



City of West Allis

Meeting Agenda

Joint Review Board

Wednesday, April 15, 2026

1:30 PM

City Hall, Development Conference Room
7525 W. Greenfield Ave.

TAX INCREMENTAL DISTRICT NO. 22

A. CALL TO ORDER

B. ROLL CALL

C. APPROVAL OF MINUTES

1. [26-0163](#) March 10, 2026 (draft minutes)

Attachments: [March 10, 2026 \(draft minutes\)](#)

D. NEW AND PREVIOUS MATTERS

2. [26-0181](#) Review the public record, planning documents and the resolutions passed by the Community Development Authority and City Council.

Attachments: [JRB Letter](#)

[Legal Notice](#)

[Legal AdProof](#)

[Signed CDA Resolution No. 1535 \(3-10-26\)](#)

[Signed CC Resolution No. R-2026-2873](#)

[CDA Draft Minutes of 3-10-26](#)

[JRB Draft Minutes of 3-10-26](#)

[FINAL West Allis TID 22 Project Plan 03.23.26](#)

- [26-0182](#) Resolution Approving the Creation of Tax Incremental District No. 22.

Attachments: [JRB Resolution - TID 22](#)

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, March 10, 2026

3:30 PM

City Hall, Art Gallery
7525 W. Greenfield Ave.

TAX INCREMENTAL DISTRICT NO. 22 (draft minutes)

A. CALL TO ORDER

The meeting was called to order at 3:36 p.m.

B. ROLL CALL

- Present** 4 - Mayor Dan Devine, Rep. of Milwaukee County, Rep. of the WA-WM School District,
Wayne Clark
Excused 1 - Rep. of Milwaukee Area Technical College

Others Attending

Harry Allen, Senior Municipal Advisor; Ehlers Public Finance Advisors

Staff

Patrick Schloss, Economic Development, Executive Director
Shaun Mueller, Economic Development, Development Project Manager
Justin Jilla, Senior Accountant

C. APPROVAL OF MINUTES

1. [26-0096](#) November 10, 2025 (draft minutes)

Attachments: [November 10, 2025 \(draft minutes\)](#)

Wayne Clark, Public Member moved to approve this matter, Mayor Devine seconded, motion carried.

D. NEW AND PREVIOUS MATTERS

2. [26-0097](#) 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, motion carried.

Wayne Clark, Public Member made a motion to appoint Mayor Devine as Chairperson, seconded by Mike Lukomski, Rep. of the WA-WM School District, motion carried.

3. [26-0098](#) Review responsibilities of the Joint Review Board.

This matter was Discussed.

4. [26-0099](#) Review and discuss draft Project Plan.

- Attachments:** [Legal Notice](#)
[Affidavit of Publication \(2-18-26 & 2-25-26\)](#)
[DRAFT West Allis TID 22 Project Plan 03.05.26](#)

Staff outlined the draft Project Plan for the Creation of Tax Incremental District No. 22, and explained why the overlay TID is required.

This matter was Discussed.

5. [26-0100](#) Set next meeting date to consider approval of the TID.

This matter was Discussed.

E. ADJOURNMENT

A motion was made by Wayne Clark, seconded by Celia Benton, to adjourn the meeting at 3:58 p.m.

The motion carried unanimously.



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March 31, 2026

David Crowley, County Executive Celia Benton, Economic Development Project Manager Milwaukee County	Dan Devine, JRB City Member Wayne Clark, JRB Public Member
Anthony Cruz, President Jeffrey Jensen, Associate General Counsel Milwaukee Area Technical College District	Tarrynce Robinson, Superintendent Mike Lukomski, Assistant Finance Manager c/o School Board President School District of West Allis-West Milwaukee, et al.

RE: City of West Allis

This letter confirms that a meeting of the Joint Review Board (“JRB”) will be held on April 15, 2026 at 1:30 PM.

The meeting will be held at the City Hall Development Conference Room 220 at the West Allis City Hall, located at 7525 W Greenfield Ave.

At the meeting the JRB will consider approval of the resolution adopted by the West Allis City Council creating Tax Incremental District No. 22 (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. 22.”
- 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



Harry Allen
Senior Municipal Advisor

cc: Patrick Schloss, Economic Development Executive Director, City of West Allis
Shaun Mueller, Development Project Manager, City of West Allis
Jason Kaczmarek, Finance Director/Comptroller, City of West Allis
Gale Jender, Administrative Support Specialist, City of West Allis
Carson Coffield, Economic Development Specialist, City of West Allis
Tracey Uttke, City Clerk, City of West Allis
Kail Decker, City Attorney, City of West Allis
Jeff Borland, Finance Manager, West Allis-West Milwaukee School District
Aaron Norris, Assistant Superintendent, West Allis-West Milwaukee, et al.
Sherry Terrell-Webb, J.D., VP and General Counsel
Tondalia Watnem, MBA, Exec. Asst., Milwaukee Area Technical College District
Kevin Shafer, Executive Director, Milwaukee Metropolitan Sewerage District
Todd Taves, Senior 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 April 15, 2026, at 1:30 PM.

The meeting will be held at the City Hall Development Conference Room 220 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. 22. The meeting is open to the public.

By Order of the City of West Allis, Wisconsin

Published April 8, 2026

THE DAILY REPORTER

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Index: Government
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First Issue: 04/08/2026
Last Issue: 04/08/2026
of Insertions: 1
Net Charge: \$26.87
Payments/Credits: \$0.00
Amount Due: \$26.87
Affidavit Reference: Joint Review Board meeting

Ad Proof

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

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The meeting is being held to consider approval of the resolution adopted by the West Allis City Common Council creating Tax Incremental District No. 22. The meeting is open to the public.

By Order of the City of West Allis, Wisconsin

Published April 8, 2026

*** Changes to this order may result in pricing changes ***

COMMUNITY DEVELOPMENT AUTHORITY
CITY OF WEST ALLIS
RESOLUTION NO: 1535
DATE ADOPTED: March 10, 2026

RESOLUTION ESTABLISHING THE BOUNDARIES OF AND APPROVING THE PROJECT PLAN FOR TAX INCREMENTAL DISTRICT NO. 22

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. 22 (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 School District of West Allis-West Milwaukee, et al., 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 March 10, 2026 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. 22 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 Schloss, Executive Director
Community Development Authority

EXHIBIT A -

**TAX INCREMENTAL DISTRICT NO. 22
BOUNDARY MAP**

[INCLUDED IN PROJECT PLAN]

EXHIBIT B -

PROJECT PLAN

[DISTRIBUTED SEPARATELY]

**CITY OF WEST ALLIS
RESOLUTION R-2026-2873**

**RESOLUTION CREATING TAX INCREMENTAL DISTRICT NO. 22, APPROVING
ITS PROJECT PLAN, AND ESTABLISHING ITS BOUNDARIES**

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. 22 (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 ("Tax Increment Law"); and

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

- a. 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 School District of West Allis-West Milwaukee, 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 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 Tax Increment Law, the West Allis Community Development Authority (CDA) held a public hearing on March 10, 2026 concerning the project plan, boundaries, and proposed creation of the District, providing interested parties a reasonable opportunity to express their views; and

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

NOW THEREFORE, be it resolved by the Common Council of the City Of West Allis that:

1. The boundaries of the District named "Tax Incremental District No. 22, City of West Allis" are established as specified in Exhibit A of this resolution.
2. The District is created, effective January 1, 2026.
3. The Common 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) 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 the area is likely to enhance significantly the value of substantially all 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) 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. 22, City of West Allis" (see Exhibit B) is approved, and the City further finds the Project Plan is feasible and in conformity with the master plan of the City.

BE IT FURTHER RESOLVED that the City Clerk is 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, 2026, 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, the City Assessor is authorized and directed to identify on 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 District, and the City Clerk is authorized and directed to make similar notations on the tax roll made under Section 70.65 of the Wisconsin Statutes.

SECTION 1: ADOPTION "R-2026-2873" of the City Of West Allis Municipal Resolutions is hereby *added* as follows:

ADOPTION

R-2026-2873(*Added*)

PASSED AND ADOPTED BY THE CITY OF WEST ALLIS COMMON COUNCIL
MARCH 24, 2026.

	AYE	NAY	ABSENT	ABSTAIN
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

Tracey Uttke

 Tracey Uttke, City Clerk, City Of
 West Allis

Dan Devine

 Dan Devine, Mayor, City Of West
 Allis





City of West Allis

Meeting Minutes

Community Development Authority

Tuesday, March 10, 2026

6:00 PM

City Hall, Room 128
7525 W. Greenfield Ave.

TAX INCREMENTAL DISTRICT NO. 22 (draft minutes) AND REGULAR MEETING

A. CALL TO ORDER

B. ROLL CALL

Present 6 - Gerald C. Matter, Michael Suter, Martin J. Weigel, Richard Badger, Thomas Medley, Wayne Clark
Excused 1 - Danna Kuehn

Staff

Ald. Haass, Ald. Roadt, Ald. Turner
Patrick Schloss, Economic Development, Executive Director
Shaun Mueller, Economic Development, Project Manager

Others Attending

Brett Cooley, 2048 S. 74th St., West Allis, WI 53219

C. APPROVAL OF MINUTES

1. [26-0120](#) February 10, 2026

Attachments: [February 10, 2026 \(draft minutes\)](#)

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

D. MATTERS FOR DISCUSSION/ACTION

2. [26-0121](#) Public Hearing regarding the proposed creation of Tax Incremental District No. 22, (66th and Mitchell St.) the proposed boundaries of the District, and the proposed Project Plan for the District.

Attachments: [Legal Notice](#)
[Afficavit of Publication \(2-18-26 & 2-25-26\)](#)
[DRAFT West Allis TID 22 Project Plan 03.05.26](#)

Mr. Schloss presented an overview of the project. Discussion ensued with questions being answered by staff.

Mr. Schloss inquired and received no additional comments from the public.

This matter was Discussed.

3. [26-0125](#) Resolution Establishing the Boundaries of and Approving the Project Plan for Tax Incremental District No. 22 (66th and Mitchell St.).

Attachments: [CDA Res. No. 1535 - Establishing the Boundaries & Approving Prj Plan -TID 22](#)
[CDA Res. No. 1535 - Establishing the Boundaries & Approving Prj Plan - TID 22 \(signed\)](#)

Patrick Schloss presented.

Ald. Weigel moved to approve this matter, Clark seconded, motion carried by the following vote:

Aye: 6 - Matter, Suter, Weigel, Badger, Medley, Clark

No: 0

4. [26-0126](#) Resolution to approve a professional services contract with Concord Group for construction cost review of the 3LP West Allis LLC for the development of The Revv at 8530 W. National Ave.

Attachments: [CDA Res. No. 1534 - Concord Group - 3LP West Allis LLC \(3-10-26\)](#)
[CDA Res. No. 1534 - Concord Group - 3LP West Allis LLC \(3-10-26\) signed](#)
[Concord Group -West Allis REVV Apartments TID Audit 20260219 Final](#)

Patrick Schloss presented.

Clark moved to approve this matter, Badger seconded, motion carried by the following vote:

Aye: 6 - Matter, Suter, Weigel, Badger, Medley, Clark

No: 0

5. [26-0127](#) Resolution to approve renewal of lease for temporary pickleball courts located on CDA owned property at 67** W. Mitchell St. by the Southeast Wisconsin Association of Pickleball (SWAP).

Attachments: [CDA Res. No. 1536 - Lease resolution 3.10.26](#)
[CDA Res. No. 1536 - Lease Resolutions \(3-10-26\) signed](#)
[Pickleball Agreement 2026](#)

Shaun Mueller presented.

Ald. Weigel moved to approve this matter, Badger seconded, motion carried by the following vote:

Aye: 6 - Matter, Suter, Weigel, Badger, Medley, Clark

No: 0

6. [26-0128](#) Discussion on the status of the Makers Row Development and SONA II.

This matter was Discussed in Closed Session.

7. [26-0129](#) Discussion regarding 6771 W. National Ave.

Shaun Mueller presented a brief update in Open Session.

This matter was Discussed in both Open & Closed Session.

8. [26-0130](#)

Discussion on 1323 S. 65th St. (former Motor Castings)

Patrick Schloss and Shaun Mueller presented an updated in Open Session.

This matter was Discussed in Open Session.

9. [26-0131](#)

Discussion on W. Allis Chalmers Drive Connection and area.

This matter was Discussed in Closed Session.

10. [26-0007](#)

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. Novonesis Expansion/TIF Number Eighteen
- g. 86th and National/TIF Number Nineteen
- h. 6400 Block of W. Greenfield Avenue/ TIF Number Twenty
- i. Hwy. 100 Corridor
- j. Beloit Road Senior Housing Complex
- k. W. National Ave. Corridor
- l. Motor Castings Site – 1323 S. 65 St.
- m. 116th & Morgan Ave.

Patrick Schloss presented a brief updated.

At 6:49 p.m., a motion was made by Wayne Clark, seconded by Richard Badger to go into closed session to discuss items 6, 7,8, and 9 on the agenda.

Following the discussion of these items in closed session, the committee reconvened in open session at 7:06 p.m

E. ADJOURNMENT

There being no further business to come before the Authority a motion was made by Ald. Weigel, seconded by Wayne Clark to adjourn at 7:06 p.m.



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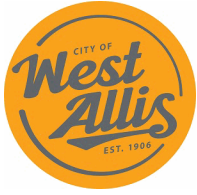
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Wayne Clark
Excused 1 - Rep. of Milwaukee Area Technical College

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Harry Allen, Senior Municipal Advisor; Ehlers Public Finance Advisors

Staff

Patrick Schloss, Economic Development, Executive Director
Shaun Mueller, Economic Development, Development Project Manager
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1. [26-0096](#) November 10, 2025 (draft minutes)

Attachments: [November 10, 2025 \(draft minutes\)](#)

Wayne Clark, Public Member moved to approve this matter, Mayor Devine seconded, motion carried.

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2. [26-0097](#) 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, motion carried.

Wayne Clark, Public Member made a motion to appoint Mayor Devine as Chairperson, seconded by Mike Lukomski, Rep. of the WA-WM School District, motion carried.

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Staff outlined the draft Project Plan for the Creation of Tax Incremental District No. 22, and explained why the overlay TID is required.

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5. [26-0100](#) Set next meeting date to consider approval of the TID.

This matter was Discussed.

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A motion was made by Wayne Clark, seconded by Celia Benton, to adjourn the meeting at 3:58 p.m.

The motion carried unanimously.



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.

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.

March 24, 2026

DRAFT PROJECT PLAN

City of West Allis, Wisconsin

Tax Incremental District No. 22

SoNa Lofts Phase II



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:	March 10 th , 2026
Public Hearing Held:	March 10 th , 2026
Consideration by CDA:	March 10 th , 2026
Consideration by City Council:	March 24 th , 2026
Consideration by the Joint Review Board:	April 15 th , 2026

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SECTION 1: Executive Summary

DESCRIPTION OF DISTRICT

Tax Incremental District (“TID”) No. 22 (“District”) is a proposed blighted area district comprising approximately 2.84 acres located in the eastern part of the City generally bounded by W Lapham Street to the north, S 66th Street to the east, W Mitchell Street to the south, and the Chicago and North Western Railway railroad tracks to the west. The District will partially overlap the existing TID No. 15 which was originally created to support mixed-use redevelopment on former industrial land that had become vacant and obsolete. However, TID No. 15 will reach the end of its allowable life with the 2044 tax collection leaving insufficient time for the newly proposed project to be economically feasible. The City is subsequently requesting creation of a new district that partially overlaps TID No. 15.

The District will be created to pay the costs of development incentives for SoNa Lofts Phase II (the “Project”) to be developed by Mandel Group (“Developer”). The City will also consider funding certain public infrastructure improvements within the ½ mile surrounding the District to the extent revenues are available. In addition to the incremental property value that will be created, the City expects the Project will generate positive secondary impacts in the community such as result in the 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.

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 \$12.95 million (“Project Costs”) to undertake the projects listed in this Project Plan (“Plan”). Project Costs include an estimated \$10.60 million in “pay as you go” development incentives, \$1.50 million in contingent projects (as further detailed in Section 8), and \$850,000 in costs related to the creation and administration of the District over its life.

INCREMENTAL VALUATION

The City projects that new land and improvements value of approximately \$23.85 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 generate sufficient tax increment to pay all Project Costs within 22 of 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 a review of the Project’s sources and uses, and cash flow proforma. The Project, without TIF assistance, appears to generate a stabilized Yield on Cost (“YOC”) of 6.0% and a 10-Year Leveraged Internal Rate of Return (“LIRR”) of 10.4%. Projects of this type typically require a YOC of 6.0%-7.0% and a LIRR of 12%-15%. The Developer has requested that the City provide incentive payments on a pay as you go basis with an estimated present value of \$5,611,317. (Projected future value payments of \$10,599,094 over 22 years). Provision of the requested assistance would improve the Project’s return on investment to a YOC of 7.8% at stabilization and a LIRR of 15.4%. Return thresholds are based on SB Friedman’s recent review of comparable projects and industry benchmarks.
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 the 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

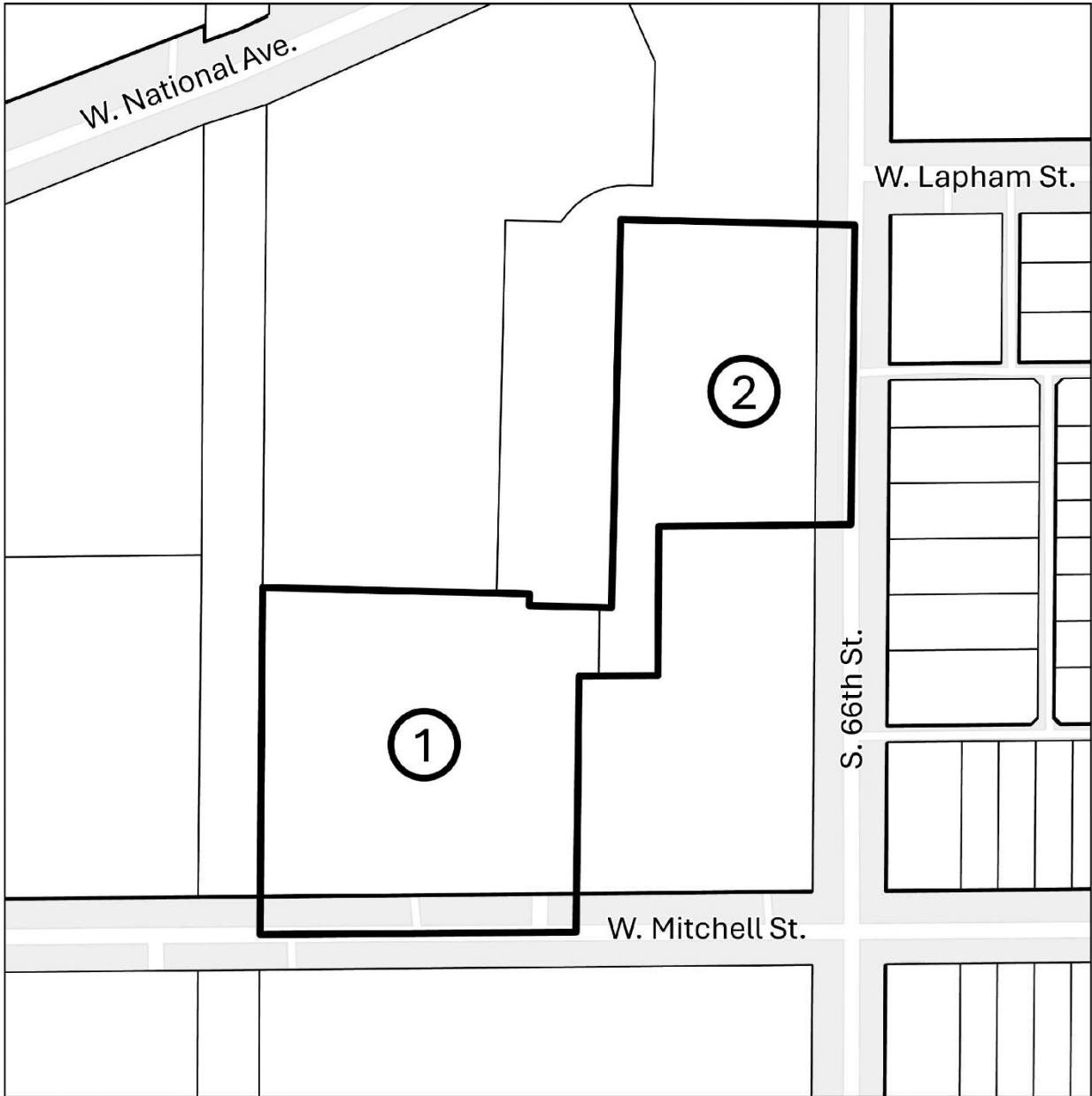
creation of the District. Accordingly, the City finds that the benefits expected to be realized as set forth in this Plan outweigh the value of the tax increments to be invested in the Project.

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. 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.

City of West Allis
Tax Increment District #22: Boundary & Parcel Map



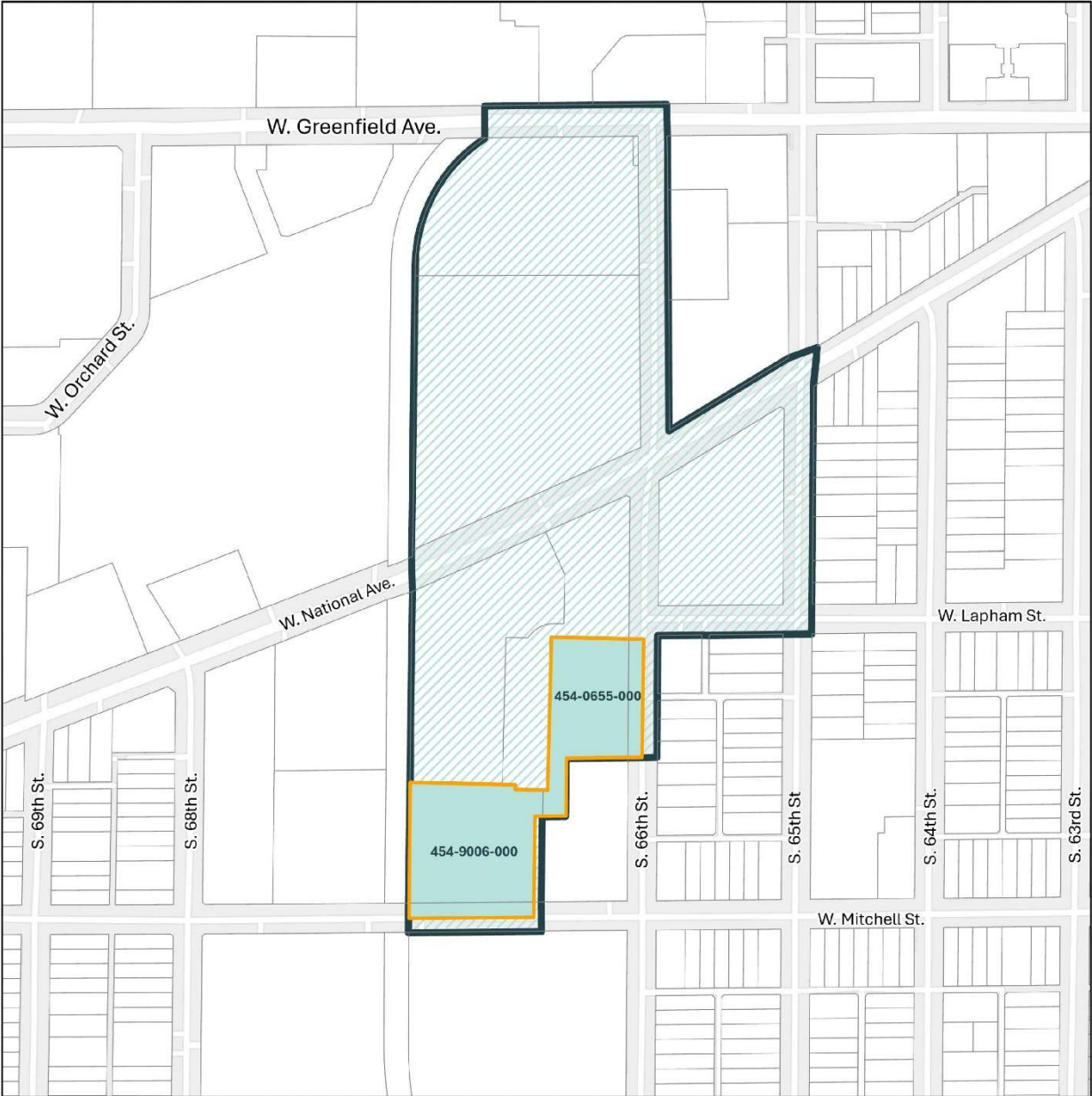
Parcel Map

- ① 6616 W. Mitchell St. (454-9006-000)
- ② 66** W. National Ave. (454-0655-000)



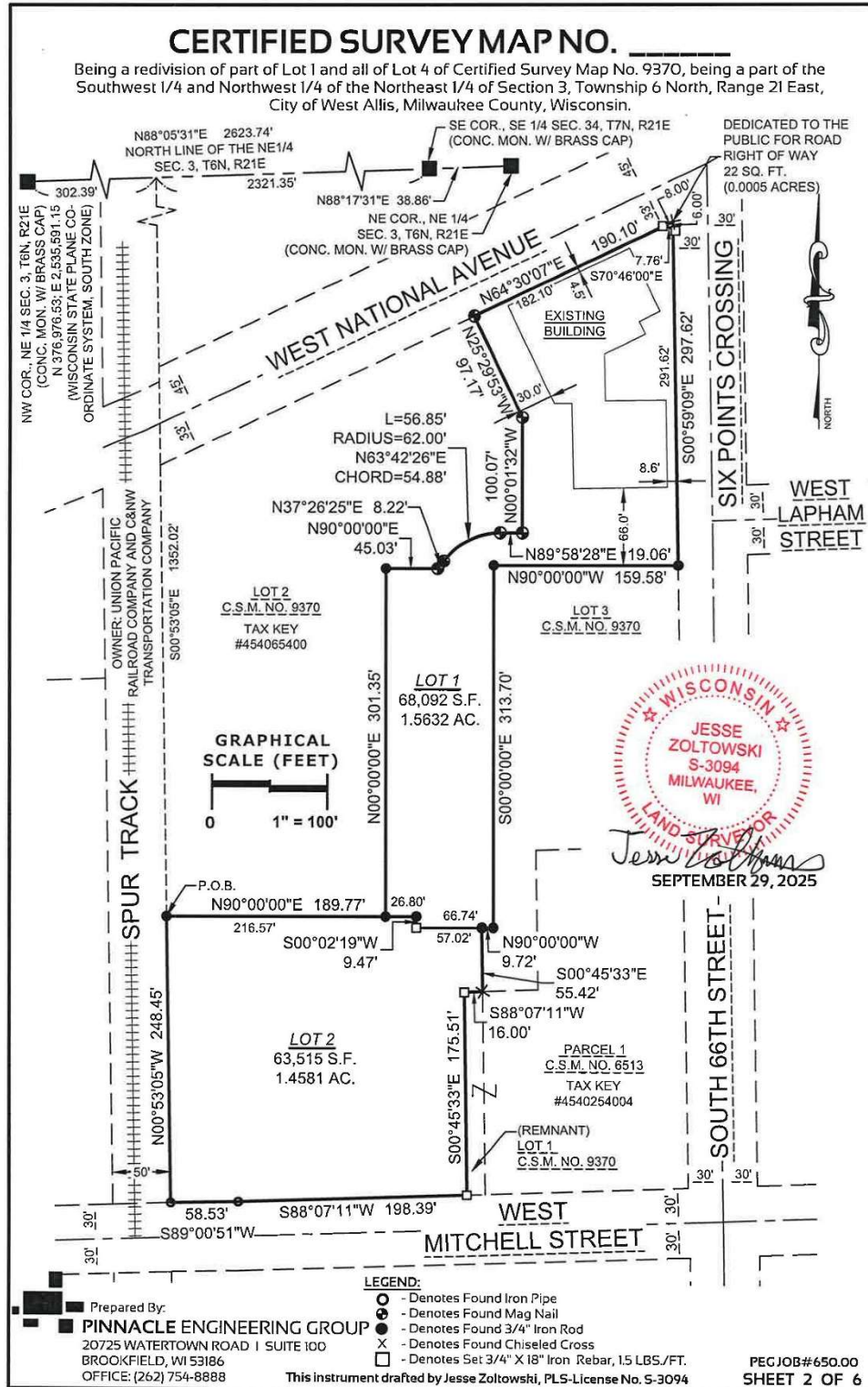
City of West Allis

TID #22 Boundary in Relationship to TID #15



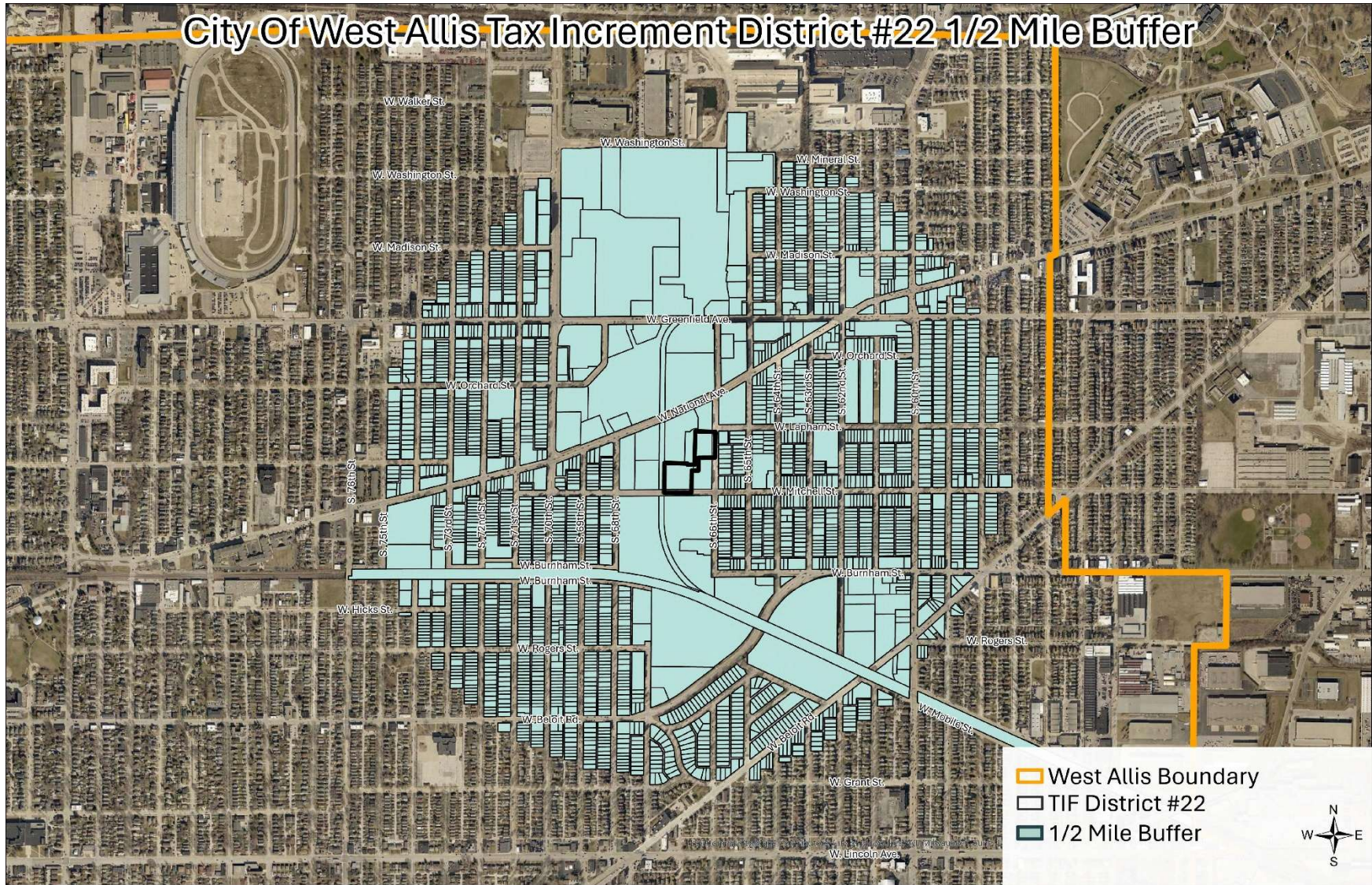
-  TIF District #22 Boundary
-  TIF District #15
-  TIF District Overlap





Note: The above Certified Survey Map was approved by the West Allis Common Council on October 21, 2025 and will be effective for January 1, 2026. The District will include Lots 2 and 3.

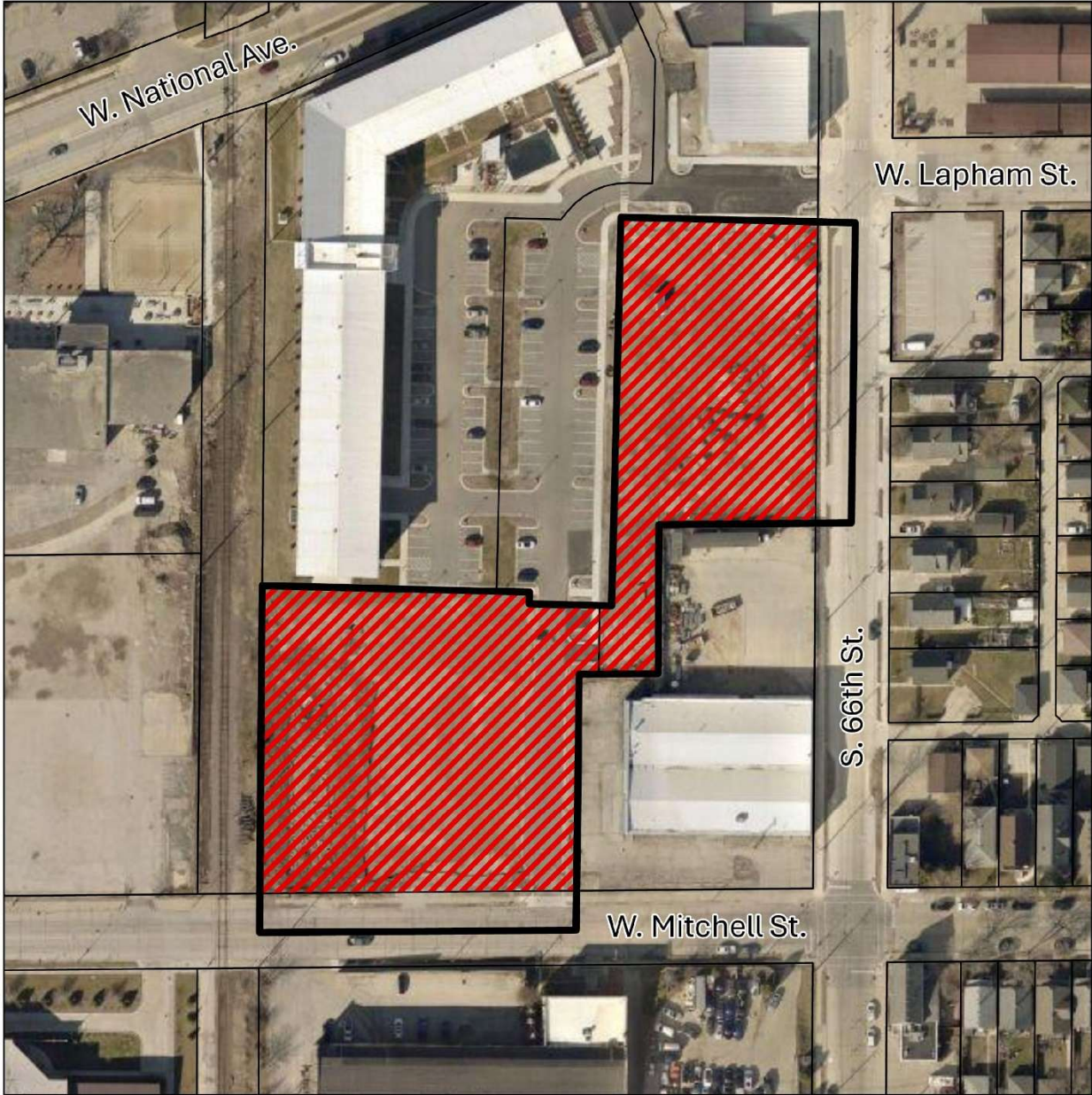
City Of West Allis Tax Increment District #22 1/2 Mile Buffer



SECTION 3: Map Showing Existing Uses and Conditions

Map Found on Following Page.

City of West Allis Tax Increment District #22: Existing Property Conditions



□ TIF District #22
/// Blighted



City of West Allis Tax Increment District #22: Existing Land Use



□ TIF District #22
■ Industrial



City of West Allis Tax Increment District #22: Zoning



- TIF District #22
- C-3 Zoning District



SECTION 4: Preliminary Parcel List and Analysis

Parcel Data

The District will consist of the tax parcels described in the following table:

Map Reference Number	Parcel Number	Address	Owner	Acres	Acres	Blighted Condition
					Blighted	
N/A	ROW Areas			0.35		
1	454-9006-000	6616 W Mitchell St	West Allis CDA	1.46	1.46	Condition 2
2	454-0655-000	66 National Ave	West Allis CDA	1.03	1.03	Condition 2
TOTALS				2.84	2.49	

Percentage of TID Area Designated as Blighted (at least 50%)

88%

Both parcels are currently in TID 15 and will be overlapped by the District. Further, both parcels are currently owned by the West Allis Community Development Authority (the “CDA”) and are exempt for property tax purposes. The CDA acquired the properties on December 3, 2014 and therefore expects the District to have a base value of \$0.

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 which is predominantly open and which consists primarily of an abandoned highway corridor, as defined in s. 66.1333 (2m) (a), or that consists of land upon which buildings or structures have been demolished and which because of obsolete platting, diversity of ownership, deterioration of structures or of site improvements, or otherwise, substantially impairs or arrests the sound growth of the community.”

Specific blighting conditions include:

- The structures located within the District were functionally obsolete and have since been demolished prior to District creation creating an area that is predominantly open.
- The obsolete platting and deterioration of site improvements substantially impairs the sound growth of the community.

In total, 88% of the territory to be included in the District is designated as blighted therefore qualifying it as a blighted area district.

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. Both parcels are owned by the Community Development Authority and thereby tax-exempt. Further, both parcels are currently within Tax Incremental District No. 15.

Calculation of City Equalized Value Limit

City TID IN Equalized Value (Jan. 1, 2025)	\$	6,406,506,900
TID Valuation Limit @ 12% of Above Value	\$	768,780,828

Calculation of Value Subject to Limit

Estimated Base Value of Territory to be Included in District	\$	-
Incremental Value of Existing Districts (Jan. 1, 2025)	\$	355,701,300
Less: Value of Underlying TID 15 Parcels	\$	-
Total Value Subject to 12% Valuation Limit	\$	355,701,300
Total Percentage of TID IN Equalized Value		5.55%
Residual Value Capacity of TID IN Equalized Value	\$	413,079,528

The equalized value of the increment of existing tax incremental districts within the City totals \$355,701,300. This value is less than the maximum of \$768,780,828 in equalized value that is permitted for the City.

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

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.

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.

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.

Contribution to Community Development Authority (CDA)

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 CDA 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 CDA 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 CDA, 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 CDA in the program manual. Any funds returned to the CDA 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 CDA for purposes of implementing this program are considered eligible Project Costs.

Miscellaneous

Rail Spur

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

Projects Outside the Tax Incremental 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:

Expenditure Type	Estimated Cost	Estimated Timing
Hank Aaron Multi-Use Trail Extension	\$600,000	Not later than 2048
Street Improvements on W National Ave	\$250,000	Not later than 2048
Housing & Other Economic Development Incentives	\$250,000	Not later than 2048
Total	\$1,100,000	

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.

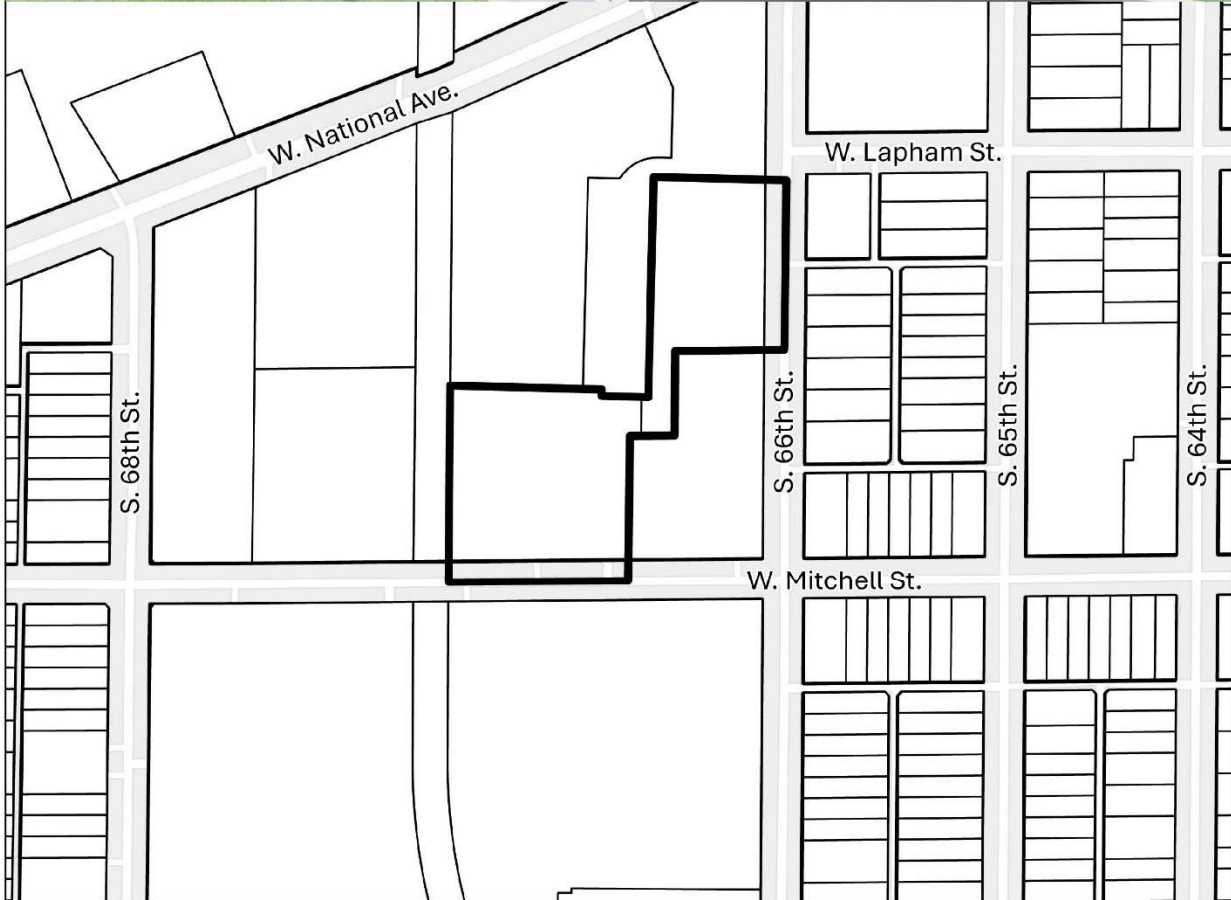
City of West Allis Tax Increment District #22: Future Land Use



- TIF District #22
- Commercial Mixed
- High Density Residential



City of West Allis Tax Increment District #22: Rendering

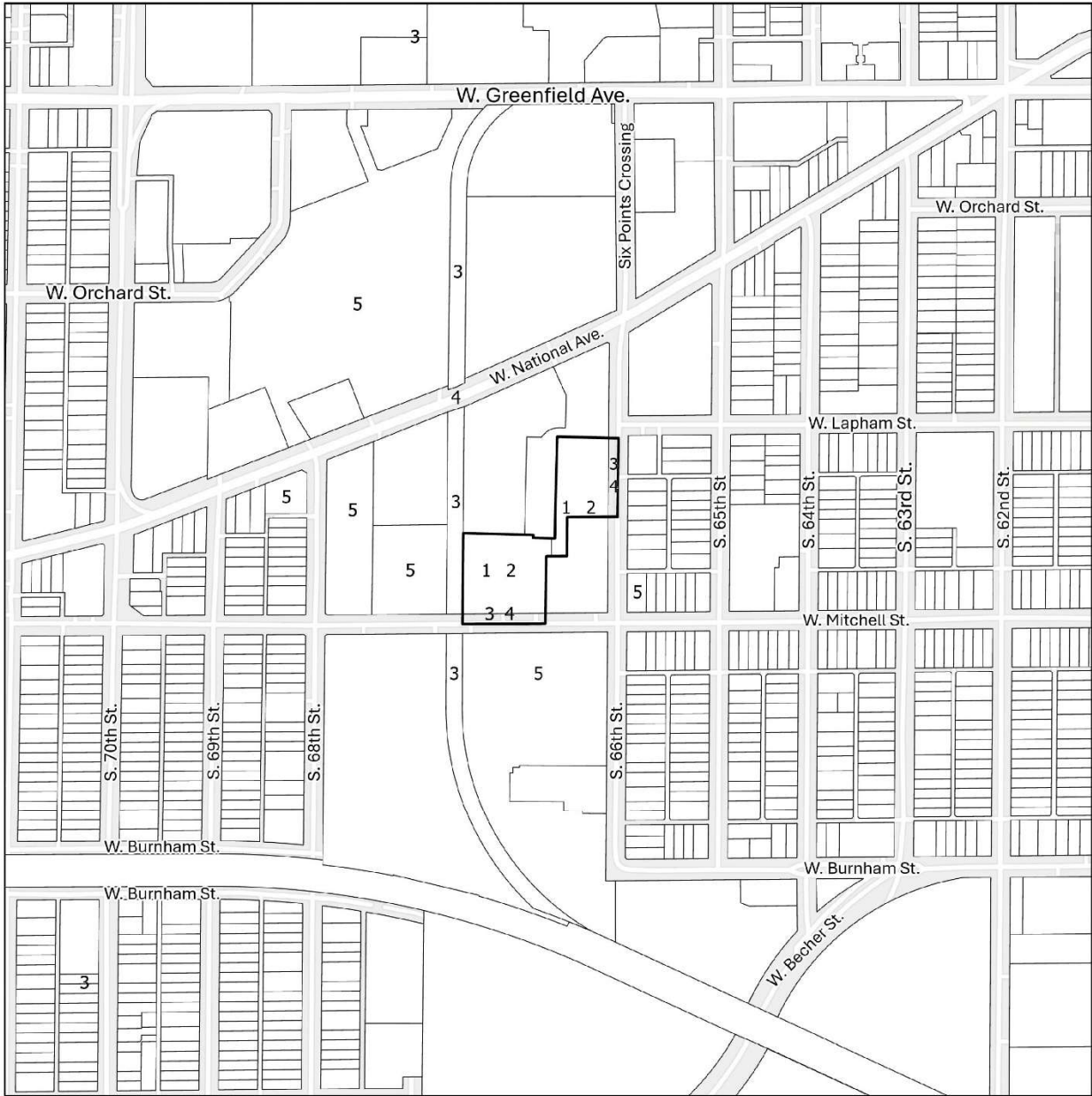


TIF District #22
 117 Units



City of West Allis

Tax Increment District #22: Improvements



TIF District #22

- 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



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.

Project ID	Project Name/Type	Est. Cost			Totals	1/2 Mile	Est. Timing
		Priority	Contingent ¹	Ongoing			
1	Development Incentives ²	10,599,094			10,599,094		2028-2049
2	Administration and Professional Services			848,227	848,227		2026-2054
3	Infrastructure Improvements at Public Spaces ³		750,000		750,000	600,000	NLT 2048
4	Street Improvements ⁴		500,000		500,000	250,000	NLT 2048
5	Housing/Other Economic Development Incentives		250,000		250,000	250,000	NLT 2048
Total Projects		10,599,094	1,500,000	848,227	12,947,321	1,100,000	

Notes:

- 1) The City may need to make improvements to other infrastructure within the District or the half-mile surrounding as a result of the Project. Whether improvements will be needed and when they may be needed is undetermined. Current cost estimates are included, but projects will only be funded from the District to the extent funds are available and the improvements are for the benefit of the District and needed to implement the Plan. The City may pro-rate the TID contribution to the projects to match costs to the benefit provided to the District.
- 2) Projected development incentive payments have a present value of \$5,611,317 using a 6.0% discount rate.
- 3) To include art, benches, multi-use paths, and other like projects.
- 4) To include bump outs, crosswalks, paint, and other like projects.

**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 \$23.85 million in incremental value by January 1, 2028. 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 \$20.90 per thousand of equalized value, and no economic appreciation or depreciation, the Project would generate \$14.09 million in incremental tax revenue over the 27-year term of the District as shown in Table 2.

Table 1 - Development Assumptions

Construction Year		SoNa Lofts Phase II ¹		Annual Total	Construction Year	
		Units	Total Value			
Estimated Value per		\$203,850				
1	2026	59	11,925,250	11,925,250	2026	1
2	2027	59	11,925,250	11,925,250	2027	2
3	2028			0	2028	3
4	2029			0	2029	4
5	2030			0	2030	5
6	2031			0	2031	6
7	2032			0	2032	7
8	2033			0	2033	8
9	2034			0	2034	9
10	2035			0	2035	10
11	2036			0	2036	11
12	2037			0	2037	12
13	2038			0	2038	13
14	2039			0	2039	14
15	2040			0	2040	15
16	2041			0	2041	16
17	2042			0	2042	17
18	2043			0	2043	18
19	2044			0	2044	19
20	2045			0	2045	20
21	2046			0	2046	21
22	2047			0	2047	22
23	2048			0	2048	23
24	2049			0	2049	24
25	2050			0	2050	25
26	2051			0	2051	26
27	2052			0	2052	27
Totals		<u><u>117</u></u>	<u><u>23,850,500</u></u>	<u><u>23,850,500</u></u>		

Notes:
 1) Based on informaton provided by the Developer on February 10, 2026. Values converted to equalized using the 2025 aggregate ratio of 85.87%.

Table 2 - Tax Increment Projection Worksheet

Type of District	Blighted Area		Base Value	0
District Creation Date	March 24, 2026		Economic Change Factor	0.50%
Valuation Date	Jan 1,	2026	Apply to Base Value	
Max Life (Years)	27		Base Tax Rate	\$20.90
End of Expenditure Period	22	3/24/2048	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	11,925,250	2027	0	11,925,250	2028	\$20.90	249,280
2	2027	11,925,250	2028	59,626	23,910,126	2029	\$20.90	499,806
3	2028	0	2029	119,551	24,029,677	2030	\$20.90	502,305
4	2029	0	2030	120,148	24,149,825	2031	\$20.90	504,817
5	2030	0	2031	120,749	24,270,574	2032	\$20.90	507,341
6	2031	0	2032	121,353	24,391,927	2033	\$20.90	509,877
7	2032	0	2033	121,960	24,513,887	2034	\$20.90	512,427
8	2033	0	2034	122,569	24,636,456	2035	\$20.90	514,989
9	2034	0	2035	123,182	24,759,639	2036	\$20.90	517,564
10	2035	0	2036	123,798	24,883,437	2037	\$20.90	520,152
11	2036	0	2037	124,417	25,007,854	2038	\$20.90	522,752
12	2037	0	2038	125,039	25,132,893	2039	\$20.90	525,366
13	2038	0	2039	125,664	25,258,558	2040	\$20.90	527,993
14	2039	0	2040	126,293	25,384,851	2041	\$20.90	530,633
15	2040	0	2041	126,924	25,511,775	2042	\$20.90	533,286
16	2041	0	2042	127,559	25,639,334	2043	\$20.90	535,953
17	2042	0	2043	128,197	25,767,530	2044	\$20.90	538,632
18	2043	0	2044	128,838	25,896,368	2045	\$20.90	541,325
19	2044	0	2045	129,482	26,025,850	2046	\$20.90	544,032
20	2045	0	2046	130,129	26,155,979	2047	\$20.90	546,752
21	2046	0	2047	130,780	26,286,759	2048	\$20.90	549,486
22	2047	0	2048	131,434	26,418,193	2049	\$20.90	552,233
23	2048	0	2049	132,091	26,550,284	2050	\$20.90	554,995
24	2049	0	2050	132,751	26,683,035	2051	\$20.90	557,770
25	2050	0	2051	133,415	26,816,450	2052	\$20.90	560,558
26	2051	0	2052	134,082	26,950,533	2053	\$20.90	563,361
27	2052	0	2053	134,753	27,085,285	2054	\$20.90	566,178
Totals		23,850,500		3,234,785		Future Value of Increment		14,089,863

Notes:
 1) Tax rate shown is actual 2025/2026 rate per DOR Form PC-202 (Tax Increment Collection Worksheet).

Financing and Implementation

The District's Project Costs will primarily 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 securing a \$16.10 million private first mortgage. The present value of the request is \$5.61 million with an estimated future value of \$10.60 million assuming a 6.00% discount rate. The Project has a total estimated cost of \$26.84 million.

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 2028. 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 recover the planned Project Costs in 22 of its allowable 27 years. 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 3 - Cash Flow

Year	Projected Revenues		Projected Expenditures			Balances			Year
	Tax Increments	Total Revenues	MRO #1 2026 SoNa Residential ¹ \$10,599,094	Ongoing Planning & Administration	Total Expenditures	Annual	Cumulative	Liabilities Outstanding	
2026		0		45,000	45,000	(45,000)	(45,000)	10,599,094	2026
2027		0		25,000	25,000	(25,000)	(70,000)	10,599,094	2027
2028	249,280	249,280	154,030	25,250	179,280	70,000	0	10,445,064	2028
2029	499,806	499,806	474,304	25,503	499,806	0	0	9,970,761	2029
2030	502,305	502,305	476,548	25,758	502,305	0	0	9,494,213	2030
2031	504,817	504,817	478,801	26,015	504,817	0	0	9,015,412	2031
2032	507,341	507,341	481,065	26,275	507,341	0	0	8,534,346	2032
2033	509,877	509,877	483,339	26,538	509,877	0	0	8,051,007	2033
2034	512,427	512,427	485,623	26,803	512,427	0	0	7,565,383	2034
2035	514,989	514,989	487,917	27,071	514,989	0	0	7,077,466	2035
2036	517,564	517,564	490,222	27,342	517,564	0	0	6,587,244	2036
2037	520,152	520,152	492,536	27,616	520,152	0	0	6,094,708	2037
2038	522,752	522,752	494,861	27,892	522,752	0	0	5,599,847	2038
2039	525,366	525,366	497,196	28,171	525,366	0	0	5,102,652	2039
2040	527,993	527,993	499,541	28,452	527,993	0	0	4,603,111	2040
2041	530,633	530,633	501,896	28,737	530,633	0	0	4,101,215	2041
2042	533,286	533,286	504,262	29,024	533,286	0	0	3,596,953	2042
2043	535,953	535,953	506,638	29,314	535,953	0	0	3,090,315	2043
2044	538,632	538,632	509,025	29,608	538,632	0	0	2,581,290	2044
2045	541,325	541,325	511,422	29,904	541,325	0	0	2,069,869	2045
2046	544,032	544,032	513,829	30,203	544,032	0	0	1,556,039	2046
2047	546,752	546,752	516,248	30,505	546,752	0	0	1,039,792	2047
2048	549,486	549,486	518,676	30,810	549,486	0	0	521,116	2048
2049	552,233	552,233	521,116	31,118	552,233	0	0	0	2049
2050	554,995	554,995		31,429	31,429	523,566	523,566		2050
2051	557,770	557,770		31,743	31,743	526,026	1,049,592		2051
2052	560,558	560,558		32,061	32,061	528,498	1,578,089		2052
2053	563,361	563,361		32,381	32,381	530,980	2,109,069		2053
2054	566,178	566,178		32,705	32,705	533,473	2,642,542		2054
Totals	14,089,863	14,089,863	10,599,094	848,227	11,447,321				Totals

Notes: NPV @ 6.00% \$5,611,317 PROJECTED CLOSURE YEAR

1) Annual MRO payment is based on 100% of increment less the annual administrative costs.
Assumes the 2028 payment is further reduced by the 2026 and 2027 administrative costs.

LEGEND:
 CALLABLE MATURITIES
 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 identifying the area as appropriate for mixed commercial and high density residential uses.

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 development of the City by creating opportunities for mixed use development and thereby eliminate blighting conditions in the District through the provision of 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 the 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.

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.



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

Kail Decker
City Attorney
Nhu H. Arn
Anthony J. Garcia
Rebecca Monti
Principal Assistant City Attorneys
Allison C. Childs
Assistant City Attorney

March 17, 2026

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

RE: Project Plan for Tax Incremental District No. 22

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. 22 is complete and complies with the provisions of Wisconsin Statute 66.1105.

Sincerely,

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. Allocation of future tax increments is based on the projections included in this Plan and assumes the same proportions as the actual breakdown of tax collections for the 2025/2026 levy year.

Revenue Year	Milwaukee					Total	Revenue Year
	Milwaukee County	County Metro Sewer District	City of West Allis	School District of West Allis	Technical College		
2028	37,485	14,709	90,472	97,515	9,099	249,280	2028
2029	75,157	29,492	181,396	195,517	18,244	499,806	2029
2030	75,533	29,640	182,303	196,495	18,335	502,305	2030
2031	75,910	29,788	183,215	197,477	18,427	504,817	2031
2032	76,290	29,937	184,131	198,465	18,519	507,341	2032
2033	76,671	30,086	185,052	199,457	18,611	509,877	2033
2034	77,055	30,237	185,977	200,454	18,704	512,427	2034
2035	77,440	30,388	186,907	201,456	18,798	514,989	2035
2036	77,827	30,540	187,841	202,464	18,892	517,564	2036
2037	78,216	30,693	188,780	203,476	18,986	520,152	2037
2038	78,607	30,846	189,724	204,493	19,081	522,752	2038
2039	79,000	31,000	190,673	205,516	19,177	525,366	2039
2040	79,395	31,155	191,626	206,544	19,273	527,993	2040
2041	79,792	31,311	192,584	207,576	19,369	530,633	2041
2042	80,191	31,468	193,547	208,614	19,466	533,286	2042
2043	80,592	31,625	194,515	209,657	19,563	535,953	2043
2044	80,995	31,783	195,488	210,705	19,661	538,632	2044
2045	81,400	31,942	196,465	211,759	19,759	541,325	2045
2046	81,807	32,102	197,447	212,818	19,858	544,032	2046
2047	82,216	32,262	198,435	213,882	19,957	546,752	2047
2048	82,627	32,424	199,427	214,951	20,057	549,486	2048
2049	83,040	32,586	200,424	216,026	20,157	552,233	2049
2050	83,456	32,749	201,426	217,106	20,258	554,995	2050
2051	83,873	32,912	202,433	218,192	20,359	557,770	2051
2052	84,292	33,077	203,445	219,283	20,461	560,558	2052
2053	84,714	33,242	204,463	220,379	20,563	563,361	2053
2054	85,137	33,408	205,485	221,481	20,666	566,178	2054
Totals	2,118,721	831,400	5,113,683	5,511,759	514,300	14,089,863	

**JOINT REVIEW BOARD
RESOLUTION APPROVING THE CREATION OF
TAX INCREMENTAL DISTRICT NO. 22,
CITY OF WEST ALLIS**

WHEREAS, the City of West Allis (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 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.

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