

***Tax Increment Financing Project Plan  
for the Establishment of  
Tax Incremental Financing District No. 9  
Within the  
City of Muskego, WISCONSIN***



Public Hearing Held:  
Plan Commission Adopted:  
City Council Adopted:  
*DRAFT Dated: November 25, 2002*

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**PLAN COMMISSION  
2002-2003**

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## STATEMENT OF KIND, NUMBER AND LOCATION OF PROPOSED PUBLIC WORKS

Tax Incremental District No. 9, City of Muskego (the "District") is being created under authority of Wisconsin Statute Section 66.1105 primarily to assist expansion of the tax base by providing public improvements necessary to promote development and redevelopment and assist in blight elimination in the City of Muskego Community Development Authority Redevelopment District No. 1. The inducement is to install public utilities including water facilities that will allow development to take place.

TID No. 9 is located in the northeastern portion of the City, along Janesville Road. The City of Muskego intends that tax incremental financing (TIF) will be used to assure that related private development locates in this District. The goal is to expand the tax base and opportunities for redevelopment within the City.

The following is a list of public works projects that the City either directly or through the Community Development Authority expects to implement in conjunction with this District. Any costs directly or indirectly related to the public works are considered "project costs" and eligible to be paid with tax increment revenues of the tax incremental district.

- **WATER SYSTEM IMPROVEMENTS.** There are no public water facilities available to service the area. It will be necessary to provide water mains to distribute the water to individual properties. The City intends to install this main prior to the reconstruction of Janesville Road (CTH L) by Waukesha County.
- **ACQUISITION/DEMOLITION.** In order to eliminate blight conditions and promote redevelopment, it may be necessary for the City to acquire and demolish blighted properties or to acquire and consolidate parcels in order to create parcels of a marketable size within the District.
- **STORM SEWER SYSTEM.** Development of the area will cause storm water run off. To avoid problems in the District and adjacent areas, a storm water collection, detention, and retention system will be installed.
- **UNDERGROUND UTILITY WIRES.** In order to enhance the appearance of the District and to attract desired development, it is necessary to convert overhead utility wires to underground services, including costs to bring such services to code.
- **LANDSCAPING.** The City will provide landscaping such as berms, street trees, lighting and other facilities to attract high quality development to the area.
- **DEVELOPMENT INCENTIVES.** The City may enter into agreements with property owners or developers for the purpose of sharing costs to encourage the desired kind of improvements and assure tax base is generated sufficient to recover project costs.
- **ADMINISTRATIVE COSTS.** These include but are not limited to a portion of the salaries of the City Clerk, public works employees and others involved with the projects throughout the project plan implementation. Audit expenses and any expenses associated with dissolving the District are also considered eligible costs.

- **ORGANIZATIONAL COSTS.** These costs include but are not limited to fees of the financial consultant, attorney, engineers, surveyors, map makers and other contracted services.
- **RELOCATION COSTS.** In the event any property is acquired for the projects, expenses including the cost of a relocation plan, director, staff, publications, appraisals, land and property acquisition costs and relocation benefits as required by Wisconsin Statutes Sections 32.19 and 32.195 are considered eligible project costs.
- **ENVIRONMENTAL AUDITS AND REMEDIATION.** There are no environmental problems known to exist within the proposed district. If, however, it becomes necessary to evaluate properties, the costs related to all environmental audits and remediation will be considered eligible project costs.
- **FINANCE COSTS.** Interest, financing fees, redemption premiums, and other financing fees are included as project costs.

With all projects the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for the 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.

In the event any of the public works projects are not reimbursable out of the special TIF fund under Wisconsin Statute Section 66.1105, in the written opinion of nationally recognized bond counsel or a court of record so rules in a final order, then such project or projects shall be deleted here from and the remainder of the projects hereunder shall be deemed the entirety of the projects for purposes of this project plan.

**The City reserves the right to implement only those projects that remain viable as the project plan period proceeds.**

Project costs are any expenditures made or estimated to be made or monetary obligations incurred or estimated to be incurred by the City and outlined in this plan. Project costs will be diminished by any income, special assessments or other revenues, including user fees or charges. To the extent the costs benefit the municipality 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 is completed. Proration of costs in the plan are also estimates and subject to change based upon implementation, future assessment policies and user fee adjustments.

## **ECONOMIC FEASIBILITY STUDY**

The City of Muskego, located in the southern portion of Waukesha County near Interstate 43, is a community of approximately 21,700 in population.

The charts and exhibits on the following pages demonstrate that the City will be able to obtain the funds necessary to implement the projects in this plan and that the revenue from the District will be sufficient to pay for them. Charts I and II respectively on the following page, project the City's equalized value and show the full faith and credit borrowing capacity of the City. Equalized valuation projections were made using two methods. The first projects the future valuation of the City using the average annual percentage of valuation growth experienced between 1998 and 2002. The second method projects the future valuation based upon the average annual increment between 1998 and 2002. This method is identified as the straight line method. Chart II projects the general obligation borrowing capacity of the City taking into account the straight line valuation projection and existing debt of the City. The chart demonstrates that the City is likely to have a general obligation capacity of \$104,864,105 during the seven year implementation period of the District.

In addition to general obligation bonds, the City can issue mortgage revenue bonds to be repaid from revenues of the sewer and/or water systems, including revenues paid by the City that represent service of the system to the City. There is no statutory nor constitutional limitation on the amount of revenue bonds that can be issued, however, water rates are controlled by the Wisconsin Public Service Commission and the City must demonstrate to bond underwriters its ability to repay revenue debt with the assigned rates.

It is anticipated that special assessments may be levied to benefitted properties to pay part of the water extension costs. The City can issue special assessment B bonds pledging revenues from special assessment installments to the extent assessment payments are outstanding. These bonds are not counted against the City's constitutional debt limit.

The City also has the authority to issue Lease Revenue Bonds through a CDA should this financing vehicle be useful in accomplishing the objectives of the Plan.

In addition to the issuance of General Obligation Bonds by the City, a CDA could issue obligations secured by lease payments to be made by the City. Such obligations would not be counted against the City's general obligation debt limit.

Based on the economic characteristics and the financing resources of the City, all projects outlined in this project plan can be financed and are feasible.

CHART I

|---PERCENTAGE METHOD---|

|--STRAIGHT LINE METHOD--|

**HISTORICAL DATA**

1998	1,227,121,100		1998	1,227,121,100	
1999	1,316,793,100		1999	1,316,793,100	
2000	1,407,733,800		2000	1,407,733,800	
2001	1,534,663,400		2001	1,534,663,400	
2002	1,651,185,500	8.64%	2002	1,651,185,500	8.64%

Straight Line Method Value Increment                      \$106,016,100

**PROJECTED VALUATIONS**

2003	1,793,838,289	8.64%	2003	1,757,201,600	6.42%
2004	1,948,815,446	8.64%	2004	1,863,217,700	6.03%
2005	2,117,181,725	8.64%	2005	1,969,233,800	5.69%
2006	2,300,093,867	8.64%	2006	2,075,249,900	5.38%
2007	2,498,808,551	8.64%	2007	2,181,266,000	5.11%
2008	2,714,691,023	8.64%	2008	2,287,282,100	4.86%
2009	2,949,224,481	8.64%	2009	2,393,298,200	4.64%
2010	3,204,020,261	8.64%	2010	2,499,314,300	4.43%
2011	3,480,828,909	8.64%	2011	2,605,330,400	4.24%

5 Year Trend

CHART II

<u>BUDGET</u>	<u>EQUALIZED</u>	<u>GROSS DEBT</u>	<u>DEBT</u>	<u>NET</u>
<u>YEAR</u>	<u>VALUE</u>	<u>LIMIT</u>	<u>BALANCE</u>	<u>BORROWING</u>
				<u>CAPACITY</u>
2003	1,651,185,500	82,559,275	18,260,693	64,298,582
2004	1,757,201,600	87,860,080	17,103,179	70,756,901
2005	1,863,217,700	93,160,885	15,634,452	77,526,433
2006	1,969,233,800	98,461,690	14,199,461	84,262,229
2007	2,075,249,900	103,762,495	12,698,154	91,064,341
2008	2,181,266,000	109,063,300	11,125,474	97,937,826
2009	2,287,282,100	114,364,105	9,500,000	104,864,105
2010	2,393,298,200	119,664,910	7,925,000	111,739,910
2011	2,499,314,300	124,965,715	6,375,000	118,590,715
2012	2,605,330,400	130,266,520	5,100,000	125,166,520
2013	2,711,346,500	135,567,325	4,300,000	131,267,325
2014	2,817,362,600	140,868,130	3,450,000	137,418,130
2015	2,923,378,700	146,168,935	2,575,000	143,593,935
2016	3,029,394,800	151,469,740	1,650,000	149,819,740
2017	3,135,410,900	156,770,545	700,000	156,070,545
2018	3,241,427,000	162,071,350	450,000	161,621,350
2019	3,347,443,100	167,372,155	200,000	167,172,155
2020	3,453,459,200	172,672,960		172,672,960
2021	3,559,475,300	177,973,765		177,973,765

**PROJECTED REVENUE**

Exhibit 1 (page 7) estimates the TIF revenues that will be available to retire the debt incurred to finance project costs. Exhibit 2 (page 9) summarizes the District's cash position throughout its potential life.

Exhibit I projects revenues sufficient to retire the debt proposed to finance all projects of the District. The pro forma is based on the following assumptions:

- \_ The base value of the District is \$19,707,800
- \_ Incremental tax base will be generated as of January 1 each year as follows:

2003	300,400
2004	1,375,000
2005	1,375,000

The new construction estimates are based on typical commercial buildings constructed on the vacant parcels within TID No. 9.

The equalized tax rate in 2004 is projected to be \$20.34 per thousand (the City's current equalized rate). It is projected to remain constant throughout the pro forma.

Valuations are projected to increase 1% each year because of inflation.

# City of Muskego TID #9

## Tax Increment Forecast

<b>Base Value</b>	<b>19,707,800</b>	<b>Inflation Factor</b>	<b>1.00%</b>
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<i>Construction Year</i>	<i>Valuation Year</i>	<i>Revenue Year</i>	<i>Inflation Increment</i>	<i>Value Added</i>	<i>Valuation Increment</i>	<i>Tax Rate</i>	<i>Tax Increment</i>	
1	2003	2004	2005	197,078	300,400	497,478	20.34	10,121
2	2004	2005	2006	202,053	1,375,000	2,074,531	20.34	42,206
3	2005	2006	2007	217,823	1,375,000	3,667,354	20.34	74,611
4	2006	2007	2008	233,752		3,901,106	20.34	79,366
5	2007	2008	2009	236,089		4,137,195	20.34	84,170
6	2008	2009	2010	238,450		4,375,645	20.34	89,021
7	2009	2010	2011	240,834		4,616,479	20.34	93,920
8	2010	2011	2012	243,243		4,859,722	20.34	98,869
9	2011	2012	2013	245,675		5,105,397	20.34	103,867
10	2012	2013	2014	248,132		5,353,529	20.34	108,915
11	2013	2014	2015	250,613		5,604,142	20.34	114,014
12	2014	2015	2016	253,119		5,857,262	20.34	119,164
13	2015	2016	2017	255,651		6,112,912	20.34	124,365
14	2016	2017	2018	258,207		6,371,120	20.34	129,618
15	2017	2018	2019	260,789		6,631,909	20.34	134,924
16	2018	2019	2020	263,397		6,895,306	20.34	140,282
17	2019	2020	2021	266,031		7,161,337	20.34	145,695
18	2020	2021	2022	268,691		7,430,028	20.34	151,161
19	2021	2022	2023	271,378		7,701,407	20.34	156,682
20	2022	2023	2024	274,092		7,975,499	20.34	162,258
21	2023	2024	2025	276,833		8,252,332	20.34	167,890
22	2024	2025	2026	279,601		8,531,933	20.34	173,579
23	2025	2026	2027	282,397		8,814,330	20.34	179,324

<b>Totals</b>	<b>3,050,400</b>	<b>2,684,023</b>
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<b>Present value at 5.5%</b>	<b>1,319,074</b>
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## CASH FLOW

The following pro forma (Exhibit 2) summarizes the District's cash position throughout its potential life. It shows revenues, expenses and balances by year.

Revenues include tax increments from Exhibit 1, capitalized interest, and interest earned investing year-end balances.

Expenditures represent payments for contract agreements with developers, and principal and interest payments on this District's share of debt issued to finance projects listed in the plan. The tentative proposed issues are identified as follows:

<u>Issue No.</u>	<u>Year</u>	<u>Description</u>	<u>Amount</u>
1	2003	CDA Bonds	\$1,300,000

Revenues anticipated will be sufficient to meet all obligations in a timely manner and produce a \$58,687 accumulated surplus by the year 2025.

# City of Muskego TID #9

## Financing Plan

Year	Projected			Proposed Debt			Balance		Principal Outstanding	
	TIF Revs	Capitalized Interest	Interest Earnings	Total Revenues	Principal	Interest	Total	Annual Balance		Cumm Balance
2003		214,500		214,500		35,750	35,750	178,750	178,750	1,300,000
2004			7,150	7,150		71,500	71,500	(64,350)	114,400	1,300,000
2005	10,121		4,576	14,697		71,500	71,500	(56,803)	57,597	1,300,000
2006	42,206		2,304	44,509		71,500	71,500	(26,991)	30,606	1,300,000
2007	74,611		1,224	75,835		71,500	71,500	4,335	34,942	1,300,000
2008	79,366		1,398	80,764	10,000	71,500	81,500	(736)	34,206	1,290,000
2009	84,170		1,368	85,538	15,000	70,950	85,950	(412)	33,793	1,275,000
2010	89,021		1,352	90,373	20,000	70,125	90,125	248	34,041	1,255,000
2011	93,920		1,362	95,282	25,000	69,025	94,025	1,257	35,298	1,230,000
2012	98,869		1,412	100,281	30,000	67,650	97,650	2,631	37,929	1,200,000
2013	103,867		1,517	105,384	40,000	66,000	106,000	(616)	37,314	1,160,000
2014	108,915		1,493	110,408	45,000	63,800	108,800	1,608	38,922	1,115,000
2015	114,014		1,557	115,571	50,000	61,325	111,325	4,246	43,168	1,065,000
2016	119,164		1,727	120,890	60,000	58,575	118,575	2,315	45,483	1,005,000
2017	124,365		1,819	126,184	70,000	55,275	125,275	909	46,392	935,000
2018	129,618		1,856	131,474	80,000	51,425	131,425	49	46,441	855,000
2019	134,924		1,858	136,781	90,000	47,025	137,025	(244)	46,197	765,000
2020	140,282		1,848	142,130	100,000	42,075	142,075	55	46,252	665,000
2021	145,695		1,850	147,545	110,000	36,575	146,575	970	47,222	555,000
2022	151,161		1,889	153,050	120,000	30,525	150,525	2,525	49,747	435,000
2023	156,682		1,990	158,672	135,000	23,925	158,925	(253)	49,494	300,000
2024	162,258		1,980	164,238	145,000	16,500	161,500	2,738	52,232	155,000
2025	167,890		2,089	169,980	155,000	8,525	163,525	6,455	58,687	0
2026	173,579		2,347	175,926				175,926	234,613	0
2027	179,324		9,385	188,709				188,709	423,321	0
<b>TOTAL</b>	<b>2,684,023</b>	<b>214,500</b>	<b>57,349</b>	<b>2,955,871</b>	<b>1,300,000</b>	<b>1,232,550</b>	<b>2,532,550</b>	<b>423,321</b>		

**DETAILED LIST OF PROJECT COSTS**

This project plan is not meant to be a budget nor an appropriation of funds for specific projects, but a framework with which to manage projects. All costs included in the plan are estimates based on best information available. The City retains the right to delete projects or change the scope and/or timing of projects implemented as they are individually authorized by the City Council, without amending the plan.

All costs are based on 2002 prices and are preliminary estimates. The City reserves the right to increase these costs to reflect inflationary increases and other uncontrollable circumstances between 2002 and the time of construction. The City also reserves the right to increase certain project costs to the extent others are reduced or not implemented, without amending the plan. The tax increment allocation is preliminary and is subject to adjustment based upon the implementation of the plan.

**PROPOSED TIF PROJECT ESTIMATES**

Water Main Extension	\$690,000
Underground Utility Wires	\$385,000
Property Acquisition	
Stormwater Management	
Pedestrian Paths / Sidewalks	
Landscaping	
Organization and Administration	

**A DESCRIPTION OF THE METHODS OF FINANCING AND THE TIME WHEN SUCH COSTS OR MONETARY OBLIGATIONS RELATED THERETO ARE TO BE INCURRED**

***PLAN IMPLEMENTATION***

Projects identified will provide the anticipated services to the area. It is anticipated these improvements may be made over a seven year period. A reasonable and orderly sequence is outlined on the following page. However, public debt and expenditures should be made at the pace private development occurs to assure increment is sufficient to cover expenses.

The order in which public improvements are made should be adjusted in accordance with development and execution of developer agreements. The City reserves the right to alter the implementation of this plan to accomplish this objective.

Interest rates projected are based on current market conditions. Municipal interest rates are subject to constantly changing market conditions. In addition, other factors such as the loss of tax-exempt status of municipal bonds or broadening the purpose of future tax exempt bonds would affect market conditions. Actual interest expense will be determined once the methods of financing have been approved and securities issued.

If financing as outlined in this plan proves unworkable, the City reserves the right to use alternate financing solutions for the projects as they are implemented.

# City of Muskego TID #9

## Proposed Financing

	Amount
Water main extension	690,000
Underground Utility Wires	385,000
Property Acquisition	
Landscaping	
Organization and Admin.	
<b>Subtotal</b>	<b>1,075,000</b>
<i>Plus:</i>	
Maximum Discount	16,250
Capitalized Interest	214,500
Finance and Legal Fees	20,000
<b>Total Needed to Finance</b>	<b>1,325,750</b>
<i>Less :</i>	
Funds on Hand	0
Interest Earnings	(25,750)
<b>Total Financing</b>	<b>1,300,000</b>

**PROPOSED TIF PROJECT BORROWINGS**

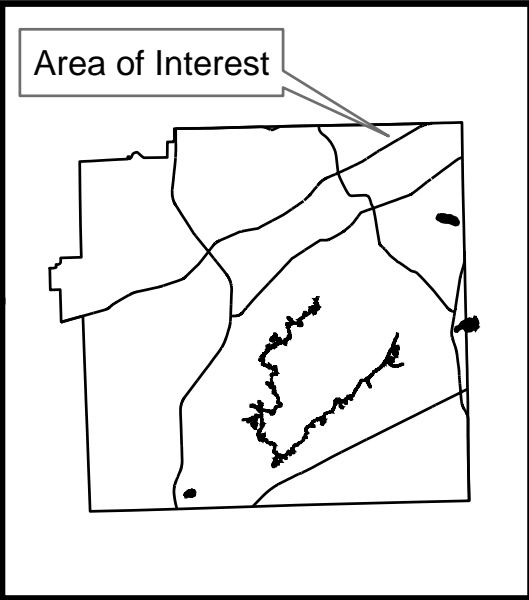
**CDA Bonds  
Issue No. 1  
Proposed Maturity Schedule  
\$1,300,000**

The 2003 projects are anticipated to be financed with General Obligation Bonds to be issued under authority of Wisconsin Statutes Chapter 67. The interest rate used for this is 5.5%.

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2003		35,750	35,750
2004		71,500	71,500
2005		71,500	71,500
2006		71,500	71,500
2007		71,500	71,500
2008	10,000	71,500	81,500
2009	15,000	70,950	85,950
2010	20,000	70,125	90,125
2011	25,000	69,025	94,025
2012	30,000	67,650	97,650
2013	40,000	66,000	106,000
2014	45,000	63,800	108,800
2015	50,000	61,325	111,325
2016	60,000	58,575	118,575
2017	70,000	55,275	125,275
2018	80,000	51,425	131,425
2019	90,000	47,025	137,025
2020	100,000	42,075	142,075
2021	110,000	36,575	146,575
2022	120,000	30,525	150,525
2023	135,000	23,925	158,925
2024	145,000	16,500	161,500
2025	<u>155,000</u>	<u>8,525</u>	<u>163,525</u>
<b>TOTAL</b>	1,300,000	1,232,550	2,532,550

# Map 1: Tax Increment District 9 Boundaries

2/16/2014  
2:05:00 PM



**MAP SHOWING EXISTING USES AND CONDITIONS**

**MAP SHOWING PROPOSED PROJECTS**

## MAP SHOWING PROPOSED USES

## **PROPOSED CHANGES IN ZONING ORDINANCES**

The Planning Department staff is currently working with the Mayors Task Force on Economic Development to draft zoning district regulations which reflect the unique character of the Tess Corners neighborhood. This new District is preliminarily referred to as the HC-1 Tess Corners Historic Crossroads District. It is anticipated that the proposed district regulations and map amendments will be presented to the Plan Commission and Common Council in early 2003.

In addition, it is anticipated that substantial modifications to Zoning Districts and Zoning Ordinance text will occur in conjunction with the City-wide repeal and recreation of the Municipal Zoning Code. The Zoning Code project is being researched concurrent with the drafting of this Plan; its implementation is anticipated to occur in late 2004 or early 2005.

## **PROPOSED CHANGES IN MASTER PLAN, BUILDING CODES AND CITY ORDINANCES**

It is expected that this project plan will be complementary to the City's master plan. There are no proposed changes to the City's building codes or other City ordinances for the implementation of this project plan.

## **A LIST OF ESTIMATED NON-PROJECT COSTS**

Anticipated construction by private parties: \$3,050,400

## **RELOCATION**

It is not anticipated there will be a need to relocate any persons or businesses in conjunction with this project plan. In the event relocation becomes necessary at some time during the implementation period, the City will take the following steps and actions.

Before negotiations begin for the acquisition of property or easements, all property owners will be provided an informational pamphlet prepared by the Wisconsin Department of Commerce and if any person is to be displaced as a result of the acquisition, they will be given a pamphlet on "Relocation Rights". The City will provide each owner a full narrative appraisal, a map showing the owners of all property affected by the proposed project and a list of all or at least ten neighboring landowners to whom offers are being made.

The City will file a relocation plan with the Department of Commerce and shall keep records as required in Wisconsin Statute Section 32.27.

## **ORDERLY DEVELOPMENT OF THE CITY**

TID No. 9 contributes to the orderly development of the City by providing the opportunity for continued growth in tax base and aesthetics and residential character in a developed portion of the City. TID No. 9 will assist the City in the redevelopment along Janesville Road and will compliment the CDA Redevelopment Plan for Redevelopment District No. 1.

**PARCEL LIST**

<b>TAX KEY NUMBER</b>	<b>TID 9 NAME</b>	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>
2162.992	Hallada	54400	81300	135700
2162.993	Russ'	134100	120700	254800
2162.994	Bierer	70600	136100	206700
2162.996	Heritage Church	exempt		
2162.996.001	Heritage Church	29700	116000	145700
2162.997	Zillig	740000	3137400	3877400
2162.998	Katzner	68800	77800	146600
2162.999	Wanasek	161100	294900	456000
2162.999.001	Lincoln	148600	297400	446000
2165.972	St Pauls	exempt		
2165.973	Salentine	449000	1481400	1930400
2165.974	St Pauls	exempt		
2165.975	St Pauls	exempt		
2165.976	Schuster	97300	266700	364000
2165.977	Shanklin	56500		56500
2165.978	BioSource	77300	620800	698100
2165.982	Schaumberg	deleted		
2165.983	Schaumberg	deleted		
2165.984	Waukesha	exempt		
2165.984.001	Waukesha	exempt		
2165.985	Schaumberg, Paul	63100	196300	259400
2165.986	Smith	38100	122000	160100
2165.989.001	Schaumberg	61800	105500	167300
2165.989.002	City of Muskego	exempt		
2165.996.006	BioSource	11800		11800
2165.999	Kurth	55100	62700	117800
2167.007.006	Thelen	64000	1458300	1522300
2167.065	Augustine	38700	120400	159100
2167.066	Rader	38900	177800	216700
2167.067	Haupt	39900	144700	184600
2167.068	Peterson	40900	134000	174900
2167.993	Wollman	33500	77500	111000
2167.994	Wollman	37000	73900	110900
2167.995.007*	Jewel Osco	118700		
2167.995.010*	Jewel Osco	100000		
2167.995.011*	Redman/Maciolek	310600		124200
2167.995.012*	Redman/Maciolek	342000		194100
2167.995.013*	Redman/Maciolek	263800		310600
2167.995.014*	Redman/Maciolek	124200		342000

<b>TAX KEY NUMBER</b>	<b>TID 9 NAME</b>	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>
2167.995.015*	Redman/Maciolek	194100		263800
2167.997	Bushberger	49600	189900	239500
2167.998	Atonement	exempt		
2167.999	Don Mgmt	224000	1176900	1400900
2168.961	TC School	exempt		
2168.963	Lamb	55500	64900	120400
2168.982	TC Fire	exempt		
2168.983	Ulfeng	36600	126800	163400
2168.984	Baas	45400	97800	143200
2168.985	Waukesha	exempt		
2168.986.001	Knapp	42900	126500	169400
2168.986.002	LeDoux	44100	100100	144200
2168.986.003	Yanko	43300	135200	178500
2168.987	Waukesha	exempt		
2168.988	Kirchoff	38200	93600	131800
2168.989	Smith	42900	94200	137100
2168.990	Mather	49500	89100	138600
2168.991	Cameron	33900	97000	130900
2168.992	Ciula	29400	89100	118500
2168.993	Smith	16300	113200	129500
2168.994	Bunchkowski	19100	120300	139400
2168.996	E&K Land	99800	244400	344200
2168.997	Kelsenberg	44000	71500	115500
2168.999	St Pauls	exempt		
2172.998	Bank One	121200	242200	363400
2172.998.002	Janesville Medical	284100	2007500	2291600

**OPINION OF ATTORNEY FOR THE CITY ADVISING WHETHER THE PLAN IS COMPLETE AND COMPLIES WITH WISCONSIN STATUTES, SECTION 66.1105**

November 25, 2002

**SAMPLE**

Mark Slocomb, Mayor  
City of Muskego  
W182 S8200 Racine Avenue  
Muskego, Wisconsin 53150

**RE: City of Muskego, Wisconsin Tax Incremental District No. 9**

Dear Mayor:

As City Attorney for the City of Muskego, I have reviewed the project plan and various resolutions passed by the City Council, Plan Commission and Joint Review Board regarding Tax Incremental District No. 9 located in the City of Muskego. In my opinion, the project plan is complete and complies with Section 66.1105 of the Wisconsin Statutes.

Sincerely,

Attorney \_\_\_\_\_  
City of Muskego