

Wednesday, September 9, 2026

7:00 PM

McFarland Municipal Center
5915 Milwaukee St, McFarland
Community Room

AGENDA

The public may attend in-person or remotely through the Zoom webinar or telephone options listed below. *Please Note: Virtual attendance is offered as a convenience, but technical difficulties beyond the Village's control may prevent or limit its availability at any meeting. The public is encouraged to attend the meeting in person to assure full access to the proceedings.*

PLEASE CLICK THE LINK BELOW TO JOIN THE ZOOM WEBINAR:

<https://us02web.zoom.us/j/86502644772>

Or by Telephone: +1 (312) 626-6799

Webinar ID: 865 0264 4772

Press *9 to raise/lower hand. Press *6 to mute/unmute.

1. CALL TO ORDER, ROLL CALL.
2. PUBLIC APPEARANCES.
 - a. This is an opportunity for attendees to provide public comment on matters that are not on the agenda. Attendees desiring to provide public comment on specific items on the agenda may do so at the time that agenda item is brought up. Zoom attendees wishing to speak should type their name, address, and the relevant agenda item in the Q&A feature within the online meeting platform. Zoom attendees may also register in support or opposition of an item through the Q&A feature. In person attendees should fill out a public comment form and turn into the meeting chairperson. When you are called upon to speak, state your name, address, and provide your public comment. Please adhere to the 3-minute time limit. Written comments will not be read into the record during the meeting but may be sent to community.development@mcfarland.wi.us to be included with the agenda materials.
3. APPROVAL OF MINUTES.
 - a. Motion to approve the minutes of the July 8, 2026, Community Development Authority meeting.
4. CLOSED SESSION.
 - a. Discussion and action to convene into Closed Session in accordance with Wis. Stats. 19.85(1)(e) to deliberate or negotiate the investment of public funds or other specified public business whenever competitive or bargaining reasons require a closed session, specifically related to real estate and development incentive negotiations within the pre-development agreement with Elvehjem Acres LLC and Bliffert Southwest Holdings LLC for the development of a new business park.
5. RECONVENE INTO OPEN SESSION.
6. BUSINESS.
 - a. Discussion and action to make a recommendation to the Village Board to approve creation of Tax Increment District #7, a mixed-use district near the intersection of Elvehjem Road and CTH AB.
7. SCHEDULE NEXT MEETING DATE.
 - a. Wednesday, October 14 at 7:00 PM.

8. ADJOURNMENT.

Any person who has a qualifying disability as defined by the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format should contact the McFarland Municipal Center at (608)838-3153, 5915 Milwaukee Street, McFarland, Wisconsin, or village.clerk@mcfarland.wi.us by 2:00 p.m. at least 5 business days prior to the meeting so that any necessary arrangements can be made to accommodate each request. If the meeting or request is less than 5 business days from the meeting, requests for accommodations may still be made and reasonable efforts will be made to accommodate each request.

Community Development Authority

MINUTES

July 8, 2026

Members Present: Kathy Annen, Luke Fessler, Josh Ostermann, Kurt Zimmerman, Elizabeth Yszenga

Members Absent: Anthony Hennes, Zachary Dixon

Staff Present: Andrew Bremer, Kong Thao

1. CALL TO ORDER.

Annen called the meeting to order at 7:00 P.M.

2. PUBLIC APPEARANCES.

There were no public appearances.

3. APPROVAL OF MINUTES.

- a. Motion to approve the minutes of the June 10, 2026, CDA meeting.

Annen motioned to approve the minutes of the June 10, 2026, CDA. Seconded by Fessler. Motion passed 5-0.

4. CLOSED SESSION.

- a. Discussion and action to convene into Closed Session in accordance with Wis. Stats. 19.85(1)(e) to deliberate or negotiate the investment of public funds or other specified public business whenever competitive or bargaining reasons require a closed session, specifically related to real estate and development incentive negotiations within the pre-development agreement with Elvehjem Acres LLC and Bliffert Southwest Holdings LLC for the development of a new business park

Annen motioned to enter closed session on a roll call vote. Yszenga seconded the motion. Roll call vote passed 5-0. Meeting moved into closed session at 7:02 PM.

5. RECONVENE INTO OPEN SESSION.

- a. Motion to reconvene into open session to discuss items of business discussed in closed session.

Annen motioned to reconvene into open session. Yszenga seconded the motion. Motion passed 5-0. Meeting moved into open session at 7:47 P.M.

6. BUSINESS

- a. Discussion regarding creation of a new tax increment finance district near the intersection of Elvehjem Road and CTH AB related to the potential relocation of Bliffert Lumber.

Bremer provided summary on the progress and changes made to the proposed TID #7 Project Plan, highlighting a new funding opportunity recently started by the Wisconsin Economic Development Corporation (WEDC) under their Rail Modernization Tax Credit Program. Bremer commented on future dates for the project, Village meetings dates and public hearing events.

8. SCHEDULE NEXT MEETING DATE.

- a. Wednesday, August 12, 2026 at 7:00 P.M.

9. ADJOURNMENT.

Annen motioned to adjourn. Fessler seconded the motion. Motion carried 5-0. Meeting adjourned at 7:52 P.M.

VILLAGE OF
McFarland
SUMMARY SHEET

MEETING DATE: Wednesday, September 9, 2026

SECTION: Business

DEPARTMENT: Community Development

CONTACT: Andrew Bremer, Comm & Eco Dev Director

AGENDA ITEM: Discussion and action to make a recommendation to the Village Board to approve creation of Tax Increment District #7, a mixed-use district near the intersection of Elvehjem Road and CTH AB.

PREVIOUS ACTION:

[February 11, 2026](#), CDA reviewed the draft conceptual site plan from Bliffert Lumber and discussed the potential parcels to include in the TID and the type of TID to create.

[April 23, 2026](#), CDA reviewed the draft TID Project Plan maps.

[May 13, 2026](#), CDA reviewed the first draft of the TID Project Plan.

[May 26, 2026](#), Village Board discussion regarding TID Project Plan.

[June 10, 2026](#), CDA reviewed second draft TID Project Plan.

[June 16, 2026](#), Plan Commission reviewed the draft TID Project Plan.

[July 8, 2026](#), CDA discussed and reviewed progress on draft TID Project Plans.

[July 9, 2026](#), Joint Review Board organizational meeting.

[August 10, 2026](#), Joint Review Board reviewed the draft TID Project Plan.

[August 10, 2026](#), Public Information Meeting on the draft TID Project Plan.

[August 18, 2026](#), Plan Commission Public Hearing.

September 8, 2026, Village Board discussion regarding TID Project Plan.

ISSUE SUMMARY:

Included in the packet is a copy of the TID #7 Project Plan. The Project Plan has been revised to account for some adjustments to the projected revenues and expenditures since the August 18th Plan Commission public hearing. Bliffert Lumber has provided an updated concept that includes the addition of another 12,000 square foot warehouse facility as shown in the packet.

This would require slightly shorting the cul-du-sac and rail spur into the property. The concept is presented for informational purposes and is in keeping with the overall purpose and intent of the Project Plan. The updated concept required minor modifications to the projected expenditure, revenue and cash flow analysis.

Staff have learned of a new State tax credit (2025 WI Act 242) that became available in April through the Wisconsin Economic Development Corporation (WEDC) for [Rail Infrastructure Modernization](#). The program provides tax credits up to 50% of new rail infrastructure up to \$2M per credit application. The WEDC has \$10M in annual funding on a first come first serve basis. Either Bliffert Lumber or the Village would be eligible for the tax credit depending on whoever incurs the expenditures. A WI income/franchise tax return must be filed for the taxable year in which the eligible expenditures were incurred (and certified by WEDC) along with the



appropriate Credit Schedule attached to the tax return. If the Village claimed the credit, it would have to file Form 4T, *Wisconsin Exempt Organization Business Franchise or Income Tax Return*, for the applicable taxable year. The credit must be claimed on a tax return filed within 4 years of the unextended due date of the return (or within 4 years of the 15th day of the 4th month beginning after the end of the taxable year of the Village, if claimed by the Village). If the claimant cannot use the credit to offset WI tax, the claimant may sell or otherwise transfer the credit to another entity who is subject to Wisconsin taxes under 71.02, 71.23, or 71.43, Wis. Stats., or it may be carried forward by the claimant and used to offset tax in a future taxable year. The credit may be sold or transferred in whole or in part. The claimed credit must be used within 5 taxable years after the taxable year for which it is claimed. A transferee must use the credit within the same time limitation of the original claimant. The Project Plan in the packet has been updated to assume Bliffert Lumber takes the lead on the construction of the rail improvements with a 50% cost reimbursed by the TID and 50% through the WEDC tax credit program, subject to approval of a development agreement between Bliffert and the Village if the TID is approved.

The Plan Commission held the required public hearing at their August 18 meeting (postponed from the previously planned July 21st meeting). Prior to holding the public hearing, the Village held a public information meeting on the proposed TID on August 10 (postponed from the previously planned July 9 PIM). Per Village ordinance, written notification regarding the PIM and public hearing was mailed to all property addresses within the Village and within 400 feet of the proposed TID. Approximately 45 people attended the August 10 PIM either in person or online. A [recording of the presentation is available](#) for review. At the [public hearing](#) two individuals registered in support of the TID and two individuals spoke in favor of the TID.

There were no public comments in opposition of the TID received at the public hearing. The packet includes written public comments received by the Department concerning the creation of the TID.

The TID Project Plan is a document that explains:

- The area (Tax Increment District) where the Village intends to use Tax Increment Financing (TIF) to support community and economic development goals.
- The projects the Village intends to undertake over the life of the TID and the estimated costs of those projects.
- The development outcomes the Village anticipates will occur over the life of the TID due to the completion of the proposed projects, including projected tax increment revenues.
- The projected financial feasibility of the TID (cash flow) based on the projected project costs and tax increment revenues.

It is important to note that approval of a TID Project Plan does not approve any specific project expenditures or approve any specific development proposals contemplated in the Project Plan.

After a TID Project Plan is approved by the Plan Commission, Village Board, and Joint Review Board, any specific project expenditure will need to be approved by the Village Board on a case by case basis. It is at that time that more specific information on the design and costs of the



proposed project will be available. Similarly, the proposed development envisioned in the Project Plan will need approval by the Village Board or Plan Commission once more detailed zoning, site and building design plans are submitted by property owners for approval.

In preparing the Project Plan, the Village must demonstrate that the projected revenues will be sufficient to pay for the projected expenditures prior to the TID's closure (year 2047). In developing financial cash flow projections, it is common to take a conservative approach regarding revenue projections (e.g. new development, property appreciation rate, and annual changes in tax rate) and assume higher estimated project expenditures. This approach often leads to Project Plans that only show a positive cash flow occurring in the final years of a TID's life. This is the case with the draft Project Plan provided in the packet as shown in Table 8 (page 22). The actual cash flow of the TID will depend on the actual costs and revenues for every year over the life of the TID. The actual performance of the TID is analyzed on a yearly basis by the Village's financial auditors, staff, and Village Board.

The public road and utility cost estimates were provided by the Village Engineer and the estimated rail improvements were provided by railroad design engineers at WATCO, which oversees operations of the Wisconsin & Southern Railroad. The Project Plan assumes the rail project costs are financed using a loan from the WisDOT under their [Freight Rail Road Infrastructure Improvement Program \(FRIIP\)](#). Through this program, the project can obtain a 10-year loan at 2% interest, which is roughly half the interest rate of the 2025 capital projects borrowing. The Village also submitted a request for Federal appropriations through Senator Baldwin and Representative Pochan offices for an 80% Federal match for the rail improvements. Unfortunately, neither office elected to submit our project to the Appropriations Committee for consideration in the upcoming federal funding bill due to limited funding and the number of requests received for those funds.

The three parcels proposed for the new TID are further described below. Included in the packet is a map that illustrates development concepts for each property. The concept for Parcel #3 has already been approved by the Village.

- Parcel #1 is 22.3 acres and includes the proposed Elvehjem Acres business park including the proposed Bliffert Lumber lot and three additional lots ranging in size from 1.8 to 2.0 acres. There are no specific users identified for the non-Bliffert lots at this time. This concept has not been officially approved by the Village, nor has any rezone or subdivision plat; however, the intent of the concept is to support planning for the project TID Project Plan.
- Parcel #2 is a 15.7 acres and is owned by the same owner (Kevin Urso) as Parcel #1. The majority of this parcel is open space/wetland. Urso previously presented to the Plan Commission a concept for 7 townhouse units on this parcel. Urso is considering creating a plat of condominium for the townhouses (owner occupied); however, a final determination regarding owner vs. renter occupied units has not been determined. This concept has not been officially approved by the Village, nor has any rezone or subdivision plat; however, the intent of the concept is to support planning for the proposed TID Project Plan.
- Parcel #3 is 7.4 acres and is owned by Lakestone Properties. This is Lot 18 of the Sperle



Corners subdivision and is planned for three multifamily apartment buildings totaling 117 units. This subdivision plat was approved by the Village Board on October 28, 2025.

Background information regarding Tax Increment Financing

Tax Increment Financing (TIF) is the most commonly and widely used economic development tool for municipalities in the State and has been in existence since 1976. The process to create, manage, amend, and close TIF districts (TIDs) is regulated under [Wis. Statute 66.1105](#). The Wisconsin Department of Revenue provides State oversight of TIF districts. According to the DOR, there are 1,400 active TIDs in the State. The DOR maintains a [TIF Manual](#) for those interested in a deeper dive into the TIF mechanics, processes and requirements. Common definitions and terms related to Tax Increment Financing:

- TIF (Tax Increment Financing). An economic development financing tool.
- TID (Tax Increment District). The area/boundary where TIF is used.
- Project Plan. A document explaining the financial details, development plans and maps for the TID.
- Base Value. The total value, as equalized by DOR, of the real property located within the TID as of the creation date of the TID.
- Current Value. The total equalized value of the real property in the TID as of January 1 of the current year, certified annually on approximately October 1.
- Tax Increment. The taxes levied by all overlying taxing jurisdictions on the value between the base value and the current value of the TID. The municipality that manages the TID uses these taxes to pay for the approved project costs.
- Value Increment. The difference in value between the Base Value and the Current Value of the TID. This is the amount of property value that can be attributed to the TID investment used to generate the tax increment that pays for the investments.

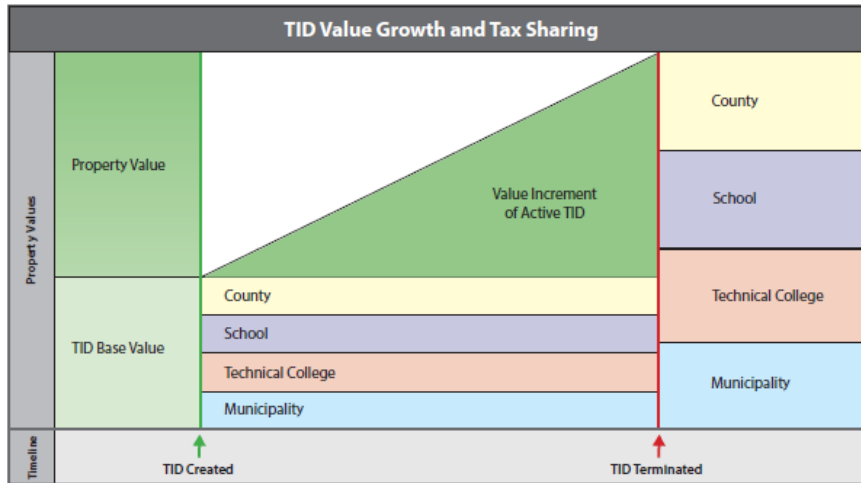
Below is a graphic from the DOR TIF Manual that explains how TIF works:



B. How TIF Works

When a municipality creates a TID, the municipality and other taxing jurisdictions agree to support their operation from the existing tax base within the TID. They agree the municipality will use the taxes on the value increase in the TID to pay for the investment.

1. Sharing the tax base



Essentially, TIF allows a municipality to use the Tax Increment generated within the TID to pay for investments made within the TID that lead to the generation of the Tax Increment. The basic tenants of the creation of a TID is the finding that *but for* the use of TIF the development proposed (Tax Increment) would not occur or would occur to a lesser extent or timeframe; the economic benefits of the TID, as measured by increased employment, business and personal income and property value (Value Increment), are sufficient to compensate for the cost of the improvements; and the benefits of the proposed TID outweigh the anticipated tax increments to be paid to the overlaying taxing jurisdictions.

Generally speaking, there are five types of TIDs: Industrial (15/20), Mixed-Use (15/20), Blighted (22/27), Rehabilitation & Conservation (22/27), and Environmental (22/27). Each type of TID has a maximum expenditure period (first value) and maximum life (second value). The maximum expenditure period is the time during the life of a TID where the municipality may complete projects within the TID, including public works projects or development incentives.

During the remaining five years of the TID, a municipality may only continue to pay down existing TID related debt service and pay for administrative, organizational, legal and accounting services related to managing the TID. The declaration of TID type is based on the type of land that makes up 50% or more of the area in the TID. The proposed TID boundary corresponds with areas identified for Business Park and Medium Density Residential in the [Village's 2023 East Side Neighborhood Plan](#).

Mixed-Use TIDs can only include lands proposed for newly platted residential use if it does not exceed 35%, by area, of the real property in the TID and the residential development meets other qualifications. "Newly platted" refers to land that has not been previously subdivided or is currently subject to a replat as defined in Wis. Stat. 236.02(11). The proposed TID includes approximately 28% of the area for newly platted residential uses. Under state law, increment revenue may only be spent on newly platted residential development in a mixed-use TID if the



TID includes less than 35% of lands proposed for newly platted residential use and if one of the following applies:

1. Density of the residential housing is at least three units per acre. Proposed multi-family residential development in TID #7 would correspond to the Village's East Side Neighborhood Medium Density Residential Future Land Use Category. Chapter 4 of the plan describes these areas as having typical net densities of 5-15 units per acre with individual developments up to 20 dwelling units per acre, with further increases considered for legally restricted affordable housing or developments along existing or future transit corridors.
2. Residential housing is located in a conservation subdivision (not applicable)
3. Residential housing is located in a traditional neighborhood development (not applicable)

Other customary TID boundary creation requirements include that only properties within the municipality can be included in the TID, only whole parcels can be included, and the boundaries of the TID must be continuous. The draft TID boundary map follows these state statute requirements. There are three proposed properties for inclusion in the TID totaling 45.35 acres.

The total Base Value (current assessment values) is approximately \$470,000. State Statute requires that the total assessment value of parcels proposed for inclusion in a new TID, plus the Value Increment of all existing TIDs in the municipality (\$146,109,300), can't exceed 12% of the Total Equalized Value of properties in the municipality (\$1,897,900,400). This is known as the 12% compliance test. According to the DOR, the Village's 2026 percentage is 7.70%. The creation of the new TID is anticipated to increase this value to approximately 7.72%. Thus, even with the creation of the new TID, the Village will have remaining capacity to create or amend existing TIDs in the future.

It is important to note, that the creation of a TID in itself does not create specific obligations of the municipality in terms of approval of certain development proposals or the expenditure of funding. Those decisions are made on a case-by-case basis after the TID is created. In addition to the CDA's role in developing the draft TID Project Plan other meetings will need to be held in order to consider approval of the new TID. This includes a public hearing by the Plan Commission, approval by the Plan Commission, approval by the Village Board and approval by the Joint Review Board. Under Wis. State Statute 66.1105, the final decision regarding whether to create or amend the boundaries of an existing TIF District is under the authority of the Joint Review Board (JRB). The JRB is made up of the Village President, Public Member nominated by the Village President, a member of the McFarland School District, a member of Dane County, and a member of Madison Technical College. Once a TIF District is created, the Village Board has final authority over the annual budgeting and use of TIF district revenues.

FINANCIAL/BUDGET IMPACT:

The Village's 2026 Capital Improvement budget includes \$25,000 in funding related to various expenses to create the TID. This includes funding for consultant expenses to create the TID Project Plan, public notification expenses, and required Department of Revenue creation fee (\$1,000). These costs are reimbursable from future tax increment if the TID is approved. Costs



to provide assistance with land acquisition, railroad, road, and utility infrastructure, and the costs to acquire the existing Downtown lumberyard would be finalized as part of the proposed real estate and development agreements contemplated in the predevelopment agreement. These expenses would then likely occur in 2027, allowing the Village to plan for those expenditures as part of the 2027-2031 Capital Improvement Plan and 2027 Budget. Funding for the potential acquisition of the existing Bliffert Lumber properties would be from existing Tax Increment District #4, via donation of surplus revenue from TID #3.

VILLAGE PLAN REFERENCE:

This proposed project is supported by a number of existing Village plans.

2025-2026 Village Board Strategic Plan

- *Objective 1: Attract and enhance new and existing restaurants, retail, light industrial, office, mixed-use, and civic uses in the downtown area, USH 51/Farwell corridor, East Side Growth Area, and surrounding areas.*
- *Objective 2: Develop incentives for business growth such as incubator programs, tax increment financing districts, and recruitment/retention.*
- *Action Step III: Consider development opportunities created through Pre-Development Agreement with Bliffer Lumber and Elvehjem Acres.*

2023 East Side Plan

The Elvehjem Acres property is identified in [Chapter 4, Master Plan Concept](#), for future Business" or Medium Density Residential, including Map Note #2 which further explains: *This 22-acre parcel is adjacent to an existing rail corridor, which offers an opportunity for a niche rail-support industry. The property is uniquely buffered by wetlands and a major road. Siting an industrial use should take advantage of these buffers, as well as use building architecture to minimize its impact on adjacent uses. If a niche industrial use is not found, medium-density residential is preferred.* Chapter 4 describes the "Business" future land use category as *"including office buildings, office-showrooms, warehouses, and light industrial buildings that offer retail trade, or services for individuals or businesses. Typical implementing zoning districts include: General Commercial (C-G), Commercial Park (C-P), Highway-Commercial (C-H), Limited Commercial (C-L), and Manufactured-Intensive Commercial (M-IC)."*

2023 Economic Strategic Plan

Strategy #2: Expand Commercial and Industrial Land Base. McFarland only has one remaining vacant industrial zoned property and needs additional commercial and industrial land. The Village is in the unique position to be programming new space in the community via the East Side Plan as the property along McFarland's east side is available and prime for development to meet the community's needs for the next several years. Additional work to be done in tandem with development includes extending utilities, road construction, and potentially creating Tax Increment Districts. Expanding the land available for commercial and industrial development is an invitation for investment which facilitates wage and income growth, growth in the tax base, and quality of life for residents. Expanding the land base allows for existing businesses to grow locally - retaining the relationships between themselves and their



labor force as well as the communities that have nurtured them. Additionally, land availability can be a competitive advantage to attract outside investment into the community.

Strategy #6: Attract New Commercial/Retail/Service Businesses. Retail and commercial businesses will be best located in existing commercial corridors, downtown, and newly planned mixed-use buildings within the East Side neighborhood. The redevelopment of the existing lumberyard is specifically mentioned on page 30: The lumberyard and several of the older residential lots present opportunities for redevelopment to higher density residential, mixed-use, and commercial development and on page 44: "The current site of Chase Lumber near downtown is a prime redevelopment site. Village staff should engage in conversation with company representatives to initiate or continue the discussion."

2017 Comprehensive Plan

The [Future Land Use Map](#) identifies the existing lumberyard property for future Downtown uses. Figure 4.1 further defines this as *"land uses and activities here are designed to create vibrant places and community gathering spots. Desirable land uses include commercial services, retail, restaurants, lodging, office, multiple family residential (mainly in upper stories), and institutional, including on sites and/or buildings that mix uses."* Redevelopment of the Downtown lumberyard is also supported by the following:

- *Land Use Initiative #4: Implement and Update Plans for Downtown Revitalization.*
- *Land Use Policy #5: Actively promote infill development and redevelopment where opportunities present themselves, particularly for underutilized properties along Terminal and Triangle Drive, Highway 51, Farwell Street, and the downtown area.*

In 2023, the Comprehensive Plan was amended to include the 2023 East Side Plan. The Future Land Use Map identifies the Elvehjem Acres property for future Mixed-Use/Flex Commercial with additional details regarding preferred land uses and policies as provided within the 2023 East Side Plan.

2010 Downtown Strategic Market Analysis

Page 19: *Chase Lumber - As an operating business that generates activity, the lumber yard brings benefits to the downtown. Pursuing a relocation strategy for the business should not be a near-term priority. Particularly given that the current economic situation will limit near-term private development. However, in the longer term, utilizing the lumber yard site for development that is more appropriate for its central and highly-visible downtown location may become a priority.*

2008 Tax Increment District #4

The existing lumber yard is located within TID #4. Map 4 of the Project Plan identifies the existing lumberyard as a future redevelopment site.

ORDINANCE REFERENCE:

[Sec. 23-170](#) Tax Incremental Finance Notifications



BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

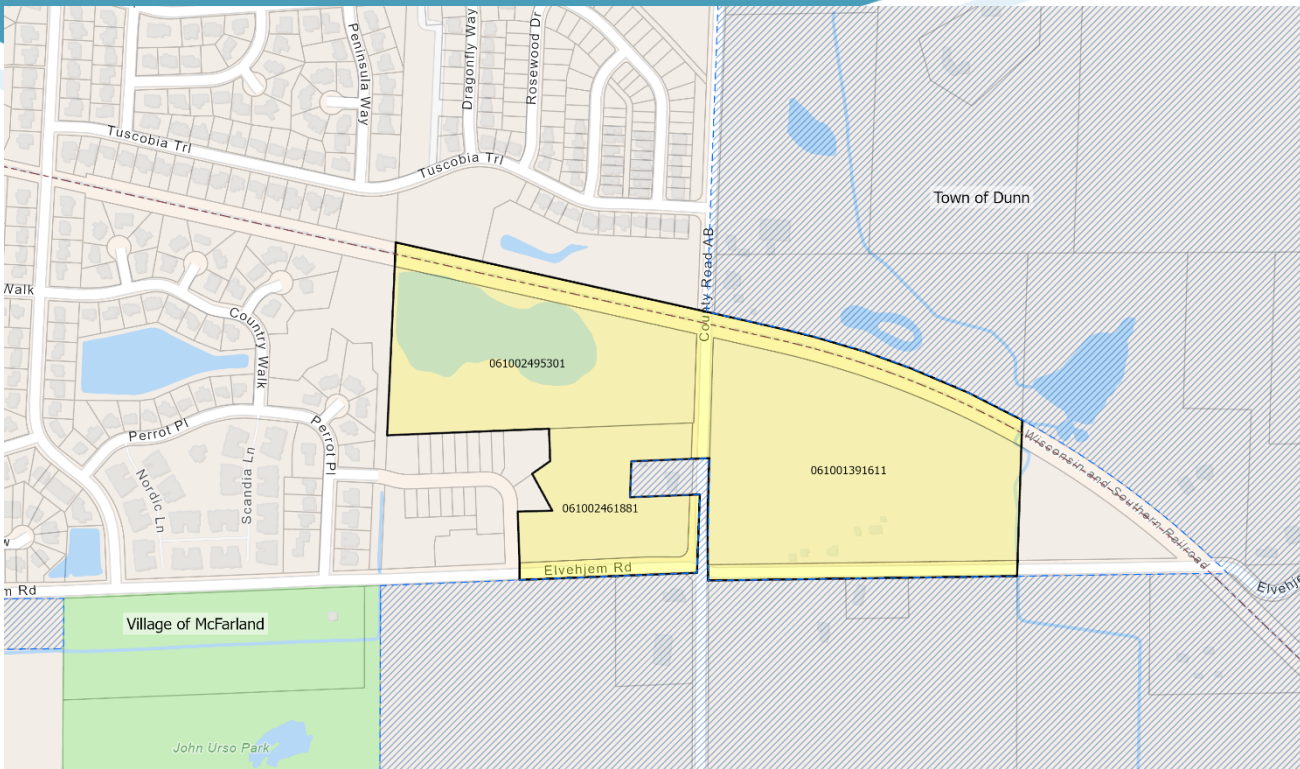
Recommended motion:

Motion, second, to recommend to the Village Board approval of the creation of Tax Increment District #7, a mixed-use district near the intersection of Elvehjem Road and CTH AB.

ATTACHMENTS:

1. McFarland TID 7 Project Plan 8.31.26
2. Bliffert Lumber SP1.40 SITE PLAN OPTION v4.0_07.24.26
3. Elvehjem & CTH AB TID Concept Map_02.05.26
4. Rail-Infrastructure-Modernization-Tax-Credit
5. Rail Modernization_CY26_PG_April26 Final (1)
6. McFarland Sperle Farm Letter August 21st of 2026
7. King Public Comment_08.18.26
8. Sales Public Notice Feedback_08.18.26
9. Schumacher Public Comments_08.15.26
10. Soppe Public Comments_08.14.26
11. Potts Public Comment_07.18.26_Redacted

VILLAGE OF MCFARLAND, DANE COUNTY TAX INCREMENT DISTRICT #7 PROJECT PLAN



08/31/26

TID #7 CREATION PROJECT PLAN DRAFT

Tax Increment District #7 is created as a Mixed-Use District to provide financial support for industrial, commercial, and residential development in the southeastern area of the Village. The TID will also fund improvements within ½ mile of the boundary.

ACKNOWLEDGEMENTS

Village of McFarland Community Development Authority	Village of McFarland Plan Commission	McFarland Village Board	Village of McFarland Staff
Kathy Annen (Chair)	Stephanie Brassington (Chair)	Stephanie Brassington, Village President	Matt Schuenke, Village Administrator
Luke Fessler	Luke Fessler	Kathy Annen, Trustee	Andrew Bremer, Community & Economic Development Director
Elizabeth Yszenga	Karen Pominville	Ken Boyd, Trustee	Cassandra Suettinger, Deputy Administrator/Clerk
Josh Ostermann	Benjamin Tanko	Luke Fessler, Trustee	
Kurt Zimmerman	Kyle Shelton	Alisa Leamy, Trustee	
Anthony Hennes	Christopher Reynolds	Mark Neidinger, Trustee	
Christian Betancourt	Vacant	Lowell Prill, Trustee	

TIF Consultant

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katrina@beckerproservices.com

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MIXED-USE TAX INCREMENT DISTRICT PROJECT PLAN

INTRODUCTION

The Village of McFarland is a community of approximately 8,991 residents located in southeastern Dane County, Wisconsin along U.S. Highway 51 and the eastern shore of Lake Waubesa. The Village lies approximately 7 miles southeast of downtown Madison and is immediately adjacent to the City's south and southeast sides. McFarland is bordered by the City of Madison to the north, the Towns of Cottage Grove and Pleasant Springs to the east, the town of Dunn to the south, and Lake Waubesa to the west.

McFarland has a history of responsibly using tax increment financing as a tool to catalyze development, address infrastructure constraints, and reinvest in areas presenting opportunities for growth or redevelopment. This proposed district would be the seventh TID established by the Village.

TID #7 is being proposed to support a new business park and medium-density neighborhood development at the intersection of County Highway AB and Elvehjem Road in the southeast area of the Village. A central objective of the District is to facilitate the relocation and expansion of Bliffert Lumber from its existing downtown location to a new, modernized facility in the business park with access to the Wisconsin and Southern Railroad. This relocation would retain an existing business in McFarland, add jobs, and free the current downtown lumber site for future redevelopment consistent with the goals of the Village.

Significant public improvements are needed to support the creation of the business park and the adjacent housing development(s), including the construction of a rail spur, new roads, improvements to existing roads (CTH AB and Elvehjem), and utility extensions.

The proposed district is approximately 55.8 acres in size and meets the following goals of the Village as identified in the 2023 East Side Plan/Comprehensive Plan:

- Identify developable land of 40-100+ acres in size that is suitable for a business park
- Facilitate the development of infrastructure to serve industrial development/business park sites
- Retain existing businesses and grow employment opportunities
- Promote healthy neighborhoods with varied housing types, sizes, and price points
- Locate employment options next to/connected to residential areas

TID CREATION PROCESS AND SCHEDULE

This Project Plan was prepared pursuant to Section 66.1105 of Wisconsin Statutes which details the process and requirements for creating Tax Incremental Financing Districts. Table 1 shows the schedule and approval process for the creation of TID No. 7 in the Village of McFarland:

TABLE 1: TID #7 CREATION SCHEDULE

Date	Action
February 11, 2026	Community Development Authority meeting to initiate the TID creation process.
April 23, 2026	Community Development Authority meeting to review proposed TID boundary.
May 13, 2026	Community Development Authority meeting to review first draft of TID project plan and recommend edits.
May 26, 2026	Village Board meeting to review draft of TID project plan.
June 10, 2026	Community Development Authority meeting to review second draft of TID project plan and recommend edits.
June 16, 2026	Plan Commission meeting to review draft of TID project plan recommended by CDA and schedule Public Information Meeting and Public Hearing.
June 24, 2026	Notice of Public Information Meeting and Public Hearing sent to all Village residents.
July 2, 2026	Joint Review Board meeting notice is published in the local newspaper.
July 8, 2026	Community Development Authority meeting to review third draft of TID project plan.
July 9, 2026	Joint Review Board meeting to elect chair and public member.
July 30 & August 6, 2026	Public Hearing notice (Class 2) is published in the local newspaper.
July 30, 2026	JRB meeting #1 notice (Class 1) is published in the local newspaper.
August 10, 2026	Joint Review Board meeting (1 of 2) to review the proposed TID.
August 10, 2026	Public Information Meeting (for Q&A not allowed during the Public Hearing)
August 18, 2026	Plan Commission meeting to hold Public Hearing on the proposed TID.
September 8, 2026	Village Board meeting to review draft project plan.
September 9, 2026	Community Development Authority meeting to review fourth draft of TID project plan and recommend to Plan Commission.
September 15, 2026	Plan Commission meeting to act on resolution recommending consideration and approval of the proposed TID by the Village Board.
September 22, 2026	Village Board meeting to act on resolution approving the creation of the TID.
5 Days Prior to JRB Mtg	JRB meeting #2 notice (Class 1) is published in the local newspaper.
October 1 – 25, 2026	Joint Review Board meeting (2 of 2) to approve the TID creation and notify the Village Board of their decision.

Within 60 days of JRB action	Department of Revenue is notified of the TID creation.
October 31, 2026	Deadline to submit the TID creation base packet materials and project plan to the DOR.

Documentation of all resolutions, notices, and minutes can be found in the appendix of this project plan. As required by Wisconsin Statutes Chapter 66.1105(5)(b), a copy of this project plan will be submitted to the Wisconsin Department of Revenue and used as the basis for the certification of Tax Increment District #7 in the Village of McFarland.

This is to be used as the official plan that guides development activities within TID #7. Implementation of the plan and completion of the proposed activities will require a case-by-case authorization by the Plan Commission and Village Board. Public expenditures for projects listed in the plan will be based on the development status of the land and economic conditions existing at the time the project is scheduled for construction. The Village Board or Plan Commission is not mandated to make expenditures described in this plan but is limited to implementing only those project cost categories identified. Changes in boundaries or additional project categories not identified here will require formal amendment to the plan involving public review, Community Development Authority, Plan Commission, Village Board, and Joint Review Board approval.

TYPE OF DISTRICT, SIZE, AND LOCATION

TID #7 is being created as a 20-year mixed-use TID of approximately 55.8 acres in size (including road and rail right of way) generally located in the southeastern part of the village at the intersection of County Highway AB and Elvehjem Road, bounded by the Town of Dunn boundary to the north and south and bisected by CTH AB, located within the Village limits. A boundary map is provided in Appendix A.

DISTRICT BOUNDARIES

The boundary for TID No. 7 was established using the following criteria, consistent with Wisconsin TIF law:

- The equalized value of taxable property of the district plus the aggregate value increment of all existing tax increment districts in the Village does not exceed 12 percent of the total equalized value of taxable property within the Village.
- The District boundary is contiguous and contains only whole parcels.
- Not less than 50%, by area, of the real property within the district is suitable for mixed-use development as described in ss.66.1105(2)(cm): "Mixed-use development" means

development that contains a combination of industrial, commercial, or residential uses, except that lands proposed for newly-platted residential use, as shown in the project plan, may not exceed 35 percent, by area, of the real property within the district.”

- Less than 35% of the district area is land proposed for newly-platted residential development and density is at least three units per acre.

A boundary map of the TID is provided in Appendix A and a legal description of the TID boundary is provided in Appendix B.

PARCEL LIST AND LAND USES

The following tax parcels are included in TID No. 7:

TABLE 2: PARCELS INCLUDED IN TID #7

Parcel Number	Owner	Site Address	Acres	Current Land Use	Future Land Use	2026 Land Value	2026 Improvement Value	2026 Assessed Value
61001391611	Elvehjem Acres LLC	3408 & 3418 Elvehjem Rd.	22.3	Residential; Agriculture; Undeveloped	Business Park; Open Land	\$256,800	\$199,100	\$455,900
61002495301	HWY AB LLC	No address	15.70	Agriculture	Neighborhood	\$7,500	\$0	\$7,500
61002461881	LAKESTONE PROPERTIES & MANAGEMENT LLC	6350, 6400, 6450 Devils Lake Way	7.35	Residential development in progress	Neighborhood	\$6,600	\$0	\$6,600
			45.35			\$270,900	\$199,100	\$470,000

TABLE 3: NEWLY-PLATTED RESIDENTIAL CALCULATION

	Acres	% of TID Area
Total TID Area	55.8	100%
Newly-Platted Residential	15.7	28.1%

Of the total area of TID No. 7, 15.7 acres (parcel no. 61002495301) are designated for future newly-platted residential, consisting of 28.1% of the total TID area. This is within the 35% limit per Wisconsin TIF law.

There is currently a residential development being constructed on parcel no. 61002461881. The plat for this parcel and the residential development were approved by the Village in 2025, and the plat was officially recorded in January 2026. Discussion about planning for the creation of TID No. 7 began at the CDA meeting on February 11, 2026. As such, this parcel shall be considered existing residential platting and not newly-platted residential under the terms of State Statute 66.1105 applicable at the time of approval of TID #7.

EXISTING CONDITIONS: SUMMARY OF FINDINGS

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

- That “but for” the creation of this District, the development projected to occur as detailed in this Project Plan: a) would not occur, or b) would not occur in the manner, at the values, or within the timeframe desired by the Village. In making this determination, the Village has considered the following information:
 - o The Village desires to create a new business park in an appropriate location, consistent with the 2023 East Side Plan and 2017 Comprehensive Plan.
 - o Bliffert Lumber, an existing McFarland business, would like to expand and relocate from their current downtown facility (freeing that land up for redevelopment), but must have access to rail for their operations.
 - o There is land at the intersection of County Highway AB, Elvehjem Road, and the Wisconsin and Southern Railroad that is well-suited for a new business park with rail access, and the current landowner is willing to sell this land to the Village. There is also land adjacent to this parcel, across CTH AB, that is owned by the same landowner. Consistent with the comprehensive plan, the Village would like to encourage medium-density residential development on this parcel, complementing a residential development in progress directly south.
 - o In order to prepare these sites for their desired uses, a number of public infrastructure investments must be made, including the construction of a rail spur, roads, utilities, and improvements to existing roads.
 - o But for TIF, and the ability to finance the public and private infrastructure, the development would not happen in this area or in the timeframe or manner desired by the Village.
- To achieve its objectives, the Village has determined that it must take an active role in encouraging development by making appropriate public expenditures in the area. Without the availability of tax increment financing, these expenditures are unlikely to be made. Enhancement of this area will complement existing establishments in the Village and benefit not only the Village but all overlapping taxing jurisdictions. Accordingly, the costs to implement the needed projects and programs are appropriately funded through tax increment financing.

- The economic benefits of the Tax Incremental 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 Village has considered the following information:
 - o As demonstrated in the Economic Feasibility Section of this Project Plan, the tax increments projected to be collected will be sufficient to pay for the proposed project costs and their financing.
 - o Over time, the district is expected to add new tax base with a mix of residential and commercial uses. As such, property values are expected to be significantly higher by the time the TID closes.
- The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.
- For valuation purposes, the District will become effective as of January 1, 2026. The property values as of this date will be the base value for the purposes of the TID, and the property taxes collected on this base value will continue to be distributed amongst the various taxing entities as they are now. Taxes levied on any additional value established within the District due to new construction, renovation or appreciation of property values occurring after January 1, 2026 will be collected by the TID and used to repay the costs of the TIF-eligible projects identified in this Plan.
- Since the development expected to occur is unlikely to take place without the use of Tax Incremental Financing and since the TID will generate economic benefits that are sufficient to compensate for the cost of the improvements, the Village reasonably concludes that the overall benefits of the TID outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.
- The improvements to be made within the TID are likely to enhance the value of substantially all other real property in the Village surrounding the TID.
- The equalized value of taxable property of the TID does not exceed 12% of the total equalized value of taxable property within the Village (see details on Page 24).
- The Project Plan for the TID is feasible, is in conformity with the master plan of the Village and promotes the orderly development of the Village.
- The Village 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 Sections 66.1105(5)(b).

- 28.1% of the total TID area is planned for newly-platted residential.
- TID #7 is being created as a Mixed-Use District. This project plan has met the definition and requirements for a Mixed-Use District. Not less than 50% of the proposed district's land by area is suitable for a mix of commercial, industrial, and residential uses. The future land use map designates the area to include a mix of residential, industrial, and commercial uses.
- The project costs relate directly to promoting industrial/commercial and residential development in the Village. This mix of uses is consistent with the requirements of a mixed-use TID and the purpose for which the District is created.

PROPOSED PUBLIC WORKS

TID #7 is being created as a mixed-use district to promote the development of land into a well-balanced mix of industrial/commercial and residential uses, enhance the value of property, and broaden the tax base. The Village and Plan Commission may spend funds on planning, public improvements, parcel assembly, demolition of existing structures, financial incentives, and site improvements to promote mixed-use activities.

Costs directly or indirectly related to achieving the objectives of promoting mixed-use development are considered "project costs" and eligible to be paid from tax increments of this tax increment district, including but not limited to the list below. The costs of planning, engineering, design, surveying, legal and other consultant fees, testing, environmental studies, permits necessary for public work, easements, judgments or claims for damages, and other expenses for all projects are included as project costs. Funds may be expended up to a half mile outside the TID boundary.

Listed below are major public improvement categories, which are necessary and standard improvements for promoting mixed-use development. Table 4 on Page 16 summarizes total costs by category. Actual costs incurred may vary significantly by category, and the total budget may change depending upon the character and values of any project approved for this TID.

A. INFRASTRUCTURE FOR DEVELOPMENT OF THE DISTRICT

Proposed infrastructure improvements to public or private property may include:

- Street construction or reconstruction, relocation, removal, upgrading, or maintenance to facilitate development within TID 7. Street infrastructure includes bridges, sidewalks, curb and gutter, bike lanes, parking lanes, street lights, traffic signals, signage, markings, and other amenities for the safety and comfort of motor vehicles, bicycle, and pedestrian traffic.

- Rail road construction or reconstruction, including rail siding, spurs, signage, markings, and other amenities to facilitate rail road access within TID #7.
- Pedestrian and bicycle path construction, including trail lighting, signage, and supporting amenities such as bicycle racks or repair stations.
- The construction, installation, or alteration of sanitary or storm sewer, water system improvements, gas or electric infrastructure, or public safety infrastructure that serves the district. This includes but is not limited to sewerage treatment plants, test wells, water production wells, water treatment plants or other environmental protection devices, storm or sanitary sewer lines, stormwater management facilities, water lines, natural gas, electric, telecommunications and other utility connections.

A total of \$3,785,000 is budgeted for infrastructure improvements in the district.

B. STREETSCAPING IMPROVEMENTS

Streetscaping improvements include the installation of gateway, wayfinding, and street signage, public art installations, landscaping, lighting, information kiosks, and other streetscaping furnishings such as benches, trash receptacles, banners, flower pots, etc.

\$35,000 is budgeted for streetscaping improvements.

C. SITE IMPROVEMENTS

Site improvement activities required to make sites suitable for development including, but not limited to, the construction of public works or improvements, new buildings, structures, and fixtures; the demolition, alteration, remodeling, repair or reconstruction of existing buildings, structures, and fixtures other than the demolition of listed historic properties and the acquisition of equipment to service the district; environmental studies and remediation, stripping topsoil, grading, compacted granular fill, topsoil replacement, access drives, parking areas, landscaping, storm water detention areas, signs, fencing, and related activities.

\$125,000 is budgeted for site improvement costs within the district.

D. LAND ACQUISITION AND ASSEMBLY COSTS

This may include but is not limited to fee title, easements, appraisals, environmental evaluations, consultant and broker fees, closing costs, surveying and mapping, lease and/or the sale of property at below market price to encourage or make feasible an economic development project. This could also include the cost of relocating existing businesses or residents to allow redevelopment.

\$2,075,000 is budgeted for land acquisition and assembly.

E. DEVELOPMENT INCENTIVES

The Village may use TID #7 funds to provide incentives to developers and businesses to promote and stimulate new development.

The Village may enter into agreements with property owners, businesses, developers, or nonprofit organizations for the purpose of sharing costs to encourage the desired kinds of improvements. In such cases, the Village will execute development agreements with the developers and/or businesses, which will identify the need, type and amount of assistance to be provided, the benefits to the District and the Village, and the terms by which any TIF benefits may be provided.

The Village may provide funds either directly or through an organization authorized by Wisconsin Statutes for the purpose of making capital available to developers to stimulate or enable economic and housing development projects within TID #7. Funds may be provided in the form of a cash grant, forgivable loan, direct loan, land write down or loan guarantee. Such funds may be provided at terms appropriate to, and as demonstrated to be required by the proposed economic development and/or housing project and shall be set forth in a development agreement. No cash grants or loans will be provided until a development agreement has been signed between the developer and the Village.

\$750,000 is budgeted for Development Incentives throughout the District.

F. PROFESSIONAL SERVICES

Including, but not limited to, those costs incurred for architectural, planning, engineering, accounting, and legal advice related to implementing the project plan, negotiating with property owners and developers, and planning for the redevelopment of the area.

\$200,000 is budgeted for professional services.

G. DISCRETIONARY PAYMENTS

Payments made, at the discretion of the local legislative body, which are found to be necessary or convenient to the creation of tax incremental districts or the implementation of project plans. This could include expenditures to the Community Development Authority to undertake community development projects, business park promotional and marketing projects, parks and recreation improvements, the improvement of other public amenities serving residents in the District, neighborhood improvements to improve the quality of life or safety of the residents,

workers, or visitors in the District, and other payments which are necessary or convenient to the implementation of this project plan.

\$35,000 is budgeted for discretionary payments over the life of the TID.

H. ADMINISTRATIVE AND ORGANIZATIONAL COSTS

Administrative costs including, but not limited to, a reasonable portion of the salaries, benefits, and training expenses of Village employees and elected officials, professional fees for audits, legal review, planning and engineering services, professional assistance with the creation, amendment, and general administration of TID 7, and others directly involved with the projects over the life of the District. Also included as an eligible administrative cost is the \$1,000 Certification Fee charged by the Wisconsin Department of Revenue.

\$200,000 is budgeted for administration costs.

I. INFLATION AND FINANCING COSTS

Inflation costs include anticipated inflation between the time of creation of the TID and the planned time of expenditures. The actual amount will vary depending upon the timing of expenditure and the inflation rate. Financing costs include, but are not limited to, interest, professional and finance fees, bond discounts, bond redemption premiums, legal opinions, ratings, capitalized interest, bond insurance, and other expenses related to financing TID 7 projects. Also includes interest on advances to the TID from the Village's General, Utility, or Stormwater Funds to cover any annual cash flow deficits.

\$1,557,151 is budgeted for financing costs in TID 7.

A map identifying proposed project locations is provided in Appendix A.

The projects listed above will provide necessary support to enable and encourage the development of TID #7 and help promote a mix of uses in and around TID #7. These projects may be implemented to varying degrees in response to development needs. Most of the planned improvements will be located within TID #7, but the Village reserves the right to locate improvements outside of TID #7 as provided by law and described elsewhere in this document.

DETAILED PROJECT COSTS

Table 4 describes the detailed project costs for project categories anticipated to be implemented during the expenditure period of TID #7. This format follows Department of Revenue guidance on detailed project costs, which states that the list should show estimated expenditures expected for each major category of public improvements. In addition to the above projects, the Village of

McFarland may request multiple base value redeterminations during the life of the TID, if necessary and allowed by the Wisconsin State Statutes. The Village may also request an affordable housing extension as allowed by Wisconsin State Statutes.

All costs listed are based on 2026 prices and are preliminary estimates. The Village reserves the right to revise these cost estimates to reflect change in project scope, inflation, and other unforeseen circumstances between 2026 and the time of construction or implementation. The Village should pursue grant or tax credit programs to help share project costs included in this project plan, as appropriate. Planned project costs are listed in the table on the following page.

The Village may fund specific project cost items shown below in significantly greater or lesser amounts in response to opportunities that will help the Village accomplish the purposes of TID #7. This may include shifting public infrastructure expenses to private developers with corresponding increases in development incentive expenses, as provided in an approved development agreement. The Village will generally use overall benefit to the Village and economic feasibility (i.e. the availability of future revenue to support additional project costs) in determining the actual budget for project cost items over the course of the TID's expenditure period.

TABLE 4: TID #7 PLANNED PROJECT COSTS

Type of Expenditure	Amount	Paid By		% Paid by
		TID	Other	TID
A. Infrastructure				
Rail Spur	\$2,170,000	\$1,085,000	\$1,085,000	50%
Road Construction	\$1,220,000	\$1,180,000	\$40,000	97%
Utilities (Water & Sewer)	\$2,110,000	\$1,520,000	\$590,000	72%
Total Infrastructure	\$5,500,000	\$3,785,000	\$1,715,000	69%
B. Streetscaping Improvements				
Misc. Streetscaping Improvements	\$35,000	\$35,000	\$0	100%
Total Streetscaping Improvements	\$35,000	\$35,000	\$0	100%
C. Site Improvements				
Environmental Review, Remediation, & Demolition	\$75,000	\$75,000	\$0	100%
Misc. Site Improvements	\$50,000	\$50,000	\$0	100%
Total Site Improvements	\$125,000	\$125,000	\$0	100%
D. Land Acquisition and Assembly				
Land Acquisition and Assembly	\$2,075,000	\$2,075,000	\$0	100%
Total Land Acquisition and Assembly	\$2,075,000	\$2,075,000	\$0	100%
E. Development Incentives				
Development Funds/Incentives	\$750,000	\$750,000	\$0	100%
Total Development Incentives	\$750,000	\$750,000	\$0	100%
F. Professional Services				
Legal & Accounting	\$100,000	\$100,000	\$0	100%
Planning & Engineering (Misc.)	\$100,000	\$100,000	\$0	100%
Total Professional Services	\$200,000	\$200,000	\$0	100%
G. Discretionary Payments				
Promotion & Development	\$35,000	\$35,000	\$0	100%
Contributions to CDA	\$0	\$0	\$0	
Total Discretionary Payments	\$35,000	\$35,000	\$0	100%
H. Administrative/Organizational Costs				
Village TID Administration	\$175,000	\$175,000	\$0	100%
Department of Revenue Submittal Fee	\$1,000	\$1,000	\$0	100%
TID Creation	\$24,000	\$24,000	\$0	100%
Total Administrative/Organizational Costs	\$200,000	\$200,000	\$0	100%
I. Inflation & Financing Costs				
Financing Costs	\$1,557,151	\$1,557,151	\$0	100%
Total Inflation & Financing Costs	\$1,557,151	\$1,557,151	\$0	100%
Total Project Costs	\$10,477,151	\$8,762,151	\$1,715,000	
Total TID Budget	\$8,762,151			84%

INELIGIBLE/ESTIMATED NON-PROJECT COSTS

The following are public improvements that are not eligible to be paid with tax increment revenue under Wis. Stat. 66.1105(2)(f).2:

- The cost of constructing or expanding administrative buildings, police and fire buildings, libraries, community and recreational buildings and school buildings, unless said buildings were damaged or destroyed before January 1, 1997, by a natural disaster.
- The cost of constructing or expanding any facility, except a parking structure, if the Village generally finances similar facilities only with utility user fees.
- General government operating expenses, unrelated to the planning or development of a TID.
- Cash grants made by the Village to owners, lessees, or developers of land that is located within the TID unless the grant recipient has signed a development agreement with the Village, a copy of which shall be retained by the Village in the official records for that TID.

Non-project costs are public improvements that only partly benefit the TID or are not eligible to be paid with tax increment revenue. For example, projects undertaken within the TID as part of the implementation of this Project Plan that are fully or partially paid by impact fees, grants, or special assessments, or public works projects that only partly benefit the TID, such as a new water tower that serves properties both inside and outside of the TID and its half-mile boundary. That portion of the total project costs allocable to properties outside of the TID and its half-mile boundary would be a non-project cost.

Any infrastructure improvement projects funded with tax incremental financing will have an allocation made of benefit to property. It is presumed that infrastructure improvements within the TID benefit property within the TID. For infrastructure projects within a half-mile of the TID, an allocation of costs will be made on the basis of benefit to property within the TID and the half-mile area. For these expenditures, only costs allocated to property within a half-mile of TID #7 are considered eligible project costs. The remaining costs will be non-project costs. The TID #7 budget shows the maximum TIF funding as well as an estimated share of TIF to non-TIF funding that is subject to change as the exact allocations are not known at this time.

ECONOMIC FEASIBILITY

To evaluate the economic feasibility of the TID, it is necessary to project the amount of tax incremental revenue that can reasonably be generated from the district. The ability of the municipality to finance proposed projects must also be determined. TID #7 is economically feasible if the tax incremental revenue projected to be generated over the life of the TID is sufficient

to pay all project and financing costs incurred during the TID's expenditure period. The components of such an analysis include:

- The expected increase in property valuation due to inflation and the impact of general economic conditions on the TID.
- The expected increase in property valuation due to new development encouraged by the TID.
- Any change that may take place in the full value tax rate.
- The expected TID revenues.
- The expected TID cash flow (the timing of the revenue).

Following is a discussion of these components.

A. INFLATION

Over the past 10 years, the annual rate of inflation for commodities has averaged approximately 3% (source: Federal Reserve Bank Economic Data, Producer Price Index by Commodity). As such, inflation for the purpose of projecting future project costs is assumed to be 3.0%. Over the same period, the average annual change in total equalized property value was 6.67% in the state of Wisconsin (source: Wisconsin Policy Forum). To be conservative, an annual inflation rate of 1.5% over the life of the TID will be used for the purpose of making projections of equalized value/property appreciation.

B. INCREASED PROPERTY VALUE

The proposed plan for TID 7 includes the development of parcels within the TID which will increase the value of property.

TID No. 7 is projected to increase the value of property within the district by approximately \$36,477,693.

The actual values may be higher or lower than this depending upon the timing, character and financing structure of the actual projects.

C. FULL VALUE TAX RATE

Table 5 summarizes the historic full value gross tax rate in the Village between 2018 and 2025. The full value rate increased from 2023 to 2024 and 2024 to 2025. In all other years it has decreased. For our purposes, the tax rate of \$17.70 per \$1,000 with a 0.25% annual decrease will be used in this project plan to project TID revenues. This mill rate considers property tax levies from the School District, City, County, Technical College, and State.

TABLE 5: FULL VALUE GROSS TAX RATE

Year	Mill Rate/ \$1,000	Percent Change
2018	0.02267	-0.24%
2019	0.02124	-6.27%
2020	0.02084	-1.85%
2021	0.02025	-2.62%
2022	0.01795	-11.14%
2023	0.01718	-5.63%
2024	0.01757	2.44%
2025	0.01770	1.75%

Source: Wisconsin Department of Revenue, Town, Village and City Taxes.

D. TID REVENUES

A projected construction increment of \$27,186,726 is expected over the life of the TID based on the anticipated development of the business park with four lots and four residential developments on adjacent parcels.

TABLE 6: PROJECTED DEVELOPMENT

Development Description	Estimated Construction Year	Estimated Area (Acres)	Estimated TIF Increment
Lakestone Western Apt.	2026	2.45	\$4,497,800
Lakestone Middle Apt.	2026	2.45	\$4,497,800
Bliffert Lumber	2028	6.93	\$3,987,374
Urso Townhouses	2027	3.71	\$2,442,500
Commercial Lot 2	2028	1.45	\$2,065,099
Lakestone Eastern Apt.	2028	2.45	\$4,497,800
Commercial Lot 3	2029	1.65	\$2,349,940
Commercial Lot 4	2030	2.00	\$2,848,412
		23.09	\$27,186,726

The projected TIF Revenue in TID #7 is shown in Table 7 on the following page. The tax increment will generate approximately \$9,861,189 in tax incremental revenue over the life of the district, which is enough to pay all TID related costs for the projects and amounts shown in the Planned Project Costs table on page 16.

TABLE 7: TID #7 REVENUE

Assumptions								
Base Value (assessed)			\$470,000					
Tax Rate (effective) 2025			0.01770					
Property Appreciation Rate			1.50%					
Annual Change in Tax Rate			-0.25%					
			Village purchase all business park lots.					
			Lakestone develops 3 buildings.					
			Bliffert assessed value of \$4.25 million.					
			Proposed Project(s) Final Value (assessed)					
			\$27,656,726					
Year	Previous Valuation	Appreciation Increment	TIF Increment		Total Valuation	Cumulative Increment	TIF Tax Rate	TIF Revenue Collected
			Construction	Land				
2026	\$470,000	\$0	\$8,530,000	\$0	\$9,000,000	\$8,530,000	0.01770	\$0
2027	\$9,000,000	\$135,000	\$2,450,000	\$0	\$11,585,000	\$11,115,000	0.01766	\$0
2028	\$11,585,000	\$173,775	\$10,870,049	\$0	\$22,628,824	\$22,158,824	0.01761	\$150,604
2029	\$22,628,824	\$339,432	\$2,412,470	\$0	\$25,380,727	\$24,910,727	0.01757	\$195,753
2030	\$25,380,727	\$380,711	\$2,924,206	\$0	\$28,685,644	\$28,215,644	0.01752	\$389,277
2031	\$28,685,644	\$430,285	\$0	\$0	\$29,115,929	\$28,645,929	0.01748	\$436,527
2032	\$29,115,929	\$436,739	\$0	\$0	\$29,552,668	\$29,082,668	0.01744	\$493,205
2033	\$29,552,668	\$443,290	\$0	\$0	\$29,995,958	\$29,525,958	0.01739	\$499,475
2034	\$29,995,958	\$449,939	\$0	\$0	\$30,445,897	\$29,975,897	0.01735	\$505,822
2035	\$30,445,897	\$456,688	\$0	\$0	\$30,902,585	\$30,432,585	0.01731	\$512,248
2036	\$30,902,585	\$463,539	\$0	\$0	\$31,366,124	\$30,896,124	0.01726	\$518,754
2037	\$31,366,124	\$470,492	\$0	\$0	\$31,836,616	\$31,366,616	0.01722	\$525,341
2038	\$31,836,616	\$477,549	\$0	\$0	\$32,314,165	\$31,844,165	0.01718	\$532,009
2039	\$32,314,165	\$484,712	\$0	\$0	\$32,798,878	\$32,328,878	0.01713	\$538,761
2040	\$32,798,878	\$491,983	\$0	\$0	\$33,290,861	\$32,820,861	0.01709	\$545,596
2041	\$33,290,861	\$499,363	\$0	\$0	\$33,790,224	\$33,320,224	0.01705	\$552,516
2042	\$33,790,224	\$506,853	\$0	\$0	\$34,297,077	\$33,827,077	0.01701	\$559,522
2043	\$34,297,077	\$514,456	\$0	\$0	\$34,811,533	\$34,341,533	0.01696	\$566,614
2044	\$34,811,533	\$522,173	\$0	\$0	\$35,333,706	\$34,863,706	0.01692	\$573,795
2045	\$35,333,706	\$530,006	\$0	\$0	\$35,863,712	\$35,393,712	0.01688	\$581,066
2046	\$35,863,712	\$537,956	\$0	\$0	\$36,401,668	\$35,931,668	0.01684	\$588,426
2047	\$36,401,668	\$546,025	\$0	\$0	\$36,947,693	\$36,477,693	0.01679	\$595,878
Total		\$9,290,967	\$27,186,726	\$0				\$9,861,189

TID Dates

Creation Date: September 22, 2026

Expenditure Period Ends: September 22, 2041

Termination Resolution Date (termination year is 2047 b/c after April 15): September 22, 2046

Last Year Increment Received: 2047 (for 2046 taxes)

E. CASH FLOW

The timing of revenue and expenditures is another consideration when assessing the economic feasibility of TID #7. There are sufficient revenues over the life of the TID to pay all costs. Table 8 summarizes the expected cash flow of TID #7. The Village plans to borrow a total of approximately \$6.8 million to pay for the construction of roads, utilities infrastructure, other road improvement costs, and a portion of the costs to construct the rail spur. The Village may pursue available grants or tax credits to reduce project expenditures.

Financing fees are estimated to be \$132,200 (2% of principal) for a total estimated borrowing cost of \$6,817,859, including \$75,659 of capitalized interest. The total debt service over the life of the TID is estimated to be \$8,375,011, including \$1,557,151 in estimated interest expenses. For the purposes of this project plan, the interest rate on debt service is projected to be 4% with the exception of the debt service for the rail infrastructure which assumes a 2% interest rate. The project plan assumes obtaining a Freight Rail Infrastructure Improvement Program loan from the WisDOT for the rail improvements. The Village reserves the right to increase the project plan expenses based on the actual terms of all debt service.

TABLE 8: TID #7 CASH FLOW

Year	Beginning Balance	Revenues				Expenses			Annual Surplus (Deficit)	Balance
		Land Sale, Capitalized Interest, Debt Reserve	TIF Revenues	Interest Income	Total Revenues	Debt Service	Other Expenses	TIF Pay-Go		
2026	\$0	\$0	\$0	\$0	\$0	\$0	\$43,000	\$0	(\$43,000)	(\$43,000)
2027	(\$43,000)	\$0	\$0	\$0	\$0	\$600,489	\$29,053	\$0	(\$629,541)	(\$672,541)
2028	(\$672,541)	\$865,478	\$150,604	\$0	\$1,016,081	\$761,523	\$29,053	\$0	\$225,505	(\$447,036)
2029	(\$447,036)	\$325,326	\$195,753	\$0	\$521,079	\$761,523	\$29,053	\$0	(\$269,497)	(\$716,533)
2030	(\$716,533)	\$348,480	\$389,277	\$0	\$737,757	\$829,935	\$29,053	\$0	(\$121,231)	(\$837,764)
2031	(\$837,764)	\$0	\$436,527	\$0	\$436,527	\$829,935	\$29,053	\$0	(\$422,461)	(\$1,260,224)
2032	(\$1,260,224)	\$0	\$493,205	\$0	\$493,205	\$829,935	\$29,053	\$0	(\$365,782)	(\$1,626,007)
2033	(\$1,626,007)	\$0	\$499,475	\$0	\$499,475	\$829,935	\$29,053	\$0	(\$359,513)	(\$1,985,520)
2034	(\$1,985,520)	\$0	\$505,822	\$0	\$505,822	\$829,935	\$29,053	\$0	(\$353,166)	(\$2,338,686)
2035	(\$2,338,686)	\$0	\$512,248	\$0	\$512,248	\$829,935	\$29,053	\$0	(\$346,740)	(\$2,685,425)
2036	(\$2,685,425)	\$0	\$518,754	\$0	\$518,754	\$829,935	\$29,053	\$0	(\$340,234)	(\$3,025,659)
2037	(\$3,025,659)	\$0	\$525,341	\$0	\$525,341	\$229,447	\$29,053	\$0	\$266,842	(\$2,758,817)
2038	(\$2,758,817)	\$0	\$532,009	\$0	\$532,009	\$106,242	\$29,053	\$0	\$396,715	(\$2,362,102)
2039	(\$2,362,102)	\$0	\$538,761	\$0	\$538,761	\$106,242	\$29,053	\$0	\$403,466	(\$1,958,636)
2040	(\$1,958,636)	\$0	\$545,596	\$0	\$545,596	\$0	\$29,053	\$0	\$516,543	(\$1,442,093)
2041	(\$1,442,093)	\$0	\$552,516	\$0	\$552,516	\$0	\$29,053	\$0	\$523,463	(\$918,630)
2042	(\$918,630)	\$0	\$559,522	\$0	\$559,522	\$0	\$29,053	\$0	\$530,469	(\$388,161)
2043	(\$388,161)	\$0	\$566,614	\$0	\$566,614	\$0	\$29,053	\$0	\$537,562	\$149,401
2044	\$149,401	\$0	\$573,795	\$747	\$574,542	\$0	\$29,053	\$0	\$545,490	\$694,891
2045	\$694,891	\$0	\$581,066	\$3,474	\$584,540	\$0	\$29,053	\$0	\$555,488	\$1,250,378
2046	\$1,250,378	\$0	\$588,426	\$6,252	\$594,678	\$0	\$0	\$0	\$594,678	\$1,845,057
2047	\$1,845,057	\$0	\$595,878	\$9,225	\$605,103	\$0	\$0	\$0	\$605,103	\$2,450,160
Total		\$1,539,283	\$9,861,189	\$19,699	\$11,420,171	\$8,375,011	\$595,000	\$0		

Other Expenses include: Professional Services, Discretionary Spending, Admin/Org. Costs, and Streetscaping/Site Improvements.

Assumes Village purchases all business park lots; Elvehjem Rd. from Devil's Lake Way to CTH AB reconstruction costs included; 50% of rail spur construction costs; 0.5% interest on investment income.

F. IMPACT TO OVERLYING TAXING JURISDICTIONS

TABLE 9: IMPACT TO OVERLYING TAXING JURISDICTIONS

Taxing Jurisdiction	% of Mill Rate by Jurisdiction	Annual Taxes Collected on Base Value Distributed to Taxing Jurisdictions	Total Taxes Captured by TID Not Distributed to Jurisdictions	Annual Taxes Collected After TID	Increase in Annual Tax Collections After TID
School District	50.2%	\$4,178	\$4,952,160	\$315,483	\$311,305
Tech. College	3.4%	\$282	\$333,912	\$21,272	\$20,991
County	14.2%	\$1,178	\$1,396,630	\$88,974	\$87,796
Village	32.2%	\$2,681	\$3,178,487	\$202,489	\$199,808
Total	100.0%	\$8,319	\$9,861,189	\$628,218	\$619,899

Taxing Districts overlying TID #7 in the Village of McFarland other than the Village include Dane County, the McFarland School District, and Madison College. Impact on the overlying taxing districts is based on the percentage of tax collections in 2026. Total TIF increment over the life of the district is taken by the proportionate share from each taxing jurisdiction. An analysis of the impact on overlying taxing districts is included in the table above.

The projects planned for the TID would not occur but for the availability of tax incremental financing. TID #7 is a mechanism to make improvements in an area of McFarland with the potential for development to support growth in the Village's tax base. All taxing jurisdictions will benefit from increased property values, additional and improved infrastructure, and enhanced community vitality which will result from the projects planned in TID #7.

DESCRIPTION OF FINANCING METHODS AND TIMEFRAME

A. FINANCING METHODS

Another important aspect to consider in assessing the economic feasibility of TID #7 is the ability of the Village to finance desired projects to encourage development. Financial resources available to the Village include general obligation notes and bonds, revenue bonds, special assessments, and federal and state community development programs.

Under Wisconsin law, a municipality's debt limit is set at 5% of the municipality's total equalized property value. As of January 1, 2026, the Village's equalized property value was \$1,897,900,400. Five percent of this value yields \$94,895,020 of debt capacity. As of December 31, 2025, the Village of McFarland had an outstanding general obligation debt of \$46,845,000. The Village's remaining debt capacity is \$48,050,020. There are approximately \$8,762,151 in anticipated project costs within TID #7. Some project costs will be financed from the general fund and some project costs will be financed from municipal borrowing. Additionally, TID administration costs

can be paid out of Village operating funds and reimbursed by the TID when funds are available. Other expenses can be paid out of TID cash flow as projects are constructed, assessed, and begin paying property taxes. Alternatively, the Village may decide to issue debt to finance proposed TID costs, using the projected stream of TIF revenue not otherwise committed to service the debt.

The Village is planning to borrow the money to fund the \$3,785,000 in infrastructure costs, the \$2,075,000 in land acquisition and assembly costs, and the \$750,000 in development incentives (see Cash Flow section on page 22 for details).

B. TIMETABLE

The maximum life of the TID is twenty years and a three-year extension may be requested. The Village has a maximum of fifteen years, or until 2041, to incur TIF expenses for the projects outlined in this plan. Actual implementation of the projects may be accelerated or deferred depending on existing conditions at the time. The Village may also opt to take advantage of the current state statute that allows a municipality to collect revenue from a TID that is about to close for two additional years to benefit affordable housing in the municipality.

C. EQUALIZED VALUE (12%) TEST

Per Wisconsin State Statute 66.1105(4)(gm)4.c., municipalities cannot have more than 12% of their total equalized value in TIF districts. The percent of a municipality's equalized value in TIDs can be calculated by adding the equalized value of taxable property in the proposed TID to the value increment of all existing TIDs in the municipality, and dividing this number by the municipality's total equalized value.

McFarland's 2026 municipal equalized value is \$1,897,900,400. 12% of this is \$227,748,048. New TIDs cannot be created, or properties added to existing TIDs if this level is exceeded. McFarland currently has four active TIDs, with a total 2026 value increment of \$146,109,300, 7.7% of equalized value. The estimated equalized base value of TID #7 is \$464,360 which means \$146,573,660 (7.72% of McFarland's equalized value) would be in TIF districts once TID #7 is created. There is no concern about going over the 12% limit with the creation of TID #7 as proposed.

TABLE 10: VILLAGE OF MCFARLAND TID CAPACITY

2026 Equalized Value	Maximum TID Capacity (12% of Equalized Value)	Current Value Increment in TIDs	Current Value Increment in TIDs (Percent of Municipal Equalized Value)
\$1,897,900,400	\$227,748,048	\$146,109,300	7.7%

TABLE 11: PROPOSED TID 7 EQUALIZED VALUE

TID 7 Assessed Base Value	Assessor's Equalization Ratio	TID 7 Estimated Equalized Base Value	Percent of Municipal Equalized Value in TID 7
\$470,000	0.998	\$464,360	0.02%

The Village of McFarland has available capacity to establish TID #7 as proposed.

CHANGES TO MAPS, PLANS, ORDINANCES

Changes to the zoning ordinance will need to be made to reflect the transitioned status of the land uses as development occurs.

Parcel No. 61001391611 is planned for the new business park and will need to be re-zoned from its current zoning of A-1 Agricultural Transition to appropriate zoning districts once the business park lots are subdivided and development is planned for each lot. Potential categories include PUD or M-IC Manufactured-Intensive Commercial District for the Bliffert Lumber site (adding retail lumber yards as a permitted or conditional use prior to development occurring), and C-P Commercial Park, C-L Commercial Limited, C-G Commercial General, C-H Commercial Highway, M-IC, or PUD for the other lots.

Parcel No. 61001391611 will need to be re-zoned from A-1 Agricultural Transition to the appropriate residential zoning district (likely R-3 General Residence District) or PUD.

No other changes to the Village's maps, plans, or ordinances will need to be made.

RELOCATION

There are currently two single-family homes being leased on the property being proposed for the new business park. As a result of the proposed projects in TID No. 7, some residents will need to be relocated. The following is the method proposed by the Village for displacement or relocation:

Before negotiations begin for the acquisition of property or easements, all property owners will be contacted to determine if there will be displaced persons as defined by Wisconsin Statutes and Administrative Rules. If it appears there will be displaced persons, all property owners and prospective displaced persons will be provided an informational pamphlet prepared by the Wisconsin Department of Administration (DOA). If any person is to be displaced as a result of the acquisition they will be given a pamphlet on "Relocation Benefits" as prepared by the DOA. The Village will file a relocation plan with the DOA and shall keep records as required in Wisconsin Statutes section 32.27. The Village 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 neighboring landowners to whom offers are being made as requested by law.

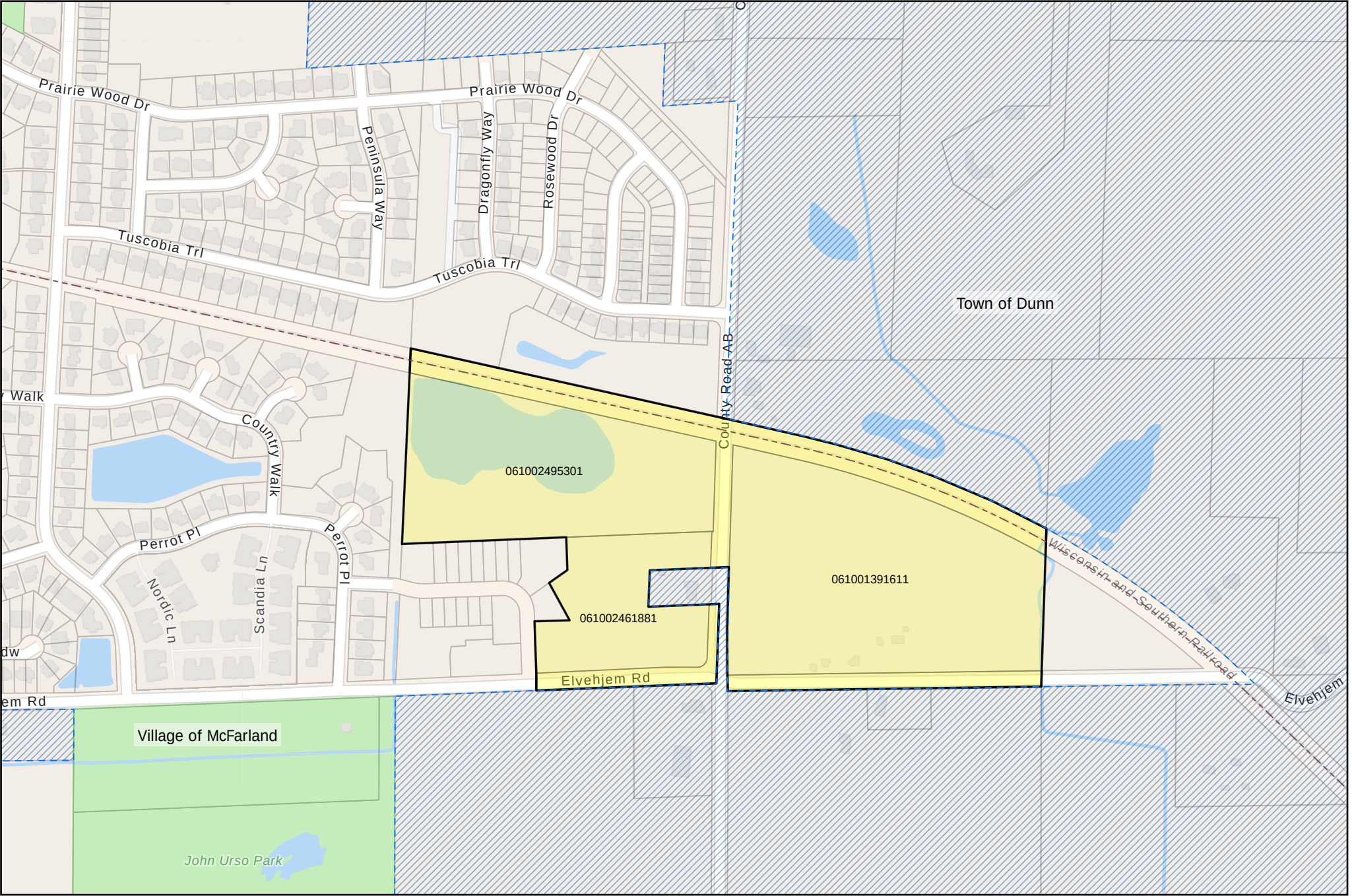
PROMOTING ORDERLY DEVELOPMENT

The creation of TID No. 7 will encourage mixed-use development in the southeastern area of the Village, consistent with the Village's East Side Plan and Comprehensive Plan. Creation of the TID will promote the development of the tax base of the Village and, in general, promote public health, safety, and general welfare. Successful implementation of the projects planned in TID No. 7 will build tax base for the Village and overlying taxing jurisdictions.

APPENDIX

- A. DISTRICT MAPS**
- B. BOUNDARY LEGAL DESCRIPTION**
- C. ATTORNEY'S OPINION LETTER**
- D. PUBLIC HEARING NOTICE**
- E. JOINT REVIEW BOARD MEETING NOTICES**
- F. PLAN COMMISSION RESOLUTION**
- G. VILLAGE BOARD RESOLUTION**
- H. JOINT REVIEW BOARD RESOLUTION**

APPENDIX A: DISTRICT MAPS



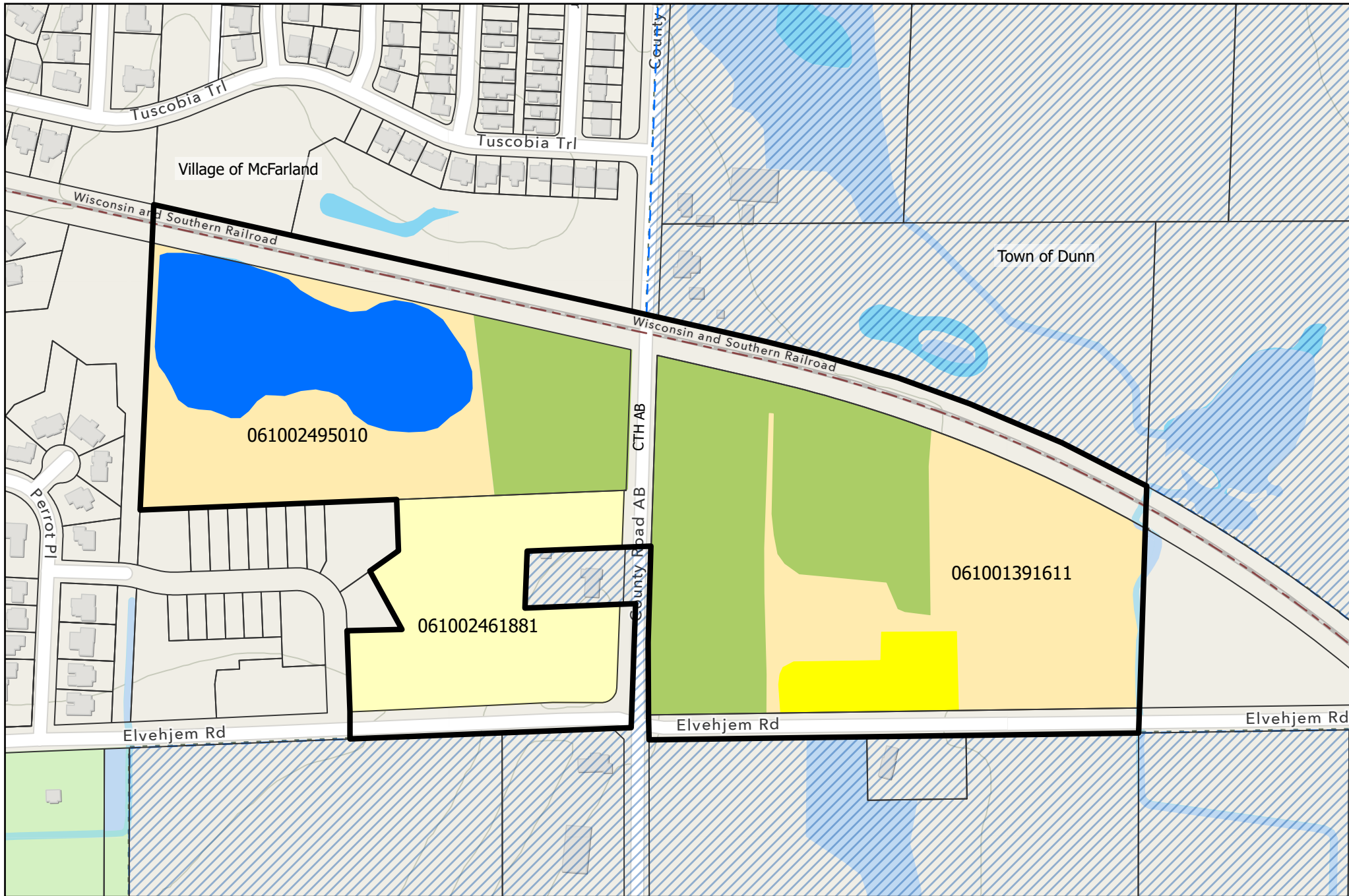
TID #7
Parcels

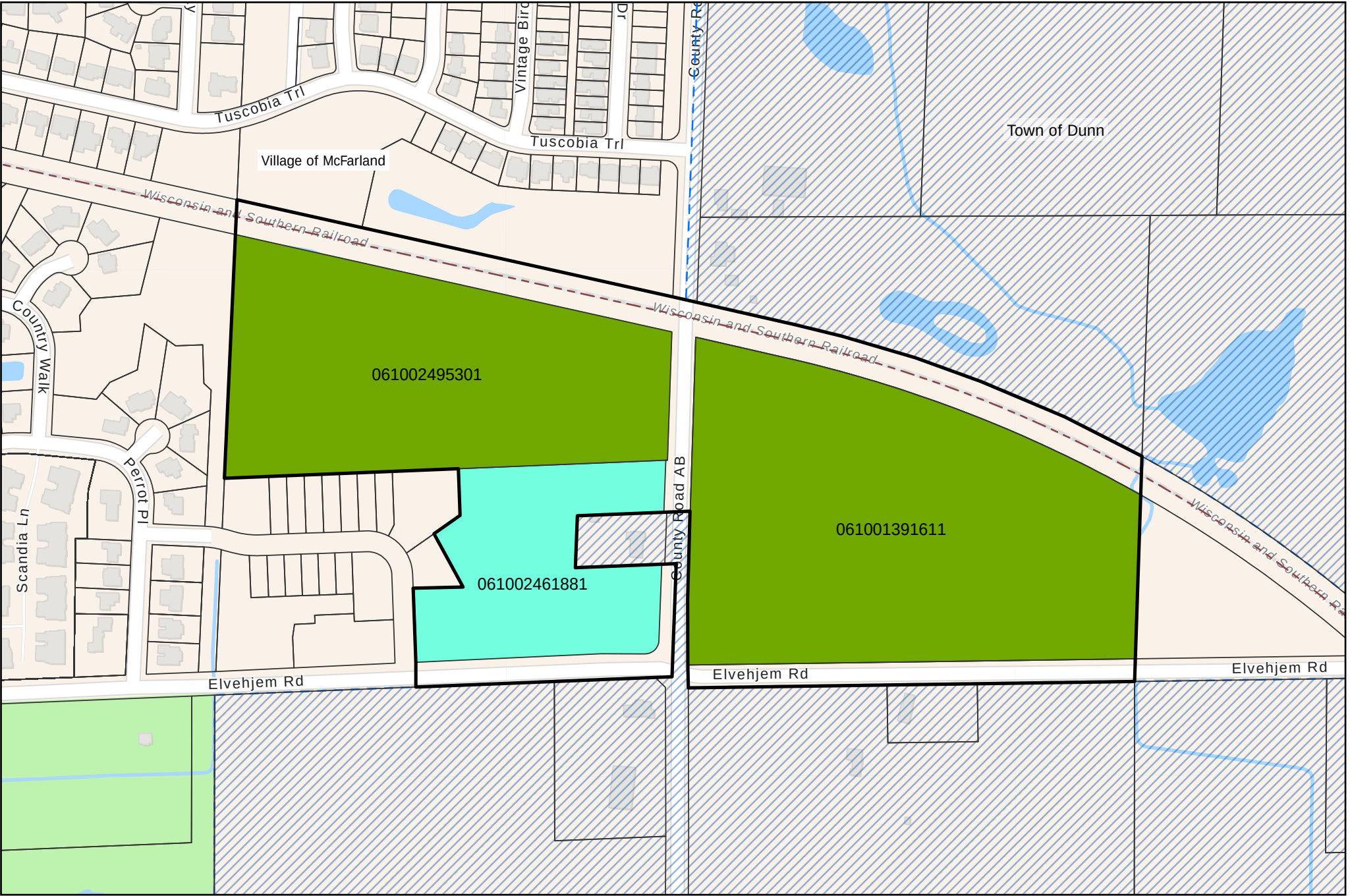


Railroads
Town of Dunn









Sources: Dane County, Village of McFarland, Becker Professional Services

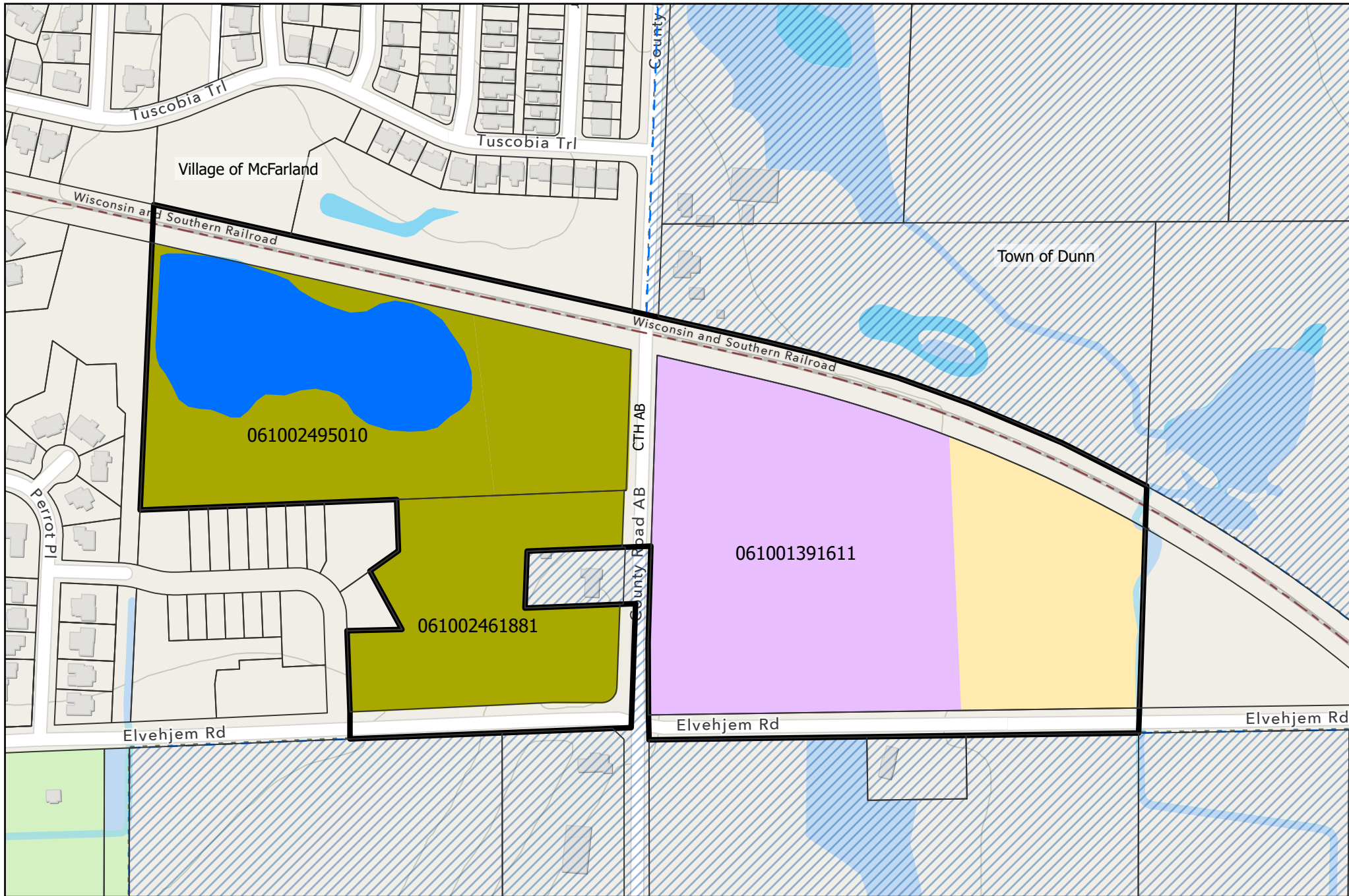
Village of McFarland
TID #7 - Current Zoning Map

- | | | | |
|--|--------------|--|-----------------------------|
| | TID #7 | | A-1 Agricultural Transition |
| | Railroads | | PD Planned Development |
| | Town of Dunn | | |
| | Parcels | | |

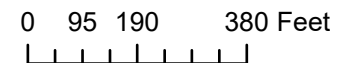
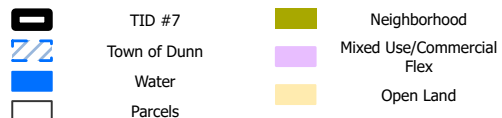
0 105 210 420 Feet

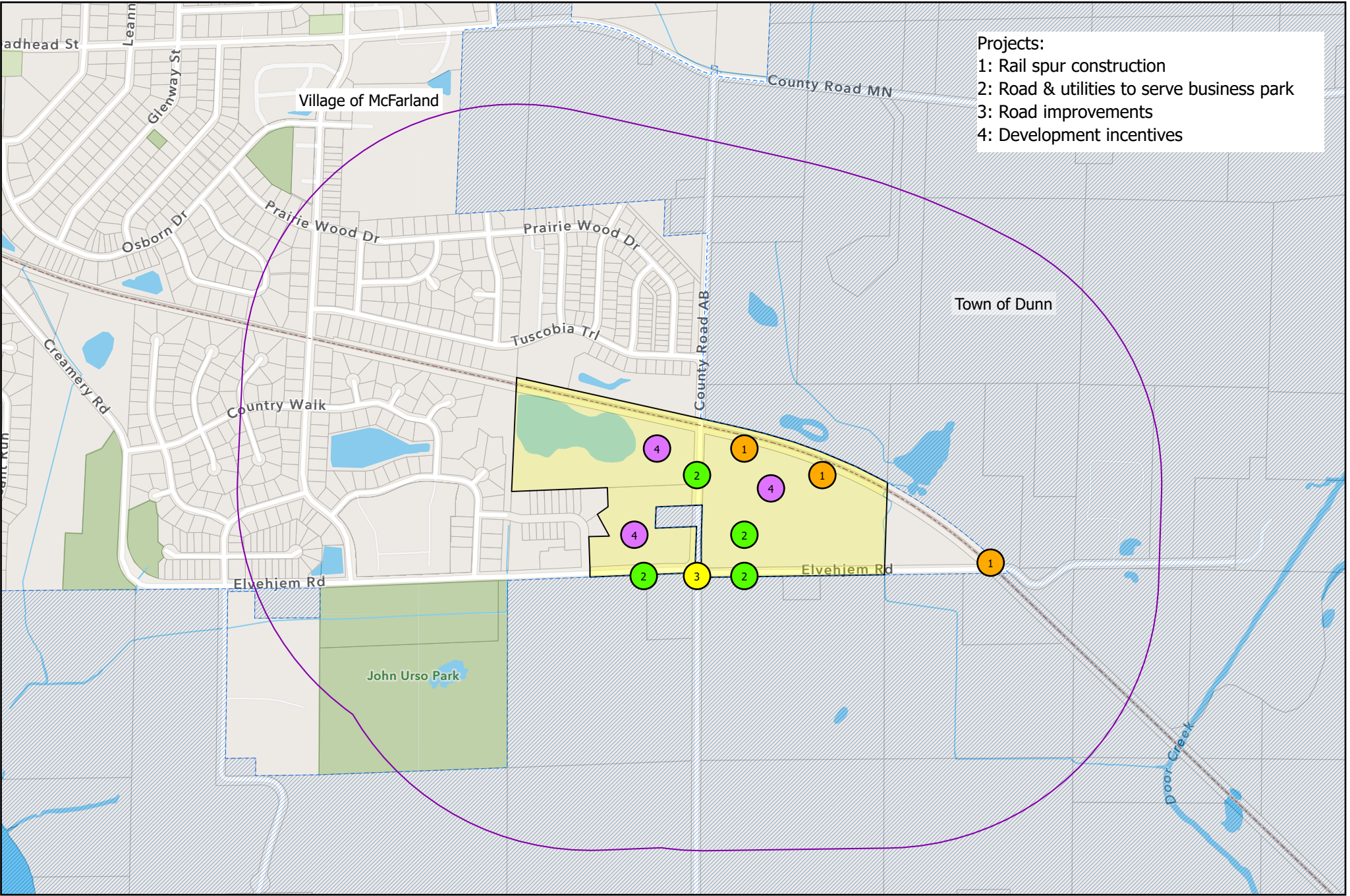


April 2026



**Village of McFarland
TID #7 - Future Land Use Map**





APPENDIX B: BOUNDARY LEGAL DESCRIPTION

Exterior limits of the Village of McFarland Tax Incremental Financing District Number Seven being lands located in part of the Southwest One-Quarter (SW 1/4) of Section One (1) and part of the Southeast One-Quarter (SE 1/4) of Section Two (2), Township 6 North, Range 10 East, in the Village of McFarland, Dane County, Wisconsin, described as follows:

Point of Beginning: commencing at the intersection of the northern right-of-way line of the Wisconsin and Southern Railroad and the eastern right-of-way line of County Trunk Highway AB, said point also being a corner of Lot 3 of CSM No. 15493; thence southeasterly along the northern right-of-way line of said Wisconsin and Southern Railroad, a distance of 1,397.03 feet, more or less; thence southerly 650.30 feet, more or less, to the southern right-of-way line of Elvehjem Road and the Village of McFarland municipal boundary line; thence westerly along the southern right-of-way line of Elvehjem Road and said municipal boundary, a distance of 1,290.40 feet, more or less, to the eastern right-of-way of County Trunk Highway AB; thence northerly along the eastern right-of-way line of County Trunk Highway AB and the Village of McFarland municipal boundary, a distance of 510.68 feet, more or less; thence westerly 326.40 feet, more or less, crossing County Trunk Highway AB and following said municipal boundary; thence southerly 149.55 feet, more or less, following said municipal boundary; thence easterly 290.74 feet, more or less, following said municipal boundary to a point along the boundary of lands formerly identified as Sperle Corners Lot 18; thence southerly along the western right-of-way line of County Trunk Highway AB and said municipal boundary, a distance of 326.26 feet, more or less; thence westerly 740.11 feet, more or less, following the southern right-of-way line of Elvehjem Road and said municipal boundary; thence northerly 284.51 feet, more or less, along the eastern right-of-way of Devil's Lake Way; thence easterly 143.08 feet, more or less, along the western boundary of lands formerly identified as Sperle Corners Lot 18; thence northwesterly 175.43 feet, more or less, following the western boundary of said lands formerly identified as Sperle Corners Lot 18; thence northeasterly 94.92 feet, more or less; thence northerly 133.00 feet, more or less; thence westerly 679.74 feet, more or less, along the southern right-of-way line of an existing access drive; thence northerly 806.05 feet, more or less, crossing said existing access drive and crossing said Wisconsin and Southern Railroad to the northern right-of-way line of said railroad; thence easterly 1,328.15 feet, more or less, following the northern right-of-way line of said railroad to the northerly right-of-way line of County Trunk Highway AB and the Point of Beginning.

Containing approximately 55.8 acres, more or less.

All distances are per documents of record and are expressed in feet.

EXCLUDING all wetlands from the above-described lands.

APPENDIX D: PUBLIC HEARING NOTICE

Affidavit - Proof of Publication

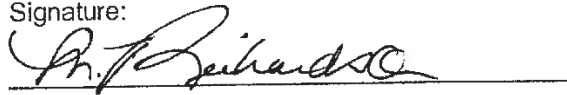
STATE OF WISCONSIN }
Dane County } SS.

Michele Richardson being duly sworn deposes and says that he/she is the principal clerk of Adams Publishing Group of Southern Wisconsin, publishers of **Leader Independent**, **Leader-Independent.com HI**, a newspaper published in Dane County, and that a notice, printed copy of which taken from said newspaper, is hereunto attached, was published in said newspaper on the following dates:

07/30/26, 08/06/26

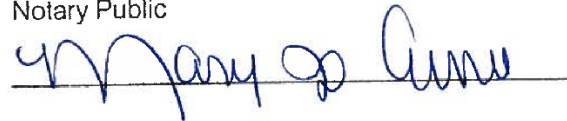
Publishing Fees: \$118.37

Signature:

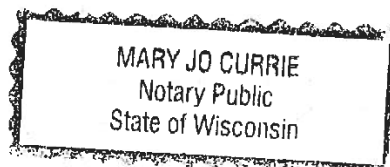


Subscribed and sworn to before me
this 6th day of August, A.D. 2026

Notary Public



My Commission Expires: 12-15-26



VILLAGE OF MCFARLAND NOTICE OF PUBLIC HEARING BEFORE THE PLAN COMMISSION

NOTICE IS HEREBY GIVEN that there will be a public hearing before the Plan Commission on Tuesday, August 18, 2026 at 7:00 p.m. in the Community Room of the Municipal Center, 5915 Milwaukee St., McFarland, Wisconsin, at which time interested parties and citizens shall have an opportunity to be heard concerning the following:

Creation of Tax Increment District (TID) #7. TID #7 is proposed as a "mixed-use" TIF District and generally includes properties in the vicinity of the northwest and northeast intersection of County Highway AB and Elvehjem Road within the Village of McFarland. The purpose of TID #7 is to facilitate the development of properties within the TID. Developer incentives, including cash grants or low interest loans, will be included as an eligible expenditure within the TID #7 Project Plan to facilitate economic development within the TID. No cash grants or loans will be provided until a development agreement has been signed between the developer and the Village. Other costs include projects within the proposed boundary and within a one-half mile radius of the proposed boundary of the district, including road, railroad, sewer, water, stormwater, and other related infrastructure improvements, streetscaping improvements, site improvements, land acquisition and assembly, professional services, administrative and organizational costs and financing.

A map showing the proposed boundary of the TID and a copy of the Project Plan will be available for review prior to the public hearing online at mcfarland.wi.us/TIF or at the Village of McFarland Municipal Center, Community & Economic Development Department, 5915 Milwaukee Street, McFarland, WI 53558 (Monday-Friday, 8:00 a.m. to 4:30 p.m.).

Residents wishing to attend the meeting can do so in-person at the Municipal Center or via Zoom by visiting <https://us02web.zoom.us/j/83189708596> or telephone: Dial (for higher quality, dial a number based on your current location): US: +1 (312) 626-6789 Webinar ID: 831 8970 8596. Please Note: Virtual attendance is offered as a convenience, but technical difficulties beyond the Village's control may prevent or limit its availability at any meeting. The public is encouraged to attend the meeting in person to assure full access to the proceedings. If you cannot attend the meeting, you may submit your written comments to the Plan Commission by email to community.development@mcfarland.wi.us or by mail to Community Development Department, Village of McFarland, P.O. Box 110, McFarland, WI 53558-0110. Submission must be received no later than the Wednesday prior to the meeting date to be included in the packet. PUB. Leader Independent; July 30 & August 6, 2026 WNA:LP

Ad ID: 419704

APPENDIX E: JOINT REVIEW BOARD MEETING NOTICES

Affidavit - Proof of Publication

STATE OF WISCONSIN }
Dane County } SS.

Jennifer Noble being duly sworn deposes and says that he/she is the principal clerk of Adams Publishing Group of Southern Wisconsin, publishers of **Leader Independent, Leader-Independent.com HI**, a newspaper published in Dane County, and that a notice, printed copy of which taken from said newspaper, is hereunto attached, was published in said newspaper on the following dates:

07/30/26

Publishing Fees: \$42.84

Signature:

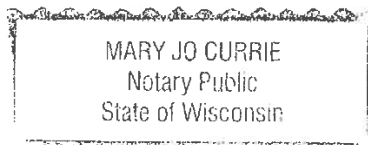
Jennifer J Noble

Subscribed and sworn to before me
this 30th day of July, A.D. 2026

Notary Public

Mary Jo Currie

My Commission Expires: 12-15-26



VILLAGE OF MCFARLAND NOTICE OF A MEETING OF THE MCFARLAND JOINT REVIEW BOARD

NOTICE IS HEREBY GIVEN, that the Village of McFarland will hold a Joint Review Board meeting on Monday, August 10, 2026 at 2:00 p.m. in the Community Room of the Municipal Center, 5915 Milwaukee St., McFarland, Wisconsin. The purpose of the meeting is to hold the required Joint Review Board organizational meeting for the creation of Tax Increment District #7.

A map showing the proposed boundary of TID #7 and a copy of the Project Plan will be available for review prior to the public hearing online at mcfarland.wi.us/TIF or at the Village of McFarland Municipal Center, Community & Economic Development Department, 5915 Milwaukee Street, McFarland, WI 53558 (Monday-Friday, 8:00 a.m. to 4:30 p.m.).

Residents wishing to attend the meeting can do so in-person at the Municipal Center or via Zoom by visiting <https://us02web.zoom.us/j/87516999201> or Telephone: Dial (for higher quality, dial a number based on your current location): US: +1 (312) 625-6799 Webinar ID: 875 1699 9201. Please Note: Virtual attendance is offered as a convenience, but technical difficulties beyond the Village's control may prevent or limit its availability at any meeting. The public is encouraged to attend the meeting in person to assure full access to the proceedings.

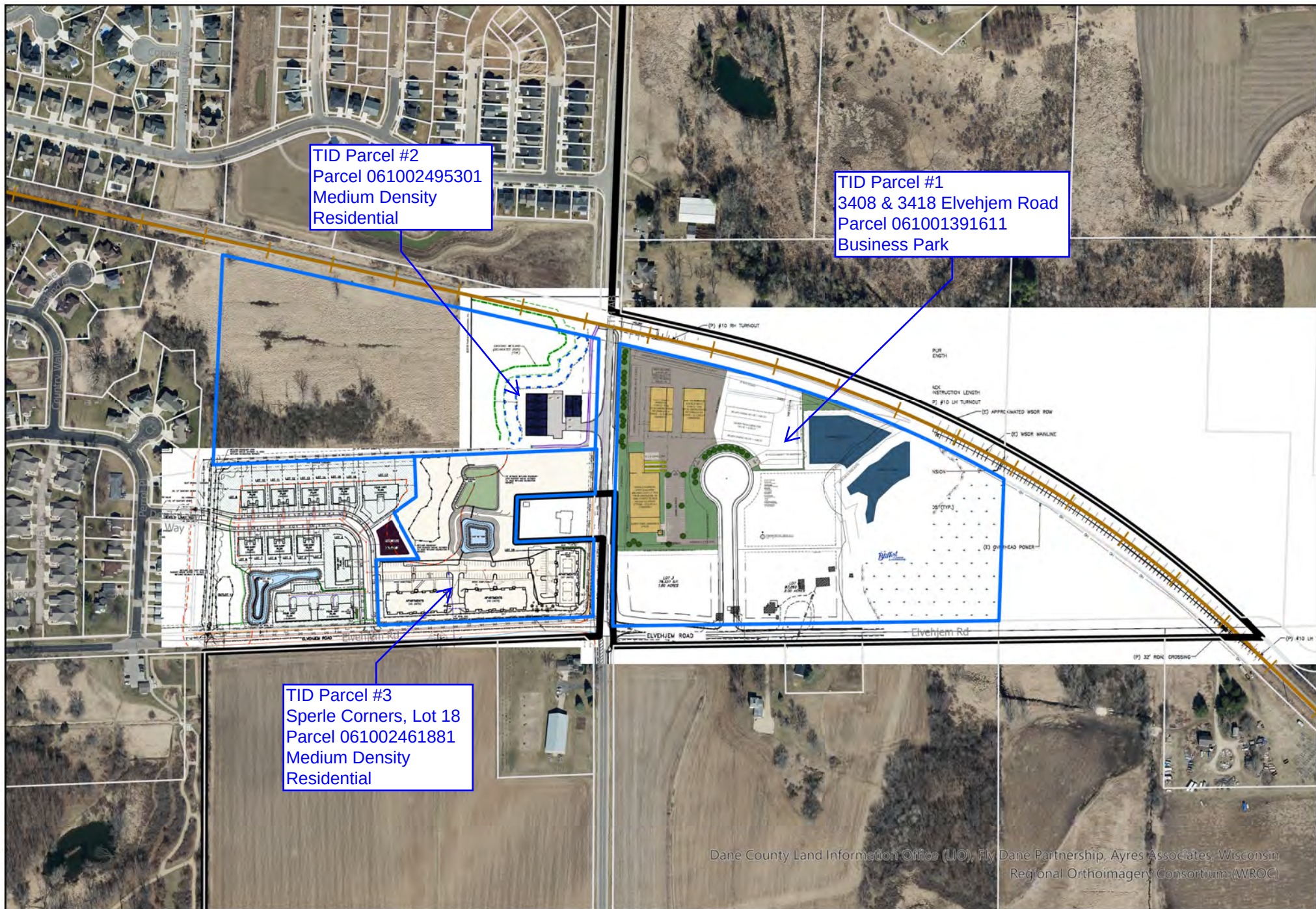
If you cannot attend the meeting, you may submit your written comments to the Joint Review Board by email to communitydevelopment@mcfarland.wi.us or by mail to Community Development Department, Village of McFarland, P.O. Box 110, McFarland, WI 53558-0110. Submission must be received no later than the Wednesday prior to the meeting date to be included in the packet. PUB. Leader Independent; July 30, 2026 WNAJLP



SITE PLAN OPTION V4.0

BLIFFERT - MCFARLAND

the Consortium ae LLC



Elvehjem Road & CTH AB Proposed TID

- Potential TID Parcels
- Municipal Boundary
- Parcels
- Railroad

RAIL INFRASTRUCTURE MODERNIZATION TAX CREDIT

TAX CREDITS TO MODERNIZE THE STATE'S RAILWAYS

The **Rail Infrastructure Modernization Tax Credit** was created in 2026 to incentivize modernizing rail infrastructure and/or reactivating inactive rail infrastructure.

Eligibility criteria

The Wisconsin Economic Development Corporation (WEDC) may certify these types of entities as eligible for this type of tax credit:

- Class II or III railroad owners or carriers
- Owners/lessees of sidings, spurs, or industry tracks on or adjacent to a railroad
- Local governments

These costs are eligible to be certified as qualified new rail expenditures:

- Right of way acquisition
- Engineering
- Construction of new track, such as industrial leads, sidings, spurs, and switches
- Reactivation/rehabilitation of existing inactive track

The credits may be verified for an amount up to 50% of qualified expenses, subject to other applicable criteria.

How it works

WEDC will enter into contracts with applicants that are certified to claim these tax credits. Certified entities may claim the credits for qualified new rail expenditures or maintenance expenses for taxable years beginning after Dec. 31, 2025, and before Jan. 1, 2031. Applicants cannot be certified to claim both the Rail Infrastructure Maintenance Tax Credit and the Rail Infrastructure Modernization Tax Credit for the same expenditure, nor for any expenditure outside of the eligible tax years. The credits are transferable with authorization from the Wisconsin Department of Revenue.

LEARN MORE ABOUT THE
RAIL INFRASTRUCTURE
MODERNIZATION TAX
CREDIT PROGRAM

For more information about
the Rail Infrastructure
Modernization Tax Credit
Program, please contact:

Ann Hyra

Business and Community
Development Program
Manager, WEDC
Tel. 608.210.6847
Email: ann.hyra@wedc.org



Rail Infrastructure Modernization Tax Credit (RR-MOD)

Program Guidelines for Calendar Year 2026
Lead Division: Business and Community Development
☒ New (4/28/2026) ☐ Revised
☐ Grant ☐ Loan ☒ Tax Credit ☐ Technical Assistance

Introduction

Background Information: The Rail Infrastructure Modernization Tax Credit (RR-MOD) Program was created by 2026 Wisconsin Act 242. The program provides income and franchise tax credits to eligible entities by modernizing or reactivating certified rail infrastructure. Starting in 2026, alongside its companion Rail Infrastructure Maintenance Tax Credit (RR-MNT) Program, The Wisconsin Department of Transportation (WisDOT) and the Office of the Commissioner of Railroads (OCR) are historically the primary state resources responsible for supporting rail infrastructure in the state.

Program's Purpose: The purpose of the RR-MOD Program is to incent projects involving investments in the modernization of Wisconsin's rail system.

Eligibility Requirements

Certification: WEDC may certify an entity as eligible to earn tax credits under the Program if it meets the following requirements:

- Class II Railroad Owners or Carriers.¹
- Class III Railroad Owners or Carriers.²
- Owners/lessees of
 - Sidings;
 - Spurs;
 - Industry tracks on or adjacent to a railroad.³
- Local governments.⁴

For taxable years beginning after December 31, 2025, and before January 1, 2031, applicants may be certified by WEDC to claim Rail Modernization tax credits for qualified new rail expenditures.⁵

WEDC shall enter into a contract with any applicant certified to claim Rail Infrastructure Modernization Tax credits.⁶

¹ Wis. Stat. § 238.309(2)(a)1.

² Wis. Stat. § 238.309(2)(a)1.

³ Wis. Stat. § 238.309(2)(a)2.

⁴ Wis. Stat. § 238.309(2)(a)3.

⁵ Wis. Stat. §§ 71.07(8t)(b), 71.28(8t)(b), 71.47(8t)(b), 238.309(2)(a).

⁶ Wis. Stat. § 238.309(2)(d).



Applicants cannot be certified to claim both the Rail Modernization credit and the Rail Maintenance credit for the same expenditure, nor for any expenditure outside of the eligible Tax Years.⁷

WEDC will verify applicant eligibility and will consult with OCR or WisDOT to verify that the applicant meets the conditions in § 238.309(2)(a) or (b).⁸

Rail Modernization credits are transferable to another person within the original claimant's applicable tax year(s) and carryforward window. The credit transfer must be authorized by the Department of Revenue.

WEDC will notify DOR of each certification within 30 days of the certification.⁹

Certification Revocation: WEDC shall revoke the certification to claim tax benefits if the applicant does any of the following:

- Supplies false or misleading information to obtain tax benefits.
- OCR or WisDOT verify that the claimant is no longer eligible.
- The claimant ceases operations in the state.
- The claimant places an inactive or abandoned status on the rail for which credits were certified within a reasonable period as defined in the contract.

In the event of a certification revocation, WEDC will notify DOR within ¹⁰days.□ DOR will determine if there is repayment due for any tax benefits claimed or transferred to another person.

Tax Credit Calculation:

An entity may be verified for an amount up to 50% of the qualified new rail infrastructure expenditures made by the entity during the taxable year to which the claim relates. The amount WEDC verifies and/or certifies the entity to claim under this subsection may not exceed \$2,000,000. If the claimant's taxable year is different than the calendar year, tax benefits will be prorated by the number of days in the claimant's taxable year that fall within the calendar year.

"Qualified new rail infrastructure expenditures" must be capital expenditures for rail infrastructure and improvements placed into service after December 31, 2025.¹¹ The following costs are eligible to be certified as qualified new rail expenditures:

- Right of way acquisition;
- Engineering;¹²
- Construction of new track, such as industrial leads, sidings, spurs, switches;¹³
- Reactivation/rehabilitation of existing inactive track;¹⁴

⁷ Wis. Stat. §§ 71.07(8t)(c)1., 71.07(8v)(c)1.

⁸ Wis. Stat. §§ 238.309(2)(e), § 189.02(8).

⁹ Wis. Stat. § 238.309(6)(c).

¹⁰ Wis. Stat. § 238.309(6)(c).

¹¹ Wis. Stat. §§ 238.309(1)(b), 71.07(8t)2., 71.28(8t)2., 71.47(8t)2..

¹² *Id.*

¹³ *Id.*

¹⁴ *Id.*



- Transloading infrastructure;¹⁵
- Loading dock improvements.

Expenditures are ineligible if the expenditure was used to claim a WEDC Rail Infrastructure Maintenance credit.¹⁶

Available Incentives

CY26: \$10,000,000

In accordance with 2026 Wisconsin Act 242, the total annual allocation for Rail Modernization credits is limited to \$10,000,000 per calendar year and unused annual allocation does not rollover.¹⁷

Activities and Expected Outcomes

Assist 5 rail modernization projects.

Impact: The Program is expected to incentivize the modernization of rail infrastructure in Wisconsin. Communities with consistent and expanded rail access may be more attractive to companies looking to locate or expand their business in Wisconsin. This program benefits communities, businesses, and Class II and Class III by supporting investment in the expansion of industrial rail access and corresponding infrastructure for Wisconsin businesses and communities.

Metrics: As both a real estate development and tax credit verification program, performance reporting metrics for Rail Modernization are focused on measuring eligible site work cost and as well as verification eligibility to acquire either Rail Modernization tax credits. The program's metrics include the following list, and each project will include one or more of these metrics in its reporting requirements depending on the project's specified use of funds.

Program metrics may include the following:

- Capital Investment
- Site Work – Infrastructure
- Site Work – Renovation/Rehabilitation
- Leverage - Total
- Transportation Corridor Construction
- Transportation Corridor Rehabilitation

Application Guideline

Timeline: The Program has a continuous first-come first-serve application process.¹⁸

¹⁵ *Id.*

¹⁶ Wis. Stat. § 71.07(8t)(c)1.

¹⁷ Wis. Stat. § 238.309(5)(a).

¹⁸ Wis. Stat. § 238.309(2)(c).



Review Considerations: WEDC may take the following into account when evaluating applicants:

The corporation shall, under § 189.02(8), consult with the office of the commissioner of railroads or the department of transportation to verify that a person seeking certification under par. (a) or (b) meets the conditions under par. (a) or (b), respectively.

How to Apply: An interested applicant should contact a WEDC Account Manager to determine if their project is right for the program. An application must be submitted to WEDC for each taxable year that a qualified new rail expenditure(s) is made in order to be certified to claim any potential tax benefits.

Award Process: The completed application will be assigned to an underwriter and go through the award review process.

Performance Reporting: Recipients will be required to submit a performance report upon Project completion.

WEDC annually selects awards on a sample basis for audit. All backup documentation to the performance report is required to be maintained for the life of the award as detailed in the contract with WEDC.

WEDC may impose additional reporting requirements to evaluate Project performance and to ensure compliance with contract deliverables.

Helpful Information:

Definitions

"Claimant" means a person certified to receive tax benefits under § 238.309(2)(a).

"Local government" means a city, village, town, county or American Indian band or tribe in this state or a unit or instrumentality of a city, village, town, or county.¹⁹

"Qualified new rail infrastructure expenditures" means capital expenditures for rail infrastructure and improvements in this state placed in service after December 31, 2025, including expenditures for the acquisition of right-of-way; engineering; construction of new track such as industrial leads, switches, spurs, and sidings; rehabilitation of existing inactive track to reinstate operation; loading dock improvements; and transloading structures involved with servicing customer locations or expansions.²⁰

"Rail infrastructure modernization credit" or "rail modernization credit" means the income and franchise tax credits under §§ 71.07(8t), 71.28(8t), and 71.47(8t).

"Rail infrastructure modernization credit" or "rail modernization credit" means the income and franchise tax credits under §§ 71.07(8t), 71.28(8t), and 71.47(8t).

Revision History

¹⁹ Wis. Stat § 238.309(1)(a).

²⁰ Wis. Stat § 238.309(1)(b).



Program Inception – 2026 Wisconsin Act 242 – Calendar Year 2026

EMINENT DOMAIN SERVICES, LLC

6515 Grand Teton Plaza | Suite 241
Madison, WI 53719
(608) 535-6109 tel | (608) 338-0889 fax

Via e-mail

August 21st, 2026

Mr. Matt Schuenke
Village Administrator of McFarland
matt.schuenke@mcfarland.wi.gov
5915 Milwaukee Street
McFarland, WI 53558

RE: *Notice of Representation of Sperle Farms and Request for Agricultural Preservation Designation*

Dear Administrator Schuenke, President Brassington and Village Trustees,

I am writing because our firm has been retained to represent the interests of Sperle Farms, the approximately 120 acres on the corners of Elvehjem Road and County Highway AB. The agenda for your August 25th Village Board meeting notices as follows:

Discussion and action to convene into Closed Session in accordance with Wis. Stats. 19.85(1)(e) to deliberate or negotiate the investment of public funds or other specified public business whenever competitive or bargaining reasons require a closed session, specifically regarding real estate and development incentive negotiations within the pre-development agreement with Elvehjem Acres LLC and Bliffert Southwest Holdings LLC for the development of a new business park.

We would like to ensure that in conjunction with the consideration of the development of the proposed business park, that the Village takes action to recognize the permanently protected status of Sperle Farms as agricultural. At a minimum, this should include designating Sperle Farms as agricultural preservation on the various Village maps and land use plans. It would also make sense to designate Sperle Farms as an agricultural preservation area on the maps of TID #7. We believe that discussions of TID #7 and financial incentives to develop north of Elvehjem

Road should also include planning for the placement of infrastructure in a way that is consistent with the permanent use of the Sperle Farms land to the south of Elvehjem Road as agricultural.

Thus, as you consider possible incentives in relation to the development of the land to the north of Elvehjem Road as a business park, please keep in mind that to the south of the road is an area of intended permanent agricultural preservation.

Sincerely,
EMINENT DOMAIN SERVICES, LLC

Electronically Signed by Erik S. Olsen
Erik S. Olsen

cc: Ms. Stephanie Brassington, Village Board President
stephanie.brassington@mcfarland.wi.gov

-Mr. Ken Boyd, Trustee
Ken.Boyd@mcfarland.wi.gov

-Mark Neidinger, Trustee
mneidinger@mcfarland.wi.gov

-Mr. Luke Fessler, Trustee
luke.fessler@mcfarland.wi.gov

-Ms. Alisa Leamy, Trustee
alisa.leafy@mcfarland.wi.gov

-Ms. Kathy Annen, Trustee
kathy.annen@mcfarland.wi.gov

-Mr. Lowell Prill, Trustee
lowell.prill@mcfarland.wi.gov

From: Diane King, 5205 Monarda Court
To: Community Development
Subject: Proposed Bliffert Lumber TID Public Comment: Diane King
Date: Tuesday, August 18, 2026 3:46:55 PM

August 18, 2026 Public Hearing on Proposed Bliffert Lumber TID Public Comment from Diane King at 5205 Monarda Court

I support this proposal that provides an opportunity for the relocation and expansion of Bliffert Lumber within McFarland.

My comments relate to the **heavy truck route** to/from the proposed TID #7 site.

Dump trucks use the residential 25-mph segment of **Holscher Rd between Siggelkow Rd and Hwy MN/Broadhead St** to reach construction sites near Hwy AB and Elvehjem Rd. GPS shows this route as the shortest path to that section of Hwy AB (e.g., instead of taking Siggelkow down to Hwy AB).

With the anticipated construction for Bliffert Lumber, and other housing and business park development in the proposed TID #7 site, dump trucks and other heavy commercial vehicles will inevitably **continue to take this Holscher Rd shortcut**. This constant heavy truck traffic negatively impacts the safety and livability of this neighborhood.

Last week (August 10-14, 2026), **dump trucks hauling fill dirt continually traveled** this segment of Holscher Rd from around 7:00am through late afternoon (e.g., to/from Sperle Corners). The heavy truck traffic continues this week. Randomly over the last two days, I counted dump trucks for thirty minutes and counted at least ten dump trucks each time. On average, a **dump truck is traveling on Holscher every 3 minutes**.

- This raises both **pedestrian/bicycle safety** and **noise pollution/health concerns**. The sidewalks and bike lanes on this segment of Holscher are frequently in use. I'm a homeowner by the 4-way stop at Holscher Rd and Linden Pkwy, a school bus stop. I've observed dump trucks doing rolling stops through this intersection. The continual sound of high-decibel squealing brakes followed by rumbling engine acceleration are highly disruptive, both indoors and outdoors. In addition, the diesel exhaust is unpleasant.
- This also raises **road maintenance concerns**. Was Holscher Rd built for regular heavy truck use (for more than deliveries or pickups within the neighborhood)? Reviewing Chapter 35 of McFarland Municipal Code, it appears Holscher Rd is **not designated as a heavy traffic route**. Will repeated heavy loads traveling Holscher as a shortcut to Hwy AB cause premature road damage, leading to cracks and potholes? (Perhaps this may evoke memories for anyone who experienced the deep potholes on Holscher Rd prior to the Juniper Ridge subdivision).

In summary -- can there be a **heavy truck route solution** that addresses the need for construction-related deliveries to/from the proposed TID #7 site **without negatively impacting the neighborhood safety and livability** within this segment of Holscher Rd?

Thank you for the opportunity to provide comments related to the proposed Bliffert Lumber TID.



Public Notice Feedback

This form is provided for you to provide feedback on the public notification you received. Public feedback will be provided to both staff and governing bodies responsible for decision making.

Last Name (Optional)	Sales
First Name (Optional)	Nick
Address (Optional)	5404 Wild Cherry
E-mail Address (Optional)	
Phone Number (Optional)	
Project Name, as identified on notice	TID 7

Questions

Question(s) about the project/initiative	Hello, I missed the meeting last week but have a few questions about the TID. 1) How much do the current properties pay (or paid in 2025) in taxes to the school and the village? 2) How many new living spaces are being included in the TID area? I think there were a number of townhouses and apartments. Thus how many new families and children would be estimated to be added to the district? I am asking as these families/properties would be developed but the schools and the village would be missing out on their increased revenue to build new spaces or add new emergency services to support these. 3) Could the rail improvements in the TID be shifted to the new owner needing them? 4) How many new employees will Bliffert be adding with the relocation? A TID is supposed to generate or grow business as I understand it. Thanks, Nick
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Follow-Up

Would you like to request direct follow-up from a Village staff member regarding your question(s)?	Yes, I would like to be contacted.
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How would you like to be contacted by a Village staff member?

E-mail

E-mail Address



Public Notice Feedback

This form is provided for you to provide feedback on the public notification you received. Public feedback will be provided to both staff and governing bodies responsible for decision making.

Last Name (Optional)	Schumacher
First Name (Optional)	Marty
Address (Optional)	Tuscobia Trl
Project Name, as identified on notice	Proposed Bliffert Lumber Tax Increment District (TID #7)

Comments/Feedback

Comment(s)/Feedback about the project/initiative	I understand why Bliffert needs to move, and I think this is great for the village. That is a great opportunity to densify our downtown with a mixed-use building. I also understand the TID to continue building Sperle Corners. The part that upsets me about the proposed TIDs is the area south of the tracks, west of AB, and north of Sperle Corners. It is a spot where people can walk their dogs (or themselves), run, bike, and enjoy wildlife in peace. It's especially nice for families who want to let their kids go ride a bike, roller blade, or ride a scooter with 0 concern about their kids' safety. I commonly see entire families biking down this path. Building in this space will create a conflict between cars coming off a 55 mph road and all sorts of vulnerable road users. Building here will also disrupt wetland wildlife that calls this place home. I don't feel the benefits here are worth the cost. If you absolutely must build in the wetland, please make it very clear, in writing, that only a small portion of the land can be built upon. It is very confusing that marshland is included in the TID. Secondly, if you must build there, please route the bike path behind whatever is built, so we can still have that safe space. If you can't reroute the bike path, then please have the bike path take priority over the car entrances. In other words, raised crossing for bikes/peds that force turning cars to slow down and look. Thank you for your time and consideration.
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Follow-Up

Would you like to request direct follow-up from a Village staff member regarding your comment(s)/feedback?

No, I do not wish to be contacted.

From: [Susanne Soppe](#)
To: [Community Development](#)
Subject: TIF, TID
Date: Friday, August 14, 2026 1:19:59 PM

Please do not approve the proposal for the TIF and TID plan involving Bliffert lumber company. The proposed area is home to multiple cranes and other song birds. McFarland by line is "Bird City" my proposal is to keep it that way.

Regards,
Susanne and Don Soppe
Sent from my iPhone

From: Scott Potts [REDACTED]
Sent: Saturday, July 18, 2026 3:41 PM
To: Village Clerk <village.clerk@mcfarland.wi.us>
Subject: Public Correspondence for Official Meeting Packet - TID #7 Proposal

Please use this updated version of my correspondence for the official meeting packet, as it includes additional concerns regarding the village's potential real estate purchase.

Dear Village Clerk,

I recently emailed the Village Board expressing my concerns regarding the proposed Tax Incremental District (TID) #7.

Please include my letter below as official public correspondence in the meeting packet for the upcoming public hearing and board meetings regarding this proposal.

Sincerely,
Scott Potts

An Open Letter to the McFarland Community and Village Trustees

My family moved to McFarland when I was in the second grade. Over the nearly 60 years I have lived here, I have watched our village grow from a quiet, tight-knit town into the sprawling suburb it is today. I love this village, and my family has spent a lifetime supporting its progress.

However, it is deeply frustrating to watch the rapid pace of recent growth, which is increasingly driven by aggressive municipal expansions and developer incentives. The reality is that the long-time residents who built the actual foundation of McFarland are now being financially squeezed out of the very homes they spent decades paying off, just to fund an endless cycle of new municipal real estate projects and corporate subsidies.

Our community has rightfully invested in excellent amenities over the decades, such as our public library and youth center. But because we already commit significant taxpayer resources to maintain these existing spaces, our household budgets are stretched to their absolute limits. We simply cannot afford to act as a financial safety net for commercial real estate developments like the proposed Tax Incremental District (TID) #7 and the relocation of Bliffert Lumber.

Under Wisconsin State Statute § 66.1105(4m)(c)1.a, a TIF district requires a strict "but-for" proof that development could not happen without taxpayer funding. If downtown commercial land is valuable, it should be bought and sold on the open market under standard zoning laws—not subsidized by local property owners who are hitting a financial wall.

Furthermore, I strongly object to the Village's stated intention to purchase the current downtown lumberyard property on Long Street once the business relocates. Local municipal government has no business acting as a commercial realtor or real estate speculator. Using taxpayer dollars or public debt to buy and hold commercial land with no guaranteed private buyer shifts an unacceptable amount of financial risk onto ordinary homeowners.

We must get back to running our local government with the discipline of a household budget. If we do not have the money, we should not buy it. I urge our Village Trustees to reject the current TID #7 proposal, refuse the purchase of the downtown commercial property, exercise extreme fiscal restraint, and protect the long-term citizens who built this town.

Sincerely,
Scott Potts
Lifelong McFarland Resident