



# City of West Allis

## Meeting Agenda

### Joint Review Board

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Tuesday, July 23, 2024

2:00 PM

City Hall, Room 210  
7525 W. Greenfield Ave.

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#### REGULAR MEETING

##### A. CALL TO ORDER

##### B. ROLL CALL

##### C. APPROVAL OF MINUTES

1. [24-0337](#) June 4, 2024

**Attachments:** [June 4, 2024 \(draft minutes\)](#)

##### D. NEW AND PREVIOUS MATTERS

2. [24-0401](#) Review the public record, planning documents and the resolutions passed by the CDA and City Council.

**Attachments:** [JRB Letter - Ehlers - 7-15-24](#)

[JRB Legal Notice](#)

[CDA Approved Minutes of 6-18-24](#)

[CDA Res. No 1475 - SIGNED](#)

[CC Res R-2024-0364 SIGNED](#)

[West Allis TID 20 Project Plan \(6-18-24\)](#)

3. [24-0417](#) Resolution Approving the Creation of Tax Incremental District No. 20.

**Attachments:** [JRB Resolution](#)

##### E. ADJOURNMENT



All meetings of the Joint Review Board are public meetings. In order for the general public to make comments at the committee meetings, the individual(s) must be scheduled (as an appearance) with the chair of the committee or the appropriate staff contact; otherwise, the meeting of the committee is a working session for the committee itself, and discussion by those in attendance is limited to committee members, the mayor, other alderpersons, staff and others that may be a party to the matter being discussed.

**NOTICE OF POSSIBLE QUORUM**

It is possible that members of, and possibly a quorum of, members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

**NON-DISCRIMINATION STATEMENT**

The City of West Allis does not discriminate against individuals on the basis of race, color, religion, age, marital or veterans' status, sex, national origin, disability or any other legally protected status in the admission or access to, or treatment or employment in, its services, programs or activities.

**AMERICANS WITH DISABILITIES ACT NOTICE**

Upon reasonable notice the City will furnish appropriate auxiliary aids and services when necessary to afford individuals with disabilities an equal opportunity to participate in and to enjoy the benefits of a service, program or activity provided by the City.

**LIMITED ENGLISH PROFICIENCY STATEMENT**

It is the policy of the City of West Allis to provide language access services to populations of persons with Limited English Proficiency (LEP) who are eligible to be served or likely to be directly affected by our programs. Such services will be focused on providing meaningful access to our programs, services and/or benefits.



# City of West Allis Meeting Minutes Joint Review Board

Tuesday, June 4, 2024

2:00 PM

City Hall, Art Gallery  
7525 W. Greenfield Ave.

## TAX INCREMENTAL DISTRICT NO. 20 (draft minutes)

### A. CALL TO ORDER

### B. ROLL CALL

**Present** 5 - Rep. of Milwaukee County, Rep. of the WA-WM School District, Rep. of Milwaukee Area Technical College, Wayne Clark, Mayor Dan Devine

### Others Attending

Patrick Schloss, Economic Development Executive Director  
Shaun Mueller, Development Project Manager  
Jason Kaczmarek, Finance Director/Comptroller  
Todd Taves, Ehlers, Inc.  
Jeff Hook, JJH3 Group

### C. APPROVAL OF MINUTES

1. [24-0258](#) December 15, 2023

**Attachments:** [December 15, 2023 \(draft minutes\)](#)

**Wayne Clark moved to approve this matter, Celia Benton Rep. of Milwaukee County seconded, motion carried.**

**Aye:** 5 - Rep. of Milwaukee County, Rep. of the WA-WM School District, Rep. of Milwaukee Area Technical College, Clark, Mayor Devine

**No:** 0

### D. NEW AND PREVIOUS MATTERS

2. [24-0290](#) Appointments:

- a. Public member.
- b. Chairperson.

*Mayor Devine made a motion to appoint Wayne Clark as Public member, seconded by Celia Benton Rep. of Milwaukee County seconded, motion carried.*

*Wayne Clark, Public Member, made a motion to appoint Mayor Devine as Chairperson, seconded by Celia Benton Rep. of Milwaukee County seconded, motion carried.*

3. [24-0291](#) Review responsibilities of the Joint Review Board.

**This matter was Discussed.**

4. [24-0292](#) Review and discuss draft Project Plan for Tax Incremental District No. 20.

**Attachments:** [West Allis TID No. 20 Project Plan 2nd DRAFT 2024-5-16](#)  
[Legal Notice](#)

*Celia Benton, Rep. of Milwaukee County, inquired on what would happen with the current parking. Mr. Schloss stated the parking will remain both accessible to the public and tenants.*

*Wayne Clark, Public member, questioned if there were any concerns from the Jason Kaczmarek the Finance Director/Comptroller. Mr. Kaczmarek stated he has no concerns.*

*Aaron Norris, Rep. of WA-WM School Direct stated this is a great project.*

**This matter was Discussed.**

- 5. [24-0293](#) Set next meeting date to consider approval of Tax Incremental District No. 20.

*The next meeting is scheduled for July 23, 2024 at 2:00 p.m., with a virtual option being offered to the committee members.*

**This matter was Discussed.**

- 6. [24-0294](#) Resolution Permitting Certain Expenditures to be made within a One-Half Mile Radius of Tax Incremental District No. 7.

**Attachments:** [JRB Half Mile Approval Resolution TID #7](#)  
[JRB Half Mile Approval Resolution TID #7 - signed](#)

**Wayne Clark, Public Member, moved to approve this matter, Sherry Terrell-Webb Rep. of Milwaukee Area Technical College seconded, motion carried by the following vote:**

**Aye:** 5 - Rep. of Milwaukee County, Rep. of the WA-WM School District, Rep. of Milwaukee Area Technical College, Clark, Mayor Devine

**No:** 0

**E. ADJOURNMENT**



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July 15, 2024

David Crowley, County Executive  
Celia Benton, Economic Development  
Project Manager  
Milwaukee County

Dan Devine, JRB City Member  
Wayne Clark, JRB Public Member

Vicki Martin, President  
Sherry Terrell-Webb, J.D., VP and General  
Counsel  
Milwaukee Area Technical College District

Tarrynce Robinson, Superintendent  
Aaron Norris, Assistant  
Superintendent  
c/o School Board President  
West Allis-West Milwaukee School  
District

**RE: City of West Allis Tax Incremental District No. 20**

This letter confirms that a meeting of the Joint Review Board (“JRB”) will be held on July 23, 2024, at 2:00 PM in the Development/Engineering Conference Room (Rm. 210) at the West Allis City Hall, located at 7525 W Greenfield Ave. You may also elect to participate in the meeting virtually. The City will send a meeting appointment with the virtual link to each member of the JRB prior to the meeting date.

At the meeting the JRB will consider approval of the resolution adopted by the West Allis City Council creating Tax Incremental District No. 20 (the “District”).

We’ve attached the following documents:

- The meeting agenda.
- A copy of the legal notice published for the meeting.
- A “Resolution Approving the Creation of Tax Incremental District No. 20.”
- Minutes from the organizational JRB meeting.
- A signed copy of the CDA resolution.
- A signed copy of the City Council resolution.
- The final approved Project Plan document.

Pursuant to Wis. Stat. § 66.1105(4m)(b)1. and (c)1., the JRB is to review the public record, planning documents and the resolutions passed by the CDA and City Council to assist it in determining:

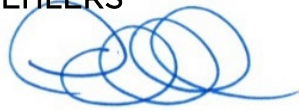
1. Whether the development expected in the tax incremental district would occur without the use of tax incremental financing.
2. Whether the economic benefits of the tax incremental district, as measured by increased employment, business and personal income and property value, are insufficient to compensate for the cost of the improvements.
3. Whether the benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.

The Summary of Findings found in the Executive Summary of the Project Plan details how the creation of the District meets these criteria. If the JRB rejects the proposal it must provide a written explanation describing why it fails to meet one or more of the criteria.

If you have questions regarding the meeting or attached materials, please contact us at 800-552-1171.

Sincerely,

**EHLERS**



Todd Taves, CIPMA  
*Senior Municipal Advisor*

cc: Patrick Schloss, Economic Development Executive Director  
Jason Kaczmarek, Finance Director/Comptroller  
Shaun Mueller, Development Project Manager  
Gale Jender, Economic Development Specialist  
Carson Coffield, Economic Development Specialist  
Rebecca Grill, City Clerk & Administrator  
Kail Decker, City Attorney  
Sarah Shepherd, Assistant, West Allis - West Milwaukee School District  
Tondalia Watnem, Assistant, Milwaukee Area Technical College  
Kevin Shafer, Executive Director, Milwaukee Metropolitan Sewerage District  
Harry Allen, Associate Municipal Advisor, Ehlers  
Paula Czaplewski, Senior Public Finance Analyst - TIF, Ehlers  
Annie Mallon, Senior Public Finance Analyst, Ehlers

**NOTICE OF JOINT REVIEW BOARD MEETING  
CITY OF WEST ALLIS, WISCONSIN**

Notice is Hereby Given that the City of West Allis will hold a Joint Review Board meeting on July 23, 2024, at 2:00 PM in the Development/Engineering Conference Room (Rm. 210) at the West Allis City Hall, located at 7525 W Greenfield Ave. The meeting is being held to consider approval of the resolution adopted by the West Allis City Council creating Tax Incremental District No. 20. The meeting is open to the public.

By Order of the City of West Allis, Wisconsin

*Published July 17, 2024*





# City of West Allis

## Meeting Minutes

### Community Development Authority

Tuesday, June 18, 2024

6:00 PM

City Hall, Room 128  
7525 W. Greenfield Ave.

#### REGULAR MEETING

#### A. CALL TO ORDER

#### B. ROLL CALL

**Present** 7 - Wayne Clark, Karin M. Gale, Donald Nehmer, Gerald C. Matter, Michael Suter, Danna Kuehn, Martin J. Weigel

#### Others Attending

Ald. Haass, Ald. Roadt, Ald. Turner, Ald. Halvorson  
Jason Kaczmarek, Finance Director/Comptroller  
Carson Coffield, Economic Development Specialist  
Harry Allen, Ehlers  
Ian Martin & Emily Caldini, Land by Label, LLC  
Jeffrey Hook, JJH3Group, LLC

#### Staff

Patrick Schloss, Economic Development, Executive Director  
Shaun Mueller, Economic Development, Development Project Manager

1. [24-0339](#) Recognition of Karin Gale's 30 years of dedication and service to the Community Development Authority.

**Attachments:** [Karin M. Gale - Resignation from West Allis CDA](#)

#### C. APPROVAL OF MINUTES

2. [24-0321](#) May 14, 2024

**Attachments:** [May 14, 2024 Draft Minutes](#)

Clark moved to approve this matter, Nehmer seconded, motion carried.

#### D. MATTERS FOR DISCUSSION/ACTION

3. [24-0341](#) Public Hearing regarding the proposed creation of Tax Incremental District No. 20, the proposed boundaries of the District, and the proposed Project Plan for the District.

**Attachments:** [Legal Notice - Public Hearing](#)  
[West Allis TID 20 Project Plan \(6-10-24\)](#)  
[Letters to Property Owners - TID 20 - SIGNED](#)

Mr. Schloss presented an overview of this project.

Chair Matter inquired and received no additional comments from the public.

**This matter was Discussed.**

4. [24-0342](#) Resolution to establish the boundaries of and approving the Project Plan for Tax Incremental District No. 20.

**Attachments:** [CDA Res. No. 1475-TID 20 \(6-18-24\)](#)  
[CDA Res. No. 1475-TID 20 \(6-18-24\) signed](#)

**Ald. Weigel moved to approve this matter, Ald. Kuehn seconded, motion carried.**

5. [24-0343](#) Public Hearing to consider the sale of CDA owned land located at the following locations:  
 6414-22 W. Greenfield Ave. - (Tax Key No. 439-0144-001)  
 6424-26 W. Greenfield Ave. - (Tax Key No. 439-0145-002)  
 13\*\* S. 65 St. – (Tax Key No. 439-0146-000)

**Attachments:** [PH Sale of CDA Land- 6400 W. Greenfield](#)

*Mr. Schloss presented an overview of this project.*

*Ald. Weigel stated there were neighbors, at the last Common Council meeting, expressing concerns about the relocation of the park.*

*Jeff Hook indicated that he has spoken with neighbors and answered the concerns they had in regards to the east elevation and the park.*

*Ald. Turner commented that once people see the actual plans, their concerns go away.*

*Chair Matter inquired and received no additional comments from the public.*

**This matter was Discussed.**

6. [24-0344](#) Resolution to approve a Purchase and Sale and Development Agreement with JJH3Group, LLC, for the multifamily and mixed-use development for the property located along W. Greenfield Ave., between S. 64th and S. 65th St.

**Attachments:** [CDA Res. No. 1476 -Purchase & Sale-Dev Agreement - JJH3 Group \(6-18-24\)](#)  
[CDA Res. No. 1476 - Purchase & Sale-DevAgreement - JJHS Group \(6-18-24\) signed](#)  
[6400 Block Development Informational Page](#)  
[Development Agreement - jh3 LLC](#)  
[Purchase and Sale Agreement - 5.30.24](#)  
[6400 Block Exhibit E Development Financing Agreement](#)

**Clark moved to approve this matter, Ald. Weigel seconded, motion carried.**

7. [24-0345](#) Resolution to accept an Offer to Purchase land located at 6414-22 W. Greenfield Ave. - (Tax Key No. 439-0144-001), 6424-26 W. Greenfield Ave. - (Tax Key No. 439-0145-002), and 13\*\* S. 65 St. – (Tax Key No. 439-0146-000).

**Attachments:** [CDA Res. No. 1477 - Offer to Purchase \(6-18-24\)](#)  
[CDA Res. No. 1477 - Offer to Purchase \(6-18-24\) signed](#)  
[JJH3group - 6400 Greenfield - Offer to Purchase Letter of Interest 2024-05-23](#)  
[JJH3group - 6400 Greenfield - Offer to Purchase 2024-05-23 \(OCHDL 01682249x7A794\)](#)

**Ald. Weigel moved to approve this matter, Ald. Kuehn seconded, motion carried.**

8. [24-0346](#) Resolution to approve a Development Agreement between Land by Label, LLC, Community Development Authority of the City of West Allis and the City of West Allis for the multifamily development for the property located on the 4.54 acre parcel on the southeast corner of S. 70 St. and W. Washington St., 11\*\* S. 70 St., Tax Key No. 439-9006-000.

**Attachments:** [CDA Res. No. 1478 - Dev Agreement - Land by Label \(6-18-24\)](#)  
[CDA Res. No. 1478 - Dev Agreement - Land by Label \(6-18-24\) signed](#)  
[Allis Yards Land by Label Development Informational Page](#)  
[Land by Label - Development AgreementLxL.6.18.24](#)

**Mr. Schloss presented.**

**Following discussion in open and closed session, this item was approved in open session.**

**Ald. Weigel moved to approve this matter, Ald. Kuehn seconded, motion carried.**

9. [24-0347](#) Resolution relative to consider a proposed Fifth Amendment to the Development Agreement between the City of West Allis and Cobalt Partners LLC, Tax Incremental District 16, within the S. 70 St. Corridor (West Quarter).

**Attachments:** [CDA Res. No. 1479 - 5th Amendment to Dev Agreement - TIF 16 \(6-18-24\)](#)  
[CDA Res. No. 1479 - 5th Amendment to Dev Agreement - TIF 16 \(6-18-24\) signed](#)  
[Fifth Amendment to Development Agreement 6.18.24](#)

**Mr. Mueller presented.**

**Following discussion in open and closed session, this item was approved in open session.**

**Ald. Kuehn moved to approve this matter, Clark seconded, motion carried.**

10. [24-0348](#) Resolution permitting certain expenditures up to \$3.750,000 to be made with a one-half mile radius of Tax Incremental District No. 7 (Whitnall Summit TIF) of the City of West Allis.

**Attachments:** [CDA Res. No. 1480 - TID #7 - Expenditures \(6-18-24\)](#)  
[CDA Res. No. 1480 - TID #7 - Expenditures \(6-18-24\) signed](#)

Following discussion in closed session, this item was approved in open session.

Ald. Kuehn moved to approve this matter, Clark seconded, motion carried.

11. [24-0349](#) Resolution approving a Stormwater Indemnification Agreement by and between the Community Development of the City of West Allis and Mark Higgins for the property located at 6620 W. Mitchell St. and SoNa Parcel 1 within the Six Points Farmers Market Redevelopment Area.

**Attachments:** [CDA Res. No.1481 - Stormwater Indemnification](#)  
[CDA Res. No. 1481 - Stormwater Indemnification \(signed\)](#)

Ald. Weigel moved to approve this matter, Clark seconded, motion carried.

12. [24-0350](#) Discussion regarding the redevelopment area located at 13\*\* S. 65th St.

This matter was Discussed.

13. [24-0351](#) Discussion regarding the status of 6771 W. National Ave., and the Development Agreement with Baum Revision, LLC (BR West Allis, LLC)

This matter was Discussed.

14. [24-0352](#) Discussion regarding developer request for financing for proposed redevelopment of the former St. Aloysius located at 1405 S. 92 St.

This matter was Discussed.

15. [24-0021](#) Consideration relative to Report on Redevelopment Initiatives:

- a. 84th & Greenfield/TIF Number Eleven
- b. 68th & Mitchell (former Milwaukee Ductile Iron)/TIF Number Fourteen
- c. The Market/TIF Number Fifteen
- d. S. 70th St. & W. Washington St. Corporate Office Corridor Plan/TIF Number Sixteen
- e. S. 102 St. and W. Lincoln Ave. – West Lincoln Corridor /TIF Number Seventeen
- f. Hwy. 100 Corridor
- g. Beloit Road Senior Housing Complex - Financial Update
- h. W. National Ave. Corridor
- i. Motor Castings Site – 1323 S. 65 St.
- j. 116th & Morgan Ave.

*At 7:00 p.m., a motion was made by Ald. Weigel, seconded by Ald. Kuehn to go into closed session to discuss items 6-14 on the agenda. Following the closed session the committee reconvened in open session at 7:24 p.m. to take action on items 8, 9, & 10.*

## E. ADJOURNMENT

*There being no further business to come before the Authority a motion was made by Karin Gale, seconded by Ald. Weigel to adjourn at 7:30 p.m.*



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COMMUNITY DEVELOPMENT AUTHORITY  
CITY OF WEST ALLIS, WISCONSIN  
RESOLUTION NO: 1475  
DATE ADOPTED: June 18, 2024

Resolution establishing the boundaries of and approving the Project Plan for Tax Incremental District NO. 20.

WHEREAS, the City of West Allis (the "City") has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the City; and

WHEREAS, Tax Incremental District No. 20 (the "District") is proposed to be created by the City in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

WHEREAS, a Project Plan for the District has been prepared that includes:

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the District, or to the extent provided in Wisconsin Statutes Sections 66.1105(2)(f)1.k. and 66.1105(2)(f)1.n., outside of the District;
- b. An economic feasibility study;
- c. A detailed list of estimated project costs;
- d. A description of the methods of financing all estimated project costs and the time when the related costs or monetary obligations are to be incurred;
- e. A map showing existing uses and conditions of real property in the District;
- f. A map showing proposed improvements and uses in the District;
- g. Proposed changes of zoning ordinances, master plan, map, building codes and City ordinances;
- h. A list of estimated non-project costs;
- i. A statement of the proposed plan for relocation of any persons to be displaced;
- j. A statement indicating how the District promotes the orderly development of the City;
- k. An opinion of the City Attorney or of an attorney retained by the City advising that the plan is complete and complies with Wisconsin Statutes Section 66.1105(4)(f); and

WHEREAS, prior to its publication, a copy of the notice of public hearing was sent to the chief executive officers of Milwaukee County, the West Allis-West Milwaukee School District, and the Milwaukee Area Technical College District, and any other entities having the power to levy taxes on property located within the District, in accordance with the procedures specified in the Tax Increment Law; and

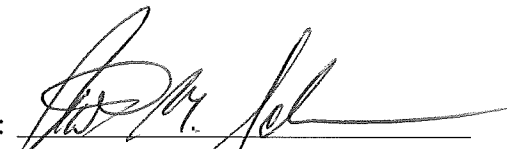
WHEREAS, prior to its publication, a copy of the notice of public hearing was also sent to the owners of all property in the proposed District; and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Community Development Authority (the "CDA") on June 18, 2024, held a public hearing concerning the proposed creation of the District, its proposed boundaries and its proposed Project Plan, providing interested parties a reasonable opportunity to express their views thereon.

NOW, THEREFORE, BE IT RESOLVED by the CDA of the City of West Allis that:

1. It recommends to the City Council that Tax Incremental District No. 20 be created with boundaries as designated in Exhibit A of this Resolution.
2. It approves and adopts the Project Plan for the District, attached as Exhibit B, and recommends its approval to the City Council.
3. Creation of the District promotes orderly development in the City.

Approved: \_\_\_\_\_

  
Patrick M. Schloss, Executive Director  
Community Development Authority

**EXHIBIT A -**

**TAX INCREMENTAL DISTRICT NO. 20  
BOUNDARY MAP**

[INCLUDED IN PROJECT PLAN]



**PROJECT PLAN**

[DISTRIBUTED SEPARATELY]

**CITY OF WEST ALLIS  
RESOLUTION R-2024-0364**

**RESOLUTION CREATING TAX INCREMENTAL DISTRICT NO. 20, APPROVING  
ITS PROJECT PLAN AND ESTABLISHING ITS BOUNDARIES CITY OF WEST  
ALLIS, WISCONSIN.**

**WHEREAS**, the City of West Allis (the “City”) has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the City; and

**WHEREAS**, Tax Incremental District No. 20 (the “District”) is proposed to be created by the City as a blighted area district in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the "Tax Increment Law"); and

**WHEREAS**, a Project Plan for the District has been prepared that includes:

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the District, or to the extent provided in Wisconsin Statutes Sections 66.1105(2)(f)1.k. and 66.1105(2)(f)1.n., outside of the District;
- b. An economic feasibility study;
- c. A detailed list of estimated project costs;
- d. A description of the methods of financing all estimated project costs and the time when the related costs or monetary obligations are to be incurred;
- e. A map showing existing uses and conditions of real property in the District;
- f. A map showing proposed improvements and uses in the District;
- g. Proposed changes of zoning ordinances, master plan, map, building codes and City ordinances;
- h. A list of estimated non-project costs;
- i. A statement of the proposed plan for relocation of any persons to be displaced;
- j. A statement indicating how the District promotes the orderly development of the City;
- k. An opinion of the City Attorney or of an attorney retained by the City advising that the plan is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).; and

**WHEREAS**, prior to its publication, a copy of the notice of public hearing was sent to the chief executive officers of Milwaukee County, the West Allis-West Milwaukee School District, and the Milwaukee Area Technical College District, and any other entities having the power to levy taxes on property located within the District, in accordance with the procedures specified in the Tax Increment Law; and

**WHEREAS**, prior to its publication, a copy of the notice of public hearing was also sent to the owners of all property in the proposed District; and

**WHEREAS**, in accordance with the procedures specified in the Tax Increment Law, the Community Development Authority (the “CDA”) on June 18, 2024, held a public hearing concerning the project plan and boundaries and proposed creation of the District, providing interested parties a reasonable opportunity to express their views thereon; and

**WHEREAS**, after said public hearing, the CDA designated the boundaries of the District, adopted the Project Plan, and recommended to the City Council that it create such District and approve the Project Plan.

**NOW THEREFORE**, BE IT RESOLVED by the City Council of the City of West Allis that:

1. The boundaries of the District that shall be named "Tax Incremental District No. 20, City of West Allis", are hereby established as specified in Exhibit A of this Resolution.

2. The District is created effective as of January 1, 2024.

3. The City Council finds and declares that:

(a) Not less than 50% by area of the real property within the District is a blighted area within the meaning of Wisconsin Statutes Section 66.1105(2)(ae)1.

(b) Based upon the finding stated in 3.a. above, the District is declared to be a blighted area district based on the identification and classification of the property included within the District.

(c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.

(d) The equalized value of the taxable property in the District plus the value increment of all other existing tax incremental districts within the City, does not exceed 12% of the total equalized value of taxable property within the City.

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

(f) The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).

(g) The project costs relate directly to promoting the elimination of blight of the area consistent with the purpose for which the District is created.

4. The Project Plan for "Tax Incremental District No. 20, City of West Allis" (see Exhibit B) is approved, and the City further finds the Plan is feasible and in conformity with the master plan of the City.

BE IT FURTHER RESOLVED THAT the City Clerk is hereby authorized and directed to apply to the Wisconsin Department of Revenue, in such form as may be prescribed, for a "Determination of Tax Incremental Base", as of January 1, 2024, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b).

BE IT FURTHER RESOLVED THAT pursuant to Section 66.1105(5)(f) of the Wisconsin Statutes that the City Assessor is hereby authorized and directed to identify upon the assessment roll returned and examined under Wisconsin Statutes Section 70.45, those parcels of property which are within the District, specifying thereon the name of the said District, and the City Clerk is hereby authorized and directed to make similar notations on the tax roll made under Section 70.65 of the Wisconsin Statutes.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

Mayor

City Clerk

EXHIBIT A -

MAP OF TAX INCREMENTAL DISTRICT NO. 20  
CITY OF WEST ALLIS

[INCLUDED WITHIN PROJECT PLAN]

EXHIBIT B -

PROJECT PLAN

[DISTRIBUTED SEPARATELY]

**SECTION 1:**        **ADOPTION** “R-2024-0364” of the City Of West Allis  
Municipal Resolutions is hereby *added* as follows:

ADOPTION

R-2024-0364(*Added*)

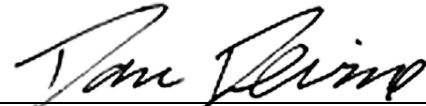
PASSED AND ADOPTED BY THE CITY OF WEST ALLIS COUNCIL JULY 10, 2024.

	<b>AYE</b>	<b>NAY</b>	<b>ABSENT</b>	<b>ABSTAIN</b>
Ald. Ray Turner	<u>  X  </u>	<u>      </u>	<u>      </u>	<u>      </u>
Ald. Kimberlee Grob	<u>  X  </u>	<u>      </u>	<u>      </u>	<u>      </u>
Ald. Chad Halvorsen	<u>  X  </u>	<u>      </u>	<u>      </u>	<u>      </u>
Ald. Marissa Nowling	<u>  X  </u>	<u>      </u>	<u>      </u>	<u>      </u>
Ald. Suzzette Grisham	<u>  X  </u>	<u>      </u>	<u>      </u>	<u>      </u>
Ald. Danna Kuehn	<u>  X  </u>	<u>      </u>	<u>      </u>	<u>      </u>
Ald. Dan Roadt	<u>      </u>	<u>  X  </u>	<u>      </u>	<u>      </u>
Ald. Patty Novak	<u>  X  </u>	<u>      </u>	<u>      </u>	<u>      </u>
Ald. Kevin Haass	<u>  X  </u>	<u>      </u>	<u>      </u>	<u>      </u>
Ald. Marty Weigel	<u>  X  </u>	<u>      </u>	<u>      </u>	<u>      </u>

Attest

Presiding Officer

  
 \_\_\_\_\_  
 Rebecca Grill, City Clerk, City Of  
 West Allis

  
 \_\_\_\_\_  
 Dan Devine, Mayor, City Of West  
 Allis



June 18, 2024

PROJECT PLAN

# City of West Allis, Wisconsin



Tax Incremental District No. 20  
6400 W. Greenfield



---

**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:	Scheduled for June 4, 2024
Public Hearing Held:	Scheduled for June 18, 2024
Approval by Community Development Authority:	Scheduled for June 18, 2024
Adoption by City Council:	Scheduled for July 10, 2024
Approval by the Joint Review Board:	Scheduled for July 23, 2014

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## SECTION 1: Executive Summary

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### DESCRIPTION OF DISTRICT

Tax Incremental District (“TID”) No. 20 (“District”) is a proposed Blighted Area District located at 6400 W. Greenfield Avenue consisting of five parcels owned by the City and its Community Development Authority that would be transferred to the JJH3group (“Developer”) which will redevelop the site and construct eight townhomes and 11 market rate one- and two-bedroom apartment units along with approximately 2,800 square feet of commercial space. Vacant commercial buildings constructed in 1915 and 1924 occupy the site and formerly housed a tavern, a restaurant, and second floor apartments. These structures are blighted and will be demolished as part of the redevelopment project. Existing public parking behind these structures will be retained and expanded, and the current public green space located immediately to the east on the corner of W. Greenfield Avenue and 64<sup>th</sup> Street will be replaced with a new .18-acre public park space to be created by the Developer.



*Google Street View of Existing Structures located at 6416, 6422, 6424 and 6426 W. Greenfield Avenue*

### 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 \$4.42 million (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”). Project Costs include an estimated \$4.05 million in “pay as you go” development incentives, and \$365,000 in costs related to creation and administration of the District over its life.

## INCREMENTAL VALUATION

The City projects that new land and improvements value of approximately \$7.5 million 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 remain open for its allowable 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 “But-For Determination Report” prepared by Baker Tilly Municipal Advisors. The analysis included in that report identifies an estimated Internal Rate of Return of 6.00% with no public incentive, and 6.81% with the requested incentive. Based on investor return expectations of 6% to 8% with an average of 7%, the report concludes that the Project is unlikely to proceed without the requested public assistance.
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. In making this determination, the City has considered that in addition to the incremental value expected to be created, the Project will result in redevelopment of a blighted area, creation of market rate multi-family housing to meet market demand, and provision of employment and commercial opportunities related to the construction and operation of the Project.

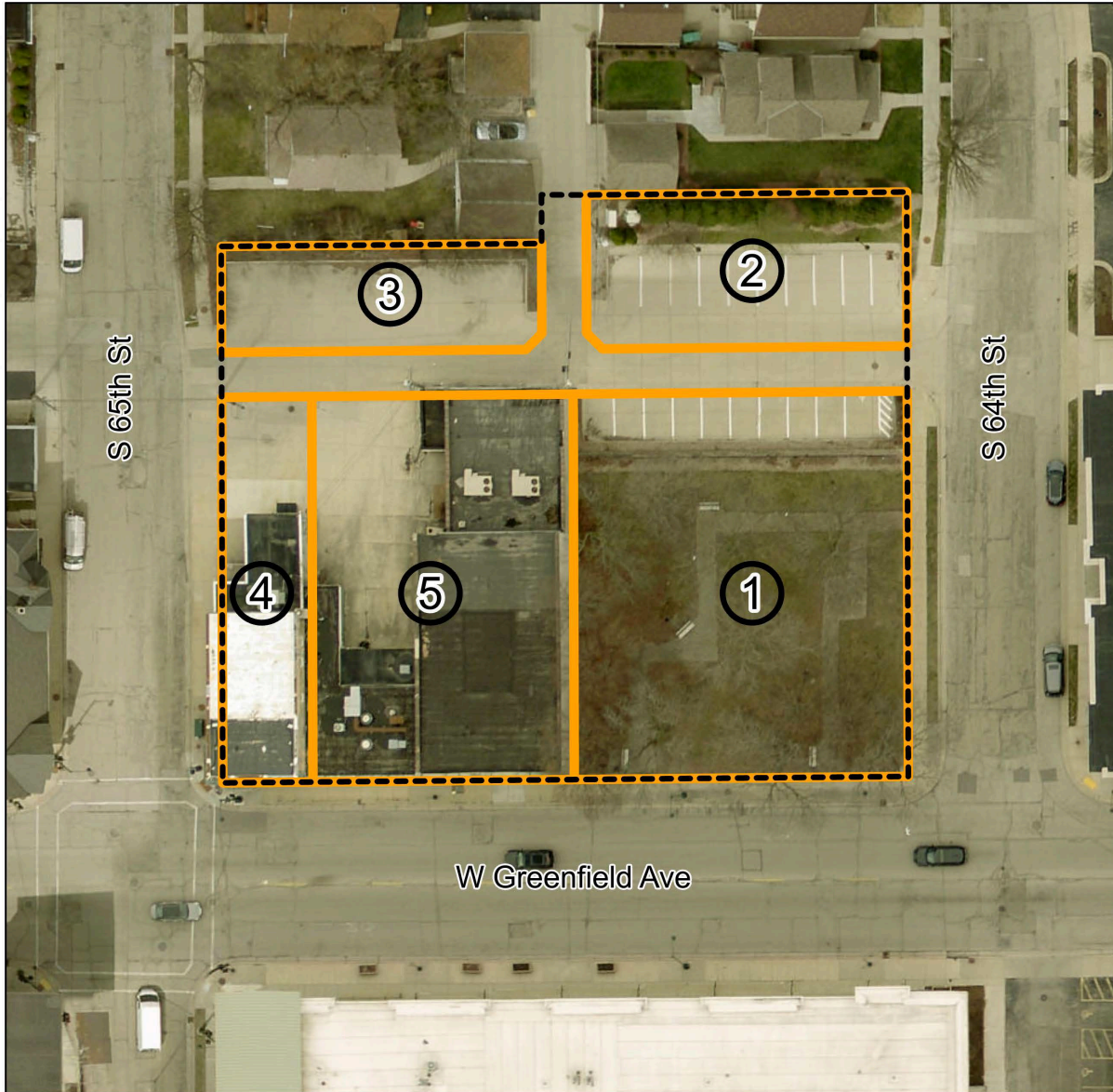
3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. As required by Wis. Stat. § 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the 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. The Plan for the District is feasible and is in conformity with the Master Plan of the City.

## SECTION 2: Preliminary Maps of Proposed District Boundary

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Maps Begin on Following Page.

# City of West Allis Tax Increment District # 20: Parcel Map



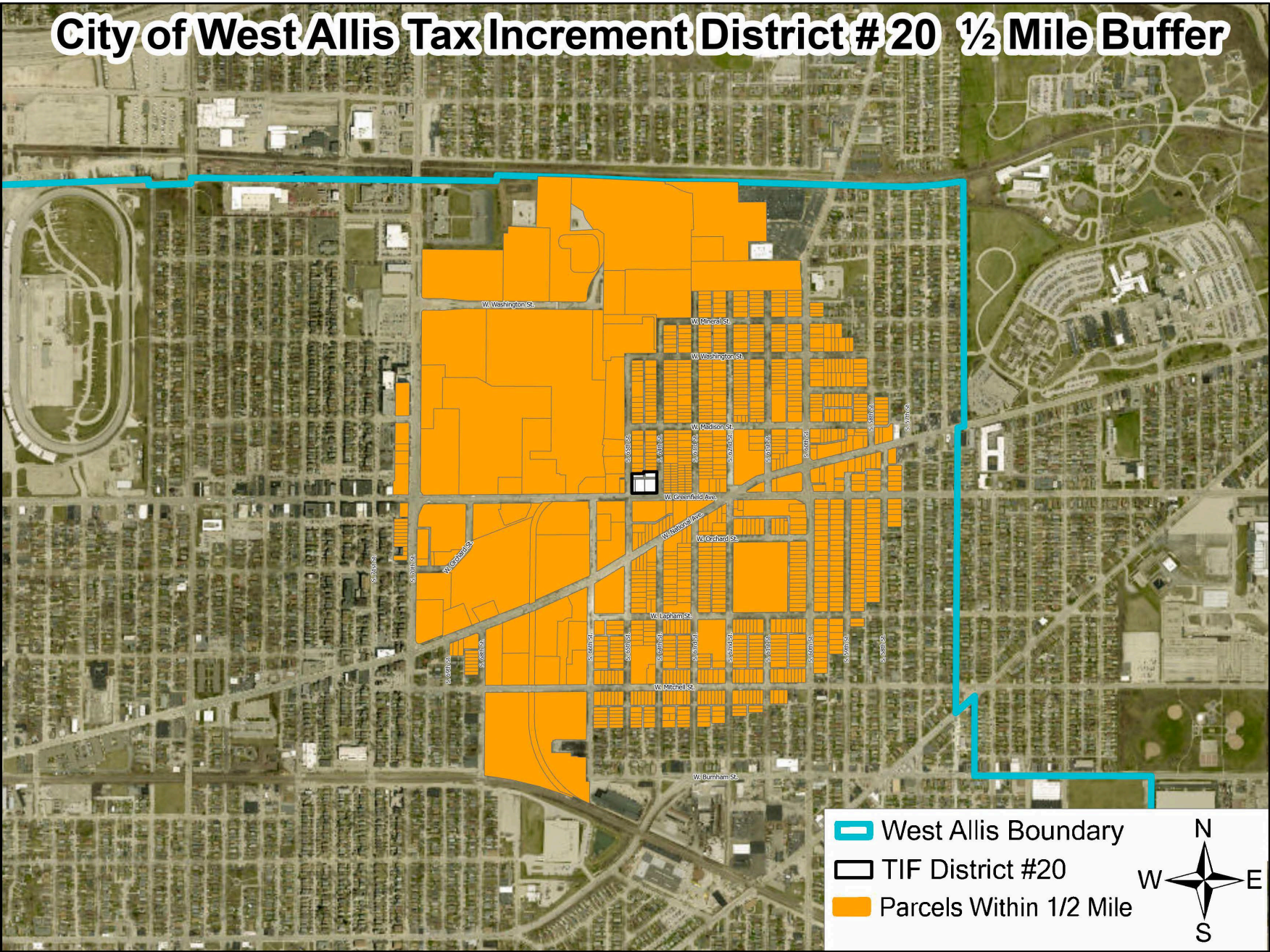
## Parcel Map

- ① 6400 W. Greenfield Ave. (439-0141-001)
- ② 1351 S. 64 St. (439-0147-001)
- ③ 13\*\* S. 65 St. (439-0146-000)
- ④ 6424-26 W. Greenfield Ave. (439-0145-002)
- ⑤ 6414-22. W Greenfield Ave. (439-0144-001)



## Proposed District Boundary Map

# City of West Allis Tax Increment District #20 1/2 Mile Buffer



## SECTION 3: Maps Showing Existing Uses and Conditions

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Maps Begin on Following Page.

# City of West Allis Tax Increment District # 20 Existing Land Use Map



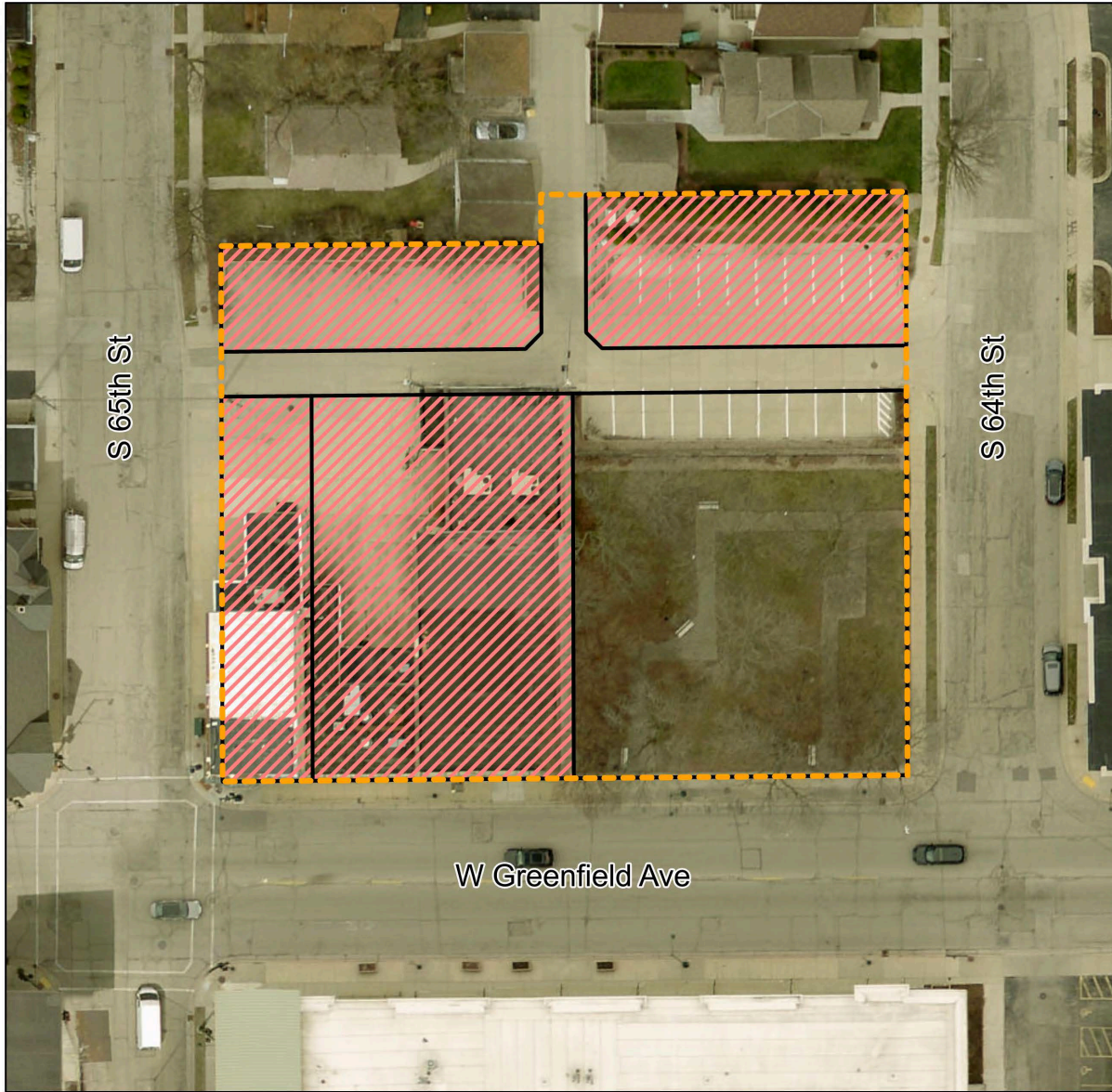
	TIF District #20
	Commercial Mixed
	Park
	Underutilized



## Existing Uses Map



# City of West Allis Tax Increment District # 20: Existing Property Conditions



 TIF District #20  
 Blighted



## Existing Conditions Map

## SECTION 4: Preliminary Parcel List and Analysis

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### Parcel Data

The following tax parcels will be included in the District. All were owned by the City or its Community Development Authority as of January 1, 2024, and all were acquired more than one year prior to the District's planned creation date. All parcels are tax-exempt. The District will therefore have a base value of zero.

Map Reference Number	Parcel Number	Address	Owner	Acres	Blighted Acres
N/A	ROW Areas			0.07	0.00
1	439-0141-001	6400 W GREENFIELD AVE	City of West Allis	0.29	0.00
2	439-0147-001	1351 S 64 ST	City of West Allis	0.11	0.11
3	439-0146-000	13** S 65 ST	Community Development Authority of City of West Allis	0.08	0.08
4	439-0145-002	6424-26 W GREENFIELD AVE	Community Development Authority of City of West Allis	0.08	0.08
5	439-0144-001	6414-16-18-22 W GREENFIELD AVE	Community Development Authority	0.23	0.23
<b>TOTALS</b>				<b>0.86</b>	<b>0.50</b>

Percentage of TID Area Designated as Blighted (at least 50%)	<b>58%</b>
Percentage of TID Area Not Designated as Blighted	<b>42%</b>
Total Area	<b>100%</b>

### Blighted Area

The District will be designated as a blighted area. Under the definition of blighted area found at Wis. Stat. § 66.1105(2)(ae), one qualifying criteria is : “An area, including a slum area, in which the structures, buildings or improvements, which by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of these factors is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, or crime, and is detrimental to the public health, safety, morals or welfare.”

Specific blighting conditions include:

- The structure located at 6426 W. Greenfield Avenue was constructed in 1915, is functionally obsolete, and will be demolished as part of the Project. The property was acquired by the City in 2021.
- The structures located at 6422 W. Greenfield Avenue were constructed in 1924, are functionally obsolete, and will be demolished as part of the Project. The property was acquired by the City in 2022.
- The parking areas located at 13\*\* S. 65<sup>th</sup> Street and 1351 S. 64<sup>th</sup> Street are in disrepair and will be rehabilitated as part of the redevelopment project.

A total of 0.5 acres, or 63% of the District area, is blighted, meeting the requirement that at least 50% of the area be blighted.

## SECTION 5: Equalized Value Test

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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.

### **Calculation of City Equalized Value Limit**

City TID IN Equalized Value (Jan. 1, 2023)	\$	5,991,356,600
<b>TID Valuation Limit @ 12% of Above Value</b>	<b>\$</b>	<b>718,962,792</b>

### **Calculation of Value Subject to Limit**

Estimated Base Value of New District*	\$	0
Incremental Value of Existing Districts (Jan. 1, 2023)	\$	<u>336,703,300</u>
<b>Total Value Subject to 12% Valuation Limit</b>	<b>\$</b>	<b>336,703,300</b>

The equalized value of the increment of existing tax incremental districts within the City, plus the estimated base value of the District, totals \$336,703,300, which is 5.62% of the City's total equalized value. This value is less than the maximum of \$718,962,792 (12%) in equalized value that is permitted for the City. Following creation of the District, its base value is no longer counted towards the 12% limit, however, any incremental increase in value will be included in the calculation for creation of subsequent districts, or where territory is being added to an existing district.

\* As of January 1, 2024, all properties to be included in the District were owned by the City or the Community Development Authority and were tax-exempt with zero value.

## 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.

### **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.

### **Miscellaneous**

#### 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.

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 may need to make the following project cost expenditures outside the District:

<b>Expenditure Type*</b>	<b>Estimated Cost</b>	<b>Estimated Timing</b>
Infrastructure Improvement at the public space (i.e. art, benches, etc.)	\$50,000	Not later than 2046
Street Improvements (Bump outs, crosswalks, paint)	\$50,000	Not later than 2046
Housing & Other Economic Development Incentives or Other Project Costs	\$100,000	Not later than 2046
<b>Total</b>	<b>\$200,000</b>	

## SECTION 7: Maps Showing Proposed Improvements and Uses

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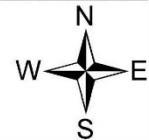
Maps Begin on Following Page.

# City of West Allis Tax Increment District # 20 Improvements



**□ TIF District #20**

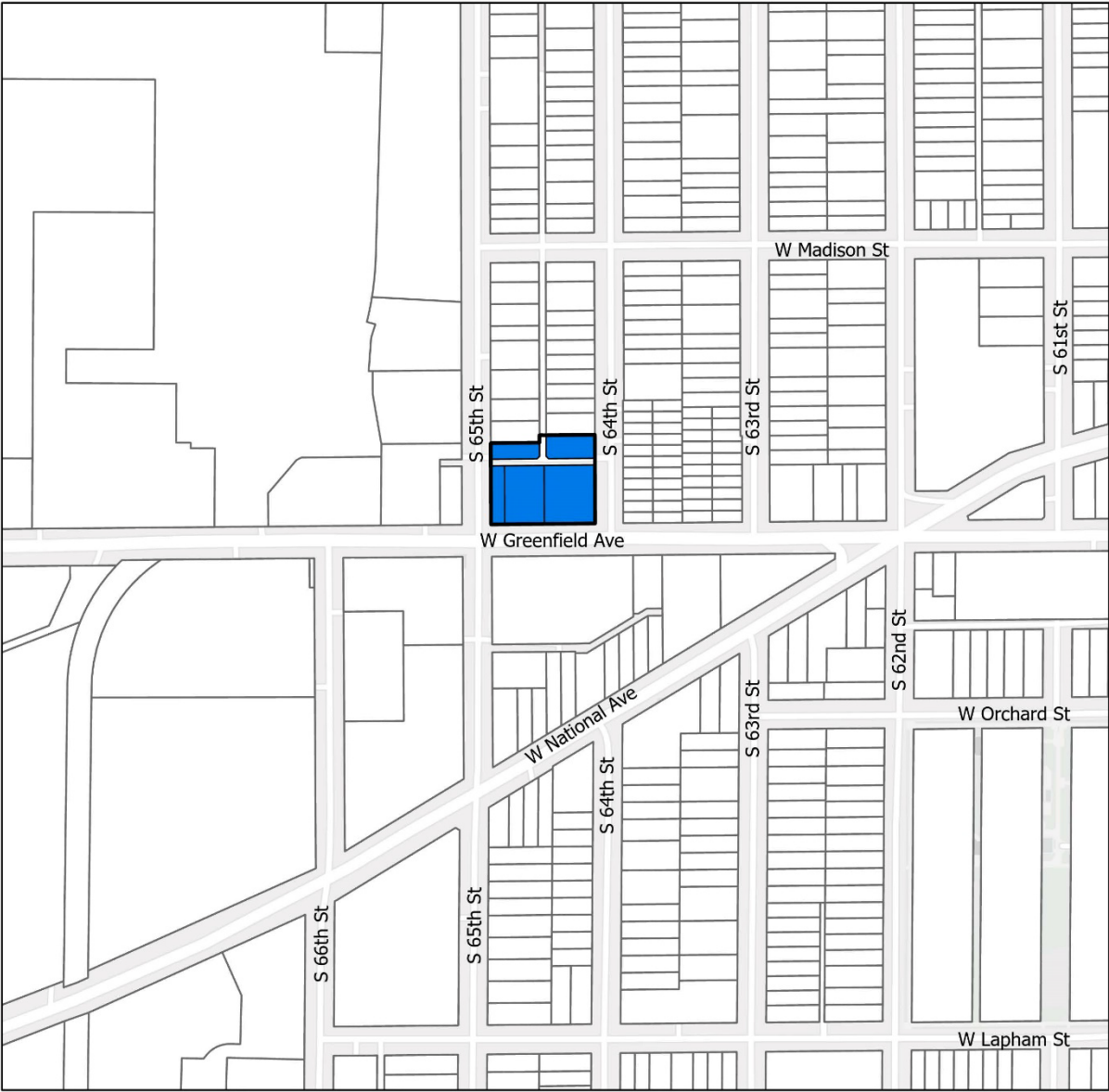
1. Development Incentives
2. Administration and Professional Services
3. Infrastructure Improvements at public space (i.e. art, benches, etc.)
4. Street Improvements (bump outs, crosswalks, paint)
5. Housing & Other Economic Development Incentives or Other Project Costs



## Proposed Improvements Map



# City of West Allis Tax Increment District # 20 Future Land Use Map



Legend:

- TIF District #20
- Commercial Mixed



**Proposed Uses Map (1 of 2)**

# City of West Allis Tax Increment District # 20 Rendering



**TIF District #20**  
 19 Units, 1 Commercial Space



## Proposed Uses Map (2 of 2)

## 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.

<b>Expenditure Type</b>	<b>Estimated Cost</b>	<b>Estimated Timing</b>
Development Incentives* (PAYGO MRO)	\$4,057,961	2027 - 2052
Ongoing Planning & Administration	\$365,000	2024 - 2052
<b>Total</b>	<b>\$4,422,961</b>	

\* Projected development incentive payments have a present value of \$1.47 million using a 6.5% discount rate.

### Contingent Projects

The City has identified other projects it may need to undertake to achieve the objectives for this District. Projected tax increments included in this Plan are not sufficient to provide the necessary funding. The City is including these projects on a contingent basis to provide the opportunity to undertake these activities if the District’s financial performance exceeds projections.

<b>Expenditure Type*</b>	<b>Estimated Cost</b>	<b>Estimated Timing</b>
Infrastructure Improvements at public space (i.e. art, benches, etc.)	\$50,000	Not later than 2046
Street Improvements (Bump outs, crosswalks, paint)	\$50,000	Not later than 2046
Housing & Other Economic Development Incentives or Other Project Costs	\$100,000	Not later than 2046
<b>Total</b>	<b>\$200,000</b>	

\* Projects may be undertaken within the District, or within areas located within ½ mile of the District.

## 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

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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 \$7.5 million in incremental value by January 1, 2026. 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 \$20.10 per thousand of equalized value, and no economic appreciation or depreciation, the Project would generate \$4.42 million in incremental tax revenue over the 27-year term of the District as shown in **Table 2**.

# City of West Allis, Wisconsin

## Tax Increment District No. 20

### Development Assumptions

Construction Year	Actual	Estimated <sup>1</sup>	Annual Total	Construction Year
1 2024			0	2024 1
2 2025		7,454,200	7,454,200	2025 2
3 2026			0	2026 3
4 2027			0	2027 4
5 2028			0	2028 5
6 2029			0	2029 6
7 2030			0	2030 7
8 2031			0	2031 8
9 2032			0	2032 9
10 2033			0	2033 10
11 2034			0	2034 11
12 2035			0	2035 12
13 2036			0	2036 13
14 2037			0	2037 14
15 2038			0	2038 15
16 2039			0	2039 16
17 2040			0	2040 17
18 2041			0	2041 18
19 2042			0	2042 19
20 2043			0	2043 20
21 2044			0	2044 21
22 2045			0	2045 22
23 2046			0	2046 23
24 2047			0	2047 24
25 2048			0	2048 25
26 2049			0	2049 26
27 2050			0	2050 27
<b>Totals</b>	<b>0</b>	<b>7,454,200</b>	<b>7,454,200</b>	

**Notes:**

<sup>1</sup>Projected valuation based on Developer's estimated annual real estate taxes of \$149,800 divided by current TID equalized tax rate of \$20.10 x 1000 rounded to nearest hundred.

**Table 1 – Development Assumptions**

# City of West Allis, Wisconsin

## Tax Increment District No. 20

### Tax Increment Projection Worksheet

Type of District	Blighted Area		Base Value	0
District Creation Date	January 1, 2024		Economic Change Factor	1.00%
Valuation Date	Jan 1,	2024	Apply to Base Value	
Max Life (Years)	27		Base Tax Rate	\$ 20.10
Expenditure Period/Termination	22	1/1/2046	Rate Adjustment Factor	0.00%
Revenue Periods/Final Year	27	2052		
Extension Eligibility/Years	Yes	3		
Eligible Recipient District	Yes			

Construction Year	Value Added	Valuation Year	Economic Change	Total Increment	Revenue Year	Tax Rate <sup>1</sup>	Tax Increment	
1	2024	0	2025	0	0	2026	\$20.10	0
2	2025	7,454,200	2026	0	7,454,200	2027	\$20.10	149,801
3	2026	0	2027	74,542	7,528,742	2028	\$20.10	151,299
4	2027	0	2028	75,287	7,604,029	2029	\$20.10	152,812
5	2028	0	2029	76,040	7,680,070	2030	\$20.10	154,340
6	2029	0	2030	76,801	7,756,870	2031	\$20.10	155,883
7	2030	0	2031	77,569	7,834,439	2032	\$20.10	157,442
8	2031	0	2032	78,344	7,912,784	2033	\$20.10	159,016
9	2032	0	2033	79,128	7,991,911	2034	\$20.10	160,607
10	2033	0	2034	79,919	8,071,830	2035	\$20.10	162,213
11	2034	0	2035	80,718	8,152,549	2036	\$20.10	163,835
12	2035	0	2036	81,525	8,234,074	2037	\$20.10	165,473
13	2036	0	2037	82,341	8,316,415	2038	\$20.10	167,128
14	2037	0	2038	83,164	8,399,579	2039	\$20.10	168,799
15	2038	0	2039	83,996	8,483,575	2040	\$20.10	170,487
16	2039	0	2040	84,836	8,568,411	2041	\$20.10	172,192
17	2040	0	2041	85,684	8,654,095	2042	\$20.10	173,914
18	2041	0	2042	86,541	8,740,636	2043	\$20.10	175,653
19	2042	0	2043	87,406	8,828,042	2044	\$20.10	177,410
20	2043	0	2044	88,280	8,916,323	2045	\$20.10	179,184
21	2044	0	2045	89,163	9,005,486	2046	\$20.10	180,976
22	2045	0	2046	90,055	9,095,541	2047	\$20.10	182,785
23	2046	0	2047	90,955	9,186,496	2048	\$20.10	184,613
24	2047	0	2048	91,865	9,278,361	2049	\$20.10	186,459
25	2048	0	2049	92,784	9,371,145	2050	\$20.10	188,324
26	2049	0	2050	93,711	9,464,856	2051	\$20.10	190,207
27	2050	0	2051	94,649	9,559,505	2052	\$20.10	192,109
<b>Totals</b>	<b>7,454,200</b>		<b>2,105,305</b>		<b>Future Value of Increment</b>		<b>4,422,961</b>	

**Notes:**

<sup>1</sup>Tax rate shown is actual 2023/2024 rate per DOR Form PC-202 (Tax Increment Collection Worksheet).

**Table 2 – Tax Increment Projection Worksheet**

## **Financing and Implementation**

The District's Project Costs will consist of a "pay as you go" development incentive, and administrative and professional services costs associated with the creation and administration of the District over its term.

The Developer has requested incentive payments to assist with the repayments of a \$1,665,533 secondary/mezzanine loan needed to complete the capital stack to allow for construction of the project. The Developer's loan would be amortized over 20 years at an assumed 6.5% interest rate. Based on the Project's assumed incremental valuation, twenty-seven years of annual tax increment net of City administrative and professional services costs would repay approximately \$1.59 million of the mezzanine loan principal amount.

Initially, and prior to tax increment being generated, the City will advance cash to the District to pay for the cost of its creation and administration. Amounts advanced will be repaid and deducted from the first incentive payment which is expected to be paid in 2027. In each year thereafter, the City's administrative and professional service costs will be paid from the tax increment collection, with the balance of tax increment then going to the incentive payment.

If the District's financial performance exceeds the projections included in this Plan, the City may elect to utilize remaining District revenue to pay the cost of projects included in the Continent Project list included in Section 8 of this Plan, provided those costs are incurred prior to the end of the District's expenditure period.

Based on the cash flow exhibit (**Table 3**), it is expected that the District will need to remain open for its entire 27-year term to recover planned Project Costs. 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.

# City of West Allis, Wisconsin

## Tax Increment District No. 20

### Cash Flow Projection

Year	Projected Revenues			Projected Expenditures			Balances			Year
	Tax Increments	Interest Earnings	Total Revenues	Municipal Revenue Obligation (PAYGO)	Ongoing Planning & Admin.	Total Expenditures	Annual	Cumulative	Liabilities Outstanding	
2024			0		45,000	45,000	(45,000)	(45,000)	0	2024
2025			0	0	25,000	25,000	(25,000)	(70,000)	0	2025
2026	0		0	0	25,000	25,000	(25,000)	(95,000)	4,057,961	2026
2027	149,801		149,801	42,301	12,500	54,801	95,000	0	4,015,660	2027
2028	151,299		151,299	138,799	12,500	151,299	0	0	3,876,862	2028
2029	152,812		152,812	140,312	12,500	152,812	0	0	3,736,550	2029
2030	154,340		154,340	141,840	12,500	154,340	0	0	3,594,710	2030
2031	155,883		155,883	143,383	12,500	155,883	0	0	3,451,327	2031
2032	157,442		157,442	144,942	12,500	157,442	0	0	3,306,385	2032
2033	159,016		159,016	146,516	12,500	159,016	0	0	3,159,868	2033
2034	160,607		160,607	148,107	12,500	160,607	0	0	3,011,762	2034
2035	162,213		162,213	149,713	12,500	162,213	0	0	2,862,049	2035
2036	163,835		163,835	151,335	12,500	163,835	0	0	2,710,714	2036
2037	165,473		165,473	152,973	12,500	165,473	0	0	2,557,741	2037
2038	167,128		167,128	154,628	12,500	167,128	0	0	2,403,113	2038
2039	168,799		168,799	156,299	12,500	168,799	0	0	2,246,814	2039
2040	170,487		170,487	157,987	12,500	170,487	0	0	2,088,826	2040
2041	172,192		172,192	159,692	12,500	172,192	0	0	1,929,134	2041
2042	173,914		173,914	161,414	12,500	173,914	0	0	1,767,720	2042
2043	175,653		175,653	163,153	12,500	175,653	0	0	1,604,567	2043
2044	177,410		177,410	164,910	12,500	177,410	0	0	1,439,658	2044
2045	179,184		179,184	166,684	12,500	179,184	0	0	1,272,974	2045
2046	180,976		180,976	168,476	12,500	180,976	0	0	1,104,498	2046
2047	182,785		182,785	180,285	2,500	182,785	0	0	924,213	2047
2048	184,613		184,613	182,113	2,500	184,613	0	0	742,100	2048
2049	186,459		186,459	183,959	2,500	186,459	0	0	558,140	2049
2050	188,324		188,324	185,824	2,500	188,324	0	0	372,316	2050
2051	190,207		190,207	187,707	2,500	190,207	0	0	184,609	2051
2052	192,109		192,109	184,609	7,500	192,109	0	0	0	2052
<b>Totals</b>	<b>4,422,961</b>	<b>0</b>	<b>4,422,961</b>	<b>4,057,961</b>	<b>365,000</b>	<b>4,422,961</b>				<b>Totals</b>

Net Present Value @ 6.5%    **\$1,592,420**    PROJECTED CLOSURE YEAR

LEGEND:    -----    END OF EXP. PERIOD

**Table 3 – Cash Flow**



## SECTION 10: Annexed Property

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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

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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

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### **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 identifying the area as appropriate for mixed commercial and park use.

### **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

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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

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Creation of the District and the implementation of the projects in its Plan will promote the orderly development of the City by eliminating a blighted area and providing appropriate financial incentives for a private development project. 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 redevelopment of a blighted area, creation of market rate multi-family housing to meet market demand (as emphasized in the National Avenue Corridor Study), and provision of employment and commercial opportunities related to the construction and operation of the Project.

## SECTION 15: List of Estimated Non-Project Costs

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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)**

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Legal Opinion Found on Following Page.



City Attorney's Office  
attorney@westalliswi.gov  
Office: 414.302.8450  
Fax: 414.302.8444

**Kail Decker**  
City Attorney  
**Nicholas S. Cerwin**  
Deputy City Attorney  
**Rebecca Monti**  
Principal Assistant City Attorney  
**Allison Childs**  
Assistant City Attorney

June 6, 2024

Mayor Dan Devine  
City of West Allis  
7525 W Greenfield Ave  
West Allis, Wisconsin  
53214


**RE: Project Plan for Tax Incremental District No. 20**

Dear Mayor:

Wisconsin Statute 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 West Allis, 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 West Allis Tax Incremental District No. 20 is complete and complies with the provisions of Wisconsin Statute 66.1105.

Sincerely,

DocuSigned by:  
  
D1E70E8740B4AB  
**Kail Decker**  
City Attorney

## 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 West Allis, Wisconsin							
Tax Increment District No. 20							
Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction.							
Revenue Year	Milwaukee County	Milwaukee County Metro	City of West Allis	School District of West Allis	Milwaukee Area Technical	Total	Revenue Year
2026	0	0	0	0	0	0	2026
2027	22,555	7,999	75,365	38,601	5,281	149,801	2027
2028	22,780	8,079	76,119	38,987	5,334	151,299	2028
2029	23,008	8,160	76,880	39,377	5,387	152,812	2029
2030	23,238	8,242	77,649	39,770	5,441	154,340	2030
2031	23,470	8,324	78,425	40,168	5,495	155,883	2031
2032	23,705	8,408	79,209	40,570	5,550	157,442	2032
2033	23,942	8,492	80,002	40,975	5,606	159,016	2033
2034	24,182	8,577	80,802	41,385	5,662	160,607	2034
2035	24,423	8,662	81,610	41,799	5,719	162,213	2035
2036	24,668	8,749	82,426	42,217	5,776	163,835	2036
2037	24,914	8,836	83,250	42,639	5,833	165,473	2037
2038	25,163	8,925	84,082	43,066	5,892	167,128	2038
2039	25,415	9,014	84,923	43,496	5,951	168,799	2039
2040	25,669	9,104	85,772	43,931	6,010	170,487	2040
2041	25,926	9,195	86,630	44,371	6,070	172,192	2041
2042	26,185	9,287	87,496	44,814	6,131	173,914	2042
2043	26,447	9,380	88,371	45,262	6,192	175,653	2043
2044	26,711	9,474	89,255	45,715	6,254	177,410	2044
2045	26,979	9,569	90,148	46,172	6,317	179,184	2045
2046	27,248	9,664	91,049	46,634	6,380	180,976	2046
2047	27,521	9,761	91,960	47,100	6,444	182,785	2047
2048	27,796	9,858	92,879	47,571	6,508	184,613	2048
2049	28,074	9,957	93,808	48,047	6,573	186,459	2049
2050	28,355	10,057	94,746	48,527	6,639	188,324	2050
2051	28,638	10,157	95,694	49,013	6,705	190,207	2051
2052	28,925	10,259	96,651	49,503	6,772	192,109	2052
<b>Totals</b>	<b>665,937</b>	<b>236,189</b>	<b>2,225,200</b>	<b>1,139,711</b>	<b>155,924</b>	<b>4,422,961</b>	

**JOINT REVIEW BOARD  
RESOLUTION APPROVING THE CREATION OF  
TAX INCREMENTAL DISTRICT NO. 20,  
CITY OF WEST ALLIS**

WHEREAS, the City of West Allis (the “City”) seeks to create Tax Incremental District No. 20 (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 CDA, 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.

Passed and adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.

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