

**BUSINESS IMPROVEMENT DISTRICT NO. 51**

**HARBOR DISTRICT**

**2019 OPERATING PLAN**

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## **I. INTRODUCTION**

### **A. Background**

In 1984, the Wisconsin legislature created s. 66.1109 of the Statutes enabling cities to establish Business Improvement Districts ( BIDS ) upon the petition of at least one property owner within the proposed district. The purpose of the law is "...to allow businesses within those districts to develop, to manage and promote the districts and to establish an assessment method to fund these activities."

The City of Milwaukee created Business Improvement District No. 51 ("BID 51") and approved its initial operating plan on November 1, 2016 via Common Council Resolution Number 160664 for the purpose of revitalizing and enhancing the Harbor District business area surrounding Milwaukee's Inner Harbor. Section 66.1109(3) (b), Wisconsin Statutes requires that a BID board "shall annually consider and make changes to the operating plan.....the board shall then submit the operating plan to the local legislative body for approval." The BID proponents submit this operating plan in fulfillment of statutory requirement.

### **B. Physical Setting**

BID #51 surrounds Milwaukee's Inner Harbor and is approximately bounded by East Bruce Street on the North, First Street on the west, Bay Street on the south, and the Milwaukee Mooring Basin and Kinnickinnic and Milwaukee Rivers on the east.

## **II. DISTRICT BOUNDARIES**

Boundaries of the district are shown on the map in Appendix A of this plan. A listing of the properties in the district is provided in Appendix E.

## **III. PROPOSED OPERATING PLAN**

### **A. Plan Objectives**

The objectives of the BID shall be to maintain and enhance the Harbor District as a place to do business by:

- Supporting the viability of businesses in the District by retaining existing businesses (including those that engage in industrial and manufacturing activities), and marketing the District as a place for new businesses to locate and thrive;
- Creating an appealing, attractive environment for employees and customers;

- Ensuring that District business and property owners have an active role in redevelopment and planning activities in the area;
- Identifying and advocating for needed improvements in infrastructure and public spaces.

## **B. Proposed Activities - Year Three**

Year Three activities to be undertaken by the district will include:

- Continue to engage District business and property owners in the implementation of the Harbor District Water and Land Use Plan (WaLUP).
- Provide seed funds for catalytic projects to help spur investments in the area. Possible projects include a “Trash Collecting Water Wheel”, Riverwalk planning and design, and other projects identified in the WaLUP.
- Support ongoing maintenance for Harbor View Plaza, the Harbor District’s first waterfront park constructed in 2018/19, located at the east end of Greenfield Avenue.
- Complete a branding and identity planning process and implement projects identified during the planning process. Projects will likely include streetscape improvements, public art installations, and gateway/directional signage.
- Exploring and developing a program to assist business and property owners interested in making physical improvements to their properties. Improvements could include green infrastructure, street facade improvements, signage, sustainable design improvements, or others.
- Administrative activities, including, but not limited to, securing an independent certified audit, securing insurance for the activities of the District’s Board, and complying with the open meetings law, Subchapter V of Chapter 19 of the Wisconsin Statutes.

### C. Proposed Income and Expenditures

Contract with Harbor District, Inc. for Project Management, Outreach, and BID Administration and Mailings	\$18,000
Harbor View Plaza Maintenance and Operation	\$10,000
Implementation of Branding and Identity Projects	\$35,000
Property and Business Owner Physical Improvement Program	\$30,000
Audit	\$2,500
Insurance	\$1,000
Reserve	\$1,999
Total Expenditures	\$98,499
Proposed Income from Assessments	\$98,499

### D. Financing Method

It is proposed that \$98,499 shall be raised through BID assessments in Milwaukee (see appendix E). The BID Board shall have the authority and responsibility to prioritize expenditures and to revise the budget as necessary to match the funds actually available.

## IV. METHOD OF ASSESSMENT

### A. Assessment Rate and Method

The principle behind the assessment methodology is that each property should contribute to the BID in proportion to the benefit derived from the BID. After consideration of other assessment methods, it was determined that assessed value of a property was the characteristic most directly related to the potential benefit provided by the BID. Therefore, a fixed assessment rate of \$1.00 per \$1,000 assessed value of the property was selected as the basic assessment methodology for this BID.

However, maintaining an equitable relationship between the BID assessment and the expected benefits requires an adjustment to the basic assessment method. To prevent the disproportional

assessment of a small number of high value properties, a maximum assessment of \$3,000 per parcel will be applied, and a minimum assessment of \$100 per parcel will be applied.

In order to incentivize property owners to make new investments in their properties and achieve long-term improvements in the area, the owner of a property may request, and the BID Board may grant, a freeze of a property's BID assessment at the current year's rate for the subsequent two years. Requests must be received before the filing of the annual Operating Plan, and will only be granted one time per owner per property.

To prevent disproportionate assessment of businesses that are already actively contributing to improvements in this area via BID 35, parcels within the footprint of BID 35 will be assessed as follows: If the assessment for BID 35 is less than the assessment for BID 51 based on the formula described above, they will be assessed only for the difference, subject to the minimum assessment of \$100. If the assessment for BID 35 is greater than the assessment for this BID, they will pay only the minimum assessment of \$100 to BID 51.

As of June 25, 2018, the property in the proposed district had a total assessed value of more than \$134 million. This plan proposed to assess the property in the district at a rate of \$1.00 per \$1,000.00 of assessed value, subject to the maximum and minimum assessments, for the purposes of the BID.

Appendix E shows the projected BID assessment for each property included in the district.

## **B. Excluded and Exempt Property**

The BID law requires explicit consideration of certain classes of property. In compliance with the law the following statements are provided.

1. State Statute 66.1109(1)(f)1m: The district will contain property used exclusively for manufacturing purposes, as well as properties used in part for manufacturing. These properties will be assessed according to the method set forth in this plan because it is assumed that they will benefit from development in the district.
2. State Statute 66.1109(5)(a): Real property used exclusively for residential purposes and real property that is exempted from general property taxes under s. 70.11 may not be specially assessed for purposes of this section.
3. State Statute 66.1109(5)(d): If real property that is specially assessed as authorized under this section is of mixed use such that part of the real property is exempted from general property taxes under s. 70.11 or is residential, or both, and part of the real property is taxable, the municipality may specially assess as authorized under this section only the percentage of the real property that is not tax-exempt or residential. This paragraph applies only to a 1st class city.

4. The district may contain parcels exempt from general real estate taxes. These parcels will not be subject to a BID assessment.

## V. BID BOARD

The Board's primary responsibility will be implementation of this Operating Plan.

This will require the Board to negotiate with providers of services and materials to carry out the Plan; to enter into various contracts; to monitor development activity; to periodically revise the Operating Plan and to ensure district compliance with the provisions of applicable statutes and regulations.

The BID Board is structured and operates as follows:

- Board size – Seven Members
- Composition – A majority of members shall be owners or occupants of property within the District. Board composition shall reflect the geographic area and mix of business types and land uses present within the BID.
- Officers - The Board shall elect a Chairperson, Secretary, and Treasurer from among its members.
- Term - Appointments to the Board shall be for a period of three years, except that in the initial year, three members shall be appointed for three years, two members for two years, and two members for one year.
- Compensation - None
- Meetings - All meetings of the Board shall be governed by the Wisconsin Open Meetings Law. The Board shall meet regularly, at least twice a year. The Board shall draft and adopt by-laws in Operating Year 1 to govern the conduct of its meetings.
- Record Keeping - Files and records of the Board's affairs shall be kept pursuant to public records requirements.
- Staffing - The Board may employ staff and/or contract for staffing services pursuant to this plan and subsequent modifications thereof.

## **VI. RELATIONSHIP TO MILWAUKEE COMPREHENSIVE PLAN AND ORDERLY DEVELOPMENT OF THE CITY**

### **A. City Plans**

In February 1978, the Common Council of the City of Milwaukee adopted a Preservation Policy as the policy basis for its Comprehensive Plan and as a guide for its planning, programming and budgeting decisions. The Common Council reaffirmed and expanded the Preservation Policy in Resolution File Number 881978, adopted January 24, 1989.

The Preservation Policy emphasizes maintaining Milwaukee's present housing, jobs, neighborhoods, services, and tax base rather than passively accepting loss of jobs and population, or emphasizing massive new development. In its January 1989 reaffirmation of the policy, the Common Council gave new emphasis to forging new public and private partnerships as a means to accomplish preservation.

The district is a means of formalizing and funding the public-private partnership between the City and property owners in the Harbor District business area and for furthering preservation and redevelopment in this portion of the City of Milwaukee. Therefore, it is fully consistent with the City's Comprehensive Plan and Preservation Policy.

### **B. City Role in District Operation**

The City of Milwaukee has committed to helping private property owners in the district promote its development. To this end, the City expected to play a significant role in the creation of the Business Improvement district and in the implementation of the Operating Plan. In particular, the City will:

- Provide technical assistance to the proponents of the district through adoption of the Plan, and provide assistance as appropriate thereafter.
- Monitor and, when appropriate, apply for outside funds that could be used in support of the district.
- Collect assessments, maintain in a segregated account, and disburse the monies of the district.
- Receive annual audits as required per sec. 66.1109 (3) (c) of the BID law.
- Provide the board, through the Tax Commissioner's Office on or before June 30<sup>th</sup> of each Plan year, with the official City records and the assessed value of each tax key number within the District, as of January 1<sup>st</sup> of that Plan year, for purposes of calculating the BID assessment.

- Encourage the State of Wisconsin, Milwaukee County and other units of government to support the activities of the district.

## **VII. PLAN APPROVAL PROCESS**

### **A. Public Review Process**

The Wisconsin Business Improvement District law establishes a specific process for reviewing and approving BID operating plans. Pursuant to the statutory requirements, the following process will be followed:

- The Community and Economic Development Committee of the Common Council will review the proposed BID Plan at a public meeting and will make a recommendation to the full Common Council.
- The Common Council will act on the proposed BID Plan.
- If adopted by the Common Council, the proposed BID Plan is sent to the Mayor for his approval.

## **VII. FUTURE YEAR OPERATING PLANS**

### **A. Phased Development**

It is anticipated that the BID will continue to revise and develop the Operating Plan annually, in response to changing development needs and opportunities in the district, in accordance with the purposes and objectives defined in this initial Operating Plan.

Section 66.1109 (3) (a) of the BID law requires the board and the City to annually review and make changes as appropriate in the Operating Plan. Therefore, while this document outlines in general terms the complete development program, it focuses upon current year activities, and information on specific assessed values, budget amounts and assessment amounts are based on previous year conditions. Greater detail about subsequent years' activities will be provided in the required annual Plan updates.

In later years, the BID Operating Plan will continue to apply the assessment formula, as adjusted, to raise funds to meet the next annual budget. However, the method of assessing shall not be materially altered, except with the approval of the City of Milwaukee.

### **B. Amendment, Severability and Expansion**

This BID has been created under authority of Section 66.1109 of the Statutes of the State of Wisconsin. Should any court find any portion of this Statute invalid or unconstitutional its

decision will not invalidate or terminate the BID and this BID Plan shall be amended to conform to the law without need of reestablishment.

Should the legislature amend the Statute to narrow or broaden the process of a BID so as to exclude or include as assessable properties a certain class or classes of properties, then this BID Plan may be amended by the Common Council of the City of Milwaukee as and when it conducts its annual Operating Plan approval and without necessity to undertake any other act. This is specifically authorized under Section 66.1109(3)(b).

### **C. Termination of the BID**

A municipality shall terminate a business improvement district if the owners of property assessed under the operating plan having a valuation equal to more than 50 percent of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the operating plan having an assessed valuation equal to more than 50 percent of the assessed valuation of all property assessed under the operating plan, file a petition with the planning commission requesting termination of the business improvement district, subject to all of the following conditions:

A petition may not be filed under this subsection earlier than one year after the date the municipality first adopts the operating plan for the business improvement district.

On and after the date a petition is filed under this subsection, neither the board nor the municipality may enter into any new obligations by contract or otherwise to implement the operating plan until the expiration of 30 days after the date of hearing under par. (c) and unless the business improvement district is not terminated under par. (e).

Within 30 days after the filing of a petition under this subsection, the planning commission shall hold a public hearing on the proposed termination. Notice of the hearing shall be published as a class 2 notice under ch. 985. Before publication, a copy of the notice together with a copy of the operating plan and a copy of a detail map showing the boundaries of the business improvement district shall be sent by certified mail to all owners of real property within the business improvement district. The notice shall state the boundaries of the business improvement district and shall indicate that copies of the operating plan are available from the planning commission on request.

Within 30 days after the date of hearing under par. (c), every owner of property assessed under the operating plan may send written notice to the planning commission indicating, if the owner signed a petition under this subsection, that the owner retracts the owner's request to terminate the business improvement district, or, if the owner did not sign the petition, that the owner requests termination of the business improvement district.

If after the expiration of 30 days after the date of hearing under par. (c), by petition under this subsection or subsequent notification under par. (d), and after subtracting any retractions under

par. [\(d\)](#), the owners of property assessed under the operating plan having a valuation equal to more than 50 percent of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the operating plan having an assessed valuation equal to more than 50 percent of the assessed valuation of all property assessed under the operating plan, have requested the termination of the business improvement district, the municipality shall terminate the business improvement district on the date that the obligation with the latest completion date entered into to implement the operating plan expires.

## **APPENDICES**

APPENDIX A: MAP OF DISTRICT BOUNDARIES

APPENDIX B: CURRENT BOARD ROSTER

APPENDIX C: STATEMENT REGARDING AUDITED FINANCIAL STATEMENTS

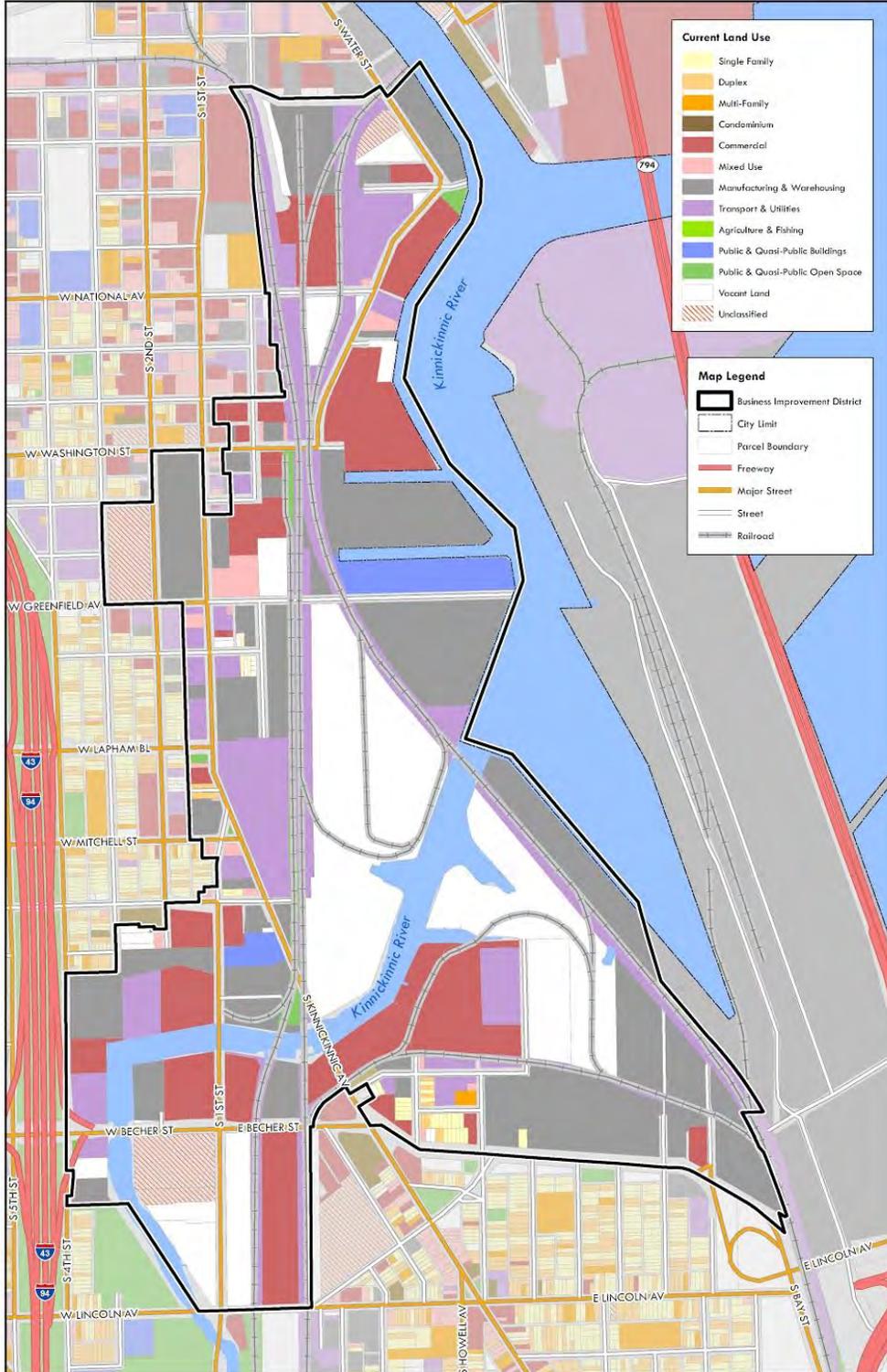
APPENDIX D: STATE STATUTE ENABLING CREATION OF BIDS

APPENDIX E: LIST OF DISTRICT TAX KEYS AND ASSESSMENTS

# APPENDIX A: MAP OF DISTRICT BOUNDARIES

## BID NO. 51: THE HARBOR DISTRICT CITY OF MILWAUKEE

Prepared by the Dept. of City Development Planning Division, 7/6/2017  
 Sources: City of Milwaukee Information Technology Management Division;  
 Dept. of City Development Commercial Corridors Team



## APPENDIX B: CURRENT BOARD ROSTER

NAME and TITLE	EMAIL	PROPERTY OWNED or REPRESENTING	TERM
Michael DeMichele	michael@demichele.com	125 E Greenfield Ave (OWNER)	Feb 2017 - Jan 2020
Alpha Jalloh	alpha.m.jalloh@gmail.com	928 S 3rd St (NEARBY RESIDENT)	Apr 2018 - Jan 2021
Eric Leaf	leafe@uwm.edu	600 E. Greenfield Ave. (OWNER)	Feb 2017 - Jan 2020
John Rossetto	john@transfermke.com	101 W Mitchell St (OWNER)	Sep 2017 - Jan 2019
David Stegeman, Chair	dstegeman@michels.us	2011 S 1st St (OWNER)	Feb 2017 - Jan 2019
Summer Strand, Secretary	sstrand@crmanagement.com	301 E Washington St (OWNER)	Jan 2018 - Jan 2021
Joshua Weber, Treasurer	joshw@vmarchese.com	600 S Jake Marchese Way (OWNER)	Feb 2017 - Jan 2020

**APPENDIX C: STATEMENT REGARDING AUDITED FINANCIAL STATEMENTS**

**BUSINESS IMPROVEMENT DISTRICT NO. 51**  
**FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2018 and 2017**

**BUSINESS IMPROVEMENT DISTRICT NO. 51**

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## Independent Auditor's Report

Board of Directors  
Business Improvement District No. 51

We have audited the accompanying financial statements of Business Improvement District No. 51 which comprise the balance sheets as of June 30, 2018 and 2017, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Business Improvement District No. 51 as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Ritz Holman LLP**  
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Board of Directors  
Business Improvement District No. 51

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

  
RITZ HOLMAN LLP  
Certified Public Accountants

Milwaukee, Wisconsin  
October 10, 2018

**BUSINESS IMPROVEMENT DISTRICT NO. 51  
BALANCE SHEETS  
JUNE 30, 2018 AND 2017**

ASSETS		2018	2017
CURRENT ASSETS			
Cash and Cash Equivalents		\$ 142,106	\$ 86,067
Total Current Assets		\$ 142,106	\$ 86,067
TOTAL ASSETS		\$ 142,106	\$ 86,067
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable		\$ ---	\$ 9,000
Total Liabilities		\$ ---	\$ 9,000
NET ASSETS			
Unrestricted		\$ 142,106	\$ 77,067
Total Net Assets		\$ 142,106	\$ 77,067
TOTAL LIABILITIES AND NET ASSETS		\$ 142,106	\$ 86,067

The accompanying notes are an integral part of these financial statements.

**BUSINESS IMPROVEMENT DISTRICT NO. 51  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	Unrestricted	
	2018	2017
REVENUE		
Assessment Income	\$ 92,550	\$ 86,067
Total Revenue	\$ 92,550	\$ 86,067
EXPENSES		
Program Services	\$ 6,000	\$ 4,500
Management and General	21,511	4,500
Total Expenses	\$ 27,511	\$ 9,000
CHANGE IN NET ASSETS	\$ 65,039	\$ 77,067
Net Assets, Beginning of Year	77,067	---
NET ASSETS, END OF YEAR	\$ 142,106	\$ 77,067

The accompanying notes are an integral part of these financial statements.

**BUSINESS IMPROVEMENT DISTRICT NO. 51  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 65,039	\$ 77,067
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities		
Increase (Decrease) in Accounts Payable	<u>(9,000)</u>	<u>9,000</u>
Net Cash Provided by Operating Activities	<u>\$ 56,039</u>	<u>\$ 86,067</u>
Net Increase in Cash and Cash Equivalents	\$ 56,039	\$ 86,067
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>86,067</u>	<u>---</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 142,106</u></u>	<u><u>\$ 86,067</u></u>

The accompanying notes are an integral part of these financial statements.

**BUSINESS IMPROVEMENT DISTRICT NO. 51**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018 and 2017**

**BUSINESS IMPROVEMENT DISTRICT NO. 51**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018 and 2017**

**NOTE A - Summary of Significant Accounting Policies**

**Accounting Method**

The financial statements of the Organization have been prepared on the accrual basis of accounting.

**Basis of Presentation**

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Assets of the restricted classes are created only by donor-imposed restrictions.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, cash and cash equivalents include all highly liquid debt instruments with original maturities of three months or less when purchased.

**Contributions**

All contributions are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as temporarily or permanently restricted support and increase the respective class of net assets. Contributions received with temporary restrictions that are met in the same reporting period are reported as unrestricted support and increase unrestricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Investment income that is limited to specific uses by donor restrictions is reported as increases in unrestricted net assets if the restrictions are met in the same reporting period as the income is recognized.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE B - Concentration of Revenue**

Business Improvement District No. 51 receives property assessment income from the City of Milwaukee. The operations rely on the availability of these funds. All of the Organization's revenue was from the City of Milwaukee for the years ended June 30, 2018 and 2017.

**BUSINESS IMPROVEMENT DISTRICT NO. 51**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018 and 2017**

**NOTE D - Assessment Income**

In order to provide revenues to support the Organization's mission, the Common Council of the City of Milwaukee enforced an assessment on property located within a specified area of the airport. The assessment is calculated based on assessed values of the properties as of every fall. The assessment levied on the airport properties was \$1 per \$1,000 of assessed property value with a minimum assessment of \$100 and a maximum assessment of \$3,000 per parcel. Certain properties within the district boundaries are also within the boundaries of another business improvement district. Those properties are assessed by the Organization as follows:

- If the calculated assessment is greater than the assessment of the other district, the property is assessed the difference, subject to the \$100 minimum.
- If the calculated assessment is less than the assessment of the other district, the property is assessed the \$100 minimum.

**NOTE E - Subsequent Events**

The Organization has evaluated events and transactions occurring after June 30, 2018, through October 10, 2018, the date the financial statements were available to be issued, for possible adjustments to the financial statements or disclosures. The Organization has determined that no subsequent events need to be disclosed.

**BUSINESS IMPROVEMENT DISTRICT NO. 51  
SCHEDULE OF FUNCTIONAL EXPENSES  
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	Program Services	Management and General	2018 Total	2017 Total
Admin. and Basic Office	\$ ---	\$ 18,000	\$ 18,000	\$ 9,000
Insurance Expense	---	450	450	---
Website	3,000	3,000	6,000	---
Mural	3,000	---	3,000	---
Other Expense	---	61	61	---
<b>TOTALS</b>	<b>\$ 6,000</b>	<b>\$ 21,511</b>	<b>\$ 27,511</b>	<b>\$ 9,000</b>

## APPENDIX D: STATE STATUTE ENABLING CREATION OF BIDS

### 66.1109 Business improvement districts.

(1) In this section:

(a) "Board" means a business improvement district board appointed under sub. [\(3\)\(a\)](#).

(b) "Business improvement district" means an area within a municipality consisting of contiguous parcels and may include railroad rights-of-way, rivers, or highways continuously bounded by the parcels on at least one side, and shall include parcels that are contiguous to the district but that were not included in the original or amended boundaries of the district because the parcels were tax-exempt when the boundaries were determined and such parcels became taxable after the original or amended boundaries of the district were determined.

(c) "Chief executive officer" means a mayor, city manager, village president or town chairperson.

(d) "Local legislative body" means a common council, village board of trustees or town board of supervisors.

(e) "Municipality" means a city, village or town.

(f) "Operating plan" means a plan adopted or amended under this section for the development, redevelopment, maintenance, operation and promotion of a business improvement district, including all of the following:

1. The special assessment method applicable to the business improvement district.
  - 1m. Whether real property used exclusively for manufacturing purposes will be specially assessed.
2. The kind, number and location of all proposed expenditures within the business improvement district.
3. A description of the methods of financing all estimated expenditures and the time when related costs will be incurred.
4. A description of how the creation of the business improvement district promotes the orderly development of the municipality, including its relationship to any municipal master plan.
5. A legal opinion that subds. [1.](#) to [4.](#) have been complied with.

(g) "Planning commission" means a plan commission under s. [62.23](#), or if none a board of public land commissioners, or if none a planning committee of the local legislative body.

**(2)** A municipality may create a business improvement district and adopt its operating plan if all of the following are met:

(a) An owner of real property used for commercial purposes and located in the proposed business improvement district designated under par. [\(b\)](#) has petitioned the municipality for creation of a business improvement district.

(b) The planning commission has designated a proposed business improvement district and adopted its proposed initial operating plan.

(c) At least 30 days before creation of the business improvement district and adoption of its initial operating plan by the municipality, the planning commission has held a public hearing on its proposed business improvement district and initial operating plan. Notice of the hearing shall be published as a class 2 notice under ch. [985](#). Before publication, a copy of the notice together with a copy of the proposed initial operating plan and a copy of a detail map showing the boundaries of the proposed business improvement district shall be sent by certified mail to all owners of real property within the proposed business improvement district. The notice shall state the boundaries of the proposed business improvement district and shall indicate that copies of the proposed initial operating plan are available from the planning commission on request.

(d) Within 30 days after the hearing under par. [\(c\)](#), the owners of property to be assessed under the proposed initial operating plan having a valuation equal to more than 40 percent of the valuation of all property to be assessed under the proposed initial operating plan, using the method of valuation specified in the proposed initial operating plan, or the owners of property to be assessed under the proposed initial operating plan having an assessed valuation equal to more than 40 percent of the assessed valuation of all property to be assessed under the proposed initial operating plan, have not filed a petition with the planning commission protesting the proposed business improvement district or its proposed initial operating plan.

(e) The local legislative body has voted to adopt the proposed initial operating plan for the municipality.

**(2m)** A municipality may annex territory to an existing business improvement district if all of the following are met:

(a) An owner of real property used for commercial purposes and located in the territory proposed to be annexed has petitioned the municipality for annexation.

(b) The planning commission has approved the annexation.

(c) At least 30 days before annexation of the territory, the planning commission has held a public hearing on the proposed annexation. Notice of the hearing shall be published as a class 2 notice under ch. [985](#). Before publication, a copy of the notice together with a copy of a detail map showing the boundaries of the territory proposed to be annexed to the business improvement district shall be sent by certified mail to all owners of real property within the territory proposed to be annexed. The notice shall state the boundaries of the territory proposed to be annexed.

(d) Within 30 days after the hearing under par. [\(c\)](#), the owners of property in the territory to be annexed that would be assessed under the operating plan having a valuation equal to more than 40 percent of the valuation of all property in the territory to be annexed that would be assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property in the territory to be annexed that would be assessed under the operating plan having an assessed valuation equal to more than 40 percent of the assessed valuation of all property in the territory to be annexed that would be assessed under the operating plan, have not filed a petition with the planning commission protesting the annexation.

**(3)**

(a) The chief executive officer shall appoint members to a business improvement district board to implement the operating plan. Board members shall be confirmed by the local legislative body and shall serve staggered terms designated by the local legislative body. The board shall have at least 5 members. A majority of board members shall own or occupy real property in the business improvement district.

(b) The board shall annually consider and may make changes to the operating plan, which may include termination of the plan, for its business improvement district. The board shall then submit the operating plan to the local legislative body for its approval. If the local legislative body disapproves the operating plan, the board shall consider and may make changes to the operating plan and may continue to resubmit the operating plan until local legislative body approval is obtained. Any change to the special assessment method applicable to the business improvement district shall be approved by the local legislative body.

(c) The board shall prepare and make available to the public annual reports describing the current status of the business improvement district, including expenditures and revenues. The report shall include one of the following:

1. If the cash balance in the segregated account described under sub. [\(4\)](#) equaled or exceeded \$300,000 at any time during the period covered by the report, the municipality shall obtain an independent certified audit of the implementation of the operating plan.

2. If the cash balance in the segregated account described under sub. [\(4\)](#) was less than \$300,000 at all times during the period covered by the report, the municipality shall obtain a reviewed financial statement for the most recently completed fiscal year. The statement shall be prepared in accordance with generally accepted accounting principles and include a review of the financial statement by an independent certified public accountant.

(cg) For calendar years beginning after December 31, 2018, the dollar amount at which a municipality is required to obtain an independent certified audit under par. [\(c\) 1.](#) and the dollar amount at which a municipality is required to obtain a reviewed financial statement under par. [\(c\) 2.](#) shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 2017, as determined by the federal department of labor. Each amount that is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the next higher multiple of \$10.

(cr) The municipality shall obtain an additional independent certified audit of the implementation of the operating plan upon termination of the business improvement district.

(d) Either the board or the municipality, as specified in the operating plan as adopted, or amended and approved under this section, has all powers necessary or convenient to implement the operating plan, including the power to contract.

**(4)** All special assessments received from a business improvement district and all other appropriations by the municipality or other moneys received for the benefit of the business improvement district shall be placed in a segregated account in the municipal treasury. No disbursements from the account may be made except to reimburse the municipality for appropriations other than special assessments, to pay the costs of audits and reviewed financial statements required under sub. [\(3\) \(c\)](#), or on order of the board for the purpose of implementing the operating plan. On termination of the business improvement district by the municipality, all moneys collected by special assessment remaining in the account shall be disbursed to the owners of specially assessed property in the business improvement district, in the same proportion as the last collected special assessment.

**(4g)** A municipality may convert a business improvement district under this section into a neighborhood improvement district under s. [66.1110](#) if an owner of real property that is subject to general real estate taxes, that is used exclusively for residential purposes, and that is located in the business improvement district petitions the municipality for the conversion. If the municipality approves the petition, the board shall consider and may make changes to the operating plan under s. [66.1110 \(4\) \(b\)](#).

**(4m)** A municipality shall terminate a business improvement district if the owners of property assessed under the operating plan having a valuation equal to more than 50 percent of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the operating plan having an assessed valuation equal to more than 50 percent of the assessed valuation of all property assessed under the operating plan, file a petition with the planning commission requesting termination of the business improvement district, subject to all of the following conditions:

(a) A petition may not be filed under this subsection earlier than one year after the date the municipality first adopts the operating plan for the business improvement district.

(b) On and after the date a petition is filed under this subsection, neither the board nor the municipality may enter into any new obligations by contract or otherwise to implement the operating plan until the expiration of 30 days after the date of hearing under par. (c) and unless the business improvement district is not terminated under par. (e).

(c) Within 30 days after the filing of a petition under this subsection, the planning commission shall hold a public hearing on the proposed termination. Notice of the hearing shall be published as a class 2 notice under ch. 985. Before publication, a copy of the notice together with a copy of the operating plan and a copy of a detail map showing the boundaries of the business improvement district shall be sent by certified mail to all owners of real property within the business improvement district. The notice shall state the boundaries of the business improvement district and shall indicate that copies of the operating plan are available from the planning commission on request.

(d) Within 30 days after the date of hearing under par. (c), every owner of property assessed under the operating plan may send written notice to the planning commission indicating, if the owner signed a petition under this subsection, that the owner retracts the owner's request to terminate the business improvement district, or, if the owner did not sign the petition, that the owner requests termination of the business improvement district.

(e) If after the expiration of 30 days after the date of hearing under par. (c), by petition under this subsection or subsequent notification under par. (d), and after subtracting any retractions under par. (d), the owners of property assessed under the operating plan having a valuation equal to more than 50 percent of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the operating plan having an assessed valuation equal to more than 50 percent of the assessed valuation of all property assessed under the operating plan, have requested the termination of the business improvement district, the municipality shall terminate the business

improvement district on the date that the obligation with the latest completion date entered into to implement the operating plan expires.

**(5)**

(a) Real property used exclusively for residential purposes and real property that is exempted from general property taxes under s. [70.11](#) may not be specially assessed for purposes of this section.

(b) A municipality may terminate a business improvement district at any time.

(c) This section does not limit the power of a municipality under other law to regulate the use of or specially assess real property.

(d) If real property that is specially assessed as authorized under this section is of mixed use such that part of the real property is exempted from general property taxes under s. [70.11](#) or is residential, or both, and part of the real property is taxable, the municipality may specially assess as authorized under this section only the percentage of the real property that is not tax-exempt or residential. This paragraph applies only to a 1st class city.

## APPENDIX E: LIST OF DISTRICT TAX KEYS AND ASSESSMENTS

TAXKEY	ADDRESS	PROPERTY CLASS	ASSESSABLE TOTAL	BID 51 ASSESSMENT
4280527100	210 E NATIONAL	Exempt		
4280561100	303 E FLORIDA	Manufacturing	\$4,417,800	\$3,000
4280571000	207 E FLORIDA	Exempt		
4280572000	600 S JAKE MARCHESE	Manufacturing	\$4,182,500	\$3,000
4290016120	623 S WATER	Local Commercial	\$29,500	\$100
4290021100	531 S WATER	Special Mercantile	\$406,300	\$406
4290022000	408 E BRUCE	Special Mercantile	\$327,000	\$327
4290033100	412 S WATER	Special Mercantile	\$1,546,000	\$1,546
4290034000	500 S WATER	Exempt		
4290036000	546 S WATER	Manufacturing	\$1,094,800	\$1,095
4290037000	600 S WATER	Exempt		
4290040100	700 S WATER	Local Commercial	\$2,981,500	\$2,982
4290052000	748 S WATER	Local Commercial	\$661,700	\$662
4290053000	820 S WATER	Local Commercial	\$737,889	\$738
4290054000	830 S WATER	Manufacturing	\$350,600	\$351
4290055111	910 S WATER	Exempt		
4290057110	341 E NATIONAL	Exempt		
4290059111	900 S WATER	Manufacturing	\$2,329,400	\$2,329
4290063000	347 E NATIONAL	Exempt		
4290064111	413 S WATER	Exempt		
4290067000	354 E NATIONAL	Local Commercial	\$171,350	\$171
4290068000	347 E NATIONAL	Exempt		

4290091000	343 E FLORIDA	Special Mercantile	\$207,100	\$207
4290411000	639 S WATER	Exempt		
4290441000	435 S WATER	Local Commercial	\$3,054,000	\$3,000
4290442000	503 S WATER	Local Commercial	\$491,800	\$492
4300001000	317 E NATIONAL	Exempt		
4309994000	310 E GREENFIELD	Exempt		
4309996000	600 E GREENFIELD	Exempt		
4309997100	302 E GREENFIELD	Local Commercial	\$102,800	\$103
4309998000	301 E WASHINGTON	Special Mercantile	\$11,644,300	\$3,000
4310101100	128 E WASHINGTON	Local Commercial	\$109,700	\$110
4310103000	122 E WASHINGTON	Local Commercial	\$123,000	\$123
4310257000	135 E WASHINGTON	Manufacturing	\$346,200	\$346
4310258100	127 E WASHINGTON	Manufacturing	\$359,900	\$360
4310271100	120 E SCOTT	Manufacturing	\$94,100	\$100
4310271200	126 E SCOTT	Exempt		
4310281113	1201 S 2ND	Manufacturing	\$9,876,400	\$3,000
4310429100	136 W GREENFIELD	Manufacturing	\$6,235,100	\$3,000
4310501100	1132 S BARCLAY	Local Commercial	\$583,000	\$583
4310502100	1120 S BARCLAY	Manufacturing	\$1,002,100	\$1,002
4310503100	1100 S BARCLAY	Local Commercial	\$239,000	\$239
4310801100	221 E MINERAL	Exempt		
4310802000	221 E MINERAL	Exempt		
4310805100	125 E MINERAL	Local Commercial	\$211,500	\$212
4310808100	111 E MINERAL	Local Commercial	\$199,000	\$199
4310972100	227 E NATIONAL	Local Commercial	\$265,000	\$265

4310973100	906 S BARCLAY	Exempt		
4310974100	212 E MINERAL	Exempt		
4310978110	233 E NATIONAL	Exempt		
4310979000	215 E NATIONAL	Exempt		
4311123100	228 E NATIONAL	Local Commercial	\$499,000	\$499
4311261100	1006 S BARCLAY	Local Commercial	\$921,000	\$921
4311301000	135 E SCOTT	Special Mercantile	\$6,548,000	\$3,000
4311303000	1320 S 1ST	Mercantile Apartment	\$2,535,170	\$2,535
4311304000	200 E GREENFIELD	Exempt		
4311331000	1212 S 1ST	Local Commercial	\$208,600	\$209
4311332000	1288 S 1ST	Local Commercial	\$187,700	\$188
4319989110	224 E GREENFIELD	Exempt		
4319990100	230 E GREENFIELD	Exempt		
4319991000	247 E WASHINGTON	Exempt		
4319992000	238 E WASHINGTON	Exempt		
4319993000	228 E WASHINGTON	Exempt		
4319994100	224 E WASHINGTON	Local Commercial	\$161,621	\$162
4319995110	204 E WASHINGTON	Local Commercial	\$630,000	\$630
4319999100	200 E WASHINGTON	Local Commercial	\$269,308	\$269
4620034110	1613 S 1ST	Exempt		
4620035000	1617 S 1ST	Local Commercial	\$151,541	\$152
4620041112	1618 S 1ST	Manufacturing	\$1,667,000	\$1,667
4620161100	124 W MITCHELL	Local Commercial	\$350,000	\$350
4620167100	1669 S 1ST	Special Mercantile	\$823,400	\$823
4620168000	1655 S 1ST	Exempt		

4620169000	1641 S 1ST	Mercantile Apartment		
4620170100	1635 S 1ST	Special Mercantile	\$224,500	\$225
4620326110	1435 S 1ST	Manufacturing	\$141,200	\$141
4620331100	1407 S 1ST	Local Commercial	\$165,610	\$166
4620332110	107 W GREENFIELD	Manufacturing	\$54,300	\$100
4620333000	117 E GREENFIELD	Local Commercial	\$93,500	\$100
4620334100	1410 S 1ST	Manufacturing	\$148,200	\$148
4620337000	1428 S 1ST	Local Commercial	\$156,000	\$156
4620338000	1430 S 1ST	Local Commercial	\$28,000	\$100
4620339000	1434 S 1ST	Local Commercial	\$56,000	\$100
4620340000	122 E ORCHARD	Local Commercial	\$28,000	\$100
4620341000	128 E ORCHARD	Residential		
4620347100	125 E GREENFIELD	Local Commercial	\$415,000	\$415
4620348100	1500 S BARCLAY	Manufacturing	\$1,079,600	\$1,080
4620349100	225 E GREENFIELD	Exempt		
4620350113	225 E GREENFIELD	Exempt		
4620352100	1500 S 1ST	Special Mercantile	\$239,500	\$240
4620355000	1515 S BARCLAY	Exempt		
4620356000	1511 S BARCLAY	Residential		
4620357000	1507 S BARCLAY	Residential		
4620358000	137 E ORCHARD	Local Commercial	\$12,500	\$100
4620359000	133 E ORCHARD	Residential		
4620360000	129 E ORCHARD	Local Commercial	\$30,000	\$100
4620361000	127 E ORCHARD	Residential		
4620376110	1531 S 1ST	Local Commercial	\$196,000	\$196

4620380110	1511 S 1ST	Manufacturing	\$178,000	\$178
4620501000	101 E MITCHELL	Local Commercial	\$295,787	\$296
4620502000	1715 S KINNICKINNIC	Exempt		
4620503000	1685 S KINNICKINNIC	Exempt		
4620803100	1734 S 1ST	Special Mercantile	\$796,000	\$796
4620806000	1753 S KINNICKINNIC	Local Commercial	\$288,009	\$288
4620807000	112 E MAPLE	Residential		
4620808000	1746 S 1ST	Residential		
4620809000	1748 S 1ST	Residential		
4620816000	1743 S 1ST	Local Commercial	\$61,000	\$100
4620818000	100 W MAPLE	Local Commercial	\$46,865	\$100
4621013100	1803 S KINNICKINNIC	Local Commercial	\$246,000	\$246
4621017110	1800 S 1ST	Local Commercial	\$227,000	\$227
4621019000	1804 S KINNICKINNIC	Local Commercial	\$247,718	\$248
4621020100	1820 S KINNICKINNIC	Local Commercial	\$261,000	\$261
4621204110	1545 S 1ST	Manufacturing	\$431,000	\$431
4621227111	1570 S 1ST	Special Mercantile	\$2,749,000	\$2,749
4621228112	1526 S 1ST	Special Mercantile	\$2,436,000	\$2,436
4621401110	1710 S KINNICKINNIC	Exempt		
4621501100	1870 S KINNICKINNIC	Exempt		
4621502100	1823 S KINNICKINNIC	Local Commercial	\$425,000	\$425
4621503000	1827 S KINNICKINNIC	Exempt		
4621510100	1820 S 1ST	Local Commercial	\$425,000	\$425
4621514110	1809 S 1ST	Local Commercial	\$657,000	\$657
4621517000	1835 S 2ND	Local Commercial	\$95,120	\$100

4621611000	1836 S 3RD	Local Commercial	\$39,400	\$100
4621612000	1828 S 3RD	Local Commercial	\$76,400	\$100
4621613000	1818 S 3RD	Local Commercial	\$49,900	\$100
4621614000	1823 S 2ND	Local Commercial	\$40,400	\$100
4621761000	101 W MITCHELL	Local Commercial	\$338,664	\$339
4639988110	401 E GREENFIELD	Exempt		
4639992000	632 E BAY	Exempt		
4639993100	301 E GREENFIELD	Exempt		
4639994000	401 E GREENFIELD	Local Commercial	\$174,000	\$174
4639995100	401 E GREENFIELD	Exempt		
4639995200	311 E GREENFIELD	Local Commercial	\$3,499,500	\$3,000
4639996210	960 E BAY	Special Mercantile	\$1,389,200	\$1,389
4650033100	2042 S LENOX	Exempt		
4650034000	822 E BAY	Special Mercantile	\$500,000	\$500
4650041112	2039 S LENOX	Special Mercantile	\$2,445,000	\$2,445
4650107111	2024 S LENOX	Manufacturing	\$579,700	\$580
4650108100	2074 S LENOX	Manufacturing	\$278,100	\$278
4650109112	2100 S BAY	Manufacturing	\$1,138,000	\$1,138
4650113100	2042 S LENOX	Exempt		
4659994000	1944 S ALDRICH	Exempt		
4659995000	2022 S ALDRICH	Exempt		
4659999110	2021 S LENOX	Manufacturing	\$733,800	\$734
4659999210	2022 S ALDRICH	Exempt		
4660101110	1940 S HILBERT	Exempt		
4660101121	356 E STEWART	Local Commercial	\$95,400	\$100

4660102100	352 E STEWART	Local Commercial	\$137,050	\$137
4660104000	2013 S ALLIS	Residential		
4660106112	385 E STEWART	Special Mercantile	\$90,100	\$100
4660109000	2000 S HILBERT	Residential		
4660110000	2004 S HILBERT	Residential		
4660111000	2008 S HILBERT	Residential		
4660112000	2012 S HILBERT	Residential		
4660113000	2016 S HILBERT	Residential		
4660114000	2020 S HILBERT	Residential		
4660115000	2024 S HILBERT	Residential		
4660120000	380 E BECHER	Mercantile Apartment		
4660121000	384 E BAY	Local Commercial	\$226,175	\$226
4660122000	385 E BECHER	Residential		
4660123000	379 E BECHER	Residential		
4660124000	375 E BECHER	Residential		
4660125100	371 E BECHER	Residential		
4660128100	361 E BECHER	Residential		
4660129000	357 E BECHER	Residential		
4660130000	353 E BECHER	Residential		
4660131000	338 E BAY	Local Commercial	\$180,790	\$181
4660132000	342 E BAY	Local Commercial	\$19,900	\$100
4660133000	346 E BAY	Local Commercial	\$30,400	\$100
4660134000	350 E BAY	Residential		
4660135000	354 E BAY	Residential		
4660136000	360 E BAY	Residential		

4660137000	364 E BAY	Residential		
4660138000	368 E BAY	Residential		
4660139000	372 E BAY	Residential		
4660140000	374 E BAY	Exempt		
4660141000	380 E BAY	Residential		
4660201100	427 E STEWART	Manufacturing	\$3,245,000	\$3,000
4660202111	432 E BAY	Residential		
4661103000	1964 S KINNICKINNIC	Exempt		
4661106100	2008 S KINNICKINNIC	Special Mercantile	\$3,067,000	\$3,000
4661106200	344 E STEWART	Special Mercantile	\$124,300	\$124
4661111000	2010 S KINNICKINNIC	Exempt		
4661112100	329 E STEWART	Manufacturing	\$36,000	\$100
4661115000	319 E STEWART	Residential		
4661118110	300 E BAY	Local Commercial	\$332,000	\$332
4661119000	315 E STEWART	Local Commercial	\$40,000	\$100
4661123000	339 E STEWART	Manufacturing	\$314,000	\$314
4661124000	2021 S HILBERT	Residential		
4661125000	2027 S HILBERT	Residential		
4661126000	2031 S HILBERT	Residential		
4661127000	2035 S HILBERT	Residential		
4661128000	2039 S HILBERT	Residential		
4661129110	322 E BAY	Local Commercial	\$122,000	\$122
4661136100	160 E LINCOLN	Exempt		
4661155000	2005 S KINNICKINNIC	Local Commercial	\$179,500	\$100
4661156000	2003 S KINNICKINNIC	Exempt		

4661157100	1941 S KINNICKINNIC	Exempt		
4661163100	178 E BECHER	Exempt		
4661522100	1955 S HILBERT	Special Mercantile	\$745,700	\$746
4661601000	1982 S HILBERT	Special Mercantile	\$2,482,000	\$2,482
4661602000	1919 S MARINA	Special Mercantile	\$463,000	\$463
4661611000	316 E STEWART	Condominium		
4661612000	316 E STEWART	Condominium		
4661613000	316 E STEWART	Condominium		
4661614000	316 E STEWART	Condominium		
4668001000	1964 S KINNICKINNIC	Exempt		
4669993000	516 E BAY	Exempt		
4669994000	422 E STEWART	Exempt		
4669997111	1980 S MARINA	Exempt		
4670006200	230 W BECHER	Exempt		
4670009110	2067 S 1ST	Local Commercial	\$240,500	\$241
4670101110	2018 S 1ST	Special Mercantile	\$2,230,000	\$2,230
4670103100	138 E BECHER	Special Mercantile	\$480,100	\$100
4670104111	2018 S 1ST	Special Mercantile	\$264,500	\$100
4670105000	138 E BECHER	Exempt		
4670201000	147 E BECHER	Special Mercantile	\$583,000	\$583
4670202000	123 E BECHER	Special Mercantile		
4670203000	2252 S 1ST	Special Mercantile	\$908,000	\$908
4671508110	1923 S KINNICKINNIC	Exempt		
4671521000	2112 S 4TH	Exempt		
4671522000	2122 S 4TH	Exempt		

4671541000	1901 S KINNICKINNIC	Exempt		
4671551000	1919 S KINNICKINNIC	Manufacturing	\$1,271,000	\$1,271
4671561000	2011 S 1ST	Local Commercial	\$2,049,000	\$100
4671571000	222 W BECHER	Local Commercial	\$504,000	\$504
4671572000	218 W BECHER	Local Commercial	\$362,300	\$100
4671581000	1930 S 4TH	Local Commercial	\$718,000	\$718
4671582000	1966 S 4TH	Special Mercantile	\$2,571,000	\$2,571
4671583000	2000 S 4TH	Local Commercial	\$903,900	\$100
4671591000	125 W BECHER	Special Mercantile	\$9,422,400	\$3,000
4678001000	2000 S 1ST	Exempt		
4679977100	2156 S 4TH	Local Commercial	\$2,092,600	\$2,093
4679978200	333 W BECHER	Exempt		
4679982100	2078 S 4TH	Local Commercial	\$467,700	\$100
4679989113	1958 S 1ST	Exempt		
4679990110	1958 S 1ST	Manufacturing	\$772,600	\$219
4679992110	1906 S 3RD	Local Commercial	\$532,000	\$532
4679992120	1905 S 1ST	Local Commercial	\$274,650	\$275
4679992220	1933 S 1ST	Special Mercantile	\$666,200	\$100
4679992230	1933 S 1ST	Special Mercantile	\$1,371,928	\$1,372
4679994111	2217 S 1ST	Special Mercantile	\$601,000	\$601