



Final

Project Plan for the Amendment to Tax Incremental District No. 13

CITY OF LA CROSSE, WISCONSIN

Organizational Joint Review Board Meeting Held:	June 29, 2020
Public Hearing Held:	June 29, 2020
Consideration for Approval by Plan Commission:	June 29, 2020
Consideration for Adoption by Common Council:	July 9, 2020
Consideration for Approval by the Joint Review Board:	July 30, 2020

Table of Contents

EXECUTIVE SUMMARY3

TYPE AND GENERAL DESCRIPTION OF DISTRICT6

**PRELIMINARY MAPS OF ORIGINAL DISTRICT BOUNDARY AND TERRITORY AMENDMENT
AREA IDENTIFIED.....8**

**MAP SHOWING EXISTING USES AND CONDITIONS WITHIN THE TERRITORY TO BE
ADDED.....10**

PRELIMINARY PARCEL LIST AND ANALYSIS WITHIN THE TERRITORY TO BE ADDED11

EQUALIZED VALUE TEST12

**STATEMENT OF KIND, NUMBER AND LOCATION OF PROPOSED PUBLIC WORKS AND
OTHER PROJECTS13**

**MAP SHOWING PROPOSED IMPROVEMENTS AND USES WITHIN THE TERRITORY TO BE
ADDED.....13**

DETAILED LIST OF ADDITIONAL AND/OR UPDATED PROJECT COSTS.....13

**ECONOMIC FEASIBILITY STUDY, FINANCING METHODS, AND THE TIME WHEN COSTS OR
MONETARY OBLIGATIONS RELATED ARE TO BE INCURRED14**

ANNEXED PROPERTY14

ESTIMATE OF ADDITIONAL PROPERTY TO BE DEVOTED TO RETAIL BUSINESS15

PROPOSED ZONING ORDINANCE CHANGES15

**PROPOSED CHANGES IN MASTER PLAN, MAP, BUILDING CODES AND CITY OF LA
CROSSE ORDINANCES15**

RELOCATION.....16

ORDERLY DEVELOPMENT AND/OR REDEVELOPMENT OF THE CITY OF LA CROSSE16

LIST OF ESTIMATED NON-PROJECT COSTS17

**OPINION OF ATTORNEY FOR THE CITY OF LA CROSSE ADVISING WHETHER THE PLAN IS
COMPLETE AND COMPLIES WITH WISCONSIN STATUTES 66.110518**

LEGAL METES & BOUNDS BOUNDARY DESCRIPTION19

SECTION 1: Executive Summary

Description of District

Type of District, Size and Location

Tax Incremental District (“TID”) No. 13 (the “TID” or “District”) is an existing mixed-use district, which was created by a resolution of the City of La Crosse (“City”) Common Council adopted on May 11, 2006 (the “Creation Resolution”).

Amendments

The District was previously amended in 2009 & 2012 & 2017, whereby a resolution was adopted to add additional territory to the District, and to amend the list of projects to be undertaken. These were the first, second and third amendments of four territory amendments permitted for this District. This amendment will account for the final boundary amendment afforded this District.

The District was previously amended in 2016 and 2017 whereby a resolution was adopted to amend the list of projects to be undertaken.

The District was previously amended in 2020, whereby a resolution was adopted to allow the District to share excess increment with TID No. 12.

Purposes of this Amendment

To further facilitate development and/or redevelopment within areas adjacent to the District, the City desires to amend its boundaries to add territory. A map, located in Section 3 of this plan, identifies the Territory to be added and its geographic relationship to the existing District’s boundaries.

Estimated Total Project Expenditures

There will be no additional projects as a result of this amendment

Summary of Findings

As required by Wisconsin Statutes Section 66.1105, and as documented in this Project Plan Amendment and the exhibits contained and referenced herein, the following findings are made:

1. That “but for” amendment of this District, the additional development projected to occur within the amendment areas as detailed in this Project Plan: 1) would not occur; or 2) would not occur in the manner at the values, or within the timeframe desired by the City . In making this determination, the City has considered the following information:
 - In order to make the amendment areas suitable for development and/or redevelopment, the City will need to make a substantial investment to pay for the costs of: property, right-of-way and easement acquisition; site preparation; installation of utilities; installation of streets and related streetscape items; development incentive payments; façade grants and loans, and other associated costs. Due to the extensive initial investment in public infrastructure and/or rehabilitation that is required in order to allow development and/or redevelopment to occur, the City has determined that development and/or redevelopment of the amendment area will not occur solely as a result of private investment. Accordingly, the City finds that absent the use of TIF, development and/or redevelopment of the amendment area is unlikely to occur.
2. The economic benefits of amending 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 City has considered the following information:
 - As demonstrated in the Economic Feasibility Section of this Project Plan, the total tax increments projected to be collected are more than sufficient to pay for the actual and proposed Project Costs within the original District and the amended areas. On this basis alone, the finding is supported.
3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.
 - If approved, the boundary amendment would become effective for valuation purposes as of January 1, 2020. As of this date, the values of all existing development would be frozen and the property taxes collected on this base value would continue to be distributed amongst the various taxing entities as they currently are now. Taxes levied on

any additional value established within the amendment area due to new construction, renovation or appreciation of property values occurring after January 1, 2020 would be collected by the TID and used to repay the costs of TIF-eligible projects undertaken within the District.

- Given that additional development is not likely to occur or in the same manner without the use of tax incremental financing (see finding # 1), and since the District will generate additional economic benefits that are more than sufficient to compensate for the additional cost of the improvements (see Finding #2), the City reasonably concludes that the overall additional benefits of the District outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. It is further concluded that since the “but for” test is satisfied, there would, in fact, be no foregone tax increments to be paid in the event the District is not amended. As required by Section 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the overlying taxing jurisdictions has been made and can be found in Appendix A of the Project Plan.
4. Not less than 50% by area of the real property within the District, as amended, is suitable for mixed-use development as defined by Wisconsin Statutes Section 66.1105(2)(cm). Lands proposed or developed for newly platted residential development will in no event exceed 35% of the territory in the District, as amended. Any project Costs related to newly platted residential development are eligible expenditures based on the finding that the development has a residential housing density of at least 3 units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a., is located in a conservation subdivision as defined in Wisconsin Statutes Section 66.1027(1)(a), or is located in a traditional neighborhood development as defined in Wisconsin Statutes Section 66.1027(1)(c).
 5. Based upon the findings, as stated above, and the original findings as stated in the Creation Resolution, the District remains declared a mixed-use District based on the identification and classification of the property included within the District.
 6. The Project Costs of the District relate directly to promoting mixed-use development in the District consistent with the purpose for which the District was created.
 7. There are no additional improvements as a result of this amendment.
 8. The equalized value of the taxable property within the territory to be added to the District by this amendment, plus the value increment of all

other existing tax incremental districts within the City , does not exceed 12% of the total equalized value of taxable property within the City .

9. The City 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 Section 66.1105(5)(b).
10. The Project Plan for the District, as amended, is feasible, and is in conformity with the Master Plan of the City .

SECTION 2: Type and General Description of District

The District was created under the authority provided by Wisconsin Statutes Section 66.1105 on May 11, 2006 by resolution of the Common Council. The District's valuation date, for purposes of establishing base value, was January 1, 2006.

The existing District is a "Mixed Use District" based upon a finding that at least 50%, by area, of the real property within the District was suitable for a combination of uses within the meaning of Wisconsin Statutes Section 66.1105(2)(cm). The District will remain in compliance with this finding after the addition of the territory identified in this Amendment. The District will also remain in compliance with the prohibition that no more than 35% of the area of the District be allocated for newly-platted residential development. To the extent that the City has incurred, or may incur, Project Costs for newly platted residential development, the residential development will have a density of at least 3 units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a., be located in a conservation subdivision as defined in Wisconsin Statutes Section 66.1027(1)(a), or be located in a traditional neighborhood development as defined in Wisconsin Statutes Section 66.1027(1)(c). *(choose one of the three, as appropriate)*. The Preliminary Parcel list found in Section 5 of this plan provides a calculation demonstrating continued compliance with both the 50% test and the 35% test.

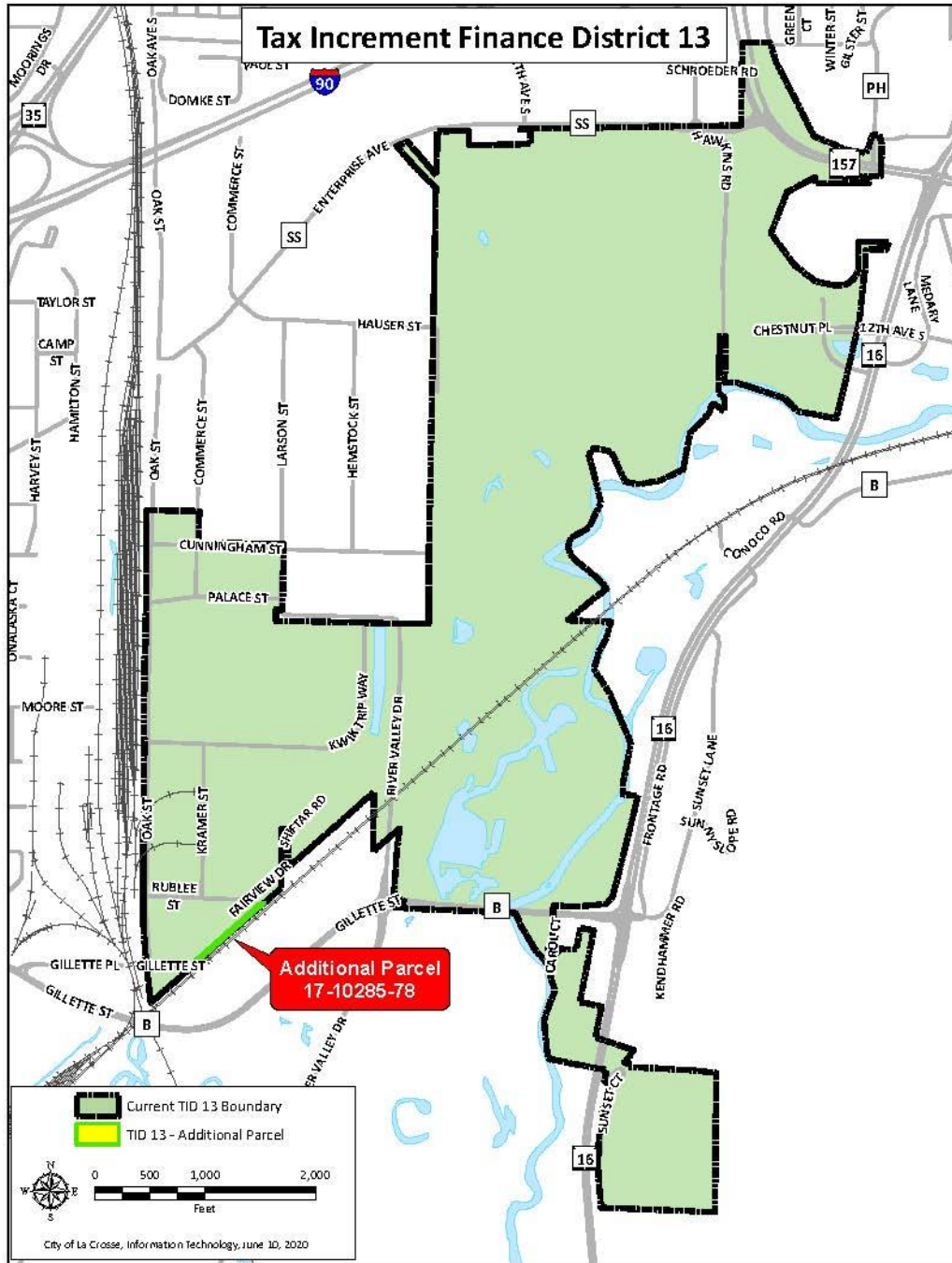
Wisconsin Statutes Section 66.1105(4)(h)2. provides authority for a City to amend the boundaries of an existing Tax Increment District for purposes of adding and/or subtracting territory up to a total of four times during the life of the District. The boundaries of the District have been amended three times prior to this Amendment.

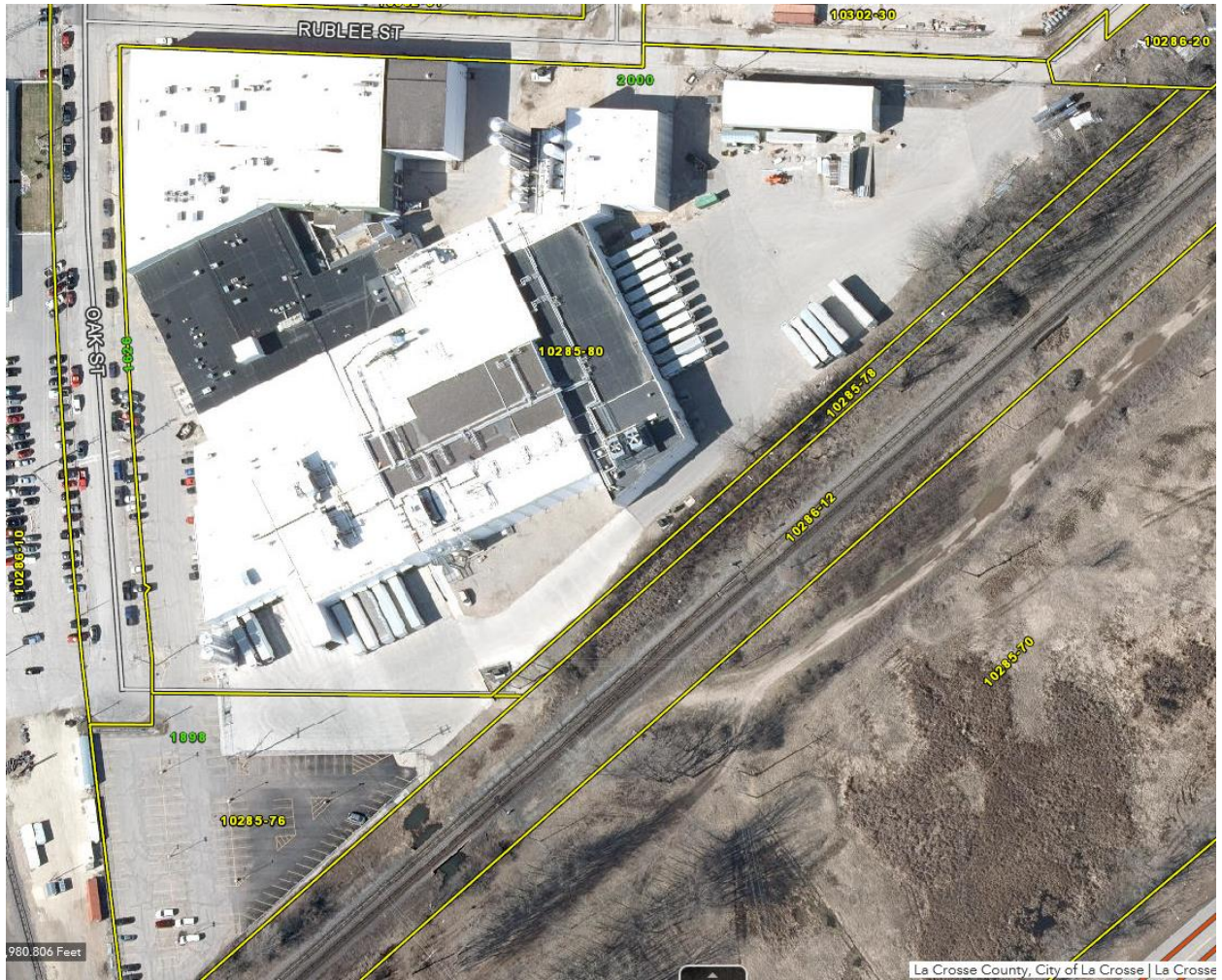
This Project Plan Amendment supplements, and does not supersede or replace any component of the original Project Plan, or any component of previously adopted Project Plan Amendments, unless specifically stated. All components of the original Project Plan, and its previously adopted Project Plan Amendments, remain in effect.

The purpose of the Amendment is to facilitate development within areas adjacent to the existing District. The amendment to the District boundaries and the Project Plan will enable the City to install additional public improvements, and to make additional necessary related expenditures that will create development and/or redevelopment opportunities consistent with the original purposes for which the District was created.

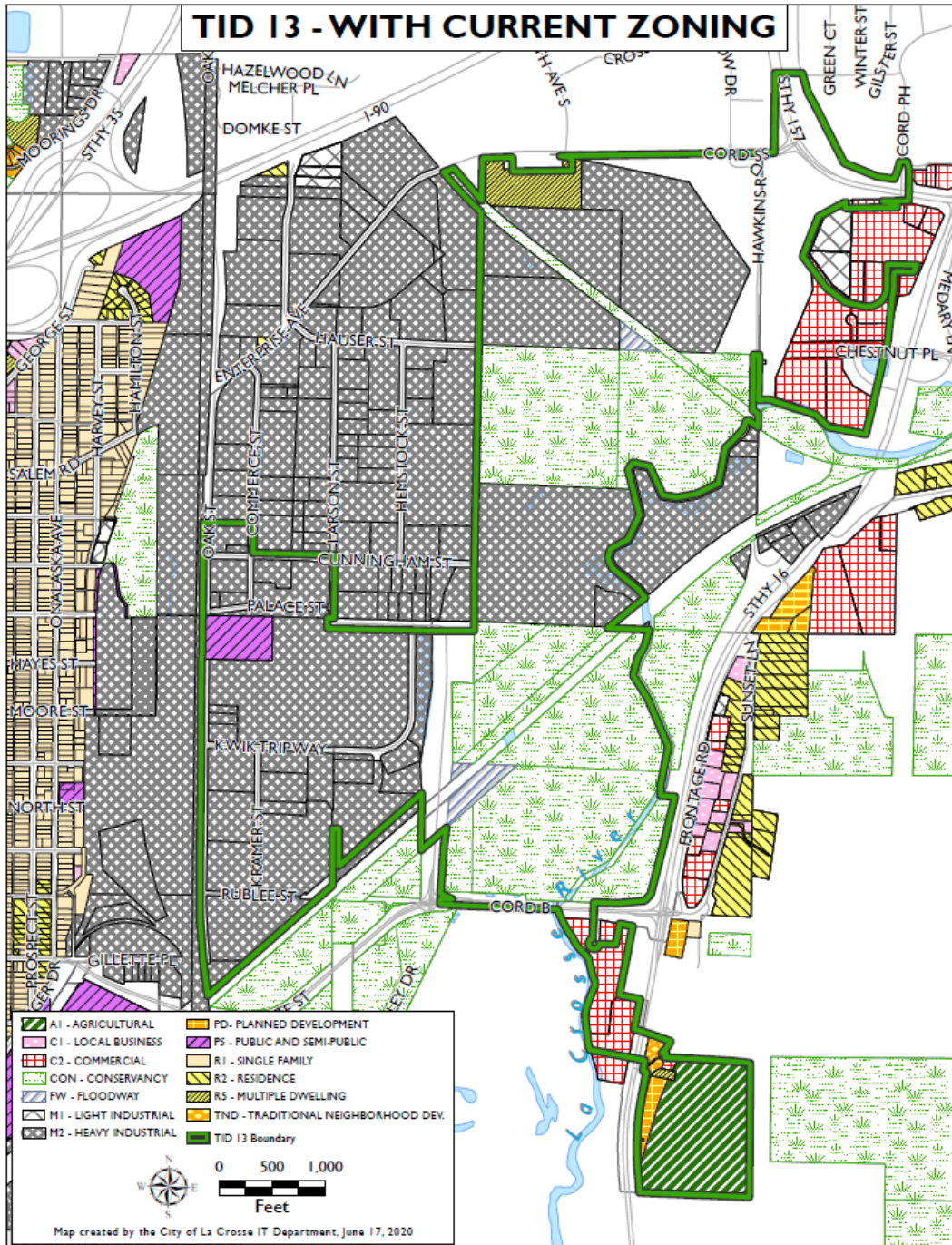
A map depicting the boundaries of the District is found in Section 3 of this Plan. Based upon the findings as stated above, and the original findings as stated in the Creation Resolution, the District remains a mixed-use District based on the identification and classification of the property included within the District.

SECTION 3: Preliminary Maps of Original District Boundary and Territory Amendment Area Identified





SECTION 4: Map Showing Existing Uses and Conditions Within The Territory To Be Added



SECTION 5: Preliminary Parcel List and Analysis Within The Territory To Be Added

City of La Crosse, Wisconsin																		
Tax Increment District # 13																		
Base Property Information																		
Property Information					Assessment Information				Equalized Value				District Classification					
Map Ref #	Parcel Number	Street Address	Owner	Acreage	Land	Imp	PP	Total	Equalized Value Ratio	Land	Imp	PP	Total	Industrial (Zoned and Suitable)	Commercial/Business	Existing Residential	Newly Platted Residential	Suitable for Mixed Use
	17-10285-78		Kwik Trip Inc	0.40	23,800	0		23,800	92.10%	25,843	0	0	25,843					0.40
			Total Acreage	0.40	23,800	0	0	23,800		25,843	0	0		0	0	0	0	0.4
													Estimated Base Value					100.00%
													25,843					

SECTION 6: Equalized Value Test

The following calculations demonstrate that the City is in compliance with Wisconsin Statutes Section 66.1105(4)(gm)4.c., which requires that the equalized value of the Territory to be added to the District, plus the value increment of the District being amended, plus the value increment of all other existing tax incremental districts, does not exceed 12% of the total equalized value of taxable property within the City .

The equalized value of the Territory to be incorporated by this Amendment, plus the increment value of TID No. 13, plus the value increment of all other existing tax incremental districts within the City , totals \$467,368,343. This value is less than the maximum of \$482,725,596 in equalized value that is permitted for the City of La Crosse. The City is therefore in compliance with the statutory equalized valuation test and may proceed with amendment of this District.

City of La Crosse, Wisconsin	
Tax Increment District No. 13	
Valuation Test Compliance Calculation	
District Creation Date	10/12/2004
	Valuation Data Currently Available 2019
Total EV (TID In)	4,022,713,300
12% Test	482,725,596
Increment of Existing TIDs	
TID #6	63,750,300
TID #10	6,697,500
TID #11	148,872,900
TID #12	20,446,700
TID #13	68,136,100
TID #14	58,162,800
TID #15	32,307,700
TID #16	6,662,000
TID #17	62,306,500
Total Existing Increment	467,342,500
Projected Base of New or Amended District	25,843
Less Value of Any Underlying TID Parcels	0 [▲]
Total Value Subject to 12% Test	467,368,343
Compliance	PASS

SECTION 7: Statement of Kind, Number and Location of Proposed Public Works and Other Projects

There will be no new project costs as a result of this amendment

SECTION 8: Map Showing Proposed Improvements and Uses Within The Territory To Be Added

There will be no change to the proposed improvements or uses within the District as a result of this amendment. A copy of this map can be found in the Original and/or Amended Project Plan Documents.

SECTION 9: Detailed List of Additional and/or Updated Project Costs

The project costs will not change, nor are there any additional improvements as a result of this amendment. The statement of kind, number and location of proposed public works and other projects as documented in the Original and/or Amended Project Plan Documents remains in effect.

SECTION 10: Economic Feasibility Study, Financing Methods, and the Time When Costs or Monetary Obligations Related are to be Incurred

N/A - there will be no new projects as a result of this amendment

Implementation and Financing Timeline

There are no proposed changes to the projects or projects costs identified in the Original and/or Amended Project Plan documents.

SECTION 11: Annexed Property

There are no lands within the Territory proposed to be included within the District by Amendment that were annexed by the City on or after January 1, 2004.

SECTION 12: Estimate of Additional Property to be Devoted to Retail Business

The City 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 Section 66.1105(5)(b). This finding is made to fulfill the reporting requirement as contained in Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)1.

SECTION 13: Proposed Zoning Ordinance Changes

The City does not anticipate the need to change any of its zoning ordinances in conjunction with the implementation of this Amended Project Plan.

SECTION 14: Proposed Changes in Master Plan, Map, Building Codes and City of La Crosse Ordinances

It is expected that this Plan will be complementary to the City's Master Plan. There are no proposed changes to the Master Plan, map, building codes or other City ordinances for the implementation of this Plan.

SECTION 15: Relocation

It is not anticipated there will be a need to relocate persons or businesses in conjunction with this Plan. In the event relocation or the acquisition of property by eminent domain becomes necessary at some time during the implementation period, the City will follow applicable Wisconsin Statutes Section chapter 32.

SECTION 16: Orderly Development and/or Redevelopment of the City of La Crosse

This amendment will have no impact on the viability of the original District Project Plan as it relates to the orderly development and/or redevelopment of the City .

SECTION 17: List of Estimated Non-Project Costs

Non-Project Costs are public works projects that only partly benefit the District or are not eligible to be paid with tax increments, or costs not eligible to be paid with TIF funds.

Examples would include:

A public improvement made within the District that also benefits property outside the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.

A public improvement made outside the District that only partially benefits property within the District. That portion of the total Project Costs allocable to properties outside of the District would be a non-project cost.

Projects undertaken within the District as part of the implementation of this Project Plan, the costs of which are paid fully or in part by impact fees, grants, special assessments, or revenues other than tax increments.

The City does not expect to incur any non-project costs in the implementation of this Project Plan.

SECTION 18: Opinion of Attorney for the City of La Crosse Advising Whether the Plan is Complete and Complies with Wisconsin Statutes 66.1105



LEGAL DEPARTMENT
City of La Crosse, Sixth Floor City Hall
400 La Crosse Street, La Crosse, WI 54601
Ph: 608.789.7511 Fax: 608.789.7390
Email: attorney@cityoflacrosse.org

Stephen F. Matty
City Attorney

Krista A. Gallagher
Deputy City Attorney

August 5, 2020

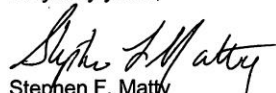
Mayor Timothy Kabat
City of La Crosse
400 La Crosse St
La Crosse WI 54601

RE: City of La Crosse, Wisconsin Tax Incremental District No. 13 Amendment

Dear Mayor:

As City Attorney for the City of La Crosse, I have reviewed the Project Plan and, in my opinion, have determined that it is complete and complies with Section 66.1105 of the Wisconsin Statutes. This opinion is provided pursuant to Wisconsin Statutes Section 66.1105(4)(f).

Very truly yours,


Stephen F. Matty
City Attorney

SFM:blb

Exhibit B:
Legal Metes & Bounds Boundary Description

**TID 13 KWIK TRIP
LEGAL DESCRIPTION**

A part of the NE 1/4 of the NE 1/4, and the NW 1/4 of the NE 1/4, and the SW 1/4 of the NE 1/4, and the SE 1/4 of the NE 1/4, Section 16, T16N, R7W; and a part of the NE 1/4 of the SE 1/4, and the NW 1/4 of the SE 1/4, and the SW 1/4 of the SE 1/4, and the SE 1/4 of the SE 1/4, Section 16, T16N, R7W; and a part of the NE 1/4 of the NW 1/4, and the SE 1/4 of the NW 1/4, Section 16, T16N, R7W; and a part of the SW 1/4 of the SW 1/4, Section 16, T16N, R7W; and a part of the NW 1/4 of the NW 1/4, and SW 1/4 of the NW 1/4, and the SE 1/4 of the NW 1/4, Section 15, T16N, R7W; and a part of the NW 1/4 of the SW 1/4, Section 15, T16N, R7W; and a part of the NE 1/4 of the NW 1/4, and the NW 1/4 of the NW 1/4, the SW 1/4 of the NW 1/4, and the SE 1/4 of the NW 1/4, Section 21, T16N, R7W; and a part of the NE 1/4 of the NE 1/4, and the NW 1/4 of the NE 1/4, and the SW 1/4 of the NE 1/4, and the SE 1/4 of the NE 1/4, Section 21, T16N, R7W; and a part of the NE 1/4 of the SE 1/4, and the NW 1/4 of the SE 1/4, and the SW 1/4 of the SE 1/4, and the SE 1/4 of the SE 1/4, Section 21, T16N, R7W; and a part of the NW 1/4 of the SW 1/4, Section 21, T16N, R7W more particularly described as follows:

Commencing at the southwest corner of the SW 1/4 of the NW 1/4 of said Section 21; thence easterly along the south line of the said SW 1/4 of the NW 1/4 to its intersection with the northwesterly right-of-way line of the CP Rail (formerly C. M. St. P. & P. Railroad) and the point of beginning; Thence, northeasterly along said northwest right-of-way line to the west line of the SE 1/4 of the NW 1/4 of said Section 21; thence northerly along said west line to the southeast corner of Lot 1 of Coher's Addition, also being on the west line of Lot 11 of a Certified Survey Map recorded on Page 16 of Volume 17 as Document #1685082; thence along the west line of said Certified Survey Map, N 89°49'33" E 59.81 feet; thence continuing along said west line S 00°56'28" E 352.83 feet to the southeasterly line of said Certified Survey Map; thence along said southeasterly line N 47°45'56" E 1033.10 feet; thence continuing along said line N 05°34'56" E 11.28 feet to the west right-of-way line of River Valley Drive; thence Southerly on a line parallel to the North-South Quarter line of said Section 21 to the East-West Quarter line of said Section 21, also being the centerline of County Trunk Highway "B"; thence East along said Quarter line and the South line of said Government Lot 2 of said Section 21 also being the centerline of County Trunk Highway "B" to the Easterly bank of the La Crosse River; thence Southeasterly along said Easterly bank of the La Crosse River to the

Northwesterly corner of a Parcel of land as described in Volume 462 of Records, Page 727, Register of Deeds Office; thence along the Northerly line of said parcel S 79°40'E, 237 feet to the West right of way line of STH 16; thence following southerly along said Westerly right-of-way line to the South line of government Lot 5 of Section 21; thence S 88° 21' 14" East along said South line to the Eastern right-of-way line of State Trunk Highway 16; thence continuing South 88°21'14" East along said South line 1,036.30 feet to the Southeast corner of government Lot 5 and Section 21; thence North 0° 20' 26" West along the East line of said government Lot 5 a distance of 1,265.03 feet; then North 84 degrees 21' West 166.4 feet; thence North 87 °03' West 379.9 feet; thence S 89 °31' W 74.0 feet; thence N 87°25' W 184.35 feet; thence N 19°18' E 39.2 feet to the North line of Lot 1 of a Certified Survey Map number 92, Volume 2; thence N 88°23'07" W along said North line 44.12 feet; thence N 37°30" East 37.84 feet; thence North 35°E 50.0 feet; thence North 27°30' E 40.15 feet; thence North 86°20' West 213.6 feet to the East right-of-way line of U.S. Highway 16; thence Westerly 80 feet at right angle to said right-of-way line; thence N 10°20' East 304.04 feet; thence North 79°40' West 270 feet; thence N 10°20' East, 670 feet more or less to the southerly right-of-way line of County Trunk Highway "B" also being Gillette Street; thence S 82°02'08" E, 134.34 feet to the Westerly right-of-way line of State Trunk Highway 16; thence northwesterly 260 feet more or less to a point at the North right-of-way line of said County Trunk Highway "B" and at the Westerly right-of-way line of State Highway 16; thence along said Westerly right-of-way line N41°20'28" East 82.60 feet; thence continuing on said line, N14°22'02" E 555.24 feet; thence continuing on said line, N13°11'04" E 394.06 feet; thence N86°15'22" W 150 feet to the La Crosse River and the West line of government Lot 7, Section 21 (SE ¼ -SE ¼); thence Northerly along the West line of said government Lot 7 and along the West line of government Lot 3, Section 16 (SE 1/4 – SE ¼) and along the West line of government Lot 1, Section 16 (NE 1/4 –SE ¼) to the southwesterly right-of-way line of abandoned Chicago & Northwestern Railroad Company; thence southeasterly along said line to the East line of said Section 16; thence northerly along said Section line to the South line of government Lot 5, Section 15 (NW ¼ – SW ¼); thence continue northerly to the intersection of the East right-of-way line of Hawkins Road (formerly Darling Road) with a meander line which follows along the northern bank of the La Crosse River and is a part of the southern line of a parcel described in document number 1379013 of County records (said intersection point is also the southwestern corner of said parcel); thence along said meander line, the following three courses and distances, N74°11'00" E 136.14 feet; thence S 71°58'00" E 441.76 feet; thence S 44°53'30" E 166.36 feet; thence S 77° 35'00" E 360.00 feet to the Westerly right-of-way line of State Highway 16; thence along said line N 12°11'00" E 1,311.83 feet; thence 93.79 feet along the arc of 240.00 foot radius curve, concave to the northwest, the chord of which bears N 11°59'14" E 93.19 feet to the end of said curve; thence N 00°47'32" E 145.00 feet; thence 23.56 feet

along the arc of a 15.0 foot radius curve, concave to the southeast, the chord of which bears N 45°47'32" E 21.21 feet to the end of said curve; thence S 89°12'28" E 177.69 feet to the Westerly right-of-way line of State Highway 16; thence along said line N 22°56'49" E 71.25 feet; thence N 89°12'28" W 285.56 feet; thence S 00°47' 32" W 226.00 feet; thence 273.32 feet along the arc of a 174.00 foot radius curve, concave to the northwest, the chord of which bears S 45°47'32" W 246.07 feet to the end of said curve; thence N 89°12'28" W 39.65 feet; thence N 77°56'22" W 173.00 feet; thence N 52°56'21" W 234.09 feet; thence N 37°28'43" W 365.87 feet to the southeasterly right-of-way line of State Highway 157; thence along said right-of-way line northeasterly to the West line of a parcel described in Volume 1441 Page 397 as document number 1272265 of County Records; thence along said parcel West line S 61°30' W 2.69 feet; thence S 1°02' W 58.78 feet; thence N 89°09'20" E 489.25 feet to the East line of said parcel; thence along said East line N 0°54' E to the southern right-of-way line of State Highway 157; thence Easterly along said line to the East line of the NW 1/4 of the NW 1/4 of said Section 15; thence North along said East line to the North right-of-way line of Jansen Place extended West; thence Westerly along said extended North line of Jansen Place to the Westerly right-of-way line of County Trunk Highway "PH"; thence South and southwesterly along said westerly r/w line to the northern right-of-way line of State Highway 157; thence Westerly and northwesterly along said right-of-way line to the North line of said Section 15; thence West along said North line to a point 33 feet East of the West line of said Section 15; thence South on a line 33 feet East of and parallel to said West line of Section 15, 759 feet to the South line of County Trunk Highway "SS"; thence South 88°30' West along said South line, 1986.85 feet; thence South 84° 25' East, 115.84 feet; thence South 1°30' East, 125.7 feet; thence South 88° 30' West 560 feet; thence North 1°30' West, 131.8 feet to the South line of County Trunk Highway "SS"; thence southwesterly along said South line to the north-South one-quarter line of Section 16, Township 16 north, Range Seven (7) West; thence South along said North-South one-quarter line to the Northeasterly right-of-way line of the abandoned Chicago & Northwestern Railroad Co.; thence Northwesterly along said Northeasterly right-of-way line to the South line of County Trunk Highway "SS"; thence Southwesterly along said South line to the Southwesterly right-of-way line of the abandoned Chicago & Northwestern Railroad Company; thence Southeasterly along said Southwesterly right-of-way line to the North-South quarter line of said Section 16; thence Southerly along said quarter line to the South line of said Section 16, also being the North right-of-way line of Palace Street; thence Westerly along said line to the east right-of-way line of Larson Street; thence northerly along said east r/w line a distance of 597.08'; thence westerly a distance of 60.00' to the northeast corner of Lot 1 of a Certified Survey Map recorded on Page 47 of Volume 12 as Document #1415977; thence westerly along the north line of said Lot 1 to the northwest corner of thereof, also being the northeast corner of Lot 3 of the 1st Addition to Couleesites Industrial Addition;

thence west along the north line of said Lot 3 to the northwest corner thereof, also being a point on the east right-of-way line of Commerce Street; thence north 283 feet more or less along said east right-of-way line; thence westerly a distance of 60.00' to the northeast corner of Lot 1 of a Certified Survey Map recorded on Page 46 of Volume 12 as Document #1415976; thence west along the north line of said Lot 1 to the northwest corner thereof; thence continuing west on the prolongation of said north line, crossing Oak Street, to the west right of way line thereof, said west line also being the east right of way line of the former G. B. & W. Railroad (now operated by BNSF); thence south along said east line to its intersection with the northwest right of way line of CP Rail (formerly C. M. St. P. & P. Railroad); thence northeasterly along said northwest line to the west line of the SE quarter of the NW quarter of said Section 21, and the point of beginning.