
9	2034		2035	0	8,850,000	2036	$19.02	**168,306**
10	2035		2036	0	8,850,000	2037	$19.02	**168,306**
11	2036		2037	0	8,850,000	2038	$19.02	**168,306**
12	2037		2038	0	8,850,000	2039	$19.02	**168,306**
13	2038		2039	0	8,850,000	2040	$19.02	**168,306**
14	2039		2040	0	8,850,000	2041	$19.02	**168,306**
15	2040		2041	0	8,850,000	2042	$19.02	**168,306**
16	2041		2042	0	8,850,000	2043	$19.02	**168,306**
17	2042		2043	0	8,850,000	2044	$19.02	**168,306**
18	2043		2044	0	8,850,000	2045	$19.02	**168,306**
19	2044		2045	0	8,850,000	2046	$19.02	**168,306**
20	2045		2046	0	8,850,000	2047	$19.02	**168,306**
21	2046		2047	0	8,850,000	2048	$19.02	**168,306**
22	2047		2048	0	8,850,000	2049	$19.02	**168,306**
23	2048		2049	0	8,850,000	2050	$19.02	**168,306**
24	2049		2050	0	8,850,000	2051	$19.02	**168,306**
25	2050		2051	0	8,850,000	2052	$19.02	**168,306**
26	2051		2052	0	8,850,000	2053	$19.02	**168,306**
27	2052		2053	0	8,850,000	2054	$19.02	**168,306**
	Totals	**8,850,000**		**0**		**Future Value of Increment**		**4,179,127**

Notes:
1) Tax rate shown is actual 2024/2025 rate per DOR Form PC-202 (Tax Increment Collection Worksheet).

Financing and Implementation

Development Incentives are anticipated to be financed with a pay-as-you-go structure based on the amount of net tax increment revenue that is generated by each proposed development project. Public Infrastructure costs are anticipated to be financed by general obligation debt in 2028. Table 3. provides a summary of the District's financing plan.

Table 3 – Financing Plan

City of La Crosse, Wisconsin
Tax Increment District No. 22
Estimated Financing Plan

	DEBT ISSUES	MUNICIPAL REVENUE OBLIGATIONS	
	G.O. Promissory Note 2028	Municipal Revenue Obligation (MRO) 2029	Totals
Projects			
Phase I	1,500,000		1,500,000
Phase II		1,385,000	1,385,000
Total Project Funds	1,500,000	1,385,000	2,885,000
Other Funds			
Debt Service Reserve			
Capitalized Interest	84,000		
Estimated Finance Related Expenses	96,000		
Total Financing Required	1,680,000		
Net Issue Size	1,680,000	1,385,000	3,065,000
Notes:			

Based on the Project Cost expenditures as included within the cash flow exhibit **(Table 4)**, the District is projected to accumulate sufficient funds by 2054 to pay off all Project Cost liabilities and obligations. The projected closure is based on the various assumptions noted in this Plan and will vary dependent on actual Project Costs incurred and the actual amount of tax increments collected.

Table 4 – Cash Flow

City of La Crosse, Wisconsin
Tax Increment District No. 22
Cash Flow Projection

	Projected Revenues		Projected Expenditures					Balances			
Year	Tax Increments	**Total Revenues**	2028 G.O. Promissory Note $1,680,000 Issue Total	Total Debt Service	MRO #1 2029 $1,385,000	Ongoing Planning & Administration	**Total Expenditures**	Annual	Cumulative	Liabilities Outstanding	Year
2026						20,000	**20,000**	(20,000)	(20,000)		2026
2027						5,000	**5,000**	(5,000)	(25,000)		2027
2028						5,000	**5,000**	(5,000)	(30,000)	1,680,000	2028
2029	57,053	**57,053**	15,000	15,000		5,000	**20,000**	37,053	7,053	1,680,000	2029
2030	111,253	**111,253**	67,200	67,200		5,000	**72,200**	39,053	46,106	3,065,000	2030
2031	139,780	**139,780**	132,200	132,200		5,000	**137,200**	2,580	48,686	3,000,000	2031
2032	168,306	**168,306**	129,600	129,600	25,000	5,000	**159,600**	8,706	57,392	2,910,000	2032
2033	168,306	**168,306**	132,000	132,000	25,000	5,000	**162,000**	6,306	63,698	2,815,000	2033
2034	168,306	**168,306**	129,200	129,200	25,000	5,000	**159,200**	9,106	72,804	2,720,000	2034
2035	168,306	**168,306**	131,400	131,400	25,000	5,000	**161,400**	6,906	79,710	2,620,000	2035
2036	168,306	**168,306**	133,400	133,400	25,000	5,000	**163,400**	4,906	84,616	2,515,000	2036
2037	168,306	**168,306**	135,200	135,200	25,000	5,000	**165,200**	3,106	87,723	2,405,000	2037
2038	168,306	**168,306**	136,800	136,800	25,000	5,000	**166,800**	1,506	89,229	2,290,000	2038
2039	168,306	**168,306**	133,200	133,200	25,000	5,000	**163,200**	5,106	94,335	2,175,000	2039
2040	168,306	**168,306**	134,600	134,600	25,000	5,000	**164,600**	3,706	98,041	2,055,000	2040
2041	168,306	**168,306**	135,800	135,800	25,000	5,000	**165,800**	2,506	100,547	1,930,000	2041
2042	168,306	**168,306**	131,800	131,800	25,000	5,000	**161,800**	6,506	107,053	1,805,000	2042
2043	168,306	**168,306**	132,800	132,800	25,000	5,000	**162,800**	5,506	112,559	1,675,000	2043
2044	168,306	**168,306**	128,600	128,600	25,000	5,000	**158,600**	9,706	122,266	1,545,000	2044
2045	168,306	**168,306**	129,400	129,400	25,000	5,000	**159,400**	8,906	131,172	1,410,000	2045
2046	168,306	**168,306**	135,000	135,000	25,000	5,000	**165,000**	3,306	134,478	1,265,000	2046
2047	168,306	**168,306**	135,200	135,200	25,000	5,000	**165,200**	3,106	137,584	1,115,000	2047
2048	168,306	**168,306**	135,200	135,200	25,000	5,000	**165,200**	3,106	140,690	960,000	2048
2049	168,306	**168,306**			160,000	5,000	**165,000**	3,306	143,996	800,000	2049
2050	168,306	**168,306**			160,000	5,000	**165,000**	3,306	147,302	640,000	2050
2051	168,306	**168,306**			160,000	5,000	**165,000**	3,306	150,608	480,000	2051
2052	168,306	**168,306**			160,000	5,000	**165,000**	3,306	153,915	320,000	2052
2053	168,306	**168,306**			160,000	5,000	**165,000**	3,306	157,221	160,000	2053
2054	168,306	**168,306**			160,000	5,000	**165,000**	3,306	**160,527**	**0**	2054
Totals	**4,179,127**	**4,179,127**	**2,473,600**	**2,473,600**	**1,385,000**	**160,000**	**4,018,600**				Totals

Notes:

PROJECTED CLOSURE YEAR

LEGEND:

END OF EXP. PERIOD

SECTION 10:
Annexed Property

A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. None of the properties within the proposed District boundary were annexed during the past three years.

SECTION 11:

Estimate of Property to Be Devoted to Retail Business

Pursuant to Wis. Stat. § 66.1105(5)(b), 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 12:

Proposed Changes of Zoning Ordinances, Master Plan, Map, Building Codes and City Ordinances

Zoning Ordinances

The proposed Plan is in general conformance with the City's current zoning ordinances. Individual properties may require rezoning at the time of development.

Master (Comprehensive) Plan and Map

The proposed Plan is in general conformance with the City's Comprehensive Plan.

Building Codes and Ordinances

Development within the District will be required to conform to State Building Codes and will be subject to the City's permitting and inspection procedures. The proposed Plan conforms to all relevant State and local ordinances, plans, and codes. No changes to the existing regulations are proposed or needed.

SECTION 13: Statement of the Proposed Method for the Relocation of any Persons to be Displaced

Should implementation of this Plan require relocation of individuals or business operations, relocations will be handled in compliance with Wis. Stat. Chapter 32 and Wis. Admin. Code ADM 92.

SECTION 14:

How Creation of the Tax Incremental District Promotes the Orderly Development of the City

Creation of the District and the implementation of the projects in its Plan will promote the orderly (re)development of the City by eliminating blighted areas, providing necessary public infrastructure improvements and appropriate financial incentives for private development projects. Through use of tax increment financing, the City can attract new investment that results in increased tax base. Development will occur in an orderly fashion in accordance with approved plans so that the Projects will be compatible with adjacent land uses. Development of new uses in the District will add to the tax base and will generate positive secondary impacts in the community such as increased employment and economic development opportunities.

SECTION 15:
List of Estimated Non-Project Costs

Non-project costs are public works projects which only partly benefit the District. Costs incurred that do not benefit the District may not be paid with tax increments. Examples of non-project costs are:

- 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.

No improvements to be made within the District will benefit property outside the District. Furthermore, there will be no improvements made outside the District that will only partially benefit the District.

SECTION 16:

Legal Opinion Advising Whether the Plan is Complete and Complies with Wis. Stat. § 66.1105(4)(f)

Legal Opinion Found on Following Page.

Stephen F. Matty
City Attorney

LEGAL DEPARTMENT
City of La Crosse, Sixth Floor City Hall
400 La Crosse Street, La Crosse, WI 54601
Ph: 608.789.7511 Fax: 608.789.7390
Email: attorney@cityoflacrosse.org

Krista A. Gallager
Deputy City Attorney

Ellen R. Atterbury
Assistant City Attorney

Gideon W. O. Wertheimer
Assistant City Attorney

June 18, 2026

Mayor Shaundel Washington-Spivey
City of La Crosse
400 La Crosse Street
La Crosse WI 54601

RE: Project Plan for Tax Incremental District No. 22

Dear Mayor:

Wisconsin Statutes § 66.1105(4)(f) requires that a project plan for a tax incremental financing district include an opinion provided by the City Attorney advising as to whether the plan is complete and complies with Wisconsin Statute § 66.1105.

As City Attorney for the City of La Crosse, I have been asked to review the above-referenced project plan for compliance with the applicable statutory requirements. Based upon my review, in my opinion, the Project Plan for the City of La Crosse Tax Incremental Incremental District No. 22 is complete and complies with the provisions of Wisconsin Statutes § 66.1105.

Sincerely,

Stephen F. Matty
City Attorney

SFM:blb

GRAND RIVER • GREAT CITY
La Crosse • Wisconsin

SECTION 17:
Calculation of the Share of Projected Tax Increments Estimated to be Paid by the Owners of Property in the Overlying Taxing Jurisdictions

The following projection is provided to meet the requirements of Wis. Stat. § 66.1105(4)(i)4.

City of La Crosse, Wisconsin

Tax Increment District No. 22

Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction.

Revenue Year	La Crosse County	City of La Crosse	La Crosse School District	Onalaska School District	Technical College District	Total	Revenue Year
2028	0	0	0	0	0	0	2028
2029	6,240	29,240	18,816	230	2,527	57,053	2029
2030	12,169	57,018	36,691	449	4,927	111,253	2030
2031	15,289	71,638	46,098	564	6,190	139,780	2031
2032	18,409	86,258	55,506	679	7,454	168,306	2032
2033	18,409	86,258	55,506	679	7,454	168,306	2033
2034	18,409	86,258	55,506	679	7,454	168,306	2034
2035	18,409	86,258	55,506	679	7,454	168,306	2035
2036	18,409	86,258	55,506	679	7,454	168,306	2036
2037	18,409	86,258	55,506	679	7,454	168,306	2037
2038	18,409	86,258	55,506	679	7,454	168,306	2038
2039	18,409	86,258	55,506	679	7,454	168,306	2039
2040	18,409	86,258	55,506	679	7,454	168,306	2040
2041	18,409	86,258	55,506	679	7,454	168,306	2041
2042	18,409	86,258	55,506	679	7,454	168,306	2042
2043	18,409	86,258	55,506	679	7,454	168,306	2043
2044	18,409	86,258	55,506	679	7,454	168,306	2044
2045	18,409	86,258	55,506	679	7,454	168,306	2045
2046	18,409	86,258	55,506	679	7,454	168,306	2046
2047	18,409	86,258	55,506	679	7,454	168,306	2047
2048	18,409	86,258	55,506	679	7,454	168,306	2048
2049	18,409	86,258	55,506	679	7,454	168,306	2049
2050	18,409	86,258	55,506	679	7,454	168,306	2050
2051	18,409	86,258	55,506	679	7,454	168,306	2051
2052	18,409	86,258	55,506	679	7,454	168,306	2052
2053	18,409	86,258	55,506	679	7,454	168,306	2053
2054	18,409	86,258	55,506	679	7,454	168,306	2054
Totals	**457,106**	**2,141,825**	**1,378,249**	**16,865**	**185,082**	**4,179,127**	

OTICE OF JOINT REVIEW BOARD MEETING
CITY OF LA CROSSE, WISCONSIN

Notice is Hereby Given that the City of La Crosse will hold a Joint Review Board meeting on July 21, 2026, at 9:00 AM.

The meeting will be held at the La Crosse City Hall, located at 400 La Crosse St.

The meeting is being held to consider approval of the resolutions adopted by the La Crosse City Council creating Tax Incremental Districts No. 22 and 24. The meeting is open to the public.

By Order of the City of La Crosse, Wisconsin

Published July 16, 2026

City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Text File

File Number: 26-0648

Agenda Date: 7/21/2026 **Version:** 1 **Status:** Agenda Ready

In Control: Joint Review Board **File Type:** Resolution

Agenda Number:

JOINT REVIEW BOARD
RESOLUTION APPROVING THE CREATION OF
TAX INCREMENTAL DISTRICT NO. 24,
CITY OF LA CROSSE

WHEREAS, the City of La Crosse (the “City”) seeks to create Tax Incremental District No. 24 (the “District”); and

WHEREAS, Wisconsin Statutes Section 66.1105(4m)(a) requires that a Joint Review Board (the “JRB”) convene to consider such proposal; and

WHEREAS, the JRB consists of one representative chosen by the School District; one representative chosen by the Technical College District; and one representative chosen by the County, all of whom have the power to levy taxes on property within the District; and one representative chosen by the City and one public member; and

WHEREAS, the public member and JRB's chairperson were selected by a majority vote of the other JRB members before the public hearing required under Wisconsin Statutes Sections 66.1105 (4)(a) and (e) was held; and

WHEREAS, all JRB members were appointed and the first JRB meeting was held within 14 days after the notice was published under Wisconsin Statutes Sections 66.1105 (4)(a) and (e); and

WHEREAS, as required by Wisconsin Statutes Section 66.1105(4m)(b)1. the JRB has reviewed the public record, planning documents, resolution passed by the Plan Commission, and the resolution passed by the City Council; and

WHEREAS, the JRB has considered whether, and concluded that, the District meets the following criteria as required by Wisconsin Statutes Section 66.1105(4m)(c):

1. The development expected in the District would not occur without the use of tax increment financing.

2. The economic benefits of the District, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements.

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

NOW, THEREFORE, BE IT RESOLVED that the JRB approves the resolution passed by the City Council creating the District, approving its Project Plan, and establishing its boundaries.

BE IT FURTHER RESOLVED that in the judgment of the JRB the development described in the Project Plan would not occur but for creation of the District, that the economic benefits of the District, as measured by increased employment, business and personal income and property value are sufficient to compensate for the cost of the improvements, and that the benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

BE IT FURTHER RESOLVED that the JRB approves those Project Costs identified in the Project Plan that will be made for projects located outside of, but within a one-half mile radius of the District, pursuant to Wisconsin Statutes Section 66.1105(2)(f)1.n.

BE IT FURTHER RESOLVED that the JRB, as required by Wisconsin Statutes Section 66.1105(4m)(b)2m. has determined that the expected year of termination for purposes of Wisconsin Statutes Section 66.0602(3)(dq)1.b. is 2054, with final collection of tax increment to be the 2053 levy for the 2054 budget year.

Passed and adopted this _____ day of ______________________, 2026.

Resolution introduced and adoption moved by JRB member: ______________________

Motion for adoption seconded by JRB member: _________________________________

On roll call motion passed by a vote of _____ ayes to _____ nays

ATTEST:

______________________________ ______________________________

JRB Chairperson Signature Clerk Signature

PROJECT PLAN

City of La Crosse, Wisconsin

Tax Incremental District No. 24

EHLERS
PUBLIC FINANCE ADVISORS

Prepared by:

Ehlers
N19W24400 Riverwood Drive,
Suite 100
Waukesha, WI 53188

BUILDING COMMUNITIES. IT'S WHAT WE DO.

KEY DATES

Organizational Joint Review Board Meeting Held:	June 1, 2026
Public Hearing Held:	June 1, 2026
Action by Plan Commission:	June 1, 2026
Action by City Council:	July 9, 2026
Action by the Joint Review Board:	July 21, 2026

TABLE OF CONTENTS

SECTION 1:
Executive Summary

DESCRIPTION OF DISTRICT

Tax Incremental District ("TID") No. 24 ("District") is a proposed Blighted Area District comprising approximately 12.40 acres located near the intersection of Rose and Clinton Streets along the Black River. The District will be created to pay the costs of public infrastructure and development incentives ("Project"). In addition to the incremental property value that will be created, the City expects the Project will result in the elimination of blighted or obsolete conditions by stimulating (re)development .

AUTHORITY

The City is creating the District under the provisions of Wis. Stat. § 66.1105.

ESTIMATED TOTAL PROJECT COST EXPENDITURES

The City anticipates making total expenditures of approximately $3,618,400 ("Project Costs") to undertake the projects listed in this Project Plan ("Plan"). Project Costs include development incentives, public infrastructure, interest on long-term debt, financing costs, and ongoing planning and administrative costs.

INCREMENTAL VALUATION

The City projects that new land and improvements value of approximately $8.250.000 will result from the Project. Creation of this additional value will be made possible by the Project Costs made within the District. A table detailing assumptions as to the development timing and associated values is included in the Economic Feasibility Study located within this Plan.

EXPECTED TERMINATION OF DISTRICT

Based on the Economic Feasibility Study located within Section 9 of this Plan, the City anticipates that the District will generate sufficient tax increment to pay all Project Costs within its allowable maximum term of 27 years.

SUMMARY OF FINDINGS

As required by Wis. Stat. § 66.1105, and as documented in this 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 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 reaching this determination, the City has considered:

The substantial investment needed to provide the public infrastructure necessary and private investment to allow for development within the District. Absent the use of tax incremental financing, the City is unable to fully fund this program of infrastructure improvements.

2. The economic benefits of the District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements.

3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. As required by Wis. Stat. § 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 prepared and can be found in this Plan. However, because the Project would not occur without the use of tax incremental financing, these tax increments would not be paid but for creation of the District. Accordingly, the City finds that the benefits expected to be realized as set forth in this Plan outweigh the value of the tax increments to be invested in the Project.

4. Not less than 50% by area of the real property within the District is a blighted area as defined by Wis. Stat. § 66.1105(2)(ae)1.

5. Based on the foregoing finding, the District is designated as a blighted area district.

6. The Project Costs relate directly to the elimination of blight in the District, consistent with the purpose for which the District is created.

7. Improvements to be made in the District are likely to significantly enhance the value of substantially all of the other real property in the District.

8. The equalized value of taxable property in the District, plus the incremental value 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 Wis. Stat. § 66.1105(5)(b).

10. That there are no parcels to be included within the District that were annexed by the City within the preceding three-year period.

11. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

SECTION 2:

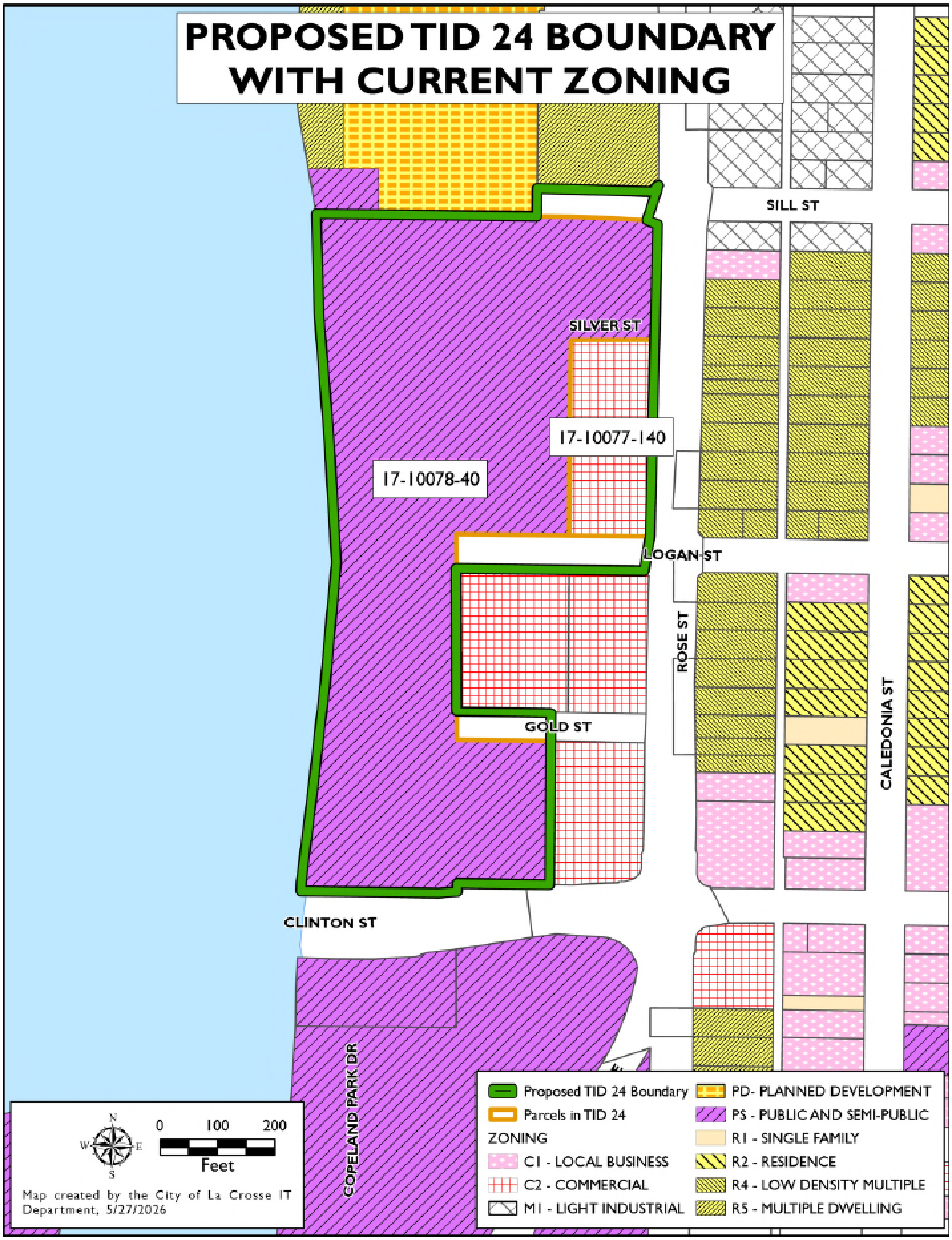
Preliminary Map of Proposed District Boundary

Map Found on Following Page.


PROPOSED TID 24 BOUNDARY
SILL ST
SILVER ST
17-10077-140
17-10078-40
LOGAN ST
ROSE ST
CALEDONIA ST
GOLD ST
CLINTON ST
COPELAND PARK DR
COPELAND AVE
SAINT PAUL ST
Parcels in TID 24
Proposed TID 24 Boundary
N
W
E
S
0
100
200
Feet
Map created by the City of La Crosse IT Department, 5/27/2026

SECTION 3:
Map Showing Existing Uses and Conditions

Map Found on Following Page.


PROPOSED TID 24 BOUNDARY WITH CURRENT ZONING
SILL ST
SILVER ST
17-10077-140
17-10078-40
LOGAN ST
ROSE ST
GOLD ST
CALEDONIA ST
CLINTON ST
COPELAND PARK DR
0
100
200
Feet
Map created by the City of La Crosse IT Department, 5/27/2026
Proposed TID 24 Boundary
Parcels in TID 24
ZONING
C1 - LOCAL BUSINESS
C2 - COMMERCIAL
M1 - LIGHT INDUSTRIAL
PD- PLANNED DEVELOPMENT
PS - PUBLIC AND SEMI-PUBLIC
R1 - SINGLE FAMILY
R2 - RESIDENCE
R4 - LOW DENSITY MULTIPLE
R5 - MULTIPLE DWELLING

SECTION 4:
Preliminary Parcel List and Analysis

Parcel Data

Map Reference Number	Parcel Number	Address	Owner	Acres	Acres
					Blighted
N/A	ROW Areas			0.00	
1	17-10077-140	1411 ROSE ST	COULEE AUTO PROPERTIES LLC	1.12	1.12
2	17-10078-40	1433 ROSE ST	CITY OF LACROSSE	11.28	11.28
TOTALS				12.40	12.40

Calculation of Estimated Base Value[1]

	Assessed Value			Equalized Value[2]		
Parcel	Land	Improvement	Total	Land	Improvement	Total
17-10077-140	524,100	428,700	952,800	546,300	446,800	993,100
17-10078-40	0	0	0	0	0	0
TOTALS	524,100	428,700	952,800	546,300	446,800	993,100

1) Estimated based on values as of January 1, 2025. Actual base value will be as of January 1, 2026.

2) Calculation based on aggregate assessment ratio of 95.94%.

SECTION 5:
Equalized Value Test

The following calculations demonstrate that the City expects to be in compliance with Wis. Stat. § 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 $$656,650,900. This value is less than the maximum of $716,459,292 in equalized value that is permitted for the City.

City of La Crosse, Wisconsin Tax Increment District No. 24 Valuation Test Compliance Calculation		
Calculation of City Equalized Value Limit		
City TID IN Equalized Value (Jan. 1, 2025)	$	5,970,494,100
TID Valuation Limit @ 12% of Above Value	**$**	**716,459,292**
Calculation of Value Subject to Limit		
Estimated Base Value of Territory to be Included in District	$	993,100
Incremental Value of Existing Districts (Jan. 1, 2025)	$	655,657,800
Total Value Subject to 12% Valuation Limit	**$**	**656,650,900**
Total Percentage of TID IN Equalized Value		11.00%
Residual Value Capacity of TID IN Equalized Value	$	59,808,392

Note: Incremental value of existing districts is net of the value increment of TID No. 14 ($95,645,400), which shall be terminated prior to creation of TID 24

SECTION 6:
Statement Listing the Kind, Number and Location of All Proposed Public Works or Improvements Within the District

Project Costs are any expenditure made, estimated to be made, or monetary obligations incurred or estimated to be incurred as outlined in this Plan. Project Costs will be diminished by any income, special assessments or other revenues, including user fees or charges, other than tax increments, received or reasonably expected to be received in connection with the implementation of the Plan. If Project Costs incurred benefit territory 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, design and construction is completed.

With all Project Costs, 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.

The following is a list of public works and other tax incremental financing eligible Project Costs that the City expects to make, or may need to make, in conjunction with the implementation of the District's Plan. The map found in Section 7 of this Plan along with the Detailed List of Project Costs found in Section 8 provide additional information as to the kind, number and location of potential Project Costs.

Property, Right-of-Way and Easement Acquisition

Property Acquisition for Development

To promote and facilitate development 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 to make the property suitable for development. 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 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 Wis. Stat. § 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

Property Acquisition for Conservancy

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 Wis. Stat. Chapter 32 and Wis. Admin. Code ADM 92.

Site Preparation Activities

Environmental Audits and Remediation

If it becomes necessary to evaluate 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

To make sites suitable for development, 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, 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

To allow development 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 are necessitated by the implementation of the Project Plan are eligible Project Costs.

Water System Improvements

To allow development 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 are necessitated by the implementation of the Project Plan are eligible Project Costs.

Stormwater Management System Improvements

Development within the District will cause stormwater runoff. 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 are necessitated by the implementation of the Project Plan are eligible Project Costs.

Electric Service

To create sites suitable for development, 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

To create sites suitable for development, 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

To create sites suitable for development, 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

To allow development to occur, the City may need to construct 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

To attract development 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.

Community Development

Cash Grants (Development Incentives)

The City may enter into agreements with property owners, lessees, or developers of land located within the District for 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.

Redevelopment Authority RDA

As provided for in Wis. Stat. § 66.1105(2)(f)1.h and Wis. Stat. § 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* (Development Incentives)**

To encourage private development consistent with the objectives of this Plan, the City, through its RDA, may provide loans or grants to eligible property owners in the District. 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 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

Rail Spur

To allow for development, the City may incur costs for installation of a rail spur or other railway improvements to serve development sites located within the District.

Projects Outside the Tax Increment District

Pursuant to Wis. Stat. § 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:

$362,000 Street and stormwater improvements

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

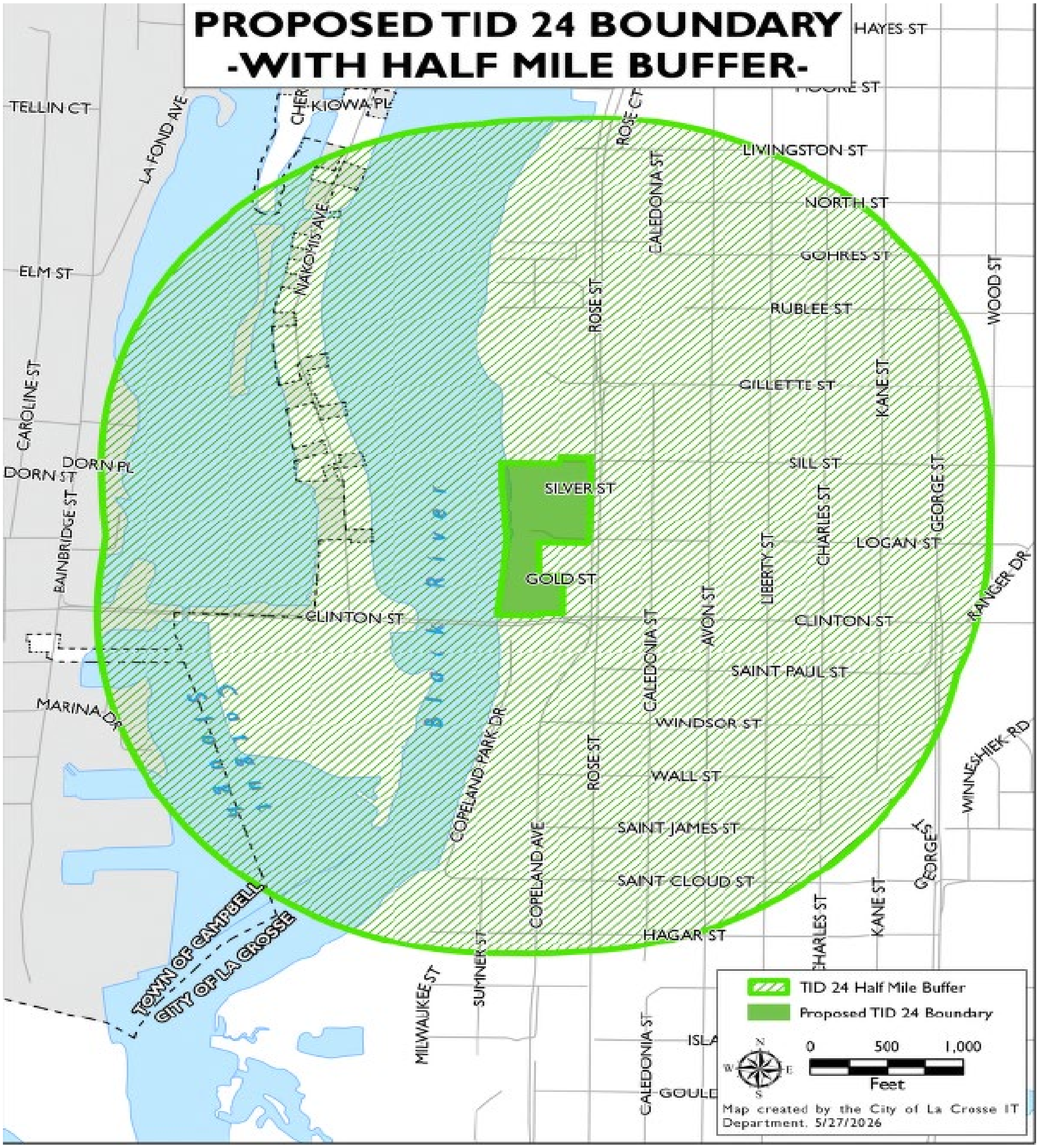
The City may charge to the District as eligible Project Costs reasonable allocations of administrative costs, including, but not limited to, employee salaries. Costs allocated will bear a direct connection to the time spent by City employees relating to the implementation of the Plan.

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.

SECTION 7:
Map Showing Proposed Improvements and Uses

Map Found on Following Page.



Projects may be located anywhere within the TID or within one-half mile of the TID, provided they are within the City's corporate boundaries.

SECTION 8: Detailed List of Estimated Project Costs

The following list identifies the Project Costs that the City currently expects to incur in implementing the District's Plan. All projects identified and related costs reflect the best estimates available as of the date of preparation of this Plan. All costs are preliminary estimates and may increase or decrease. Certain Project Costs listed may become unnecessary, and other Project Costs not currently identified may need to be made. (Section 6 details the general categories of eligible Project Costs). Changes in Project Cost totals or the types of Project Costs to be incurred will not require that this Plan be amended. This Plan is not meant to be a budget nor an appropriation of funds for specific Project Costs, but a framework within which to manage Project Costs.

City of La Crosse, Wisconsin

Tax Increment District No. 24

Detailed List of Estimated Project Costs

Project ID	Project Name/Type	Est. Cost				
		Phase I	Phase II	Ongoing	Totals	1/2 Mile
1	Public Infrastructure	1,300,000			**1,300,000**	362,000
2	Development Incentives		1,300,000		**1,300,000**	
3	Interest on Long Term Debt	703,400			**703,400**	
4	Financing Costs	155,001			**155,001**	
5	Ongoing Planning & Administrative Costs			160,000	**160,000**	
Total Projects		**2,158,401**	**1,300,000**	**160,000**	**3,618,401**	**362,000**

Notes:

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

This Section includes a forecast of the valuation increases expected within the District, the associated tax increment collections, a summary of how Project Costs would be financed, and a projected cash flow demonstrating that the District is economically feasible.

Key Assumptions

The Project Costs the City plans to make are expected to create $8,250,000 million in incremental value by 2031. Estimated valuations and timing for construction of the Project are included in Table 1. Assuming the City's current equalized TID Interim tax rate of $19.02 per thousand of equalized value, and no economic appreciation or depreciation, the Project would generate $3,917,634 in incremental tax revenue over the 27-year term of the District as shown in Table 2.

Table 1 – Development Assumptions

City of La Crosse, Wisconsin
Tax Increment District No. 24
Development Assumptions

Construction Year		Development Sites	Annual Total
1	2026		**0**
2	2027	3,250,000	**3,250,000**
3	2028	2,500,000	**2,500,000**
4	2029	1,500,000	**1,500,000**
5	2030	1,000,000	**1,000,000**
6	2031		**0**
7	2032		**0**
8	2033		**0**
9	2034		**0**
10	2035		**0**
11	2036		**0**
12	2037		**0**
13	2038		**0**
14	2039		**0**
15	2040		**0**
16	2041		**0**
17	2042		**0**
18	2043		**0**
19	2044		**0**
20	2045		**0**
21	2046		**0**
22	2047		**0**
23	2048		**0**
24	2049		**0**
25	2050		**0**
26	2051		**0**
27	2052		**0**
Totals		**8,250,000**	**0**

Notes:

Table 2 – Tax Increment Projection Worksheet

City of La Crosse, Wisconsin

Tax Increment District No. 24

Tax Increment Projection Worksheet

Type of District	Blighted Area		
District Creation Date	July 9, 2026		
Valuation Date	Jan 1,	2026	
Max Life (Years)	27		
End of Expenditure Period	22	7/9/2048	
Revenue Periods/Final Year	27	2054	
Extension Eligibility/Years	Yes	3	
Eligible Recipient District	Yes		

Base Value	993,100
Economic Change Factor	0.00%
Apply to Base Value	
Base Tax Rate	$19.02
Rate Adjustment Factor	0.00%

	Construction Year	Value Added	Valuation Year	Economic Change	Total Increment	Revenue Year	Tax Rate[1]	Tax Increment
1	2026	0	2027	0	0	2028	$19.02	**0**
2	2027	3,250,000	2028	0	3,250,000	2029	$19.02	**61,807**
3	2028	2,500,000	2029	0	5,750,000	2030	$19.02	**109,351**
4	2029	1,500,000	2030	0	7,250,000	2031	$19.02	**137,878**
5	2030	1,000,000	2031	0	8,250,000	2032	$19.02	**156,896**
6	2031	0	2032	0	8,250,000	2033	$19.02	**156,896**
7	2032	0	2033	0	8,250,000	2034	$19.02	**156,896**
8	2033	0	2034	0	8,250,000	2035	$19.02	**156,896**
9	2034	0	2035	0	8,250,000	2036	$19.02	**156,896**
10	2035	0	2036	0	8,250,000	2037	$19.02	**156,896**
11	2036	0	2037	0	8,250,000	2038	$19.02	**156,896**
12	2037	0	2038	0	8,250,000	2039	$19.02	**156,896**
13	2038	0	2039	0	8,250,000	2040	$19.02	**156,896**
14	2039	0	2040	0	8,250,000	2041	$19.02	**156,896**
15	2040	0	2041	0	8,250,000	2042	$19.02	**156,896**
16	2041	0	2042	0	8,250,000	2043	$19.02	**156,896**
17	2042	0	2043	0	8,250,000	2044	$19.02	**156,896**
18	2043	0	2044	0	8,250,000	2045	$19.02	**156,896**
19	2044	0	2045	0	8,250,000	2046	$19.02	**156,896**
20	2045	0	2046	0	8,250,000	2047	$19.02	**156,896**
21	2046	0	2047	0	8,250,000	2048	$19.02	**156,896**
22	2047	0	2048	0	8,250,000	2049	$19.02	**156,896**
23	2048	0	2049	0	8,250,000	2050	$19.02	**156,896**
24	2049	0	2050	0	8,250,000	2051	$19.02	**156,896**
25	2050	0	2051	0	8,250,000	2052	$19.02	**156,896**
26	2051	0	2052	0	8,250,000	2053	$19.02	**156,896**
27	2052	0	2053	0	8,250,000	2054	$19.02	**156,896**
Totals		**8,250,000**		**0**		**Future Value of Increment**		**3,917,634**

Notes:
1) Tax rate shown is actual 2024/2025 rate per DOR Form PC-202 (Tax Increment Collection Worksheet).

Financing and Implementation

Development Incentives are anticipated to be financed with a pay-as-you-go structure based on the amount of tax increment revenue that is generated by each proposed development project. Public Infrastructure costs are anticipated to be financed by general obligation debt in 2027. **Table 3.** provides a summary of the District's financing plan.

Table 3 – Financing Plan

City of La Crosse, Wisconsin

Tax Increment District No. 24

Estimated Financing Plan

	DEBT ISSUES	MUNICIPAL REVENUE OBLIGATIONS	
	G.O. Promissory Note 2027	Municipal Revenue Obligation (MRO) 2028	Totals
Projects			
Phase I	1,300,000		1,300,000
Phase II		1,300,000	1,300,000
Total Project Funds	1,300,000	1,300,000	2,600,000
Other Funds			
Capitalized Interest	60,000		
Estimated Finance Related Expenses	95,001		
Net Issue Size	1,455,000	1,300,000	2,755,000

Notes:

Based on the Project Cost expenditures as included within the cash flow exhibit **(Table 4)**, the District is projected to accumulate sufficient funds by the year 2053 to pay off all Project cost liabilities and obligations. The projected closure is based on the various assumptions noted in this Plan and will vary dependent on actual Project Costs incurred and the actual amount of tax increments collected.

Table 4 – Cash Flow

City of La Crosse, Wisconsin

Tax Increment District No. 24

Cash Flow Projection

	Projected Revenues		Projected Expenditures				Balances			
Year	Tax Increments	**Total Revenues**	2027 G.O. Promissory Note $1,455,000 Issue Total	MRO #1 2028 $1,300,000	Ongoing Planning & Administration	**Total Expenditures**	Annual	Cumulative	Liabilities Outstanding	Year
2026	0	**0**	0		20,000	**20,000**	(20,000)	(20,000)	0	2026
2027	0	**0**	0		5,000	**5,000**	(5,000)	(25,000)	1,455,000	2027
2028	0	**0**	0		5,000	**5,000**	(5,000)	(30,000)	2,755,000	2028
2029	61,807	**61,807**	58,200		5,000	**63,200**	(1,393)	(31,393)	2,755,000	2029
2030	109,351	**109,351**	88,200		5,000	**93,200**	16,151	(15,241)	2,725,000	2030
2031	137,878	**137,878**	107,000	20,000	5,000	**132,000**	5,878	(9,363)	2,655,000	2031
2032	156,896	**156,896**	110,000	20,000	5,000	**135,000**	21,896	12,532	2,580,000	2032
2033	156,896	**156,896**	112,800	20,000	5,000	**137,800**	19,096	31,628	2,500,000	2033
2034	156,896	**156,896**	110,400	20,000	5,000	**135,400**	21,496	53,123	2,420,000	2034
2035	156,896	**156,896**	113,000	20,000	5,000	**138,000**	18,896	72,019	2,335,000	2035
2036	156,896	**156,896**	115,400	25,000	5,000	**145,400**	11,496	83,514	2,240,000	2036
2037	156,896	**156,896**	112,600	25,000	5,000	**142,600**	14,296	97,810	2,145,000	2037
2038	156,896	**156,896**	114,800	25,000	5,000	**144,800**	12,096	109,906	2,045,000	2038
2039	156,896	**156,896**	116,800	25,000	5,000	**146,800**	10,096	120,001	1,940,000	2039
2040	156,896	**156,896**	123,600	25,000	5,000	**153,600**	3,296	123,297	1,825,000	2040
2041	156,896	**156,896**	125,000	25,000	5,000	**155,000**	1,896	125,192	1,705,000	2041
2042	156,896	**156,896**	126,200	25,000	5,000	**156,200**	696	125,888	1,580,000	2042
2043	156,896	**156,896**	122,200	25,000	5,000	**152,200**	4,696	130,583	1,455,000	2043
2044	156,896	**156,896**	118,200	25,000	5,000	**148,200**	8,696	139,279	1,330,000	2044
2045	156,896	**156,896**	124,200	25,000	5,000	**154,200**	2,696	141,974	1,195,000	2045
2046	156,896	**156,896**	129,800	25,000	5,000	**159,800**	(2,904)	139,070	1,050,000	2046
2047	156,896	**156,896**	130,000	25,000	5,000	**160,000**	(3,104)	135,965	900,000	2047
2048	156,896	**156,896**	0	150,000	5,000	**155,000**	1,896	137,861	750,000	2048
2049	156,896	**156,896**	0	150,000	5,000	**155,000**	1,896	139,757	600,000	2049
2050	156,896	**156,896**	0	150,000	5,000	**155,000**	1,896	141,652	450,000	2050
2051	156,896	**156,896**	0	150,000	5,000	**155,000**	1,896	143,548	300,000	2051
2052	156,896	**156,896**	0	150,000	5,000	**155,000**	1,896	145,443	150,000	2052
2053	156,896	**156,896**	0	150,000	5,000	**155,000**	1,896	**147,339**	**0**	2053
2054	156,896	**156,896**	0	0	5,000	**5,000**	151,896	299,234	0	2054
	3,917,634	**3,917,634**	**2,158,400**	**1,300,000**	**160,000**	**3,618,400**				

Notes:

PROJECTED CLOSURE YEAR

LEGEND:

____________ **END OF EXP. PERIOD**

SECTION 10:
Annexed Property

A tax incremental district cannot include annexed territory unless at least three years have elapsed since the annexation, or certain other requirements are met. None of the property within the proposed District boundary was annexed during the past three years.

SECTION 11:

Estimate of Property to Be Devoted to Retail Business

Pursuant to Wis. Stat. § 66.1105(5)(b), 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 12:

Proposed Changes of Zoning Ordinances, Master Plan, Map, Building Codes and City Ordinances

Zoning Ordinances

The proposed Plan is in general conformance with the City's current zoning ordinances. Individual properties may require rezoning at the time of development.

Master (Comprehensive) Plan and Map

The proposed Plan is in general conformance with the City's Comprehensive Plan.

Building Codes and Ordinances

Development within the District will be required to conform to State Building Codes and will be subject to the City's permitting and inspection procedures. The proposed Plan conforms to all relevant State and local ordinances, plans, and codes. No changes to the existing regulations are proposed or needed.

SECTION 13: Statement of the Proposed Method for the Relocation of any Persons to be Displaced

Should implementation of this Plan require relocation of individuals or business operations, relocations will be handled in compliance with Wis. Stat. Chapter 32 and Wis. Admin. Code ADM 92.

SECTION 14:

How Creation of the Tax Incremental District Promotes the Orderly Development of the City

Creation of the District and the implementation of the projects in its Plan will promote the orderly (re)development of the City by eliminating blighted areas, providing necessary public infrastructure improvements, providing appropriate financial incentives for private development projects, and the incentives necessary to induce private investment. Through use of tax increment financing, the City can attract new investment that results in increased tax base. Development will occur in an orderly fashion in accordance with approved plans so that the Projects will be compatible with adjacent land uses. Development of new uses in the District will add to the tax base and will generate positive secondary impacts in the community such as increased employment and economic development opportunities.

SECTION 15:
List of Estimated Non-Project Costs

Non-project costs are public works projects which only partly benefit the District. Costs incurred that do not benefit the District may not be paid with tax increments. Examples of non-project costs are:

- 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.

No improvements to be made within the District will benefit property outside the District. Furthermore, there will be no improvements made outside the District that will only partially benefit the District.

SECTION 16:

Legal Opinion Advising Whether the Plan is Complete and Complies with Wis. Stat. § 66.1105(4)(f)

Legal Opinion Found on Following Page.

Stephen F. Matty
City Attorney

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June 18, 2026

Mayor Shaundel Washington-Spivey
City of La Crosse
400 La Crosse Street
La Crosse WI 54601

RE: Project Plan for Tax Incremental District No. 24

Dear Mayor:

Wisconsin Statutes § 66.1105(4)(f) requires that a project plan for a tax incremental financing district include an opinion provided by the City Attorney advising as to whether the plan is complete and complies with Wisconsin Statute § 66.1105.

As City Attorney for the City of La Crosse, I have been asked to review the above-referenced project plan for compliance with the applicable statutory requirements. Based upon my review, in my opinion, the Project Plan for the City of La Crosse Tax Incremental Incremental District No. 24 is complete and complies with the provisions of Wisconsin Statutes § 66.1105.

Sincerely,

Stephen F. Matty
City Attorney

SFM:blb

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SECTION 17:
Calculation of the Share of Projected Tax Increments Estimated to be Paid by the Owners of Property in the Overlying Taxing Jurisdictions

The following projection is provided to meet the requirements of Wis. Stat. § 66.1105(4)(i)4.

City of La Crosse, Wisconsin

Tax Increment District No. 24

Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction.

Revenue Year	La Crosse County	City of La Crosse	La Crosse School District	Onalaska School District	Technical College District	Total	Revenue Year
2028	0	0	0	0	0	0	2028
2029	6,760	31,677	20,384	249	2,737	61,807	2029
2030	11,961	56,043	36,063	441	4,843	109,351	2030
2031	15,081	70,663	45,471	556	6,106	137,878	2031
2032	17,161	80,410	51,743	633	6,948	156,896	2032
2033	17,161	80,410	51,743	633	6,948	156,896	2033
2034	17,161	80,410	51,743	633	6,948	156,896	2034
2035	17,161	80,410	51,743	633	6,948	156,896	2035
2036	17,161	80,410	51,743	633	6,948	156,896	2036
2037	17,161	80,410	51,743	633	6,948	156,896	2037
2038	17,161	80,410	51,743	633	6,948	156,896	2038
2039	17,161	80,410	51,743	633	6,948	156,896	2039
2040	17,161	80,410	51,743	633	6,948	156,896	2040
2041	17,161	80,410	51,743	633	6,948	156,896	2041
2042	17,161	80,410	51,743	633	6,948	156,896	2042
2043	17,161	80,410	51,743	633	6,948	156,896	2043
2044	17,161	80,410	51,743	633	6,948	156,896	2044
2045	17,161	80,410	51,743	633	6,948	156,896	2045
2046	17,161	80,410	51,743	633	6,948	156,896	2046
2047	17,161	80,410	51,743	633	6,948	156,896	2047
2048	17,161	80,410	51,743	633	6,948	156,896	2048
2049	17,161	80,410	51,743	633	6,948	156,896	2049
2050	17,161	80,410	51,743	633	6,948	156,896	2050
2051	17,161	80,410	51,743	633	6,948	156,896	2051
2052	17,161	80,410	51,743	633	6,948	156,896	2052
2053	17,161	80,410	51,743	633	6,948	156,896	2053
2054	17,161	80,410	51,743	633	6,948	156,896	2054
Totals	**428,504**	**2,007,809**	**1,292,010**	**15,810**	**173,501**	**3,917,634**	