

Historic Garden Homes
Neighborhood Improvement District 6
Year 2025 Operating Documents



August 30, 2024

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2025 OPERATING PLAN

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT

I. Introduction

A. Background

In 2006 the State of Wisconsin, enacted Wis. Stat. §66.1110 a legislative declaration created to give Wisconsin municipalities (i.e., cities, villages and towns) the power to establish one or more Neighborhood Improvement Districts (NIDs) within their communities. An assessment methodology is developed to allow the assessable residential and commercial properties within the geographic area to contribute to programs aimed at neighborhood improvements and other activities as approved by the NID board. The ACT was drafted similar to the business improvement district statute.

The District was created by the Common Council of the City of Milwaukee (the “City”) on December 13, 2016, by the adoption of Resolution No. 160893; the District is known as the Historic Garden Homes Neighborhood Improvement District (the “District”). The purpose of the District is to revitalize and improve the Garden Homes Historic District and surrounding blocks on Milwaukee’s north side (See Appendix B). The NID law requires that every district have an annual Operation Plan. This document is the 8th year Operation Plan for the Historic Garden Homes Neighborhood Improvement District. The NID proponents prepared this plan with technical assistance from the City of Milwaukee Department of City Development.

B. Physical Setting

The boundary for the Historic Garden Homes Neighborhood Improvement District (HGH NID 6) encompasses the upper east 1/8^h portion of the Garden Homes Neighborhood. Specifically, the

boundary area is defined from W. Hampton Avenue at N. 27th Street proceeding eastward on the southside of W. Hampton Avenue to N. Teutonia Avenue; proceeding southward on the westside of N. Teutonia Avenue to W. Roosevelt Drive; proceeding eastward on the northside of W. Roosevelt Drive to N. 27th Street; and proceeding northward on the eastside of N. 27th Street to end at W. Hampton Avenue. For a visual of the specific boundary, see Appendix B, Map.

The HGH NID 6 is home to 375 families, three churches, eighteen businesses, a parochial school and one community-based organization, the Garden Homes Neighborhood Association, Inc., active in the community for 53 years. The longer-standing Garden Homes Evangelical Lutheran Church has anchored the neighborhood for over 85 years. The Powerhouse of Deliverance Church and the Alpha and Omega Church as well as the Garden Homes Lutheran School, one of the top elementary schools in Milwaukee, enhance the quality of life for the community.

C. Principal Office and Registered Agent

The principal office and registered office of the HGH NID 6 shall be 4456 N. 25th Street, Milwaukee, WI 53209. The registered agent of the HGH NID 6 shall be Aaron McClendon.

II. DISTRICT BOUNDARIES

Boundaries of the district are shown on the map in Appendix B of this plan. A listing of the properties included in the district is provided in Appendix D. The actual boundary is depicted in section I.B. of this plan and the actual properties included are listed in Appendix D. The HGH NID 6 may update Appendix D during each annual Operating Plan. The boundaries are herein referred to as "HGH NID 6 area."

III. PROPOSED OPERATING PLAN

A. Plan Objectives

The objectives of the HGH NID 6 are to a) provide assistance to property owners, b) create jobs in the area, c) fund community projects and d) impact poverty.

B. Proposed Activities

Principal activities to be engaged in by the district during its eighth year of operation will include:

1. Home Repair Rebate Project

7-10 families will receive matching grants up to \$1,000 for viable home repairs sponsored by the Garden Homes Neighborhood Association, Inc.

2. Chess in 2 Schools

22 elementary school children from the Lloyd Barbee Montessori School and the Garden Homes Evangelical Lutheran School will learn the life lessons presented by exposure to chess instructions sponsored by GHNAI.

3. Clean Neighborhood Project

6 youths ages 14-17 will be employed by GHNAI to clean the NID 6 area six times during the summer.

4. 9 speed humps, payment Year 3

NID 6 will make the second installment to GHNAI on its 5-year payment plan for the nine speed humps installed in the NID 6 area.

5. 7th Community Health & Wellness Resource Fair

250 people will gain mental health, addiction, hearing, vision, cancer screening, nutrition, dietary education, blood pressure and glucose screening resources sponsored by Oyam Foundation.

6. 17th Juneteenth BBQ Block Party

250 persons and families to celebrate Juneteenth Day at a block party sponsored by the Garden Homes Lutheran Church.

7. Food Pantry

Weekly food distributions for neighborhood families needing help sponsored by the Garden Homes Lutheran Church.

Pursuant to the NID Statute, defined below, the local legislative body does not authorize the board to own real property in the operating year, but the Operating Plan may be amended in the future to allow for such ownership.

C. Proposed Expenditures

Proposed budget is attached as Appendix C. The HGH NID 6 Board shall have the authority and responsibility to prioritize expenditures and to revise the budget as necessary to match the funds actually available. Although the HGH NID board may change the budget, it must payoff any debt incurred on behalf of the HGH NID 6, including without limitation, debt incurred related to the certified mailing costs involved in establishing the HGH NID 6.

D. Financial Method

It is proposed to raise approximately \$20,550 through HGH NID 6 assessments (see Appendix D). The HGH NID may seek private financing for programming for future operating years of the HGH NID 6.

E. Organization of NID Board

The HGH NID shall hold annual meetings to elect directors to the District Board (the "Board") consistent with terms of this subsection and the bylaws of the HGH NID. The board's primary responsibility will be implementation of the 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; to ensure district compliance with the provisions of applicable statutes and regulations; and to make reimbursements for any overpayments of HGH NID 6 assessments.

State law requires that the board be composed of at least five directors and that all of the board directors be owners or occupants of property within the district. State law requires the local legislative body must set the time and place for a meeting at which directors of the board will be elected, and shall publish a class 2 notice under Ch. 985 that contains the information. The notice shall specify that all individuals that either own or occupy real property within the neighborhood improvement district are eligible to serve on the board and vote at the election.

The HGH NID 6 Board shall be structured in accordance with the Bylaws, which is consistent with the following:

1. Board size. The Board shall have at least five members but can be up to seven members.
2. Composition. All board members shall be owners or occupants of property within the district. The number of board members who represent commercial and residential properties shall be set as close as possible to the proportion of each type of property to the total assessed value of all property in the District. The Board shall elect its Chairperson from among its members.
3. Term. Appointments to the board shall be for a period of one year. Directors may be re-elected.
4. Elections. State law requires the local legislative body must set the time and place for a meeting at which members of the board will be elected, and shall publish a class 2 notice under Chapter 985 that contains the information. The notice shall specify that all individuals who either own or occupy real property within the Historic Garden Homes neighborhood improvement district are eligible to serve on the board and vote at the election.
5. Primary Responsibility. The NID board's primary responsibility is to implement the Historic Garden Homes NID Operating Plan. The board negotiates with service providers to carry out the Plan; to enter into various contracts/agreements; to monitor development activity; to update the Operating Plan annually and ensure district compliance with the provisions of applicable statutes and regulations.

6. Meetings. All meetings of the board shall be governed by the Wisconsin Open Meeting Law. This requires that NID submits two (2) copies of the public meeting notices to the Office of the City Clerk at least one week prior to the scheduled meeting.

The board shall meet regularly, at least twice per year. The board shall adopt rules of order ("by laws") to govern the conduct of its meetings.

7. Record Keeping. Files and records of the board's affairs shall be kept pursuant to public record requirements per City of Milwaukee code 303-32.

8. Staffing. The board may employ staff and/or contract for staffing services pursuant to this Plan and subsequent modifications thereof. The board may also maintain an office for the District, which shall be located within the District.

9. Board Compensation. None.

10. Changes. Any changes in the Board size, composition or election methodology must be approved by a 3/5 majority of the entire board.

F. Relationship to Other Organizations

The HGH NID shall be a separate entity from the Garden Homes Neighborhood Association, Inc. (GHNAI), notwithstanding the fact that members, officers and directors of each may be shared. The GHNAI shall remain a private organization, not subject to the open meeting law, and not subject public record law except for its records generated with the HGH NID Board. The GHNAI may, and it is intended, shall, contract with the HGH NID to provide services to the NID, in accordance with this Plan.

IV. METHOD OF ASSESSMENT

A. Assessment Rate and Method

The principle behind the assessment methodology is that each property should contribute to the HGH NID 6 in proportion to the benefit derived from the HGH NID 6. After consideration of other assessment methods, it was determined that for residential properties, the number of residential units was the characteristic most directly related to the potential benefit provided by the HGH NID 6. For commercial properties it was determined that a flat fixed fee was most appropriate. Therefore, a fixed assessment of \$50 per residential unit for residential properties was selected as the basic assessment methodology for residential properties in the HGH NID 6 ("Residential Methodology"); and a fixed assessment of \$100 per commercial unit was selected as the basic assessment methodology for commercial properties in the HGH NID 6 ("Commercial Methodology"). For properties that contain both residential units and commercial use, both methodologies shall apply.

All eligible, non-exempt properties within the NID district shall be assessed per the above-cited assessment methodologies.

The assessment assigned to each property based on this formula is herein referred to as "HGH NID 6 Assessment." Any HGH NID 6 Assessments related to a previous year or years may not be contested. The HGH NID Assessment will be as shown on the attached list. Any HGH NID 6 Assessment to this Operating Plan may only be contested prior to approval and adoption of this Operating Plan by the City.

V. 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 Garden Homes Historic District and the adjoining broader Garden Homes Neighborhood and for furthering preservation and redevelopment in this portion of the City of Milwaukee. Therefore, the HGH NID Operating Plan 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 Neighborhood Improvement District and the implementation of the Operating Plan. In particular, the City will:

1. Provide technical assistance to the proponents of the district through adoption of the Plan and provide assistance as appropriate thereafter.
2. Monitor, and when appropriate, apply for outside funds that could be used in support of the district.
3. Collect assessments, maintain in a separate account, and disburse the monies of the district.
4. Receive annual audits as required per sec. 66.1110(4)(c) of the NID law.
5. Provide the board, through the Tax Commissioner's Office on or before June 30th of each Plan

Year, with the official City records and the assessed value of each tax key number with the district, as of January 1 of each Plan year, for purposes of calculating the NID assessments.

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

VI. Plan Approval Process

A. Public Review Process

The Wisconsin Neighborhood Improvement District law establishes a specific process for reviewing and approving proposed districts. Pursuant to the statutory requirements, the following process will be followed:

1. The Milwaukee City Plan Commission will review the proposed district boundaries and proposed Operating Plan and will then set a date for a formal public hearing.
2. The City Plan Commission will send, by certified mail, a public hearing notice and a copy of the proposed Operating Plan to all owners of real property within the proposed district. In addition, a Class 2 notice of the public hearing will be published in a local newspaper of general circulation.
3. The City Plan Commission will hold a public hearing, will approve or disapprove the Plan, and will report the action to the Common Council.
4. The Economic Development Committee of the Common Council will review the proposed NID Plan at a public meeting and will make a recommendation to the full Common Council.
5. The Common Council will act on the proposed NID Plan.

6. If adopted by the Common Council, the proposed NID Plan is sent to the Mayor for his approval.

B. Petition to terminate NID

The City shall consider terminating the District if a petition to terminate is filed with the City Plan Commission in conformity with Wisconsin Statutes section 66.1110(6)(a).

VII. FUTURE YEAR OPERATING PLANS

A Phased Development

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

Sec. 66.1110(6)(b) of the NID 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 Year One activities, and information on specific values, budget amounts and assessment amounts are based on Year One conditions.

Greater detail about subsequent year's activities will be provided in the required annual Plan updates, and approved by the Common Council of such Plan updates shall be conclusive evidence of compliance with this Plan and the NID law.

B. Amendment, Severability and Expansion

This HGH NID 6 has been created under the authority of Sec. 66.1110 of the Statutes of the State of Wisconsin ("NID Statute"). Should any court find any portion of this Statute invalid or unconstitutional its decision will not invalidate or terminate the HGH NID 6 and this HGH NID 6 Operating 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 NID to exclude or include as assessable properties a certain class or classes of properties, then the NID 6 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

VIII. CONTRACTION WITH HGH NID

Any contracting with the HGH NID 6 shall be exempt from the requirements of Sec. 62.15, Wis. Stats. because such contracts shall not be for the construction of improvements or provision of materials. If HGH NID 6 does contract for the construction of improvements or provisions of material, it shall follow the requirements of such statutes to the extent applicable. Further, the annual accounting required under Sec. 66.608(3)(c) Wis. Stats. shall be deemed to fulfill the requirements of Sec. 62.15(14) Wis. Stats. The HGH NID 6 Board of Directors and the City of Milwaukee shall comply with the provisions of Sec. 66.60 before the City inserts assessments for this NID 6 Plan onto the tax bills for the parcels assessed thereunder, only to the extent required by law, to create a lien on the parcels assessed. The HGH NID 6 may provide grant support to organizations that include the cost of staff; however, the HGH NID 6 shall not have employees directly and shall contract with a responsible party for any administration of grant funds.

Appendices

- A Wis. Statue. 66.1110
- B Garden Homes Historic District boundary ma
- C 2025 Budget
- D List of Properties / Assessments
- E Board of Directors

A. Wisconsin Statutes 66.110

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.

History: 1983 a.184; 1989 a.56 s.258; 1999 a.150s.539; Stats. 1999 s.66.1109; 2001 a.85.

66.1110 Neighborhood improvement districts. (1) In this section:

(a) "Board" means a neighborhood improvement district board elected under sub. (4) (a).

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

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

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

(e) "Neighborhood improvement district" means an area within a municipality consisting of nearby but not necessarily contiguous parcels, at least some of which are used for residential purposes and are subject to general real estate taxes, and property that is acquired and owned by the board if the local legislative body approved acquisition of the property under sub. (4) (d) as part of its approval of the initial operating plan under sub. (3) (e).

(f) "Operating plan" means a plan adopted or amended under this section for the development, redevelopment, maintenance, operation, and promotion of a neighborhood improvement district.

(g) "Owner" means the owner of real property that is located within the boundaries, or the proposed boundaries, of a neighborhood improvement district.

(h) "Planning commission" means a plan commission under 62.23 or, if none exists, a board of public land commissioners; if none exists, a planning committee of the local legislative body that owns or occupies real property in the neighborhood improvement district.

(2) An operating plan shall include at least all of the following elements:

(a) The special assessment method applicable to the neighborhood improvement district.

(b) The kind, number, and location of all proposed expenditures within the neighborhood improvement district.

(c) A description of the methods of financing all estimated expenditures and the time when related costs will be incurred.

(d) A description of how the creation of the neighborhood improvement district promotes the orderly development of the municipality, including its relationship to any municipal master plan.

(e) A statement as to whether the local legislative body authorizes the board to own real property and, if so, a description of the real property to be owned, the purpose of the ownership, and a statement of to whom the real property will be transferred if the neighborhood improvement district is terminated.

(f) A legal opinion that pars. (a) to (e) have been complied with.

(3) A municipality may create a neighborhood improvement district and adopt its operating plan if all of the following conditions are met:

(a) An owner of real property subject to general real estate taxes and located in the proposed neighborhood improvement dis-

trict designated under par. (b) has petitioned the municipality for creation of a neighborhood improvement district.

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

(c) At least 30 days before creation of the neighborhood improvement district and adoption of its initial operating plan by the municipality, the planning commission has held a public hearing on its proposed neighborhood 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 neighborhood improvement district, shall be sent by certified mail to all owners of real property within the proposed neighborhood improvement district. The notice shall state the boundaries of the proposed neighborhood 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), one of the following has not filed a petition with the planning commission protesting the proposed neighborhood improvement district or its proposed initial operating plan:

1. 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.

2. 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.

(e) The local legislative body has voted to adopt the proposed initial operating plan for the neighborhood improvement district. The local legislative body shall publish a class 2 notice under ch. 985 regarding the meeting at which the local legislative body will vote on whether to adopt the proposed initial operating plan for the neighborhood improvement district. Before publication, a copy of the notice shall be sent by certified mail to all owners of real property within the proposed neighborhood improvement district.

(4) (a) 1. If the local legislative body adopts the proposed initial operating plan under sub. (3) (e), it shall determine the size of, and the composition of, the board, which shall consist of at least 5 members, all of whom shall be residents of the neighborhood improvement district.

2. The number of board members who represent commercial and residential property, respectively, shall be set by the local legislative body, as closely as possible, in the same proportion as is the aggregate valuation of commercial property in the neighborhood improvement district to the total assessed value of all property in the district, and the aggregate valuation of residential property in the district to the total assessed value of all property in the district.

3. The local legislative body shall set the time and place for a meeting at which members of the board will be elected, and shall publish a class 2 notice under ch. 985 that contains this information. The notice shall specify that all individuals who either own or occupy real property within the neighborhood improvement district are eligible to serve on the board and vote at the election.

4. At the meeting, the individuals who own or occupy real property shall be divided into 2 groups. One group shall consist of those individuals who own or occupy commercial property, and one group shall consist of those individuals who own or occupy residential property. Each group shall elect from among its members the number of board members set to represent its group by the local legislative body under subd. 2.

5. Board members elected under subd. 4. shall serve a one year term, but may be reelected. Annually, the number of board members who represent commercial and residential properties,

based on the calculation described in subd. 2., may be reallocated by the local legislative body to the greatest extent possible to be consistent with the proportion described under subd. 2.

6. Annually, board members shall be elected under the procedures contained in this paragraph. If a vacancy occurs during the term of a board member, an individual shall be elected to fill the unexpired term of the member under the procedures contained in this paragraph.

(b) The board shall annually consider and may make changes to the operating plan, which may include termination of the plan, for the neighborhood 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 neighborhood 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 neighborhood improvement district, including expenditures and revenues. The report shall include an independent certified audit of the implementation of the operating plan obtained by the municipality. The municipality shall obtain an additional independent certified audit upon termination of the neighborhood 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 of the powers necessary or convenient to implement the operating plan, including the power to contract.

(5) All special assessments received from a neighborhood improvement district and all other appropriations by the municipality or other moneys received for the benefit of the neighborhood 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 required under sub. (4) (c) or on order of the board for the purpose of implementing the operating plan. On termination of the neighborhood 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 neighborhood improvement district, in the same proportion as the last collected special assessment.

(6) (a) Subject to pars. (b) and (c), a municipality shall terminate a neighborhood improvement district if one of the following occurs:

1. 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, file a petition with the planning commission requesting termination of the neighborhood

2. The owners of property assessed under the operating plan improvement district

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 neighborhood improvement district.

3. 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 fail to file a petition with the planning commission to continue the neighborhood improvement district within one year of the date on which the membership of the board changes from a majority which represents common residential properties to a majority that represents residential properties, or vice versa, as described under sub. (4) (a) 3.

(b) 1. A petition may not be filed under this subsection earlier than one year after the date on which the municipality first adopts the operating plan for the neighborhood improvement district.

2. On and after the date on which a petition is filed under par. (a) 1. or 2., or on and after the date on which a petition must be filed under par. (a) 3., 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 the hearing under subd. 3. and unless the neighborhood improvement district is not terminated under par. (c).

3. Within 30 days after the filing of a petition under par. (a) 1. or 2., the planning commission shall hold a public hearing on the proposed termination. Within 30 days after the deadline for filing a petition under par. (a) 3. passes, 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 a detail map showing the boundaries of the neighborhood improvement district, shall be sent by certified mail to all owners of real property within the neighborhood improvement district. The notice shall state the boundaries of the neighborhood improvement district and shall indicate that copies of the operating plan are available from the planning commission on request and are posted in the building in which the municipality's governing body regularly holds its meetings.

4. Within 30 days after the date of the hearing under subd. 3., 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 par. (a) 1. or 2., that the owner retracts the owner's request to terminate the neighborhood improvement district, or, if the owner did not file or sign a petition under par. (a) 1. or 2., that the owner requests termination of the neighborhood improvement district under par. (a) 1. or 2.

5. Within 30 days after the date of the hearing under subd. 3., 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 par. (a) 3., that the owner retracts the owner's request to continue the neighborhood improvement district, or, if the owner did not file or sign a petition under par. (a) 3., that the owner requests continuation of the neighborhood improvement district under subd. 3.

(c) After the expiration of 3 days after the date of the hearing under par. (a) 3., and after adding any additional amount subtracting the amount of the neighborhood improvement district on the date which the obligation was entered into to the latest date entered into to implement the operating plan expires, if the owners who have signed the petition requesting the termination of the neighborhood improvement district under par. (a) 1. or 2. constitute the required groups specified in par. (a) 1. or 2., or if an insufficient representation of owners as described under par. (a) 3., petition to continue the neighborhood improvement district under par. (a) 3.

(7) (a) 1. Except as provided in subd. 2., any parcel of real property used exclusively for less than 8 residential dwelling units

may not be specially assessed for purposes of this and real property that is exempted from general property taxes 70.1

2. In a 1st class city, 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 neighborhood 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.

History: 2005 a. 186; 2009 a. 147.

66.1111.. Historic properties. (1) DEFINITIONS. In this section:

(a) "Historic property" has the meaning given under s. 44.31 (3).

B. Historic Garden Homes NID Boundary Map



NID 6 Map

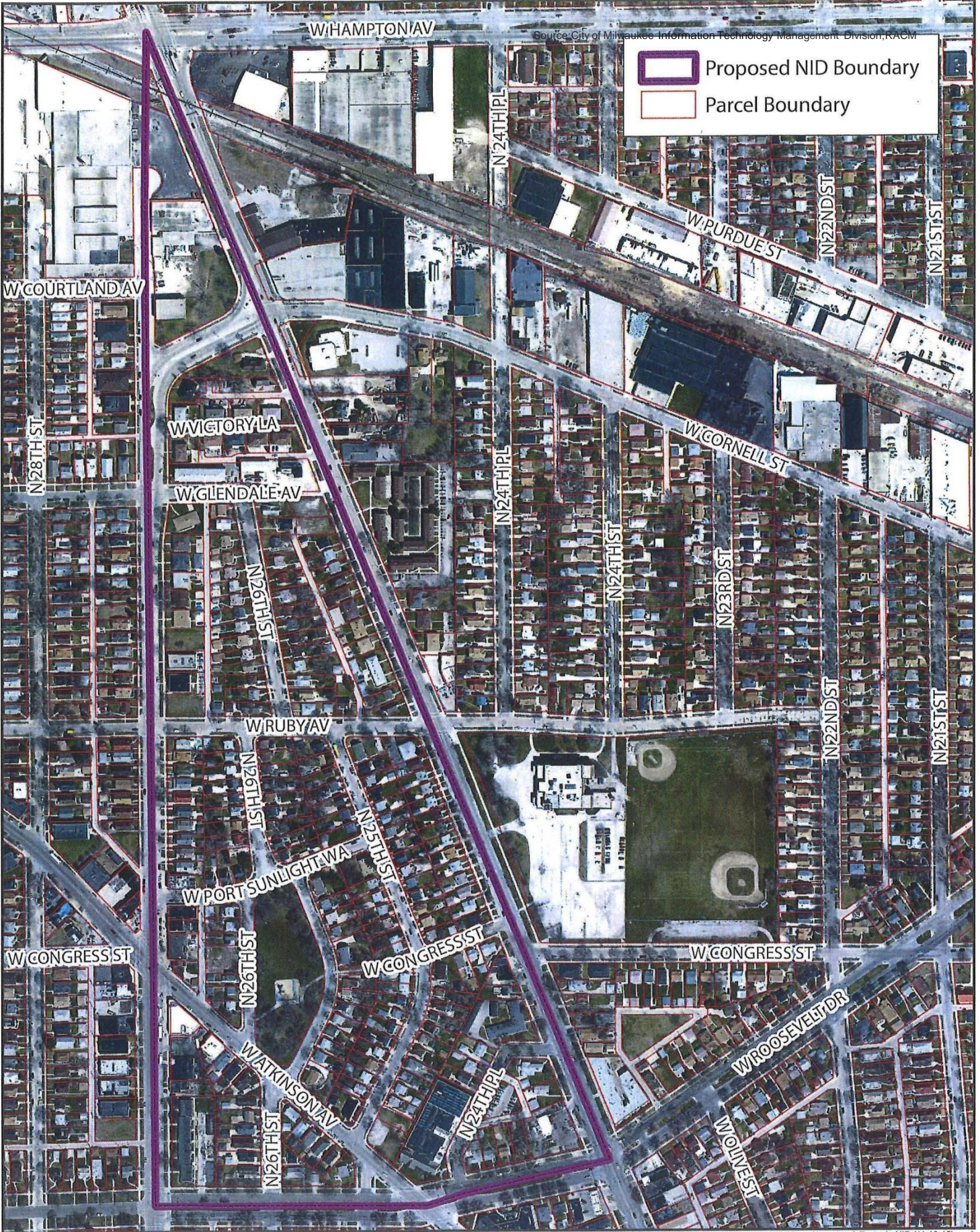
1,000 Feet

A

500

Source: City of Milwaukee Information Technology Management Division, RACIM

-  Proposed NID Boundary
-  Parcel Boundary



C. 2025 Budget

Historic Garden Homes NID 6
2025 Operating Budget

Sources

NID Assessment on 375 Residential Units	\$18,750
NID Assessment on 18 Commercial Units	\$ 1,800
2024 Carry-Over	\$12,024
Total Sources	\$32,574

Uses

Home Repair Rebate Project	\$10,830
Chess in 2 Schools	\$ 2,768
Clean Neighborhood	\$ 1,857
Speed Humps Project payment	\$ 4,753
Juneteenth Day Block Party	\$ 1,750
Neighborhood Food Pantry	\$ 2,376
Community Health Resource Fair	\$ 3,000
Administrative	\$ 1,000
Financial Review Statement	\$ 2,000
Total Uses	\$30,334
Ending Balance	\$ 2,240

D. List of Properties | Assessments

Taxkey	Address	Owner1	res units	comm units	Total Assessed Value	NID 6 Assessment
2310094000	4382 N 27TH ST	SOLITARY INVESTMENTS LLC	1	1	\$ 55,800.00	\$ 150.00
2310095000	4384-4392 N 27TH ST	MARTHA J FREEMAN AKA	4	4	\$ 268,100.00	\$ 450.00
2310096000	4394-4398 N 27TH ST	MONK'S ENTERPRISE LLC	4	2	\$ 219,600.00	\$ 400.00
2310097000	4402 N 27TH ST	MCMP PROPERTY LLC	0	1	\$ 197,700.00	\$ 100.00
2310109000	4338 N 27TH ST	GREGORY BRADFORD	1	2	\$ 126,200.00	\$ 250.00
2310113000	4360-4364 N 27TH ST	HOT SPOTS INVESTMENTS, LLC	6	5	\$ 388,700.00	\$ 800.00
2310812000	4416-4420 N 27TH ST	YBOBGO LLC	2	1	\$ 108,200.00	\$ 200.00
2319974110	4609 N TEUTONIA AV	NEOMIA TOWNSEND	0	3	\$ 103,500.00	\$ 300.00
2319987110	4727 N TEUTONIA AV	T RYAN ENTERPRISES INC	0	0	\$ 77,700.00	\$ -
2451203000	4305 N TEUTONIA AV	LOUS AAA SERV CENTER INC	0	1	\$ 54,800.00	\$ 100.00
2459997000	4369-4377 N TEUTONIA AV	SG PROPERTY	4	3	\$ 190,200.00	\$ 400.00
2310001100	4485 N TEUTONIA AV	ROBERT HOOKS JR	8	0	\$ 272,200.00	\$ 400.00
2310108000	4300-4332 N 27TH ST	BERRADA PROPERTIES 36 LLC	20	0	\$ 663,000.00	\$ 1,000.00
2310901000	2530 W VICTORY LA	BERRADA PROPERTIES 78, LLC	4	0	\$ 176,400.00	\$ 200.00
2310902000	2600 W VICTORY LA	BERRADA PROPERTIES 68 LLC	4	0	\$ 176,400.00	\$ 200.00
2310903000	2610 W VICTORY LA	ISHIAH STOKES	4	0	\$ 176,400.00	\$ 200.00
2310904000	4630 N 27TH ST	BERRADA PROPERTIES 32 LLC	4	0	\$ 176,400.00	\$ 200.00
2310905000	4620 N 27TH ST	KATHERINE M HANDY	4	0	\$ 176,400.00	\$ 200.00
2310908000	4610 N 27TH ST	MICHAEL G COOMBS	4	0	\$ 162,500.00	\$ 200.00
2310909000	2615 W VICTORY LA	BERRADA PROPERTIES 88, LLC	4	0	\$ 176,400.00	\$ 200.00
2310910000	2605 W VICTORY LA	JIMMY L DESHAZER	4	0	\$ 176,400.00	\$ 200.00
2310911000	2541 W VICTORY LA	BERRADA PROPERTIES 38 LLC	4	0	\$ 176,400.00	\$ 200.00
2310912000	2531 W VICTORY LA	BERRADA PROPERTIES 88, LLC	4	0	\$ 176,400.00	\$ 200.00
2311016000	4512 N 27TH ST	MILWAUKEE AIDS HOUSING CORP	6	0	\$ 343,000.00	\$ -
2311017000	4520 N 27TH ST	RCBC INVESTMENT LLC	8	0	\$ 220,800.00	\$ 400.00
2311019000	4536 N 27TH ST	KATRINA F FISHER	4	0	\$ 176,400.00	\$ 200.00
2311020000	4544 N 27TH ST	BERRADA PROPERTIES B1 LLC	4	0	\$ 176,400.00	\$ 200.00
2311021000	4550 N 27TH ST	BERRADA PROPERTIES 88, LLC	4	0	\$ 176,400.00	\$ 200.00
2311022000	4558 N 27TH ST	MERRY KYLES TOD	4	0	\$ 176,400.00	\$ 200.00
2311023000	4564 N 27TH ST	UPPER CLASS LIVING LLC	4	0	\$ 176,400.00	\$ 200.00
2311029110	4545 N TEUTONIA AV	PRIME INVESTMENT GROUP LLC	4	0	\$ 194,000.00	\$ 200.00
2311030000	4539 N TEUTONIA AV	BERRADA PROPERTIES 72 LLC	4	0	\$ 176,400.00	\$ 200.00
2311031000	4533 N TEUTONIA AV	BERRADA PROPERTIES 79 LLC	4	0	\$ 162,500.00	\$ 200.00
2311032000	4517-4527 N TEUTONIA AV	ALLWRIGHT LLC	8	0	\$ 325,100.00	\$ 400.00
2319975100	2600 W GLENDALE AV	TAMRA CIHLA	10	0	\$ 529,200.00	\$ 500.00
2459999000	4351-4357 N TEUTONIA AV	BRAWNER AND MILLS LLC	14	0	\$ 695,600.00	\$ 700.00
2310002100	4481--A N TEUTONIA AV	HOOKS EMPIRE LLC	2	0	\$ 93,700.00	\$ 100.00
2310003000	4477 N TEUTONIA AV	LATOYA NEAL	1	0	\$ 94,300.00	\$ 50.00
2310004000	4471 N TEUTONIA AV	CHERYL HILL	1	0	\$ 96,100.00	\$ 50.00
2310005000	4465 N TEUTONIA AV	NATASHA MORTIMORE	1	0	\$ 104,800.00	\$ 50.00
2310006000	4461 N TEUTONIA AV	CHARLIE CLAYBORN	1	0	\$ 86,600.00	\$ 50.00
2310007000	4455 N TEUTONIA AV	GUPTA PROPERTIES LLC	1	0	\$ 83,000.00	\$ 50.00
2310008000	4449 N TEUTONIA AV	251 BRADLEY PLACE LLC	1	0	\$ 94,100.00	\$ 50.00
2310009000	4443 N TEUTONIA AV	J D O'NEAL JR	1	0	\$ 124,100.00	\$ 50.00
2310010000	4439 N TEUTONIA AV	ALLAN D NEWSOM SR	1	0	\$ 108,500.00	\$ 50.00
2310011000	4433 N TEUTONIA AV	NM RENTAL PROPERTIES LLC	1	0	\$ 104,300.00	\$ 50.00
2310012000	4427 N TEUTONIA AV	MARY ADDISON	1	0	\$ 98,000.00	\$ 50.00
2310013000	4421 N TEUTONIA AV	DARLENE THOMAS-WINTERS	1	0	\$ 102,800.00	\$ 50.00
2310014000	4415 N TEUTONIA AV	LINDA F WHITE	1	0	\$ 96,600.00	\$ 50.00
2310015000	4402 N 25TH ST	JAMES GRANT & ROSIE HW	1	0	\$ 82,800.00	\$ 50.00
2310016000	4408 N 25TH ST	CAROL Y HAMPTON &	1	0	\$ 80,700.00	\$ 50.00
2310017000	4414 N 25TH ST	BT CAPITAL LLC	1	0	\$ 78,200.00	\$ 50.00
2310018000	4420 N 25TH ST	KIMBERLY M ELY	1	0	\$ 91,900.00	\$ 50.00
2310019000	4424 N 25TH ST	LIDDIE HOOKER	1	0	\$ 52,100.00	\$ 50.00
2310020000	4428 N 25TH ST	KWAY ENTERPRISES LLC	1	0	\$ 86,500.00	\$ 50.00
2310021000	4434 N 25TH ST	MIGUEL A SOTO OQUENDO	1	0	\$ 106,300.00	\$ 50.00
2310022000	4440 N 25TH ST	BERTHA D SHACKELFORD	1	0	\$ 82,600.00	\$ 50.00
2310023000	4444 N 25TH ST	STEVE J OLSON	1	0	\$ 82,500.00	\$ 50.00
2310024000	4450 N 25TH ST	OS INVESTMENT TEAM LLC	1	0	\$ 53,600.00	\$ 50.00
2310025000	4456 N 25TH ST	NATHANIEL MCCLENDON & RINDA	1	0	\$ 80,500.00	\$ 50.00
2310026000	4460 N 25TH ST	ELLA DUNBAR	1	0	\$ 82,000.00	\$ 50.00
2310027000	4466 N 25TH ST	MARCUS HUGHES	1	0	\$ 83,100.00	\$ 50.00
2310028000	4472 N 25TH ST	STENNEN JACKSON	1	0	\$ 83,500.00	\$ 50.00
2310029000	4476-4482 N 25TH ST	WILLIAM SMITH	2	0	\$ 74,200.00	\$ 100.00
2310030000	4328-4330 N 26TH ST	RPRFII A LLC	2	0	\$ 37,900.00	\$ 100.00
2310031000	2523 W ATKINSON AV	DJUANA REE EWING	1	0	\$ 76,800.00	\$ 50.00

2310032000	2517--A W ATKINSON AV	JENELL M COCROFT	2	0	\$ 97,800.00	\$ 100.00
2310033000	2511 W ATKINSON AV	JIMMIE L WHIGHAM	1	0	\$ 60,100.00	\$ 50.00
2310034000	2507--A W ATKINSON AV	SKYLINE WEST ENTERPRISES LLC	2	0	\$ 99,100.00	\$ 100.00
2310035000	4305 N 25TH ST	SUN VALLEY PROPERTIES LLC	1	0	\$ 67,600.00	\$ 50.00
2310036000	4304 N 26TH ST	ANDRAE NEWSOM SR	1	0	\$ 95,700.00	\$ 50.00
2310037000	4310 N 26TH ST	ANNA R GARETT	1	0	\$ 86,500.00	\$ 50.00
2310038000	4383 N 25TH ST	STARLIGHT HOMES LLC	1	0	\$ 47,600.00	\$ 50.00
2310039000	4377 N 25TH ST	LOVE, MARTHA B	1	0	\$ 42,200.00	\$ 50.00
2310040000	4371 N 25TH ST	KEEP ON MOVING TRUCKING LLC	1	0	\$ 79,900.00	\$ 50.00
2310041000	4365 N 25TH ST	MOUNTAIN WEST IRA INC FBO	1	0	\$ 83,800.00	\$ 50.00
2310042000	4359 N 25TH ST	LATASHA HINES	1	0	\$ 84,200.00	\$ 50.00
2310043000	4353 N 25TH ST	SUKETA A UPCHURCH	1	0	\$ 81,300.00	\$ 50.00
2310044000	4349 N 25TH ST	TAMEKA HARRIS	1	0	\$ 82,900.00	\$ 50.00
2310045000	4343 N 25TH ST	MATTHEW D SIMMONS	1	0	\$ 88,500.00	\$ 50.00
2310046000	4339 N 25TH ST	KENNETH A & LORETTA CAMPBELL	1	0	\$ 96,500.00	\$ 50.00
2310047000	4333 N 25TH ST	RMS INVESTMENTS III LLC	1	0	\$ 80,800.00	\$ 50.00
2310048000	4321-4327 N 25TH ST	MICHAEL MAYO SR	2	0	\$ 79,900.00	\$ 100.00
2310049000	4340-4344 N 26TH ST	TARVARES DOYGAL	2	0	\$ 79,600.00	\$ 100.00
2310050000	4352 N 26TH ST	ASHANTI CATRICE ANGLIN	1	0	\$ 86,800.00	\$ 50.00
2310051000	4356 N 26TH ST	EAGLES NEST PROPERTIES LLC	1	0	\$ 79,400.00	\$ 50.00
2310052000	4362 N 26TH ST	VAN L ABERNATHY &	1	0	\$ 82,100.00	\$ 50.00
2310053000	4366 N 26TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC	1	0	\$ 127,800.00	\$ 50.00
2310054000	4372 N 26TH ST	STENNEN JACKSON	1	0	\$ 78,500.00	\$ 50.00
2310055000	4376 N 26TH ST	ROGER ATEHLEME HONGLA MOMHA	1	0	\$ 54,800.00	\$ 50.00
2310056000	4380 N 26TH ST	ROGER ATEHLEME HONGLA-MOMHA	2	0	\$ 46,600.00	\$ 100.00
2310057000	4437-4441 N 25TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC	2	0	\$ 129,900.00	\$ 100.00
2310058000	4431 N 25TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC	1	0	\$ 122,000.00	\$ 50.00
2310059000	4423 N 25TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC	1	0	\$ 125,000.00	\$ 50.00
2310060000	4419 N 25TH ST	LYNDELL GILBERT	1	0	\$ 80,800.00	\$ 50.00
2310061000	4415 N 25TH ST	BERNADINE GILBERT	1	0	\$ 83,300.00	\$ 50.00
2310062000	4407 N 25TH ST	BALANCE INVESTMENTS LLC	1	0	\$ 29,400.00	\$ 50.00
2310063000	4401 N 25TH ST	JANET MAYS	1	0	\$ 42,500.00	\$ 50.00
2310064000	4400-4406 N 26TH ST	JAMAUL R LAWRENCE	2	0	\$ 95,300.00	\$ 100.00
2310065000	4414 N 26TH ST	PATRICE HOGAN	1	0	\$ 45,500.00	\$ 50.00
2310066000	4418 N 26TH ST	FINANCIAL FREEDOM INVTS LLC	1	0	\$ 82,700.00	\$ 50.00
2310067000	4424 N 26TH ST	ARNEATHA COCKRANE	1	0	\$ 76,100.00	\$ 50.00
2310068100	4430-4436 N 26TH ST	ESSIE M COPELAND	2	0	\$ 74,700.00	\$ 100.00
2310070000	4485 N 25TH ST	KISHA KIRK	1	0	\$ 92,100.00	\$ 50.00
2310071000	4481 N 25TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC	1	0	\$ 122,000.00	\$ 50.00
2310072000	4477 N 25TH ST	NAKIYAH JASMINE EVANS	1	0	\$ 85,200.00	\$ 50.00
2310073000	4471 N 25TH ST	TONI ESKRIDGE	1	0	\$ 53,500.00	\$ 50.00
2310074000	4465 N 25TH ST	GOOD DAY B E H LLC	1	0	\$ 85,400.00	\$ 50.00
2310075000	4457 N 25TH ST	WILLIE B JACKSON	1	0	\$ 56,200.00	\$ 50.00
2310076000	4453 N 25TH ST	DORI INVESTMENTS LLC	1	0	\$ 58,100.00	\$ 50.00
2310077000	4440 N 26TH ST	JORGE A PRADO JIMENEZ	1	0	\$ 85,600.00	\$ 50.00
2310079000	4450 N 26TH ST	MAYME L ROBINSON LIVING TRUST	1	0	\$ 79,500.00	\$ 50.00
2310080000	4458 N 26TH ST	KENN LEE DAVIS	1	0	\$ 94,500.00	\$ 50.00
2310081000	4462 N 26TH ST	JOHN A BARTON SR &	1	0	\$ 83,800.00	\$ 50.00
2310082000	4468 N 26TH ST	JOSEPH A BOVA	1	0	\$ 82,900.00	\$ 50.00
2310083000	4472 N 26TH ST	KEDO LLC	1	0	\$ 81,500.00	\$ 50.00
2310084000	4478 N 26TH ST	BUSINESS VENTURES INV LLC	1	0	\$ 81,700.00	\$ 50.00
2310085000	4484 N 26TH ST	JUDY E SEYMORE	1	0	\$ 91,000.00	\$ 50.00
2310087000	4407 N 26TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC	1	0	\$ 131,800.00	\$ 50.00
2310088000	4401 N 26TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC	1	0	\$ 109,700.00	\$ 50.00
2310089100	4395 N 26TH ST	AMERICAN UNITED PROP LLC	1	0	\$ 81,900.00	\$ 50.00
2310090100	4387-4389 N 26TH ST	CATALEASE LLC	0	0	\$ 4,900.00	\$ -
2310091000	4381 N 26TH ST	MIA A PRICE	1	0	\$ 68,700.00	\$ 50.00
2310092000	4375 N 26TH ST	JAMES L HASAN	1	0	\$ 84,400.00	\$ 50.00
2310093000	4369 N 26TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC	1	0	\$ 94,400.00	\$ 50.00
2310099000	2615 W ATKINSON AV	JAMES COCROFT	1	0	\$ 120,000.00	\$ 50.00
2310100000	2607 W ATKINSON AV	BUSINESS VENTURES INVMTMS	2	0	\$ 123,300.00	\$ 100.00
2310101000	2603 W ATKINSON AV	JOHN J WATT	1	0	\$ 104,900.00	\$ 50.00
2310102000	4333 N 26TH ST	BETTY ALEXANDER	1	0	\$ 78,100.00	\$ 50.00
2310103000	4327 N 26TH ST	LINKER NOTES LLC	1	0	\$ 89,200.00	\$ 50.00
2310104000	4321-4323 N 26TH ST	SANNIA E GREEN	2	0	\$ 107,200.00	\$ 100.00
2310105000	4315-4317 N 26TH ST	RAGIR GROUP LLC	2	0	\$ 124,800.00	\$ 100.00
2310106000	4311-A N 26TH ST	MILLENNIOM CLV LLC	2	0	\$ 96,100.00	\$ 100.00

2310107000	4305 N 26TH ST	SERGIO DEL PILAR DELGADO	1	0	\$ 92,300.00	\$ 50.00
2310701000	2449 W CONGRESS ST	JACQUELINE A CARTER NKA	1	0	\$ 63,000.00	\$ 50.00
2310702000	2453 W CONGRESS ST	SFR3-020 LLC	1	0	\$ 93,700.00	\$ 50.00
2310703000	2457-2459 W CONGRESS ST	GARY HELGELAND	2	0	\$ 87,800.00	\$ 100.00
2310704000	2465 W CONGRESS ST	ASHLEY MONTGOMERY	2	0	\$ 53,200.00	\$ 100.00
2310705000	4378 N 25TH ST	CHEVY A HEART	1	0	\$ 69,500.00	\$ 50.00
2310706000	4374--A N 25TH ST	BISE INVTS LLC	2	0	\$ 84,400.00	\$ 100.00
2310708000	4366 N 25TH ST	SELECT PORTFOLIO	1	0	\$ 79,900.00	\$ 50.00
2310709000	4360-4362 N 25TH ST	ST MARK AME CHURCH	2	0	\$ 77,900.00	\$ 100.00
2310710000	4356 N 25TH ST	BALANCE INVESTMENTS LLC	1	0	\$ 56,200.00	\$ 50.00
2310711000	4350 N 25TH ST	CYNTHIA R LEE	1	0	\$ 63,000.00	\$ 50.00
2310712000	4344 N 25TH ST	IRENE BESANT	1	0	\$ 83,900.00	\$ 50.00
2310713000	4338 N 25TH ST, Unit -	RACHAEL HOMES LLC	1	0	\$ 83,400.00	\$ 50.00
2310714000	4334 N 25TH ST	TIMOTHY HOPKINS	1	0	\$ 92,200.00	\$ 50.00
2310801000	4485 N 26TH ST	LATRESA N WILLIAMS	1	0	\$ 79,900.00	\$ 50.00
2310802000	4481 N 26TH ST	CHARLES P WILLIAMS	1	0	\$ 82,500.00	\$ 50.00
2310803000	4473 N 26TH ST	B. J. WILLIAMS	1	0	\$ 83,500.00	\$ 50.00
2310804000	4469 N 26TH ST	JIMMIE D ADDISON JR	1	0	\$ 84,300.00	\$ 50.00
2310805000	4463 N 26TH ST	DEVIN HAWTHORNE	1	0	\$ 80,700.00	\$ 50.00
2310806000	4459 N 26TH ST	GREGORY M FREUND	1	0	\$ 80,800.00	\$ 50.00
2310807000	4451 N 26TH ST	WILLNETTE D HONEY	1	0	\$ 103,800.00	\$ 50.00
2310808000	4447 N 26TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC	1	0	\$ 133,700.00	\$ 50.00
2310809000	2602 W PORT SUNLIGHT WA	JDC CUSTOM HOMES LLC	1	0	\$ 80,800.00	\$ 50.00
2310810000	2610 W PORT SUNLIGHT WA	WESLEY S BENTIL	1	0	\$ 39,800.00	\$ 50.00
2310811000	2614 W PORT SUNLIGHT WA	GARDEN HOMES HOMEOWNER INTIATIVE LLC	1	0	\$ 130,000.00	\$ 50.00
2310813000	4422-4424 N 27TH ST	VICTOR M SUMBRY	2	0	\$ 100,800.00	\$ 100.00
2310814000	4428-4430 N 27TH ST	VICTOR SUMBRY	2	0	\$ 109,000.00	\$ 100.00
2310815000	4436 N 27TH ST	CZ & FERGIE LLC	2	0	\$ 117,600.00	\$ 100.00
2310816000	4440 N 27TH ST	VERA JENNINGS	2	0	\$ 97,000.00	\$ 100.00
2310817000	4446 N 27TH ST	DEBORAH L DODSON	1	0	\$ 80,000.00	\$ 50.00
2310818000	4452 N 27TH ST	SHANE PROPERTIES LLC	1	0	\$ 83,700.00	\$ 50.00
2310819000	4456 N 27TH ST	MAHAMMAD ALEEM	1	0	\$ 79,500.00	\$ 50.00
2310821000	4466 N 27TH ST	ROY C YOUNG & LA VERNE HW	2	0	\$ 99,100.00	\$ 100.00
2310822000	2621 W RUBY AV	MALYNDA WALKER	1	0	\$ 103,400.00	\$ 50.00
2310906000	4645-ADJ N TEUTONIA AV	KATHERINE M HANDY	0	0	\$ 600.00	\$ -
2311001000	4567 N 26TH ST	GLENN E SIMMONS	1	0	\$ 89,900.00	\$ 50.00
2311002000	4561 N 26TH ST	MELODY L SCHROCK	1	0	\$ 159,000.00	\$ 50.00
2311003000	4557 N 26TH ST	SHANTELL M SMITH	1	0	\$ 111,600.00	\$ 50.00
2311004000	4553 N 26TH ST	DENISE HUNT	1	0	\$ 96,900.00	\$ 50.00
2311005000	4545 N 26TH ST	JERROLD R EZELL &	1	0	\$ 97,400.00	\$ 50.00
2311006000	4541 N 26TH ST	BESSIE MAE BROWN LIFE EST	1	0	\$ 93,800.00	\$ 50.00
2311007000	4535 N 26TH ST	REGINALD D REED SR	1	0	\$ 110,300.00	\$ 50.00
2311008000	4531 N 26TH ST	BRANDI PATTERSON	1	0	\$ 113,900.00	\$ 50.00
2311009000	4525 N 26TH ST	SAM P BAILEY TOD	1	0	\$ 103,200.00	\$ 50.00
2311010000	4519 N 26TH ST	ANGEL ROSADO	1	0	\$ 99,200.00	\$ 50.00
2311011000	4513 N 26TH ST	DORIS E SMITH	1	0	\$ 63,700.00	\$ 50.00
2311012000	4507 N 26TH ST	BERNICE E HARDY	1	0	\$ 118,500.00	\$ 50.00
2311014000	2612 W RUBY AV	4LIFE HOME IMPROVEMENT LLC	1	0	\$ 87,800.00	\$ 50.00
2311024100	4575 N TEUTONIA AV	JOAN LEFLORE	1	0	\$ 94,300.00	\$ 50.00
2311025000	4569 N TEUTONIA AV	BEAUTIFUL TALE EL	1	0	\$ 86,200.00	\$ 50.00
2311026000	4563 N TEUTONIA AV	VINCENT M MARTIN, JR	1	0	\$ 89,600.00	\$ 50.00
2311027000	4557-4559 N TEUTONIA AV	LAKESHA T GREEN	2	0	\$ 71,600.00	\$ 100.00
2311028000	4553-4555 N TEUTONIA AV	PRIME INVESTMENT GROUP LLC	2	0	\$ 119,200.00	\$ 100.00
2311033000	4511 N TEUTONIA AV	ROLAC INVESTMENT LLC	1	0	\$ 71,600.00	\$ 50.00
2311034000	4505 N TEUTONIA AV	JAMES T JOHNSON	1	0	\$ 107,300.00	\$ 50.00
2311035000	2496 W RUBY AV	ANGELA MITCHELL	1	0	\$ 101,800.00	\$ 50.00
2311036000	4500 N 26TH ST	RUBY H MAYS	1	0	\$ 129,500.00	\$ 50.00
2311037000	4508 N 26TH ST	TERENCE NESSLER	1	0	\$ 99,200.00	\$ 50.00
2311038000	4512 N 26TH ST	TRACY DI DONATELLA	1	0	\$ 101,900.00	\$ 50.00
2311039000	4518 N 26TH ST	DOROTHY J JACKSON	1	0	\$ 109,400.00	\$ 50.00
2311040000	4524 N 26TH ST	LARRY L DAVIS	1	0	\$ 102,000.00	\$ 50.00
2311041000	4526 N 26TH ST	PAUL & DOMAS WELLINGTON	1	0	\$ 118,700.00	\$ 50.00
2311042000	4532 N 26TH ST	DERRICK F NASH	1	0	\$ 98,700.00	\$ 50.00
2311043000	4538 N 26TH ST	THE PAUL AND DOMAZ	1	0	\$ 85,600.00	\$ 50.00
2311044000	4544 N 26TH ST	TAN'S INVESTMENTS LLC	1	0	\$ 110,100.00	\$ 50.00
2311045000	4550 N 26TH ST	ANITA L WILSON	1	0	\$ 104,000.00	\$ 50.00
2311046000	4558 N 26TH ST	ING PROPERTIES ONE LLC	1	0	\$ 94,500.00	\$ 50.00

2319912110	4645-A N TEUTONIA AV	REX SABIO	1	0	\$ 88,200.00	\$ 50.00
2319972000	4574 N 26TH ST	ATC PAINTING & CONTRACTING LLC	1	0	\$ 56,200.00	\$ 50.00
2319973110	4580 N 26TH ST	DIEAN PITTMAN	1	0	\$ 97,700.00	\$ 50.00
2319980000	4579 N 26TH ST	ROBBIE D FULTON	1	0	\$ 97,300.00	\$ 50.00
2319981000	4575 N 26TH ST	DONALDSON, JOE EDDIE JR	2	0	\$ 114,600.00	\$ 100.00
2319982000	4580 N 27TH ST	B J GASTON	1	0	\$ 182,200.00	\$ 50.00
2319983200	4653 N TEUTONIA AV	JEFFERY B HARDY SR	2	0	\$ 115,600.00	\$ 100.00
2451201000	4335 N TEUTONIA AV	MARQUIS DWAYNE HARMON	1	0	\$ 176,100.00	\$ 50.00
2451202000	4321 N TEUTONIA AV	HECTOR L CABALLERO	1	0	\$ 80,100.00	\$ 50.00
2451204000	2422 W ROOSEVELT DR	PEAK CAPITAL LLC	1	0	\$ 76,800.00	\$ 50.00
2451205000	2428 W ROOSEVELT DR	HOOPS MANAGEMENT LLC	1	0	\$ 68,400.00	\$ 50.00
2451206000	2434 W ROOSEVELT DR	GARDEN HOMES LUTHERAN	0	0	\$ 3,900.00	\$ -
2451207000	2442 W ROOSEVELT DR	GARDEN HOMES EVANGELICAL	0	0	\$ 3,800.00	\$ -
2451209000	4353-4355 N 24TH PL	WI ROCK SOLID PROPERTIES LLC	2	0	\$ 98,200.00	\$ 100.00
2451210000	4343-4345 N 24TH PL	NATALIE M EASTER	2	0	\$ 114,500.00	\$ 100.00
2451211000	4339-4341 N 24TH PL	ROOSEVELT & DOROTHY M	2	0	\$ 109,900.00	\$ 100.00
2459998000	4361 N TEUTONIA AV	KIM BRUMFIELD	1	0	\$ 56,700.00	\$ 50.00

E. Board Roster

NID #6 Board of Directors

Mr. Aaron McClendon, President

Mr. Joseph Bova, Treasurer

Mr. Dan Ajibola (through May 15, 2024)

Ms. Anita Aydin (as of June 17, 2024)

Ms. Arneatha Cockrane

Ms. Antoinette Jackson

Historic Garden Homes Neighborhood Improvement District 6

ANNUAL REPORT: April 1, 2023 – March 31, 2024

Mission Statement

Mission: The Historic Garden Homes NID 6 will energetically support projects that promote COMMUNITY DEVELOPMENT.

Focus: To fund structural levers that foster positive neighborhood values, namely secular projects that:

- 1) Fix the environment
- 2) Build community relational cohesion
- 3) Strengthen families
- 4) Bolster collective efficacy
- 5) Promote health and life-expectancy longevity
- 6) Flourish creativity and artistic development
- 7) Celebrate cultural and neighborhood values
- 8) Preserve the neighborhood's historic heritage

Core Programs – To expend \$28,901

Garden Homes Lutheran Church Juneteenth Day Celebration

The Garden Homes Lutheran Church had another successful **Juneteenth Celebration** with 250 people enjoying this freedom-related celebration during the block party at the church location, 2450 W. Roosevelt Drive.

Garden Homes Neighborhood Association, Inc.

NID 6 designated grants to the Garden Homes Neighborhood Association, Inc. to support five projects: Speed Humps installment payment, Home Repair Rebate Project (HRRP), Chess in 2 Schools, the Home Repair Rebate Project (HRRP), the Clean Neighborhood Project and the Park Bench Project.

The association made the **Speed Humps Project** first of five-installment payments in July. Per agreement with the City, the four remaining payments of \$4,752.18 each will be made on July 1 of each year, 2024-2027.

Although all five **Home Repair Rebate Project's** applicants were approved to receive matching funds grants totaling \$8,000, two applicants concluded their projects on time and received rebates totaling \$1,721. Their home renovation projects addressed siding repairs, security & screen doors and concrete and sidewalk work.

Chess in 2 Schools enriched the 32 participating students from the Lloyd Barbee Montessori School. The Garden Homes Lutheran School choose not to participate this year. Mr. Milton Caston, the professional chess instructor, conducted 36 one-hour sessions at Lloyd Barbee from September through December 2023.

Again, GHNAI was unable to enlist the six youths needed for the Clean Neighborhood Project by June and had to cancel the project scheduled for the summer.

To add a needed amenity for the Garden Homes Park as well as to celebrate the Garden Homes Historic District's 100th Anniversary, GHNAI implemented the **Park Bench Project**. The NID 6 grant underwrote the purchase and installment of a beautiful park bench in time for the dedication ceremony held on June 17. The bench has attracted abundant use by the neighborhood residents and has added class to the park ambiance.

Of the \$21,301 NID 6 grant, \$13,818.32 were expended. GHNAI returned \$7,482.68 to NID 6.

Felecia Mayo

The **Garden Homes Annual Community Health Wellness and Resource Fair** was held on September 16, 2023. This was an outdoor event that lasted from 11 AM until 3 PM. It had 20 vendors from insurance companies, fire department, police department, mammogram coach, bone marrow donation, and multiple programs for homeowners as well as enrichment programs for adults. 180 individuals participated in our raffle. Each participant had to talk to all the vendors to enter the raffles. At least 225 individuals attended the Health Fair

Methodology

From the RFPs the Historic Garden Homes NID 6 sent to seven entities late April 2022, three responded: Garden Homes Lutheran Church, Garden Homes Neighborhood Association, Inc. and Felecia Mayo. The NID 6 Board of Directors selected all six submitted projects from the three entities, allocating \$28,901 in grant support and to cover administrative expenses. Once the City of Milwaukee Common Council approved the NID 6-selected projects, the NID 6 board of directors contracted with each entity to undertake the operation of the six projects. At the 2023 program end time period of February 28, 2024, the entities had to provide final narrative and financial reports plus return all unused funds to NID 6 by March 15, 2023. NID 6 closed out 2023 on March 31, 2024.

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

(With Summarized Totals for the Year Ended December 31, 2022)

with Accountant's Review Report

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Historic Garden Homes Neighborhood Improvement District #6
Milwaukee, Wisconsin

We have reviewed the accompanying financial statements of Historic Garden Homes Neighborhood Improvement District #6 (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Historic Garden Homes Neighborhood Improvement District #6 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Ritz Holman LLP

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To the Board of Directors
Historic Garden Homes Neighborhood Improvement District #6

Summarized Comparative Information

We previously reviewed Historic Garden Homes Neighborhood Improvement District #6's 2022 financial statements and in our conclusion dated September 18, 2023, stated that based on our review, we were not aware of any material modifications that should be made to the 2022 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. We are not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended December 31, 2022, for it to be consistent with the reviewed financial statements from which it has been derived.


RITZ HOLMAN LLP
Certified Public Accountants

Milwaukee, Wisconsin
July 17, 2024

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2023
(With Summarized Totals for December 31, 2022)

ASSETS		2023	2022
CURRENT ASSETS			
Cash and Cash Equivalents		\$ 16,080	\$ 5,890
Prepaid Expenses		7,483	25,446
Total Current Assets		\$ 23,563	\$ 31,336
TOTAL ASSETS		\$ 23,563	\$ 31,336
LIABILITIES AND NET ASSETS			
LIABILITIES			
Payable to City of Milwaukee		\$ 19,009	\$ ---
NET ASSETS			
Without Donor Restrictions		\$ 4,554	\$ 31,336
TOTAL LIABILITIES AND NET ASSETS		\$ 23,563	\$ 31,336

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

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023
(With Summarized Totals for the Year Ended December 31, 2022)
(See Accountant's Review Report)

	Without Donor Restrictions	
	2023	2022
REVENUE		
Assessment Income	\$ 20,600	\$ 20,200
Other Revenue	---	885
Total Revenue	\$ 20,600	\$ 21,085
EXPENSES		
Program Services	\$ 44,585	\$ 16,213
Management and General	2,797	1,444
Total Expenses	\$ 47,382	\$ 17,657
CHANGE IN NET ASSETS	\$ (26,782)	\$ 3,428
Net Assets, Beginning of Year	31,336	27,908
NET ASSETS, END OF YEAR	\$ 4,554	\$ 31,336

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

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023
(With Summarized Totals for the Year Ended December 31, 2022)
(See Accountant's Review Report)

	Program Services	Management and General	2023 Total	2022 Total
Junteenth Block Party	\$ 1,500	\$ ---	\$ 1,500	\$ 1,500
Home Renovations	2,002	---	2,002	---
Speed Humps	23,761	---	23,761	---
Chess Instruction at Schools	2,700	---	2,700	3,450
Health Fair	3,000	---	3,000	3,000
Hoops, Health and Homework Project	---	---	---	3,000
Financial Literacy Program	---	---	---	5,033
Wisconsin Historical Marker	7,227	---	7,227	---
Park Bench	4,027	---	4,027	---
Annual Meeting	368	---	368	230
Civic Relations	---	400	400	---
Contracted Services	---	1,700	1,700	1,400
Administrative Fee	---	587	587	14
Supplies	---	110	110	30
TOTALS	\$ 44,585	\$ 2,797	\$ 47,382	\$ 17,657

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

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023
(With Summarized Totals for the Year Ended December 31, 2022)
(See Accountant's Review Report)

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (26,782)	\$ 3,428
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities		
(Increase) Decrease in Prepaid Expenses	17,963	(14,613)
Increase (Decrease) in Payable to City of Milwaukee	19,009	---
Net Cash Provided (Used) by Operating Activities	\$ 10,190	\$ (11,185)
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 10,190	\$ (11,185)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	5,890	17,075
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 16,080	\$ 5,890

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

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2023

(With Summarized Totals for the Year Ended December 31, 2022)

(See Accountant's Review Report)

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023
(See Accountant's Review Report)

NOTE A - Summary of Significant Accounting Policies

Organization

Historic Garden Homes Neighborhood Improvement District #6's (the "Organization") purpose is to support projects that will build community relational cohesion for its total constituency area of 330 households and 8 businesses.

The Organization is exempt from tax as an affiliate of a governmental unit under Section 501(a) of the Internal Revenue Code.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Accounting Method

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

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.

Prepaid Expenses

The Organization contracts with the Garden Homes Neighborhood Association, Inc. (Association) to carry out a portion of its activities. Based on the annual operating plan, the Organization deposits with the Association, amounts specified in the budget. The Association earns an administrative fee of 2.5% of actual expenditures. The amount unexpended by the Association at the end of the year is reported as prepaid expenses.

In addition, the Organization contracts with the Garden Homes Evangelical Lutheran Church and Felecia Mayo for additional programing. Based on the annual operating plan, the Organization deposits funds with them and receives a full reporting of amounts expended. All amounts were expended during the year, and accordingly, no amounts are reported as prepaid expenses.

Contributions and Grant Revenue

Contributions received and unconditional promises to give are measured at their fair values and are reported as increases in net assets. Contributions are considered available for the Organization's general programs unless specifically restricted by the donor. Contributions received with restrictions that are met in the same reporting period are reported as revenue without donor restrictions and increase net assets without donor restrictions. Conditional promises to give are not recognized until they become unconditional. A conditional contribution is one that has both a barrier that must be overcome and an agreement requiring advance payment to be returned or future payment not to be obligated when the barrier is not overcome. Amounts received for which the donor has limited the use of the asset or designated the gift as support for future periods are considered restricted support and included in net assets with donor restrictions. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023
(See Accountant's Review Report)

NOTE A - Summary of Significant Accounting Policies (continued)

Contributions and Grant Revenue (continued)

When the restriction on a contribution is met in the same reporting period as the contribution is received, the contribution is reported in net assets without donor restrictions. Net assets restricted for acquisition of building or equipment are reported as net assets with donor restrictions until the specified asset is placed in service when the net assets are released to net assets without donor restrictions.

When a donor requires the investment of a contribution and restricts the use of investment income, the investment income is reported as net assets with donor restrictions until appropriated for the designated time or use when the net assets are released to net assets without donor restrictions.

Contributions of assets other than cash are recorded at their estimated fair value at the date of the gift. Donated services are recognized as contributions if the services create or enhance nonfinancial assets or the services require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Accordingly, the value of contributed time that does not meet these requirements has not been determined and is not reflected in the accompanying financial statements.

Functional Expenses

The Organization allocates costs directly to program or management when appropriate. All expenses are directly allocated based on the nature of the expense.

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 - Accounting Standards Changes

The Organization's financial statements include implementation of the following accounting standards update:

Accounting Standards Update 2016-13, Financial Instruments - Credit Losses (Topic 326) is effective for fiscal years beginning after December 15, 2022. The main objective of this update is to provide financial statement users with more decision-useful information about the expected credit losses on financial instruments and other commitments to extend credit held by a reporting entity at each reporting date. To achieve this objective, the amendments in this update replace the incurred loss impairment methodology in current generally accepted accounting principles with a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates, including exploring more forward-looking alternatives. Implementation of this standard did not have an impact on the Organization's financial statements.

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023
(See Accountant's Review Report)

NOTE C - Comparative Financial Information

The financial information shown for 2022 in the accompanying financial statements is included to provide a basis for comparison with 2023. The comparative information is summarized by total only, not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity to generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2022, from which the summarized information was derived.

NOTE D - Liquidity

The Organization has \$16,080 of financial assets available for expenditures within one year of the statement of financial position date consisting of cash and cash equivalents. The Organization funds projects identified in its annual operating plan from property assessments on an annual basis and therefore does not maintain a significant amount of cash at the end of the year.

NOTE E - Concentration of Revenue

Historic Garden Homes Neighborhood Improvement District #6 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 year ended December 31, 2023.

In order to provide revenues to support the Organization's mission, the Common Council of the City of Milwaukee enforced an assessment on the property located within a specific area of the NID. The assessment is calculated based on a fixed amount of \$50 for residential properties and \$100 for businesses.

NOTE F - Expense Reconciliation and Prepaid Expenses

The Organization's expenses were determined as shown below:

Cash Paid for Expenses During the Year	\$	28,379
Expenses Paid by the Garden Homes Neighborhood Association, Inc. from Prior Year Funding		7,477
Liability for future payments to City of Milwaukee		19,009
Amount Paid to the Garden Homes Neighborhood Association, Inc. from Current Year Funding not Expended		<u>(7,483)</u>
Total Expenses per Statement of Activities	\$	<u>47,382</u>

Prepaid expenses as of December 31, 2023, consists of funds advanced to Garden Homes Neighborhood Association but unspent as of December 31, 2023, of \$7,483 which was returned to the Organization in March 2024.

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023
(See Accountant's Review Report)

NOTE G - Payable to City of Milwaukee

The Garden Homes Neighborhood Association, Inc. entered into an agreement with the City of Milwaukee to pay for the installation of nine speed humps. The Organization has agreed to reimburse the Garden Homes Neighborhood Association, Inc. for these costs. The City determined the final costs for the project during 2023 amounting to \$23,761. The Organization will pay this amount to the City in 5 installments of \$4,752. The first installment was paid in July 2023, and the annual installments through 2027 are payable on July 1.

NOTE H - Subsequent Events

The Organization has evaluated events and transactions occurring after December 31, 2023, through July 17, 2024, the date the financial statements are 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.