



MARATHON COUNTY
TAX INCREMENT FINANCING TASK FORCE MEETING
AGENDA

Date & Time of Meeting: Monday, March 11th 2024 at 5:30 P.M.

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

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

Task Force Purpose: *To review existing tax incremental financing (TIF) and tax incremental district (TID) law and analyze Marathon County's current role in existing and proposed TID development and utilization with the goal of making commendations to the Marathon County Board of Supervisors as to policies and processes that the County may pursue in relation to existing and proposed TIDs.*

*Persons wishing to attend the meeting by phone may call into the **telephone conference beginning five (5) minutes prior to the start time indicated above using the following number:***

Phone #: 1-408-418-9388

Access Code: 146 159 7938

When you enter the telephone conference, **PLEASE PUT YOUR PHONE ON MUTE!**

1. **Call Meeting to Order**
2. **Public Comments (15 Minute limit)**
3. **Approval of the March 4, 2024 Meeting Minutes**
4. **Educational Presentations**
5. **Committee Discussion and Possible Action**
 - A. Finalize Legislative policy recommendations to be considered by the County Board of Supervisors relative to:
 1. Guidance for the County's Representative on the Joint Review Board while performing their duties, including, but not limited to, specific guidance in the following areas:
 - a) Extensions of TID Timelines
 - b) Exceedance of Valuation Limits
 - c) Use of successful TIDs as Donor TIDs
 2. Specific Recommendations for the County Board to consider forwarding to the State Legislature regarding potential changes in TIF and TID laws
 3. Any other recommendations to be made to the County Board in connection with the Task Force's work
6. **Adjournment**

A quorum of members of County Government Boards referenced above, or any of said County's governance or non-governance subgroups (e.g., boards, commissions, committees, or task forces) may attend the above noticed meeting in order to gather information. This notice is provided in accordance with State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993).

"Any person planning to attend this meeting who needs some type of special accommodation in order to participate should call the County Clerk's Office at 715-261-1500 or e-mail countyclerk@co.marathon.wi.us one business day before the meeting.

SIGNED /s/ David Oberbeck
 Presiding Officer or Designee

EMAILED TO: Wausau Daily Herald, City Pages, and other Media Groups

EMAILED BY: Toshia Ranallo

DATE & TIME: 3/5/24 1:30 PM

NOTICE POSTED AT COURTHOUSE _____

BY: Toshia Ranallo

DATE & TIME: 3/5/24 1:30 PM



MARATHON COUNTY

TAX INCREMENT FINANCING TASK FORCE MEETING MINUTES

Date & Time of Meeting: Monday, March 4, 2024 at 5:30 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, Lisa Rasmussen, Jacob Langenhahn, Jean Schult (virtually).

Also Present: Kurt Gibbs, Peter Weinschenk, Lance Leonhard

1. **Call Meeting to Order**

Chair Oberbeck called the meeting to order at 5:30 p.m.

2. **Public Comments (15 Minute limit)** – Peter Weinschenk offers comments, including suggestions regarding recommendations for the Task Force to consider.

3. **Approval of the February 21, 2024 Meeting Minutes**

Administrator Leonhard notes the error in the minutes relative to the time the meeting was called to order, explaining that the minutes should reflect that the meeting was called to order at 5:32 pm.

MOTION BY RASMUSSEN; SECOND BY FITZGERALD TO APPROVE THE MINUTES AS SET FORTH IN THE PACKET, WITH THE CORRECTION NOTED BY ADMINISTRATOR LEONHARD. MOTION CARRIED.

4. **Educational Presentations** - None

5. **Committee Discussion and Possible Action**

A. Finalize policy recommendations to be considered by the County Board of Supervisors relative to:

1. Guidance for the County's Representative on the Joint Review Board while performing their duties, including, but not limited to, specific guidance in the following areas:
 - a) Extensions of TID Timelines
 - b) Exceedance of Valuation Limits
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2. Specific Recommendations for the County Board to consider forwarding to the State Legislature regarding potential changes in TIF and TID laws
3. Any other recommendations to be made to the County Board in connection with the Task Force's work

Discussion:

- Task force members have discussion regarding each of these three items concurrently, using a document provided by Task Force member Lisa Rasmussen as a basis from which to frame discussions.
- Members share several various thoughts on guidance to provide to the county's JRB representative, including that they should expressly consider the criteria set forth in the Department of Revenue manual to guide their decision making and they should require a clear schedule of anticipated performance for each TID (as required by Act 12), including payback and closure dates.
- Members also discuss specific areas for potential legislative advocacy, including expanding the JRB representation to include a County Board member at large and a School Board member at large and to limit the number of lifespan expansions for which a TID could be approved to one.

Action: No formal action taken

Follow up: Chair Oberbeck requests that all members review the document prepared by Task Force Member Rasmussen and be prepared to refine the recommendations at the next meeting.

Chair Oberbeck schedules the next Task Force meeting for March 11, 2024, at 5:30 pm at the Library. Staff to confirm location availability.

6. **Adjournment**

MOTION TO ADJOURN BY DRABEK; SECOND BY LANGENHAHN. MOTION CARRIED. MEETING ADJOURNED AT 6:29 PM

Legislative advocacy:

1. Limit the maximum life span of new TID's
2. Reduce the ability for communities to individually request legislative exemptions from the 12% limitation
3. Set a maximum limitation of the number of life span extensions a TID can have, suggestion of limitation of 1 extension with strict review by the JRB
4. Adjust required composition to JRB. Include added citizen members or stakeholders in the form of an extra seat or two. County Board member at large was suggested; School Board member at large

Best Practices training and guidelines for communities. McDevco?

Sphere of influence of:

1. County Board - (Limited beyond legislative advocacy and directives to JRB member)
2. JRB - Getting annual reports - approving creation, amendments and lifespan extensions
3. JRB Representative - Ask deliberate questions, stay educated on status of TID's and their performance. Participate in discussion at annual reports to create accountability measure of results based accountability for performance or underperformance.
4. Legislators - can change the requirements and rules to improve the timeline for results and level the playing field for communities that use the tool.

JRB meeting notices on the County calendar on the county website – enhance transparency

Considerations for JRB:

Periodically review the DOR JRB decision criteria and follow criteria set forth in the manual while serving as the county's JRB representative.

Annual report to the County Board on the existing TIDs in the county, with a brief characterization of the current state/performance of each specific TID.

1. Length of time for the investment/deferral of growth sharing
2. Return on investment in increment growth
 - Clear schedule of anticipated performance, pursuant to new law (act 12), with paybacks and closure dates.
3. Impact of the district on needed services and departments
4. Size of the district - too large, too small, etc?
5. Extensions: Why? What will be gained? Is it a reasonable risk and timeframe?
6. Each seat stakeholder views the value with their own lens. More pupils, more training programs or students, more or less services to support the process.
7. Define success
 - a. Jobs - sustainable vs low wage positions
 - b. Tax base growth

- c. Blight remediation
 - d. On time or early closure and debt retirement, or shrinking of the size of the district – emphasize this as positive
 - e. Land use - highest and best potential
 - f. Value to consumers/stakeholders - no travel to get certain things, mil rate reductions, remediation of challenged sites.
 - g. Civic pride, active, dynamic, energized spaces and destinations, place-making
8. In general, how much of a given community's growth is occurring inside vs outside it's TID districts?