

Final

PROJECT PLAN AMENDMENT

# City of La Crosse, Wisconsin

Tax Incremental District No. 20

Boundary Amendment #1

Subtraction of Property



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Prepared by:

Ehlers  
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Roseville, MN 55113

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**BUILDING COMMUNITIES. IT'S WHAT WE DO.**

## KEY DATES

Organizational Joint Review Board Meeting Held:	June 3, 2024
Public Hearing Held:	June 3, 2024
Approval by Plan Commission:	June 3, 2024
Adoption by City Council:	June 13, 2024
Approval by the Joint Review Board:	July 30, 2024

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# SECTION 1:

## Executive Summary

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### DESCRIPTION OF DISTRICT

Tax Incremental District (“TID”) No. 20 (“District”) is a 30-acre Blighted Area District created on July 9, 2020. The District was created to:

- provide a means of feasibly funding public infrastructure, property acquisition, and development incentives to eliminate blighted conditions throughout the area.

### Purpose of Amendment

The purpose of this amendment, referred to hereafter as the Plan, the Amendment, or the Plan Amendment, is to subtract territory from the District as permitted under Wis. Stat. § 66.1105(4)(h)2. Kwik Trip is seeking to build a newer, larger store on two parcels, which will subsequently be combined into a single tax parcel. Parcel number 17-10264-35 is located in TID 20, while the parcel it is to be combined with is outside the District boundary. In order to comply with Wisconsin Statutes, which only allow for whole tax parcels to be located in TIDs, the proposed Plan Amendment will subtract parcel 10264-35 from TID 20.

This is the first of four permitted territory amendments available for the District.

### Expected Termination of District

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

### Summary of Findings

As required by Wis. Stat. § 66.1105, and as documented in this Plan and the exhibits contained and referenced herein, the following findings are made:

1. That “but for” the creation of this District, the development projected to occur as detailed in this Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the City. In reaching this determination, the City has considered:

- The substantial investment needed to provide the public infrastructure necessary to allow for development within the District. Absent the use of tax incremental financing, the City is unable to fully fund this program of infrastructure improvements. *The Joint Review Board accepted this finding at the time the District was created.*

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 the following information:
  - Tax increment collections are expected to be sufficient to pay for the cost of all improvements made in the District.
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, as amended, is a blighted area as defined by Wis. Stat. § 66.1105(2)(ae)1., or was a blighted area at the time the District was created.
5. Based on the foregoing finding, the District remains 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 limitation as the percentage of equalized taxable property value that can be located within tax incremental districts does not apply to this Plan Amendment as no territory will be added to the District.
9. The Plan for the District is feasible and is in conformity with the Master Plan of the City.
10. 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).

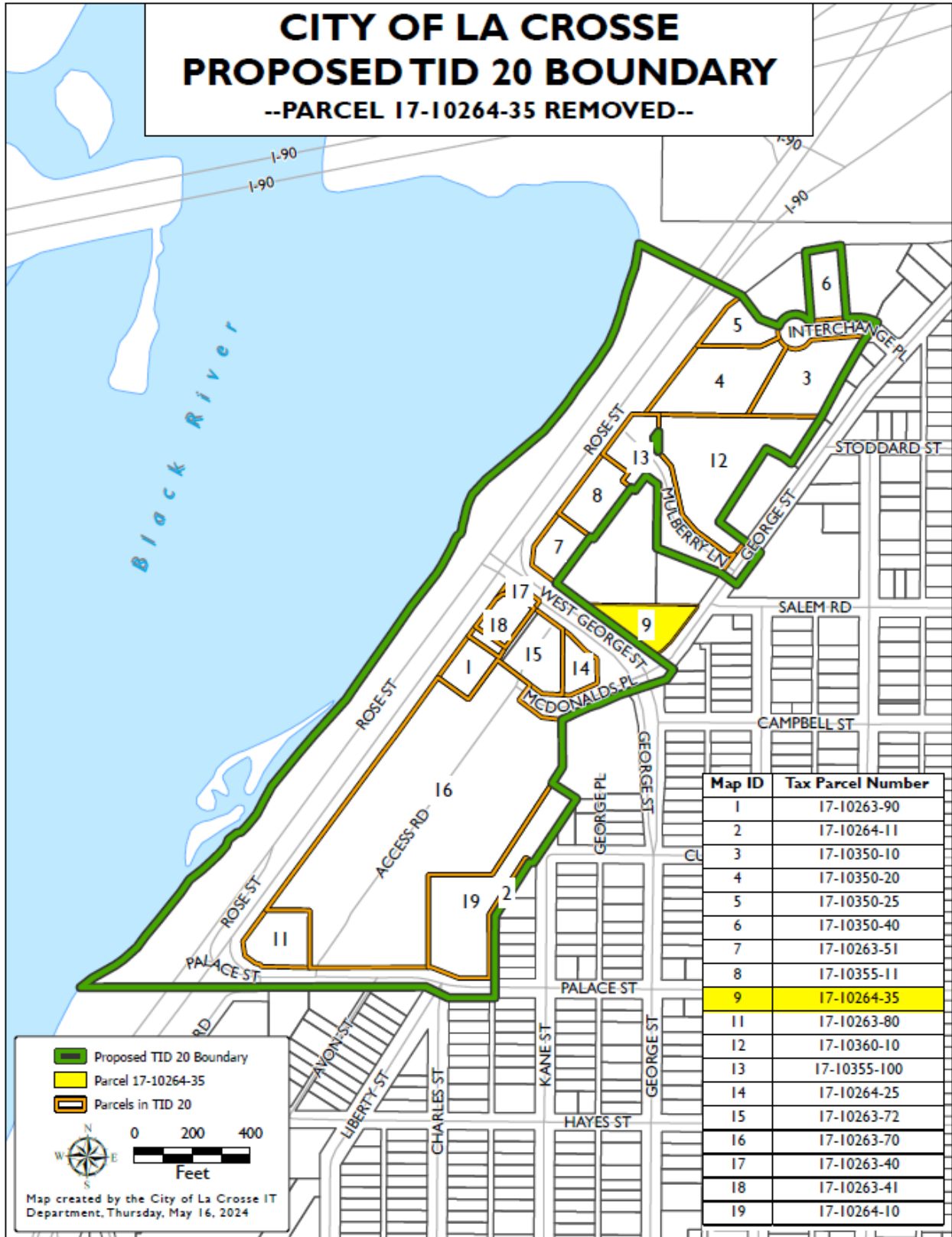
## **SECTION 2: Preliminary Map of Original District Boundary and Territory to be Subtracted**

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Map Found on Following Page.

# CITY OF LA CROSSE PROPOSED TID 20 BOUNDARY

--PARCEL 17-10264-35 REMOVED--

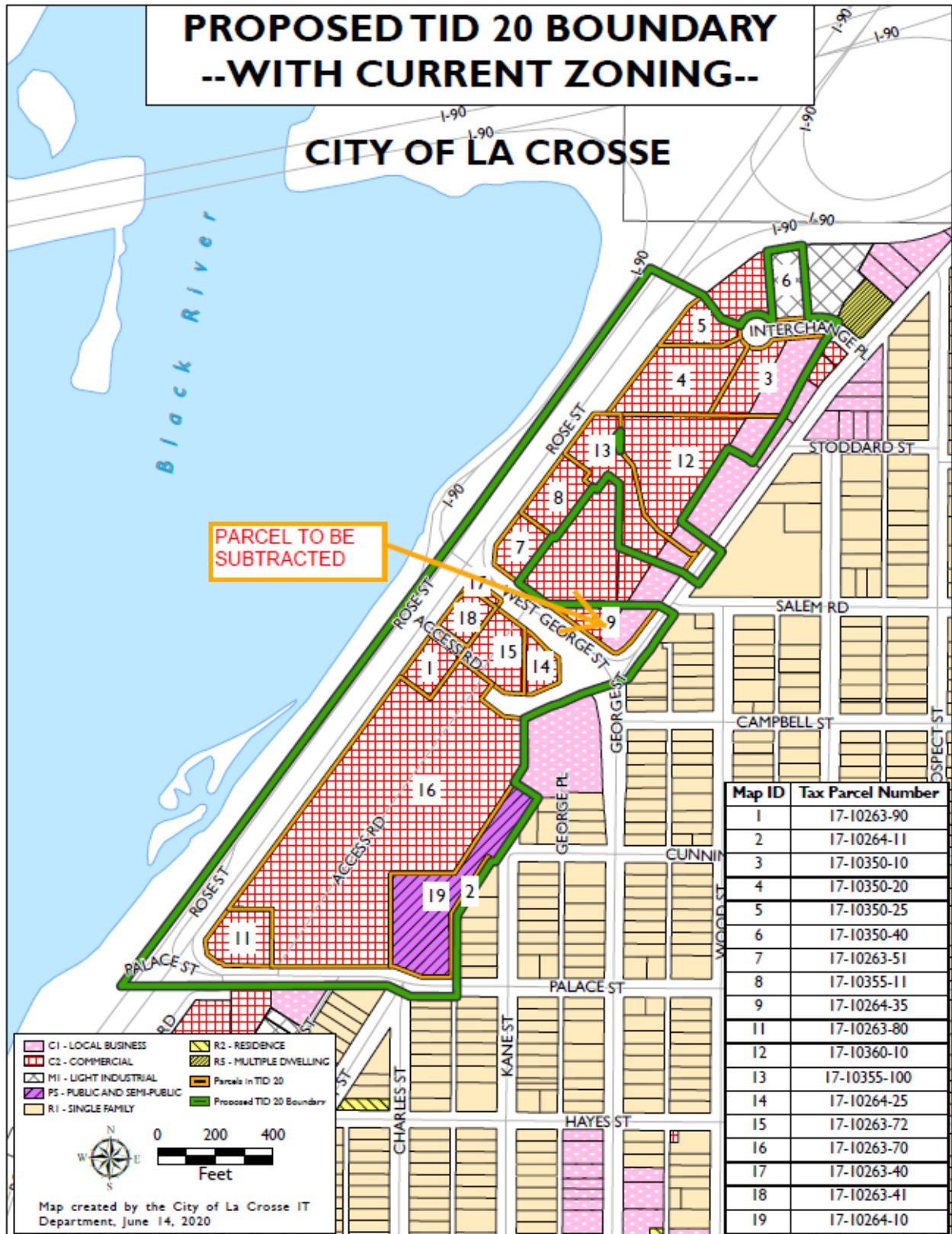


Map ID	Tax Parcel Number
1	17-10263-90
2	17-10264-11
3	17-10350-10
4	17-10350-20
5	17-10350-25
6	17-10350-40
7	17-10263-51
8	17-10355-11
9	17-10264-35
11	17-10263-80
12	17-10360-10
13	17-10355-100
14	17-10264-25
15	17-10263-72
16	17-10263-70
17	17-10263-40
18	17-10263-41
19	17-10264-10

## **SECTION 3: Map Showing Existing Uses and Conditions Within the Territory to be Subtracted**

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Map Found on Following Page.



# SECTION 4: Preliminary Identification of Parcels to be Subtracted

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Calculation of Estimated Value

Parcel Information			Assessed Value			Equalized Value <sup>1</sup>		
Parcel Number	Owner	Acreage	Land	Improvement	Total	Land	Improvement	Total
17-10264-35	Kwik Trip	0.78	286,600	472,000	<b>758,600</b>	325,300	535,700	<b>861,000</b>
<b>TOTALS</b>			<b>\$286,600</b>	<b>\$472,000</b>	<b>\$758,600</b>	<b>\$325,300</b>	<b>\$535,700</b>	<b>\$861,000</b>

1) Calculation based on aggregate assessment ratio of 88.11%.

# SECTION 5: Equalized Value Test

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No territory will be added to the District. Demonstration of compliance with the equalized value test is not required for this Plan Amendment.

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

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No project costs are being added or amended under the current Plan Amendment.

## SECTION 7: Map Showing Proposed Improvements and Uses Within the Territory to be Subtracted

There will be no change to the proposed improvements or uses within the District as a result of this amendment. A copy of this map can be found in the original Project Plan documents.

## SECTION 8: Detailed List of Prior Project Costs

The following chart summarizes the project costs included in the original Project Plan and estimated project costs. No project costs are being added or amended under the Plan Amendment.

City of La Crosse, Wisconsin							
Tax Increment District #20							
Estimated Project List from 2020 Creation Project Plan							
Project ID	Project Name/Type	Phase I 2020	Phase II 2022	Phase III 2023	Phase IV 2025	Phase V Thru Exp. Per.	Total (Note 1)
1	Public Infrastructure		250,000	250,000	250,000	90,000	840,000
2	Development Incentives					2,500,000	2,500,000
3	Property Acquisition		125,000	125,000	125,000	2,125,000	2,500,000
4	Creation Costs	20,000					20,000
5	Administration					140,000	140,000
<b>Total Projects</b>		<u>\$20,000</u>	<u>\$375,000</u>	<u>\$375,000</u>	<u>\$375,000</u>	<u>\$4,855,000</u>	<u>\$6,000,000</u>
Notes:							
Note 1 Project costs are estimates and are subject to modification							

## 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

The information and exhibits contained within this Section demonstrate that the District, as amended by the subtraction of territory, will remain economically feasible. The analysis in this section demonstrates that the overall cash flow of the District is not negatively impacted by subtracting the identified parcels.

### TID 20 Cash Flow

Year	Projected Revenues		Projected Expenditures			Balances			Year
	Tax Increments	Total Revenues	Other	Ongoing Planning & Administration	Total Expenditures	Annual	Cumulative	Liabilities Outstanding	
2021		-						0	2021
2022		-						0	2022
2023	6,414	6,414		7,500	7,500	(1,086)	(1,086)	0	2023
2024	-	-		7,500	7,500	(7,500)	(8,586)	0	2024
2025	-	-		7,500	7,500	(7,500)	(16,086)	0	2025
2026	-	-		7,500	7,500	(7,500)	(23,586)	0	2026
2027	-	-		7,500	7,500	(7,500)	(31,086)	0	2027
2028	-	-		7,500	7,500	(7,500)	(38,586)	0	2028
2029	-	-		7,500	7,500	(7,500)	(46,086)	0	2029
2030	-	-		7,500	7,500	(7,500)	(53,586)	0	2030
2031	-	-		7,500	7,500	(7,500)	(61,086)	0	2031
2032	-	-		7,500	7,500	(7,500)	(68,586)	0	2032
2033	-	-		7,500	7,500	(7,500)	(76,086)	0	2033
2034	-	-		7,500	7,500	(7,500)	(83,586)	0	2034
2035	-	-		7,500	7,500	(7,500)	(91,086)	0	2035
2036	-	-		7,500	7,500	(7,500)	(98,586)	0	2036
2037	-	-		7,500	7,500	(7,500)	(106,086)	0	2037
2038	-	-		7,500	7,500	(7,500)	(113,586)	0	2038
2039	-	-		7,500	7,500	(7,500)	(121,086)	0	2039
2040	-	-		7,500	7,500	(7,500)	(128,586)	0	2040
2041	-	-		7,500	7,500	(7,500)	(136,086)	0	2041
2042	-	-		7,500	7,500	(7,500)	(143,586)	0	2042
2043	-	-		7,500	7,500	(7,500)	(151,086)	0	2043
2044	-	-		7,500	7,500	(7,500)	(158,586)	0	2044
2045	-	-		7,500	7,500	(7,500)	(166,086)	0	2045
2046	-	-		7,500	7,500	(7,500)	(173,586)	0	2046
2047	-	-		7,500	7,500	(7,500)	(181,086)	0	2047
2048	-	-		7,500	7,500	(7,500)	(188,586)	0	2048
<b>Totals</b>	<b>\$6,414</b>	<b>\$6,414</b>	<b>\$0</b>	<b>\$195,000</b>	<b>\$195,000</b>				<b>Totals</b>

The cash flow is based on the present certified increment value and tax rate for the District. The only costs incurred by the District have been related to its creation and administrative costs.

**SECTION 10:  
Annexed Property**

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No territory is being added to the District as part of this Plan Amendment.

**SECTION 11:  
Estimate of Property to be Devoted to Retail Business**

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Pursuant to Wis. Stat. § 66.1105(5)(b), the City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District’s maximum expenditure period.

**SECTION 12:  
Proposed Changes of Zoning Ordinances, Master Plan,  
Map, Building Codes and City Ordinances**

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**Zoning Ordinances**

The City does not anticipate the need to change any of its zoning ordinances in conjunction with the implementation of this amended Project Plan.

**Master (Comprehensive) Plan and Map**

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

**Building Codes and Ordinances**

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

## **SECTION 13:**

### **Statement of the Proposed Method for the Relocation of any Persons to be Displaced**

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Should the continued 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 Amendment of the Tax Incremental District Promotes the Orderly Development of the City**

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This Plan Amendment relates only to a subtraction of property from the District in order to comply with statutory requirements associated with the boundaries of any tax increment district.

## **SECTION 15:**

### **List of Estimated Non-Project Costs**

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

- A public improvement made within the District that also benefits property outside the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.
- A public improvement made outside the District that only partially benefits property within the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.
- Projects undertaken within the District as part of the implementation of this Project Plan, the costs of which are paid fully or in part by impact fees, grants, special assessments, or revenues other than tax increments.

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

**SECTION 16:  
Legal Opinion Advising Whether the Plan is Complete  
and Complies with Wis. Stat. § 66.1105(4)(f)**

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**LEGAL DEPARTMENT**  
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City Attorney

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Deputy City Attorney

**Ellen R. Atterbury**  
Assistant City Attorney

May 29, 2024

Mayor Mitch Reynolds  
City of La Crosse  
400 La Crosse St  
La Crosse, Wisconsin 54601

RE: Project Plan for Tax Incremental District No. 20

Dear Mayor:

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

As City Attorney for the City of La Crosse, I have been asked to review the above-referenced project plan for compliance with the applicable statutory requirements. Based upon my review, in my opinion, the Project Plan for the City of La Crosse Tax Incremental District No. 20 is complete and complies with the provisions of Wisconsin Statute 66.1105.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen F. Matty".

Stephen F. Matty  
City Attorney

SFM:blb



**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.

Revenue Year	La Crosse County	City of La Crosse	School District of La Crosse	Western Technical College	Total	Revenue Year
2023	804	3,081	2,257	331	6,474	2023
2024	0	0	0	0	0	2024
2025	0	0	0	0	0	2025
2026	0	0	0	0	0	2026
2027	0	0	0	0	0	2027
2028	0	0	0	0	0	2028
2029	0	0	0	0	0	2029
2030	0	0	0	0	0	2030
2031	0	0	0	0	0	2031
2032	0	0	0	0	0	2032
2033	0	0	0	0	0	2033
2034	0	0	0	0	0	2034
2035	0	0	0	0	0	2035
2036	0	0	0	0	0	2036
2037	0	0	0	0	0	2037
2038	0	0	0	0	0	2038
2039	0	0	0	0	0	2039
2040	0	0	0	0	0	2040
2041	0	0	0	0	0	2041
2042	0	0	0	0	0	2042
2043	0	0	0	0	0	2043
2044	0	0	0	0	0	2044
2045	0	0	0	0	0	2045
2046	0	0	0	0	0	2046
2047	0	0	0	0	0	2047
2048	0	0	0	0	0	2048
<b>Totals</b>	<b>\$804</b>	<b>\$3,081</b>	<b>\$2,257</b>	<b>\$331</b>	<b>\$6,474</b>	