



MARATHON COUNTY

TAX INCREMENT FINANCING (TIF) TASK FORCE MEETING

MINUTES

Date & Time of Meeting: Monday, September 25, 2023 at 5:00 P.M.

Meeting Location: Parks, Recreation, and Forestry, 212 River Drive, Room #5, Wausau, WI 54403

Task Force Members: Chair David Oberbeck, Allen Drabek, Gerry Fitzgerald, Gayle Marshall, Lisa Rasmussen, Tom Rosenberg, Jean Schult.

Others Present: Toshia Ranallo, Randy Fifrlick, Kevin O'Brien

1. **Call Meeting to Order**

Chair Oberbeck called the meeting to order at 5:00pm.

2. **Public Comments (15 Minute limit) – None**

3. **Approval of the September 7, 2023 Minutes**

ROSENBERG MADE A MOTION SECONDED BY DRABEK TO APPROVE THE MINUTES. MOTION CARRIED.

4. **Educational Presentations**

Oberbeck reported that he reached out to the DOR to see if they could send staff to attend a future meeting to educate members on the process, but he was not successful in getting representation.

It was suggested to invite Marathon County Finance Director Kristi Palmer to a future meeting to discuss the Joint Review Board's deliberation process. Palmer currently attends the Joint Review Board meetings as the county's representative.

5. **Committee Discussion**

A. Review TIF Manual: http://www.revenue.wi.gov/DOR_publications/tif-manual.pdf

B. Identify Additional Information/Data Required For Educational Presentation To County Board of Supervisors:

Summary of critical points discussed:

- **Red Flags:** Potential issues like environmental challenges and industrial contamination.
- **County Influence:** Explain the county's limited policy-making authority due to State statutes.
- **Vetting Process:** Request and understand the vetting process from municipalities. Does each entity have their own criteria for TID approval?
- **TIF Expectations:** Define the criteria for TIFs, including building sizes (e.g., 2-story, 10-story, etc.), and emphasize that policy should include asking the 10 essential questions.
- **TIF Duration:** Discuss TIF length, considering shorter periods of 5-10 years.
- **But 4 Criteria:** Explain the criteria for the "But 4" test and how it relates to the 10 essential questions.
- **Value to Stakeholders:** Emphasize broader benefits beyond taxes and what value it includes for investors, companies, and the community.
- **Municipal Support:** Address what other municipalities may need to provide.
- **Behind-the-Scenes Evaluations:** Stressed the importance of evaluations and guidelines.
- **Multi-Community Benefits:** More than one community can benefit from a single large project within a TID.
- **Payout Timing:** Clarify when payouts occur.
- **Extension Process:** Explain TID extension and consider visual aids.
- **Impact on County Services:** Address the concerns of the County Board regarding service cuts and provide projections of operation costs in relation to TIDs.
- **Performance Reports:** Consider whether there should be pressure on departments to evaluate TIF districts and provide performance reports.

- **Debt and Risk:** Explain the relationship between debt, risk, and repayment.
- **Partnerships:** Highlight partnerships and responsibilities between the county and all other involved entities, including their analysis and evaluation.
- **Decision-Making:** Discuss how decisions are made, including goal setting, and consider the suggestion of having educated staff as the County's representative on the Joint Review Board.
- **Educational Materials:** Emphasize the role of staff in educating the board/council using graphics and information resources available from the Department of Revenue (DOR).
- **Data Retrieval:** Mention the use of DOR data and including this information on municipal websites.
- **Homeowners:** What is the TID impact on homeowners?
- **Potential Growth:** Discuss the potential for growth within TIDs and consider economic factors like inflation.
- **Board Support:** Clarify the level of support from the board and its implications for TIDs.

6. **Future Meeting Dates and Times**

- A. Discussion to schedule future meeting dates, times, and virtual attendance options.
- The next meeting was scheduled for October 9th, 2023 at 5pm.

7. **Adjournment**

Drabek made a motion second by Rosenberg to adjourn the meeting at 7:16 pm. Motion carried.

Minutes provided by Toshia Ranallo, County Administration.