



City of Waukesha  
201 Delafield Street  
Waukesha, WI 53188  
Tel: 262.542.3700  
waukesha-wi.gov

## City of Waukesha Cover Sheet

<b>Committee:</b> Common Council	<b>Meeting Date:</b> 5/19/2026
<b>ID Number:</b> 26-03504	<b>Ordinance/Resolution Number:</b> <i>(if applicable):</i> 2026-8
<b>Name of Submitter:</b> Jennifer Andrews Community Development Director	<b>Target Next Board/Council Meeting Date:</b> May 5, 2026
<b>Agenda Item Title:</b> Resolution to Terminate of Tax Incremental Finance District 13.	

**Issue Before the Board/Council:**

Approve the resolution to terminate TID 13.

**Options & Alternatives:**

State statutes require termination.

**Additional Details:**

TID 13 was created in 2003 for the purposes of remediating a former landfill site and prepare that site for development. The properties in question had been a City landfill for many years. After the landfill closed an outdoor theater operated on the site for some time. In 2003 the theater had been closed for several years and the property was blighted. A great deal of garbage, appliances and peat related to the landfill still existed on the site hindering the economic feasibility of redevelopment.

TID 13 was created to assist with costs related to the landfill remediation so the land could be developed. At the time of its creation the district had an assessed value of \$314,000. The closing value of the district is \$8,133,100, an increase of \$7,819,100 in assessed value.

The development agreement for this district was the first Pay As You GO (PAYGO) style agreement we did. The developer used their own funds to conduct the remediation work and then received the increase in taxes generated from the development. Therefore, there was no borrowing done by the City for expenses related to activities in the district.

The amount of the PAYGO agreement was \$4,998,000 to be paid over the life of the district as it generated tax revenue. Also in the agreement was the ability of the city to recapture administrative fees (staff time and audit expense) up to \$35,000. A total of \$1,494,498.37 has been paid to the developer. The balance of the PAYGO will go unpaid since the district is closing.

**What is the Strategic Plan Priority this item relates to:**

**What impact will this item have on the Strategic Plan Priority?**



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**Financial Remarks:**

There is approximately \$66,000 in staff time that was charged to the TID since its inception that exceeded the cap of \$35,000 spelled out in the developer's agreement. At the time the thought was that, if the TIF performed well and met its PAYGO obligation, the additional \$66,000 could be paid by the final increment collected. Ultimately, not all of the parcels in the district were built upon and some had only minor buildings constructed. Therefore, the increment produced by the district is not able to cover those staff expenses from previous years.

We are proposing a budget amendment in a separate action item to pay for these staff costs from prior years. The final amount will be known after the final audit that is due in late summer. The expected amount is approximately \$66,280.

**Suggested Motion:**

I move to approve the resolution to terminate TID 13.

**Reviewed By:**

<b>City Attorney</b> Brian Running	<b>Date Reviewed</b>
<b>City Administrator</b> Anthony W. Brown <i>Anthony Brown</i>	<b>Date Reviewed</b> 04/27/2026

**Common Council  
of the  
City of Waukesha, Wisconsin**

**Resolution No. 2026 – 8**

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**Resolution Terminating Tax Incremental District 13  
and Accepting Remaining Debts**

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**Whereas** the City of Waukesha created Tax Incremental District (TID) 13 on May 20, 2003, and adopted the project plan in the same year; and

**Whereas** all TID 13 projects were completed in the prescribed allowed time; and

**Whereas** insufficient increment was collected to cover project costs;

**Now, therefore, be it resolved** that the City terminates TID 13; and

**Be it further resolved** the City Clerk shall notify, within 60 days of this resolution, or before April 15, 2027, whichever comes first, the Wisconsin Department of Revenue that TID 13 has been terminated; and

**Be it further resolved** that the City Clerk shall sign the required DOR Final Accounting Submission Date Form PE-223 agreeing to a date by which the City shall submit final accounting information to the Department of Revenue; and

**Be it further resolved** that the City of Waukesha shall accept all remaining debts for TID 13 as determined in the final audit by the City auditor, Baker Tilly US, LLC.

This Resolution was passed and adopted by the Common Council of the City of Waukesha this 5<sup>th</sup> day of May 2026.

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Alicia Halvensleben, Mayor

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Katie Panella, City Clerk