MARATHON COUNTY
TAX INCREMENT FINANCING TASK FORCE MEETING MINUTES

Date & Time of Meeting: January 8, 2024 at 5:00 P.M.

Meeting Location: Marathon County Public Library - 300 N. First St., Wausau, Community Room - 2nd Floor/Webex

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

Also Present: Gary Gisselman, John Robinson, Peter Weinschenk, Toshia Ranallo

1. **Call Meeting to Order**
   Chair Oberbeck called the meeting to order at 5:02 p.m.

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

3. **Approval of the December 11, 2023 Meeting Minutes**
   MOTION BY DRABEK; SECOND BY ROSENBERG TO APPROVE THE MINUTES AS PRINTED. MOTION CARRIED.

4. **Educational Presentations -** None

5. **Committee Discussion and Possible Action**

   A. Finalize Outline for County Board Presentation to include Duties and Responsibilities Listed Below:

      1) Explain Current TIF and TID law and policies, including a review of the background, purpose, allowable activities, changes, benefits, issues, and concerns relative to the use of TIDs in Marathon County.
      2) Identify how various taxing entities are treated after a TID is created.
      3) Develop an understanding of the role and authority of the Joint Review Board as to TIF and TID usage.
      4) Research the role of counties in the formation of TIDs in other jurisdictions.
      5) Evaluate the status of TIDs in Marathon County, including the number, valuation, purpose, creation year, number of plan amendments, purpose of amendments, extensions, and overlapping districts of existing TIDs.
      6) Identify the impacts of TIDs on Marathon County's budget and the impact of TIDs on the average Marathon County homeowner.

Discussion:

Best Practices and Guidelines for Communities

- Discussions centered around the sphere of influence emphasizing the County Board's limited role beyond legislative advocacy, directives to JRB members, and receiving annual reports.
- JRB representative responsibilities should include asking deliberate questions, stay educated on TIDs' status and performance, and participate in discussions to create results-based accountability measures.
- Propose an annual report be prepared and presentation given to the County Board by the JRB designee. Report should include a listing of each open TID in the county, dates formed, initial and extension closure dates, designee's rating of TIDs viability, and the tax burden calculation.

Considerations for Joint Review Board (JRB)

- Length of time for investment/deferral of growth sharing.
- Return on investment in increment growth.
- Impact of the district on needed services and departments.
- Size of the district - evaluating if it's too large or too small.
- Extensions - reasons, potential gains, reasonable risks, and timeframes.
- Stakeholder perspectives on the value of TIDs, such as increased number of students, training programs, and services.
- Define success metrics, including sustainable job creation and tax base growth.

Legislative Advocacy

- Limit the Maximum Lifespan of New TIDs: The committee discussed the necessity to limit the maximum lifespan of new (TIDs) to ensure effective utilization of resources and prevent prolonged tax burdens.
- Reduce Community Exemptions: There was a consensus to reduce the ability for communities to individually request legislative exemptions from the 12% limitation, aiming for more uniformity and fairness across jurisdictions.
- Set Maximum Limitation on Lifespan Extensions: It was proposed to set a maximum limitation on the number of lifespan extensions a TID can have, considering the impact on local economies and fiscal sustainability.
- Adjust Composition of JRB: The committee proposed adjusting the required composition of the JRB to include additional citizen members or stakeholders, enhancing representation and inclusivity.

6. **Adjournment**
   DRABEK MADE A MOTION; SECOND BY LANGENHAHN TO ADJOURN THE MEETING AT 7:49 P.M. MOTION CARRIED.

Minutes prepared by Toshia Ranallo, County Administration