

**CITY OF NEENAH TAX INCREMENT DISTRICT #11
PROJECT PLAN**

PENDLETON DEVELOPMENT AREA



DATE ADOPTED BY COMMON COUNCIL: February 1, 2017
DATE ADOPTED BY JOINT REVIEW BOARD: February 2, 2017
EXPENDITURE DEADLINE: **February 1, 2033**
TID #11 EXPIRATION DATE: **February 1, 2038**

CITY OF NEENAH OFFICIALS AND STAFF

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Cari Lendrum
William Pollnow
Kathie Boyette
Marge Bates
Tamara Erickson
Christopher Kunz
Todd Stevenson
Lee Hillstrom
Jane Lang

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Aldersperson District 1
Aldersperson District 1
Aldersperson District 1
Aldersperson District 2
Aldersperson District 2
Aldersperson District 2
Aldersperson District 2
Aldersperson District 3
Aldersperson District 3
Aldersperson District 3

Jim Godlewski
Patricia Sturn
Mike Easker
Chris Haese
Brad Schmidt
Samantha Jefferson

City Attorney
City Clerk
Director of Finance
Director of Community Development
Deputy Director of Community Development
Office Manager of Community Development

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Director of Public Works/Member
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Fox Valley Technical College
Neenah Joint School District
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CITY OF NEENAH TAX INCREMENT DISTRICT #11
PROJECT PLAN
Effective January 1, 2017

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CITY OF NEENAH TAX INCREMENT DISTRICT #11
PROJECT PLAN
Effective January 1, 2017

SUMMARY FINDINGS

- District Name: City of Neenah Tax Increment District #11.
- Location: Pendleton Development Area.
- Purpose: Stimulate development, revitalization, and growth as a means to increase housing options and employment and to ensure a vital and healthy tax base.
- Effective Date: The effective date of the district for the capture of new taxable value within the boundaries of Tax Increment District #11 is January 1, 2017.
- Proposed Costs: Total Project Costs are projected to be \$3.74 million over the life of the District. All costs are based on 2017 prices and are preliminary estimates that are based on the best information available. The plan is not meant to be a budget nor an appropriation of funds for specific projects, but a framework within which to manage projects understanding the District can be in effect for a twenty year period allowed by Wisconsin Statute. The City of Neenah reserves the right to increase these costs to reflect inflationary increases and other uncontrollable circumstances between 2017 and the time of construction. The City retains the right to delete projects or change the scope and/or timing of projects implemented as the Common Council individually authorizes them, without amending the Plan.
- Project Financing: Capital financing of \$1,725,000, utilizing borrowing proceeds.
- Project Revenues: Tax Increment District #11 is projected to create \$14 million of tax base through its maximum life period (2017-2036). It will generate an estimated \$5.77 million in tax increments during that same period.
- Economic Study: Based on project expenditures and revenue levels, all obligations of TID #11 will be paid in full at the maximum closure date of the District. At that time, the District is projected to close with a surplus revenue of \$739,000. Upon closure and dissolution of the District, all accrued and unencumbered increments will be promptly distributed among the local taxing entities (School District, County, Vocational District and City) and all future tax revenues will be directly distributed to them.

CITY OF NEENAH TAX INCREMENT DISTRICT #11 PROJECT PLAN

Effective January 1, 2017

INTRODUCTION

This area is characterized by a large area of undeveloped property on the fringe of the City that is bound by low density residential development on three sides and a commercial corridor along its remaining border. The street network in the immediate area is in need of extension and circulation enhancements to improve traffic flow and safety. Pedestrian improvements are also warranted. The District consists of 32.5 acres of land currently zoned for mixed use development.

The District is being created based on the finding that the real property within the District is suitable for mixed-use development within the meaning of Wisconsin State Statute Section 66.1105(2)(cm). The map exhibiting Figure 2 illustrates existing uses and conditions of the District.

Tax increment financing provides the means for the City of Neenah to support economic development by upgrading public infrastructure, removing blight, completing environmental remediation, allowing for property assemblage, and awarding grants to qualified private sector recipients. Wisconsin's Tax Increment law allows the City to use property tax revenues from new development in the District to recover the City's investment in the District. After the Tax Increment District (TID) is created, the City has a 15-year period in which to make the public investment in support of private revitalization efforts. The law allows a 20-year maximum debt retirement period, during which time tax revenues generated by new development and other growth in the TID are applied by the City to pay the public investment made in the project. When all project and associated holding costs are paid off, the TID is dissolved and all subsequent tax revenues generated are distributed to all taxing entities.

Tax increment financing ensures that the public investment made in support of private economic development efforts is done in a financially feasible manner, and that the benefits of the investment are distributed fairly - first to the affected area, and ultimately to the community as a whole. It promotes and supports growth in the tax base which otherwise might not occur. The law also recognizes that since the City is the only taxing unit that assumes financial risk in a District, it is entitled within a prescribed time period to receive all new tax revenues of the TID as the source of paying off its public investment costs. All taxing entities subsequently receive future benefits from the expanded tax base that was generated as a result of the City's TID investment.

The general development objectives of this Plan are:

- Provide project and site improvements, including environmental remediation, utilities, streets, pedestrian ways, parking facilities and other improvements necessary for carrying out the development objectives of this Plan.
- Improve traffic circulation patterns through road improvements and site assemblage activities that promote ease, convenience, and safety for both pedestrian, vehicular, and public transit forms of transportation.
- Support committed public-private partnerships to achieve high value development projects.
- Provide cleared and fully improved sites for mixed-use projects to include residential, commercial, and retail development.
- Assemble land into parcels suitable for disposition and redevelopment.
- Promote a pattern of clustered development to preserve open space and maximize use of public infrastructure.
- Offer a superior quality of life that will attract and retain employers and employees.

BOUNDARIES

The boundaries of TID #11 are illustrated in Figure 1.

NAME OF DISTRICT

The name of the TID shall be City of Neenah, Tax Increment District #11 (TID #11).

CREATION DATE

The date of creation for the capture of all new taxable value created within TID #11 shall be January 1, 2017. This shall be used as the base in computing any increments that may accrue in the tax base for the District.

PROPOSED IMPROVEMENTS AND PROJECT COSTS

Table 1 provides a listing of proposed improvements and project costs for TID #11. These are the projected activities that may be required in the District at this time. However, as development and rehabilitation of the District begins to occur, it may dictate additions or deletions from the following list. The City of Neenah reserves the right to such additions and deletions to the project list to the full extent allowed by law. Proposed uses are illustrated in Figure 3. A half-mile buffer around TID #11 and in which project costs may be incurred is illustrated in Figure 4.

Project costs for TID #11 will encompass five areas:

1. Utility and Street Improvements - Funds will provide upgraded public utilities, streets and infrastructure to support development within the district.
2. Pedestrian Facilities – Off-street trails, sidewalks, and parks will be provided utilizing District funds.
3. Development Assistance - Funds will be provided to assist with activities such as utility and infrastructure installation, land assemblage, clearing, site preparation, and building construction at target sites where the private sector is committed to high value project that will increase the tax base. Cash grants to qualified private sector recipients may be provided as redevelopment assistance as well.
4. Beautification/Signage/Public Space – Funds will be provided to assist with beautification and signage efforts deemed to be necessary for the overall good of the District. Funds will also support the creation and enhancement of public areas, open space and recreational facilities to the benefit of the District.
5. Planning/Project Support - Administrative costs of managing district activities including promotion and development, engineering, environmental and organizational cost.

Table 1
Project Costs

| Project/Activity | Total Cost | Estimated Timing |
|-------------------------------------|-------------------|-------------------------|
| Redevelopment Assistance Incentives | \$2,015,000 | 2019-2029 |
| Pedestrian Facilities | \$195,000 | 2017-2025 |
| Utility & Street Improvements | \$1,280,000 | 2016-2024 |
| Beautification/Signage/Public Space | \$50,000 | 2017-2019 |
| Planning/Project Support | \$200,000 | 2017-2016 |
| TOTAL | \$3,740,000 | - |

NON-PROJECT COSTS

There are no anticipated non-project costs within TID #11.

RELOCATION

Some potential redevelopment projects could require the acquisition of private properties, which might involve the displacement of families or businesses. All individuals, families, and business operations that might be displaced as a result of the City’s activities are entitled to assistance in conformance with the requirements set forth in Chapter 32, Wisconsin Statutes, and the Federal Uniform Relocation Assistance and Real Property Acquisition Policies Act, as applicable.

MASTER PLAN, ZONING, BUILDING AND OTHER CODE CONSIDERATIONS

Proposed TID #11 is consistent with the goals, objectives and strategies of the City of Neenah Comprehensive Plan. The Comprehensive Plan specifically identifies the need for

maintaining a strong, diverse economic base that can provide steady employment with quality of jobs. In addition, the Comprehensive Plan states that the City should continually promote a variety of different housing types. The use of tax incremental financing is specifically identified in the Comprehensive Plan as a tool the City should use as a means to accomplish development and revitalization objectives throughout the City. City partnership and support, through the formation of TID #11, will be required for successful and sustained local economic growth to occur -- much the same as the initiatives taken in the Southpark Industrial Center, Downtown and Westside business corridors. Appropriate zoning designations and regulations are in place to manage development in the District. No changes to zoning or building codes are anticipated.

ECONOMIC FEASIBILITY STUDY

Total revenues generated from property tax increments are projected to offset total costs, within the maximum allowed 20-year life of the District. Consequently, the proposed TID #11 is economically feasible. Projected tax base growth is presented in Appendix A, and a financing plan and feasibility analysis is presented in Appendix B.

The total projected costs of public improvements and activities over the life of the District (2017-2036) are projected to be \$3.74 million. The District is expected to create \$14 million of tax base through its maximum life period (2017-2036) and will generate an estimated \$5.77 million in tax increments during that same period.

Based on projected expenditure and revenue levels, all obligations of TID #11 will be paid by the termination date of the District at which time the District is projected to have a surplus revenue of \$739,000. Upon closure and dissolution of the District, all remaining unencumbered increments will be promptly distributed among all taxing entities (School District, County, Vocational District and City). Following closure and dissolution, the tax base created as a result of development in the District will directly benefit the taxing entities and all future tax revenues will be directly distributed to them.

Recognizing that all taxing entities involved in the District will accrue significant long-term benefits from the projected success of TID #11, the City realizes that each entity is also a continuing partner in its progress, in that they will forego tax benefits on new development in the District until it is dissolved. Appendix C shows the projected increments over the life of the District, apportioned among the four entities, based on the formula prescribed by the Wisconsin Department of Revenue.

The following economic assumptions have been applied when developing the Project Plan for TID #11:

- The base equalized value of TID #11 has been established at \$145,000, which was the equalized value of real estate and personal property within this area on January 1, 2017.

- The current equalized tax rate of \$24.30 is assumed to remain level throughout the life of the District. For purposes of the Economic Feasibility Study, the equalized tax rate of \$24.30 was utilized in all calculations.
- General Obligation (G.O.) Notes and Bonds represent annual capital borrowing for public investment in the District. Repayment of principal will occur on a schedule to match with accruing tax increments.
- All interest rates have been projected at 3.00%, approximately the same level as current Aa/AA-rated G.O. Notes. Guidance for estimating future rates was provided by the City’s financial advisor. No attempt has been made to anticipate cyclical rate changes in future years. Principal and interest payments of future scheduled debt installments are being planned to match the estimated tax increments generated on an annual basis.

FINANCING

The City of Neenah plans the use of G.O. Notes and Bonds or other permitted loan instruments in order to finance or refinance the costs of TID #11. City borrowing will be phased to coincide with need and refinancing schedule as necessary to properly manage the District’s affairs.

Another option for financing is the use of developer-funded or “pay as you go” financing which minimizes the risk of non-performance of the TID to the City, while still assisting development that would not occur without assistance of a tax increment district. The type and method of financing each project in this District shall be made on a project by project basis to support the success of the District.

Repayment costs will be funded from tax increments generated by new tax base growth in the District.

ORDERLY DEVELOPMENT

The creation of TID #11 will promote the City’s goal of orderly and sustained development. By supporting efforts to improve the District, the City will help to ensure a healthy tax base and economy for the entire community.

EXISTING USES AND CONDITIONS

Figure 2 illustrates the existing land use patterns and conditions of real property within TID #11.

FINDINGS

- Land within TID #11 is suitable for mixed-use development.
- No percentage of the district will be devoted to retail business.

- The development and revitalization of property within TID #11 will significantly enhance the value of all property in the District. Supporting private investment at key sites will increase property values District-wide.
- It is estimated that as of January 1, 2017, using equalized values, the base value of TID #11 plus the increment values of TID #5, TID #6, TID #7, TID #8, TID #9 and TID #10, totals \$181,743,300, which is 9.13% of the total of all taxable property in the City of Neenah as shown below. State law requires that those values not exceed 12%

| | | |
|----------------------------------|-----------------|--------|
| TID #5 Increment Value (est) | \$11,116,100 | |
| TID #6 Increment Value (est) | \$28,820,800 | |
| TID #7 Increment Value (est) | \$82,835,500 | |
| TID #8 Increment Value (est) | \$54,115,700 | |
| TID #9 Increment Value (est) | \$4,753,000 | |
| TID #10 Increment Value (est) | \$(42,800) | |
| TID #11 Base Value (est) | \$145,000 | |
| | | |
| Total | \$181,743,300 | |
| | | ÷ |
| Total City Equalized Value (est) | \$1,991,660,100 | =9.13% |
| | | |

- Based on projected expenditures and revenues all obligations of TID #11 will be paid in full prior to dissolution of the District.

**CITY OF NEENAH TAX INCREMENT DISTRICT #11
PROJECT PLAN**
Effective January 1, 2016

FIGURES

FIGURE 1 – BOUNDARY MAP

FIGURE 2 – CURRENT LAND USES

FIGURE 3 – FUTURE LAND USES

FIGURE 4 – HALF-MILE BUFFER AREA

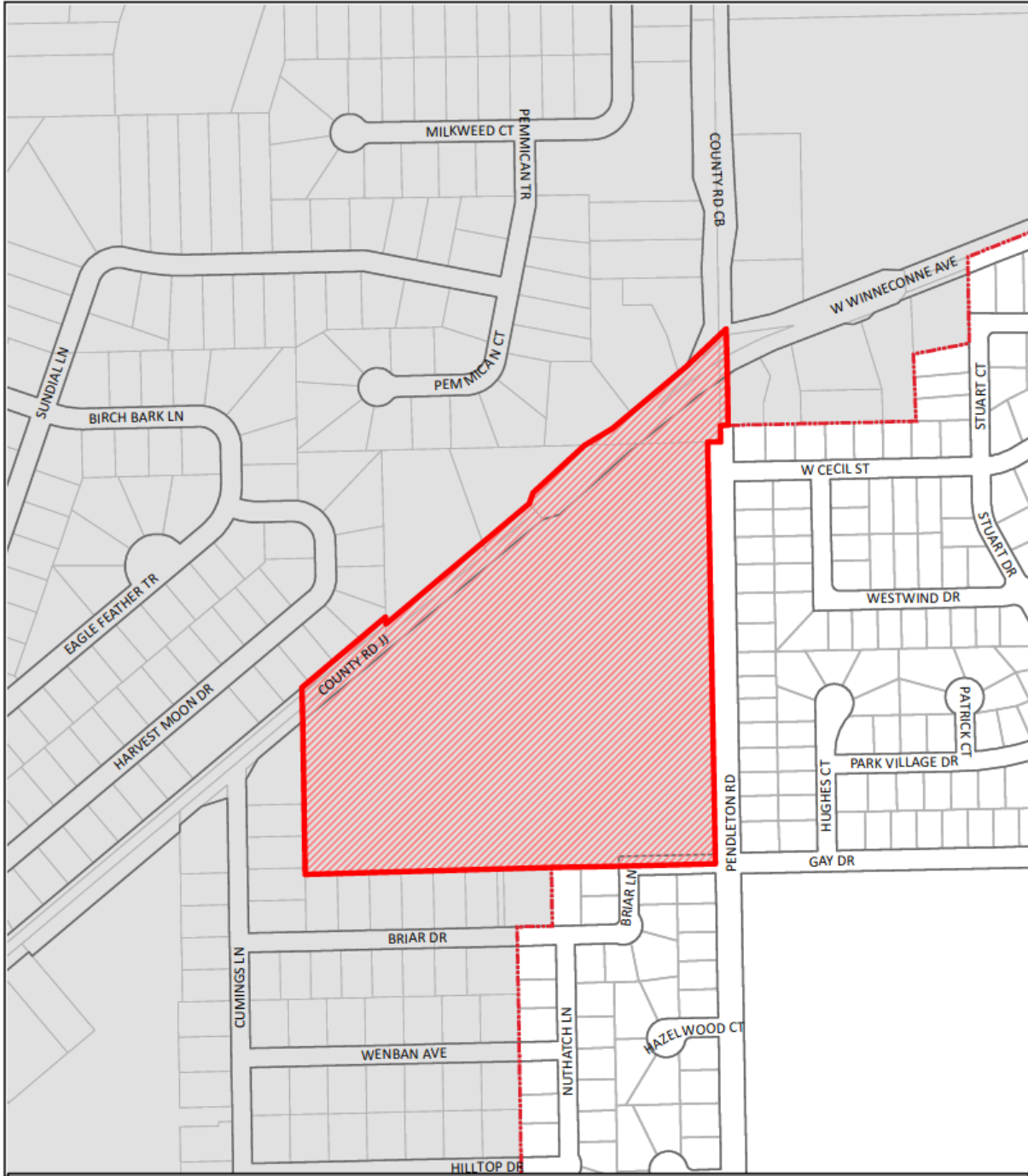
APPENDICES

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APPENDIX B – FINANCING & FEASIBILITY PLAN

**APPENDIX C – SCHEDULE OF PROJECTED TAX INCREMENTS APPORTIONED AMONG
TAXING ENTITIES**

APPENDIX D – CITY ATTORNEY’S OPINION







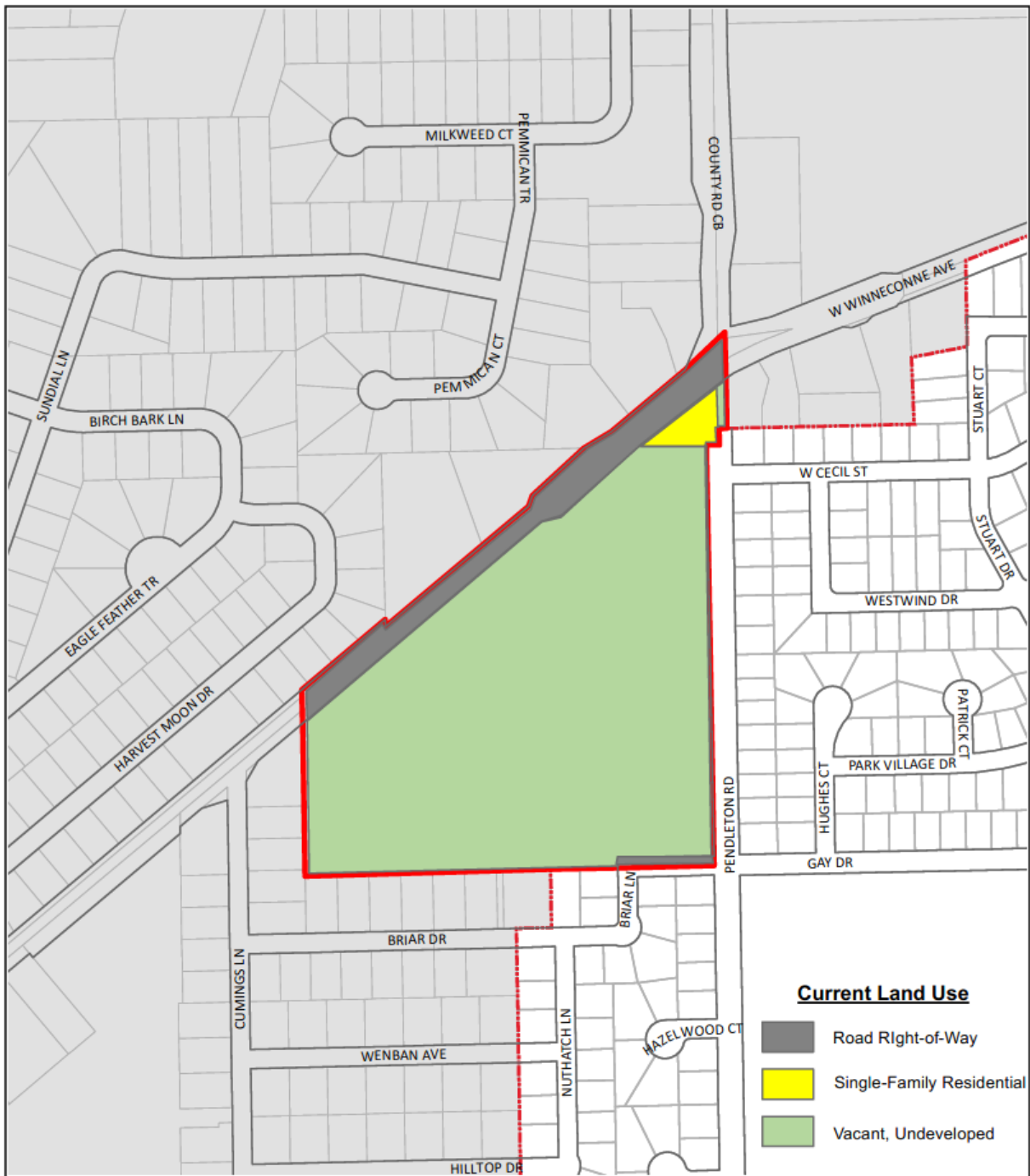
-  TID 11
-  City of Neenah
-  Town of Neenah

FIGURE 1
Tax Increment Financing District #11
TID Boundary Map

1 inch = 384 feet 



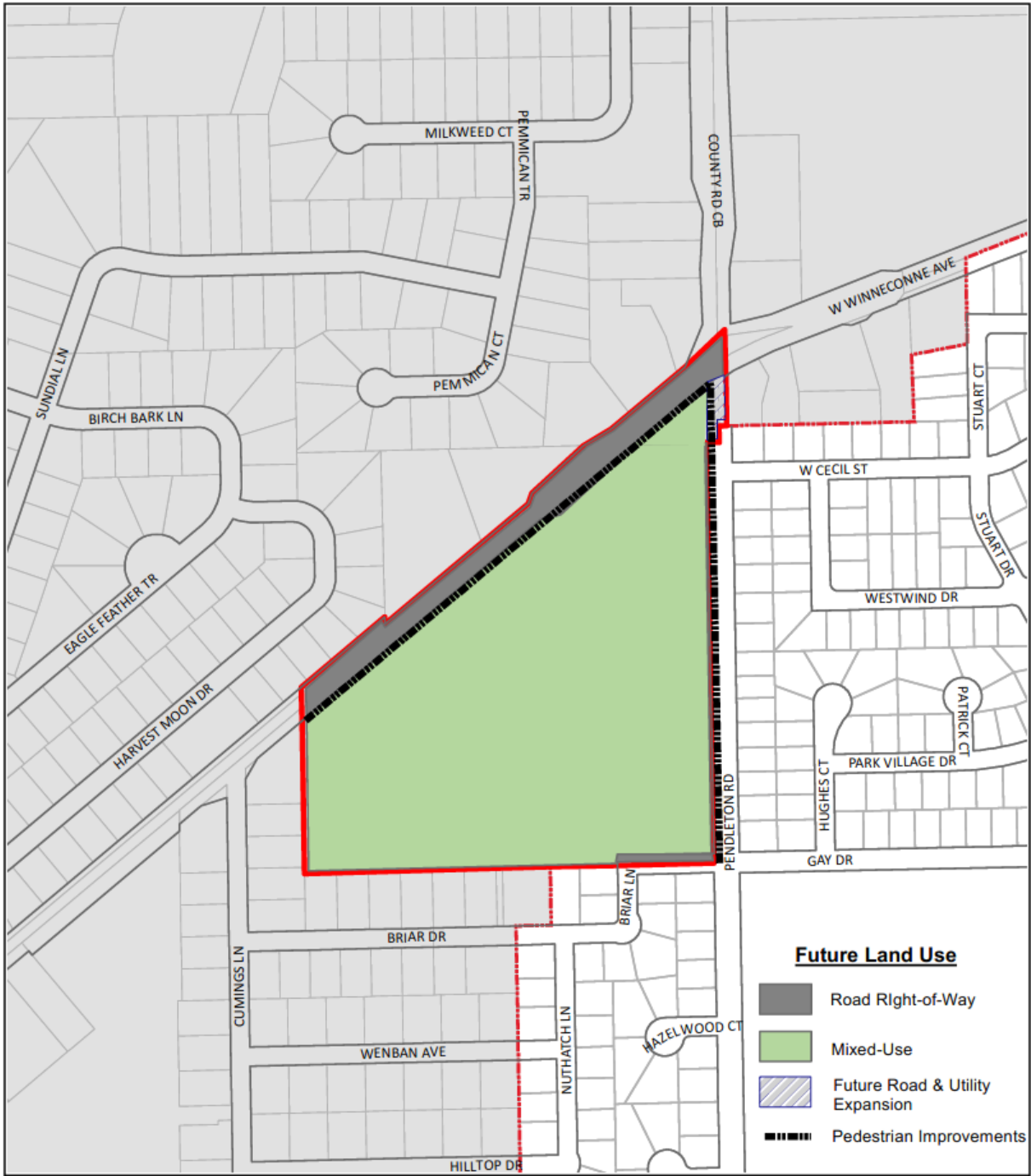


- TID 11
- City of Neenah
- Town of Neenah

FIGURE 2
Tax Increment Financing District #11
Current Land Use

1 inch = 384 feet

Neenah
WISCONSIN

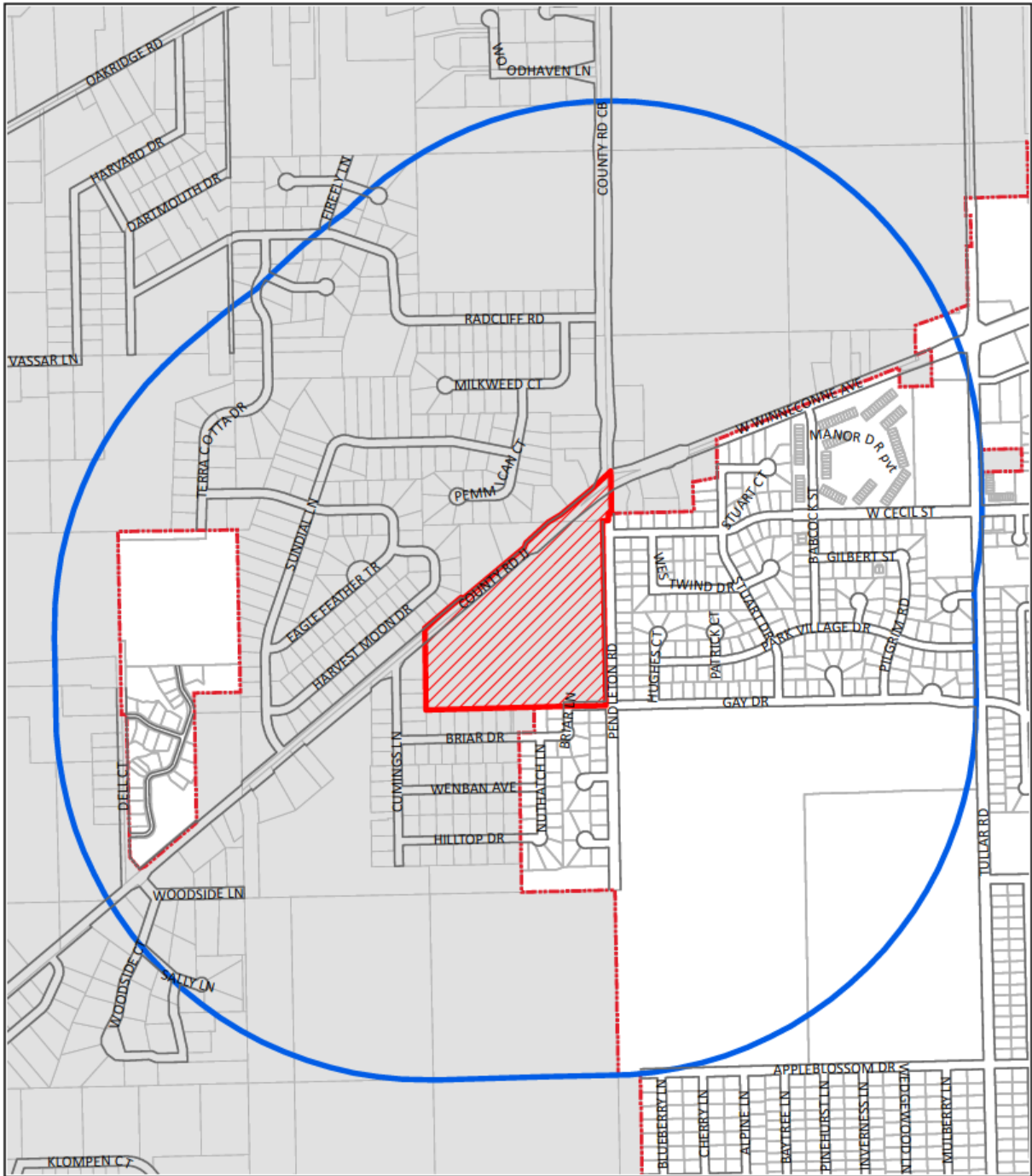


- TID 11
- City of Neenah
- Town of Neenah

FIGURE 3
Tax Increment Financing District #11
Future Land Use

1 inch = 384 feet









-  1/2 Mile Buffer
-  TID 11
-  City of Neenah
-  Town of Neenah

FIGURE 4
Tax Increment Financing District #11
1/2 Mile Buffer Area

1 inch = 876 feet





**APPENDIX B
FINANCING & FEASIBILITY PLAN**

| | Years | | | Project Costs | | | | Other Costs | | Capital Borrowing | | Total Annual Plan Costs | Projected Revenues | | | Total Annual Plan Revenues | Total Cumulative Plan Revenues | Net Excess Revenue Over Costs | Cumulative Revenue Over Costs | |
|-------------------------------------|----------|-----------------|---------------------------|---------------------------------|-----------------------|---------------------------|----------------------------|---------------------------------------|------------------|-------------------|------------------------|-------------------------|-----------------------|----------------------------------|----------------------------|----------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------|
| | TID Year | Value Base Year | Increment Collection Year | Re devel. Assistance Incentives | Pedestrian Facilities | Utility & Access Improve. | Planning & Project Support | Beautification/ Signage/ Public Space | Admin/ Interest | Other | Debt Service Principal | | Debt Service Interest | Property Tax Increment Projected | Computer Exemption Payment | | | | | Land Lease/ Other |
| | 1 | 2017 | 2018 | \$0 | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$0 | 15,000 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$15,000) | (\$15,000) | |
| | 2 | 2018 | 2019 | 0 | 65,000 | 320,000 | 50,000 | 0 | 35,000 | 1,000 | 0 | 86,000 | 58,320 | 0 | 0 | 58,320 | 58,320 | (27,680) | (42,680) | |
| | 3 | 2019 | 2020 | 40,320 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 66,070 | 160,890 | 116,640 | 0 | 0 | 116,640 | 174,960 | (44,250) | (86,930) | |
| | 4 | 2020 | 2021 | 80,640 | 65,000 | 320,000 | 0 | 0 | 40,000 | 1,000 | 67,077 | 199,260 | 174,960 | 0 | 0 | 174,960 | 349,920 | (24,300) | (111,230) | |
| | 5 | 2021 | 2022 | 120,960 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 96,014 | 279,030 | 233,280 | 0 | 0 | 233,280 | 583,200 | (45,750) | (156,980) | |
| | 6 | 2022 | 2023 | 161,280 | 65,000 | 320,000 | 50,000 | 50,000 | 40,000 | 1,000 | 97,920 | 417,400 | 291,600 | 0 | 0 | 291,600 | 874,800 | (125,800) | (282,780) | |
| | 7 | 2023 | 2024 | 201,600 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 132,157 | 403,045 | 349,920 | 0 | 0 | 349,920 | 1,224,720 | (53,125) | (335,905) | |
| | 8 | 2024 | 2025 | 241,920 | 0 | 320,000 | 0 | 0 | 40,000 | 1,000 | 135,147 | 441,415 | 349,920 | 0 | 0 | 349,920 | 1,574,640 | (91,495) | (427,400) | |
| | 9 | 2025 | 2026 | 241,920 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 138,002 | 452,290 | 349,920 | 0 | 0 | 349,920 | 1,924,560 | (102,370) | (529,770) | |
| | 10 | 2026 | 2027 | 241,920 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 142,142 | 452,290 | 349,920 | 0 | 0 | 349,920 | 2,274,480 | (102,370) | (632,140) | |
| | 11 | 2027 | 2028 | 241,920 | 0 | 0 | 50,000 | 0 | 40,000 | 1,000 | 146,406 | 502,290 | 349,920 | 0 | 0 | 349,920 | 2,624,400 | (152,370) | (784,510) | |
| | 12 | 2028 | 2029 | 241,920 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 150,956 | 452,448 | 349,920 | 0 | 0 | 349,920 | 2,974,320 | (102,528) | (887,038) | |
| | 13 | 2029 | 2030 | 200,600 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 114,557 | 371,700 | 349,920 | 0 | 0 | 349,920 | 3,324,240 | (21,780) | (908,818) | |
| | 14 | 2030 | 2031 | 0 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 118,151 | 171,258 | 349,920 | 0 | 0 | 349,920 | 3,674,160 | 178,662 | (730,156) | |
| | 15 | 2031 | 2032 | 0 | 0 | 0 | 35,000 | 0 | 40,000 | 1,000 | 84,038 | 168,600 | 349,920 | 0 | 0 | 349,920 | 4,024,080 | 181,320 | (548,836) | |
| Projected Closure Date | 16 | 2032 | 2033 | 0 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 86,562 | 133,603 | 349,920 | 0 | 0 | 349,920 | 4,374,000 | 216,317 | (332,519) | |
| | 17 | 2033 | 2034 | 0 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 45,781 | 91,108 | 349,920 | 0 | 0 | 349,920 | 4,723,920 | 258,812 | (73,707) | |
| Current Maximum Closure Date | 18 | 2034 | 2035 | 0 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 51,508 | 96,961 | 349,920 | 0 | 0 | 349,920 | 5,073,840 | 252,959 | 179,252 | |
| | 19 | 2035 | 2036 | 0 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 26,111 | 70,019 | 349,920 | 0 | 0 | 349,920 | 5,423,760 | 279,901 | 459,153 | |
| | 20 | 2036 | 2037 | 0 | 0 | 0 | 0 | 0 | 40,000 | 1,000 | 26,401 | 70,018 | 349,920 | 0 | 0 | 349,920 | 5,773,680 | 279,902 | 739,055 | |
| | | Totals | | \$2,015,000 | \$195,000 | \$1,280,000 | \$200,000 | \$50,000 | \$755,000 | \$19,000 | \$1,725,000 | \$270,625 | \$5,034,625 | \$5,773,680 | \$0 | \$0 | \$5,773,680 | | \$739,055 | n/a |

APPENDIX C
SCHEDULE OF PROJECTED TAX INCREMENTS
APPORTIONED AMONG TAXING ENTITIES

| | | | ** ESTIMATED APPORTIONMENT among TAXING ENTITIES ** | | | | |
|------------|--|--|--|--------------------------------------|--|---|---|
| TID | Tax Increment Collection Year | Projected Tax Increment | Neenah School District 35.00% | City of Neenah 37.60% | Winnebago County 22.80% | Fox Valley Technical College 4.60% | State of Wisconsin 0.00% |
| 1 | 2018 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | 2019 | 58,320 | 20,412 | 21,928 | 13,297 | 2,683 | 0 |
| 3 | 2020 | 116,640 | 40,824 | 43,857 | 26,594 | 5,365 | 0 |
| 4 | 2021 | 174,960 | 61,236 | 65,785 | 39,891 | 8,048 | 0 |
| 5 | 2022 | 233,280 | 81,648 | 87,713 | 53,188 | 10,731 | 0 |
| 6 | 2023 | 291,600 | 102,060 | 109,642 | 66,485 | 13,414 | 0 |
| 7 | 2024 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 8 | 2025 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 9 | 2026 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 10 | 2027 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 11 | 2028 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 12 | 2029 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 13 | 2030 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 14 | 2031 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 15 | 2032 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 16 | 2033 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 17 | 2034 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 18 | 2035 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 19 | 2036 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |
| 20 | 2037 | 349,920 | 122,472 | 131,570 | 79,782 | 16,096 | 0 |



January 5, 2017

Mr. Chris Haese
Director of Community Development & Assessment
211 Walnut Street
Neenah, WI 54956

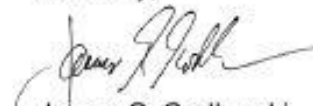
RE: City of Neenah Tax Increment Finance District #11

Dear Mr. Haese:

You have asked me for a legal opinion as to the legal sufficiency and statutory compliance of the Project Plan for the City of Neenah Tax Increment Finance District #11 ("Project Plan"). I have reviewed the Project Plan for said district as well as the appendices attached thereto in relation to their compliance with the provisions of Sections 66.1105 generally and 66.1105(4)(f) specifically, Wis. Stats. It is my opinion that the TID #11 Project Plan is in compliance with all of the provisions of Sections 66.1105(2)(g) and 66.1105(4)(f), Wis. Stats. This opinion is being offered in accordance with the requirements of Section 66.1105(4)(f), Wis. Stats.

If you have any questions concerning this matter, please contact me at your convenience.

Sincerely,



James G. Godlewski
City Attorney

JGG