

Historic Garden Homes
Neighborhood Improvement District 6
Year 2022 Operating Documents



September 8, 2021

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2022 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 5th 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) 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 is home to 330 families, three churches, eight businesses, a parochial school and one community-based organization, the Garden Homes Neighborhood Association, Inc., active in the community for 44 years. The longer-standing Garden Homes Evangelical Lutheran Church has anchored the neighborhood for over 75 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 shall be 4456 N. 25th Street, Milwaukee, WI 53209. The registered agent of the HGH NID 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 may update Appendix D during each annual Operating Plan. The boundaries are herein referred to as "HGH NID area."

III. PROPOSED OPERATING PLAN

A. Plan Objectives

The objectives of the HGH NID 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 Second 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

32 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 1

NID #6 will make the first installment to GHNAI on its 5-year payment plan for the nine speed humps

5. 4th Annual Community Health & Wellness Resource Fair

400 people will gain mental health, addiction, hearing, vision, cancer screening, nutrition, dietary education, blood pressure and glucose screening resources sponsored by Felecia Mayo.

6. 12th Annual Juneteenth BBQ Block Party

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

7. Garden Homes Park Summer Programming

45-60 youth ages 6-12 two-three times per week from 9-11 a.m. with 10-15 adult volunteers for educational and recreational activities to include healthy snacks sponsored by Hoops, Health and Homework.

8. Financial Literacy Program

Ten youths and 10 adults will learn about money, money management, insurance, and credit through a 6-week financial literacy course sponsored by the Nice Foundation.

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 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, including without limitation, debt incurred related to the certified mailing costs involved in establishing the HGH NID.

D. Financial Method

It is proposed to raise approximately \$20,400 through HGH NID assessments (see Appendix D). The HGH NID may seek private financing for programming for future operating years of the HGH NID.

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 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 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 in proportion to the benefit derived from the HGH NID. 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. 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 ("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 ("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 Assessment." Any HGH NID 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 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 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 and this HGH NID 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 so as to exclude or include as assessable properties a certain class or classes of properties, then the NID 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 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 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 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 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 may provide grant support to organizations that include the cost of staff; however, the HGH NID shall not have employees directly and shall contract with a responsible third party for any administration of grant funds.

Appendices

- A Wis. Statue. 66.1110
- B Garden Homes Historic District boundary ma
- C 2022 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 s. 62.23 or, if none exists, a board of public land commissioners or, 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, or board, which shall consist of at least 5 members, all of whom shall own or occupy real property in 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, 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., 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 under par. () and 5., the municipality shall terminate the neighborhood improvement district on the date on which the obligation with the latest completion 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).

Changes effective after July 1, 2012 are designated by NOTES. See Are the Statutes on this Website Official?

B. Historic Garden Homes NID Boundary Map



NID 6 Map

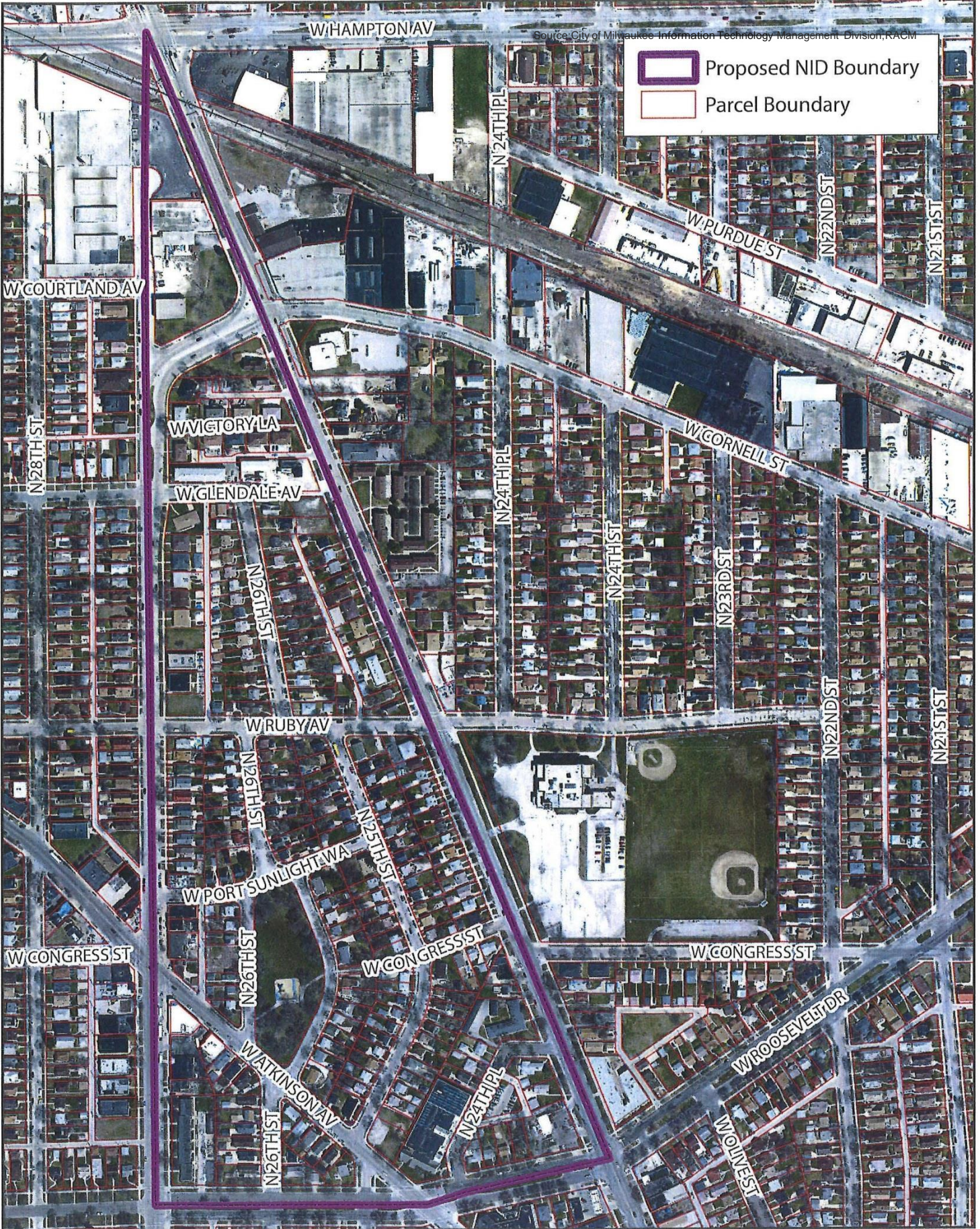
1,000 Feet

A

500

Source: City of Milwaukee Information Technology Management Division, RACIM

-  Proposed NID Boundary
-  Parcel Boundary



C. 2022 Budget

Historic Garden Homes NID #6
2022 Operating Budget

Sources (Projected)

NID Assessment on 360 Residential Units	\$18,000
NID Assessment on 24 Commercial Units	\$ 2,400
2021 Carry-Over	\$18,131
Total Sources	\$38,531

Uses

Speed Humps Project payment	\$ 8,500
Home Repair Rebate Project	\$ 8,085
Chess in 2 Schools	\$ 2,775
Clean Neighborhood	\$ 1,755
Garden Homes Park Summer Program	\$ 3,000
Juneteenth Day Block Party	\$ 1,500
Community Health Fair	\$ 3,000
Financial Literacy Project	\$ 5,000
Administrative	\$ 1,000
Financial Review Statement	\$ 1,500
Total Uses	\$36,115
Ending Balance	\$ 2,416

Approved 08-25-2021

D. List of Properties | Assessments

Taxkey	Address	Owner1	Class	Building Description	total	res units	comm units	NID 6 Assessment
2310001100	4485 N TEUTONIA AV	ROBERT HOOKS JR	Mercantile App	AP2 (Conventi	177600	8	0	\$400
2310002100	4481--A N TEUTONIA A	BRANDON HOOKS	Residential	Duplex N/S	59400	2	0	\$100
2310003000	4477 N TEUTONIA AV	J'GAI L STARKS	Residential	Cape Cod	57500	1	0	\$50
2310004000	4471 N TEUTONIA AV	CHERYL HILL	Residential	Cape Cod	61100	1	0	\$50
2310005000	4465 N TEUTONIA AV	NATASHA MORTIMORE	Residential	Cape Cod	64700	1	0	\$50
2310006000	4461 N TEUTONIA AV	CHARLIE CLAYBORN	Residential	Cape Cod	56100	1	0	\$50
2310007000	4455 N TEUTONIA AV	GUPTA PROPERTIES LLC	Residential	Cape Cod	53700	1	0	\$50
2310008000	4449 N TEUTONIA AV	MESTESHIA COLEMAN ON	Residential	Cape Cod	59600	1	0	\$50
2310009000	4443 N TEUTONIA AV	J D O'NEAL JR & LOLA O'N	Residential	Cape Cod	80700	1	0	\$50
2310010000	4439 N TEUTONIA AV	ALLAN D NEWSOM SR	Residential	Cape Cod	68400	1	0	\$50
2310011000	4433 N TEUTONIA AV	LATINA Y QUINN	Residential	Cape Cod	66900	1	0	\$50
2310012000	4427 N TEUTONIA AV	ADDISON, L C & MARY J	Residential	Ranch	58400	1	0	\$50
2310013000	4421 N TEUTONIA AV	DARLENE THOMAS-WINTE	Residential	Ranch	64500	1	0	\$50
2310014000	4415 N TEUTONIA AV	LINDA F WHITE	Residential	Ranch	57800	1	0	\$50
2310015000	4402 N 25TH ST	JAMES GRANT & ROSIE HV	Residential	Res O/S 2sty +	54800	1	0	\$50
2310016000	4408 N 25TH ST	CAROL Y HAMPTON &	Residential	Res O/S 2sty +	53100	1	0	\$50
2310017000	4414 N 25TH ST	BT CAPITAL LLC	Residential	Res O/S 2sty +	51300	1	0	\$50
2310018000	4420 N 25TH ST	KIMBERLY M ELY	Residential	Res O/S 2sty +	61600	1	0	\$50
2310019000	4424 N 25TH ST	LIDDIE HOOKER	Residential	Res O/S 2sty +	52700	1	0	\$50
2310020000	4428 N 25TH ST	TERRAIL GRAVES	Residential	Res O/S 2sty +	54200	1	0	\$50
2310021000	4434 N 25TH ST	MATTHEW J WEISS	Residential	Res O/S 2sty +	57600	1	0	\$50
2310022000	4440 N 25TH ST	BERTHA D SHACKELFORD	Residential	Res O/S 2sty +	54700	1	0	\$50
2310023000	4444 N 25TH ST	STEVE J OLSON	Residential	Res O/S 2sty +	54600	1	0	\$50
2310024000	4450 N 25TH ST	HONGBO YIN	Residential	Res O/S 2sty +	40400	1	0	\$50
2310025000	4456 N 25TH ST	NATHANIEL MCCLENDON	Residential	Res O/S 2sty +	53100	1	0	\$50
2310026000	4460 N 25TH ST	ELLA DUNBAR	Residential	Res O/S 2sty +	54100	1	0	\$50
2310027000	4466 N 25TH ST	MARCUS HUGHES	Residential	Res O/S 2sty +	55000	1	0	\$50
2310028000	4472 N 25TH ST	LAWRENCE D JACKSON	Residential	Res O/S 2sty +	55300	1	0	\$50
2310029000	4476-4482 N 25TH ST	WILLIAM SMITH	Residential	Townhouse	59200	2	0	\$100
2310030000	4328-4330 N 26TH ST	RESIDENTIAL PROPERTIES	Residential	Dplx Bungalow	29300	2	0	\$100
2310031000	2523 W ATKINSON AV	DJUANA REE EWING	Residential	Milwaukee Bur	51600	1	0	\$50
2310032000	2517--A W ATKINSON	JENELL M COCROFT	Residential	Dplx Bungalow	53500	2	0	\$100
2310033000	2511 W ATKINSON AV	JIMMIE L WHIGHAM	Residential	Milwaukee Bur	45800	1	0	\$50
2310034000	2507--A W ATKINSON A	SKYLINE WEST ENTERPRIS	Residential	Dplx Bungalow	54100	2	0	\$100
2310035000	4305 N 25TH ST	SUN VALLEY PROPERTIES I	Residential	Colonial	54300	1	0	\$50
2310036000	4304 N 26TH ST	ANDRAE NEWSOM SR	Residential	Milwaukee Bur	61700	1	0	\$50
2310037000	4310 N 26TH ST	ANNA R GARETT	Residential	Res O/S 2sty +	55800	1	0	\$50
2310038000	4383 N 25TH ST	STARLIGHT HOMES LLC	Residential	Townhouse	39000	1	0	\$50
2310039000	4377 N 25TH ST	LOVE, MARTHA B	Residential	Townhouse	34500	1	0	\$50
2310040000	4371 N 25TH ST	TAWON INVESTMENTS LL	Residential	Res O/S 2sty +	52600	1	0	\$50
2310041000	4365 N 25TH ST	MOUNTAIN WEST IRA INC	Residential	Res O/S 2sty +	55500	1	0	\$50
2310042000	4359 N 25TH ST	LATASHA HINES	Residential	Res O/S 2sty +	55800	1	0	\$50
2310043000	4353 N 25TH ST	SUKETA A UPCHURCH	Residential	Res O/S 2sty +	53700	1	0	\$50
2310044000	4349 N 25TH ST	TAMEKA HARRIS	Residential	Res O/S 2sty +	54800	1	0	\$50
2310045000	4343 N 25TH ST	MATTHEW D SIMMONS	Residential	Res O/S 2sty +	54000	1	0	\$50
2310046000	4339 N 25TH ST	KENNETH A & LORETTA CA	Residential	Res O/S 2sty +	60000	1	0	\$50
2310047000	4333 N 25TH ST	RMS INVESTMENTS III LLC	Residential	Res O/S 2sty +	53200	1	0	\$50
2310048000	4321-4327 N 25TH ST	JOE W MAYO & HELEN A F	Residential	Townhouse	63100	2	0	\$100
2310049000	4340-4344 N 26TH ST	SAM P BAILEY	Residential	Townhouse	64300	2	0	\$100
2310050000	4352 N 26TH ST	ASHANTI CATRICE ANGLIN	Residential	Res O/S 2sty +	57700	1	0	\$50
2310051000	4356 N 26TH ST	EAGLES NEST PROPERTIES	Residential	Res O/S 2sty +	52400	1	0	\$50
2310052000	4362 N 26TH ST	VAN L ABERNATHY &	Residential	Res O/S 2sty +	54300	1	0	\$50
2310054000	4372 N 26TH ST	LAWRENCE D JACKSON	Residential	Res O/S 2sty +	51500	1	0	\$50
2310056000	4380 N 26TH ST	ROGER ATEHLEME HONGL	Residential	Townhouse	40300	2	0	\$50

Taxkey	Address	Owner1	Class	Building Description	total	res units	comm units	NID 6 Assessment
2310060000	4419 N 25TH ST	LYNDELL GILBERT	Residential	Res O/S 2sty +	53400	1	0	\$50
2310061000	4415 N 25TH ST	BERNADINE GILBERT	Residential	Res O/S 2sty +	55100	1	0	\$50
2310062000	4407 N 25TH ST	BALANCE INVESTMENTS L	Residential	Townhouse	27400	1	0	\$50
2310063000	4401 N 25TH ST	JANET MAYS	Residential	Townhouse	34800	1	0	\$50
2310064000	4400-4406 N 26TH ST	JAMAUL R LAWRENCE	Residential	Townhouse	65100	2	0	\$100
2310065000	4414 N 26TH ST	PATRICE HOGAN	Residential	Res O/S 2sty +	34100	1	0	\$50
2310066000	4418 N 26TH ST	THOMAS D FOX	Residential	Res O/S 2sty +	54800	1	0	\$50
2310067000	4424 N 26TH ST	ARNEATHA COCKRANE	Residential	Res O/S 2sty +	49900	1	0	\$50
2310068100	4430-4436 N 26TH ST	ESSIE M COPELAND	Residential	Townhouse	59700	2	0	\$100
2310070000	4485 N 25TH ST	KISHA L KIRK	Residential	Res O/S 2sty +	61600	1	0	\$50
2310072000	4477 N 25TH ST	TAMMY B CANNON	Residential	Res O/S 2sty +	57100	1	0	\$50
2310073000	4471 N 25TH ST	TONI ESKRIDGE	Residential	Res O/S 2sty +	40800	1	0	\$50
2310074000	4465 N 25TH ST	GOOD DAY B E H LLC	Residential	Res O/S 2sty +	56800	1	0	\$50
2310075000	4457 N 25TH ST	WILLIE B JACKSON	Residential	Res O/S 2sty +	42900	1	0	\$50
2310076000	4453 N 25TH ST	DORI INVESTMENTS LLC	Residential	Res O/S 2sty +	44500	1	0	\$50
2310077000	4440 N 26TH ST	JORGE A PRADO JIMENEZ	Residential	Res O/S 2sty +	56900	1	0	\$50
2310079000	4450 N 26TH ST	MAYME LEE ROBINSON	Residential	Res O/S 2sty +	52700	1	0	\$50
2310080000	4458 N 26TH ST	KENN LEE DAVIS	Residential	Res O/S 2sty +	60200	1	0	\$50
2310081000	4462 N 26TH ST	JOHN A BARTON SR &	Residential	Res O/S 2sty +	55300	1	0	\$50
2310082000	4468 N 26TH ST	JOSEPH A BOVA	Residential	Res O/S 2sty +	54600	1	0	\$50
2310083000	4472 N 26TH ST	KEDO LLC	Residential	Res O/S 2sty +	53800	1	0	\$50
2310084000	4478 N 26TH ST	BUSINESS VENTURES INV	Residential	Res O/S 2sty +	53800	1	0	\$50
2310085000	4484 N 26TH ST	JUDY E SEYMORE	Residential	Res O/S 2sty +	60200	1	0	\$50
2310089100	4395 N 26TH ST	AMERICAN UNITED PROP	Residential	Res O/S 2sty +	54000	1	0	\$50
2310091000	4381 N 26TH ST	MIA A PRICE	Residential	Res O/S 2sty +	70500	1	0	\$50
2310092000	4375 N 26TH ST	JAMES L HASAN	Residential	Res O/S 2sty +	56100	1	0	\$50
2310094000	4382 N 27TH ST	SOLITARY INVESTMENTS L	Local Commer	Store Bldg - M	40100	1	1	\$150
2310095000	4384-4392 N 27TH ST	MARTHA J FREEMAN AKA	Local Commer	Store Bldg - M	189100	4	4	\$450
2310096000	4394-4398 N 27TH ST	MONK'S ENTERPRISE LLC	Local Commer	Store Bldg - M	154100	4	2	\$400
2310097000	4402 N 27TH ST	MCMP PROPERTY LLC	Local Commer	Super Market	178000	0	1	\$100
2310099000	2615 W ATKINSON AV	JAMES COCROFT	Residential	Milwaukee Bu	76100	1	0	\$50
2310100000	2607 W ATKINSON AV	BUSINESS VENTURES INV	Residential	Dplx Bungalow	69400	2	0	\$100
2310101000	2603 W ATKINSON AV	JOHN J WATT	Residential	Milwaukee Bu	73100	1	0	\$50
2310102000	4333 N 26TH ST	WILLIAM F ALEXANDER &	Residential	Milwaukee Bu	53600	1	0	\$50
2310103000	4327 N 26TH ST	GLENDALE TEN LLC	Residential	Res O/S 2sty +	59400	1	0	\$50
2310104000	4321-4323 N 26TH ST	SANNIA E GREEN	Residential	Dplx Bungalow	59300	2	0	\$100
2310105000	4315-4317 N 26TH ST	RAGIR GROUP LLC	Residential	Dplx Bungalow	70200	2	0	\$100
2310106000	4311-A N 26TH ST	MILLENNIOM CLV LLC	Residential	Dplx Bungalow	52100	2	0	\$100
2310107000	4305 N 26TH ST	MARIO L REED	Residential	Res O/S A & 1/	53500	1	0	\$50
2310108000	4300-4332 N 27TH ST	BERRADA PROPERTIES 36	Mercantile App	AP3 (Conventi	407500	20	0	\$1,000
2310109000	4338 N 27TH ST	GREGORY BRADFORD	Local Commer	Store Bldg - M	86800	1	2	\$250
2310113000	4360-4364 N 27TH ST	NADER A SALEM	Local Commer	Store Bldg - M	271400	6	5	\$800
2310701000	2449 W CONGRESS ST	JACQUELINE A CARTER NK	Residential	Colonial	50100	1	0	\$50
2310702000	2453 W CONGRESS ST	29 COMMUNICATIONS LL	Residential	Res O/S 2sty +	55700	1	0	\$50
2310703000	2457-2459 W CONGRE	GARY HELGELAND	Residential	Duplex O/S	42400	2	0	\$100
2310704000	2465 W CONGRESS ST	MALIK GRANT	Residential	Townhouse	60500	2	0	\$100
2310705000	4378 N 25TH ST	CHEVY A HEART	Residential	Res O/S 2sty +	45100	1	0	\$50
2310706000	4374--A N 25TH ST	DAVID K MUGUN	Residential	Duplex O/S	40200	2	0	\$100
2310708000	4366 N 25TH ST	DONALD FOSTER	Residential	Res O/S 2sty +	52500	1	0	\$50
2310709000	4360-4362 N 25TH ST	ST MARK AME CHURCH	Residential	Duplex O/S	36400	2	0	\$100
2310710000	4356 N 25TH ST	BALANCE INVESTMENTS L	Residential	Res O/S 2sty +	42800	1	0	\$50
2310711000	4350 N 25TH ST	CYNTHIA R LEE	Residential	Res O/S 2sty +	48600	1	0	\$50
2310712000	4344 N 25TH ST	IRENE BESANT	Residential	Res O/S 2sty +	55300	1	0	\$50
2310713000	4338 N 25TH ST, Unit -	RACHAEL HOMES LLC	Residential	Res O/S 2sty +	55000	1	0	\$50

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2310714000	4334 N 25TH ST	FRONDLA R WILLIAMS	Residential	Res O/S 2sty +	56600	1	0	\$50
2310801000	4485 N 26TH ST	LATRESA N WILLIAMS	Residential	Res O/S 2sty +	44300	1	0	\$50
2310802000	4481 N 26TH ST	CHARLES P WILLIAMS	Residential	Res O/S 2sty +	54500	1	0	\$50
2310803000	4473 N 26TH ST	B. J. WILLIAMS	Residential	Res O/S 2sty +	55200	1	0	\$50
2310804000	4469 N 26TH ST	JIMMIE D ADDISON JR	Residential	Res O/S 2sty +	55800	1	0	\$50
2310805000	4463 N 26TH ST	ANDRIA M BARTON	Residential	Res O/S 2sty +	53200	1	0	\$50
2310806000	4459 N 26TH ST	GREGORY M FREUND	Residential	Res O/S 2sty +	53200	1	0	\$50
2310807000	4451 N 26TH ST	WILLNETTE D HONEY	Residential	Res O/S 2sty +	53800	1	0	\$50
2310809000	2602 W PORT SUNLIGH	WISCONSIN INVESTMENT	Residential	Res O/S 2sty +	53200	1	0	\$50
2310810000	2610 W PORT SUNLIGH	WESLEY S BENTIL	Residential	Res O/S 2sty +	33400	1	0	\$50
2310812000	4416-4420 N 27TH ST	ANTOINETTE R JACKSON	Local Commer	Tavern	98800	2	1	\$200
2310813000	4422-4424 N 27TH ST	VICTOR M SUMBRY	Residential	Dplx Bungalow	55000	2	0	\$100
2310814000	4428-4430 N 27TH ST	VICTOR SUMBRY	Residential	Dplx Bungalow	59900	2	0	\$100
2310815000	4436 N 27TH ST	MICHAEL MC COLLUM	Residential	Dplx Bungalow	57300	2	0	\$100
2310816000	4440 N 27TH ST	VERA JENNINGS	Residential	Dplx Bungalow	53300	2	0	\$100
2310817000	4446 N 27TH ST	DEBORAH L DODSON	Residential	Milwaukee Bur	54200	1	0	\$50
2310818000	4452 N 27TH ST	KATRINA ROUSE	Residential	Milwaukee Bur	56900	1	0	\$50
2310819000	4456 N 27TH ST	MAHAMMAD ALEEM	Residential	Milwaukee Bur	52700	1	0	\$50
2310821000	4466 N 27TH ST	ROY C YOUNG & LA VERN	Residential	Dplx Bungalow	54200	2	0	\$100
2310822000	2621 W RUBY AV	LIKE FAMILY TRANSPORT L	Residential	Ranch	49800	1	0	\$50
2310901000	2530 W VICTORY LA	GENE R HUGHES	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2310902000	2600 W VICTORY LA	BERRADA PROPERTIES 68	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2310903000	2610 W VICTORY LA	LAWRENCE A MARTIN JR	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2310904000	4630 N 27TH ST	BERRADA PROPERTIES 32	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2310905000	4620 N 27TH ST	KATHERINE M HANDY	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2310908000	4610 N 27TH ST	MICHAEL G COOMBS	Mercantile Ape	AP1 (Conventio	112200	4	0	\$200
2310909000	2615 W VICTORY LA	2615 VICTORY LANE LLC	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2310910000	2605 W VICTORY LA	JIMMY L DESHAZER	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2310911000	2541 W VICTORY LA	BERRADA PROPERTIES 38	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2310912000	2531 W VICTORY LA	KENTON BURTCH	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2311001000	4567 N 26TH ST	GLENN E SIMMONS	Residential	Cape Cod	53600	1	0	\$50
2311002000	4561 N 26TH ST	SFR3-010 LLC	Residential	Cape Cod	65200	1	0	\$50
2311003000	4557 N 26TH ST	BPH 2 LLC	Residential	Cape Cod	57000	1	0	\$50
2311004000	4553 N 26TH ST	DENISE HUNT	Residential	Cape Cod	60700	1	0	\$50
2311005000	4545 N 26TH ST	JERROLD R EZELL &	Residential	Cape Cod	63000	1	0	\$50
2311006000	4541 N 26TH ST	BESSIE MAE BROWN LIFE	Residential	Cape Cod	60900	1	0	\$50
2311007000	4535 N 26TH ST	REGINALD D REED SR	Residential	Cape Cod	68900	1	0	\$50
2311008000	4531 N 26TH ST	BRANDI PATTERSON	Residential	Cape Cod	77000	1	0	\$50
2311009000	4525 N 26TH ST	SAM P BAILEY TOD	Residential	Cape Cod	66800	1	0	\$50
2311010000	4519 N 26TH ST	ANGEL ROSADO	Residential	Cape Cod	62900	1	0	\$50
2311011000	4513 N 26TH ST	DORIS E SMITH	Residential	Colonial	50100	1	0	\$50
2311012000	4507 N 26TH ST	GEORGIA WILLIAMS	Residential	Cape Cod	52900	1	0	\$50
2311013000	4503 N 26TH ST	LISA BERK	Residential	Duplex O/S	59100	2	0	\$100
2311014000	2612 W RUBY AV	MACK C ROGERS	Residential	Cape Cod	57400	1	0	\$50
2311017000	4520 N 27TH ST	RCBC INVESTMENT LLC	Mercantile Ape	AP2 (Conventio	176400	8	0	\$400
2311019000	4536 N 27TH ST	KATRINA F FISHER	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2311020000	4544 N 27TH ST	CMR27TH LLC	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2311021000	4550 N 27TH ST	FLOWER LEWIS	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2311022000	4558 N 27TH ST	MERRY ANN KYLES	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2311023000	4564 N 27TH ST	UPPER CLASS LIVING LLC	Mercantile Ape	AP1 (Conventio	117300	4	0	\$200
2311024000	4575 N TEUTONIA AV	JOAN LEFLORE	Residential	Cape Cod	58200	1	0	\$50
2311025000	4569 N TEUTONIA AV	OVERCOMERS TEMPLE ON	Residential	Ranch	49100	1	0	\$50
2311026000	4563 N TEUTONIA AV	VINCENT M MARTIN, JR	Residential	Ranch	51600	1	0	\$50
2311027000	4557-4559 N TEUTONI	LAKESHA T GREEN	Residential	Duplex N/S	54200	2	0	\$100

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2311028000	4553-4555 N TEUTONIA AV	ROYCE MC KEE & AUDREY	Residential	Duplex N/S	81500	2	0	\$100
2311029110	4545 N TEUTONIA AV	ISIAH DOUGLAS	Mercantile App	AP1 (Conventio	129000	4	0	\$200
2311030000	4539 N TEUTONIA AV	BERRADA PROPERTIES 72	Mercantile App	AP1 (Conventio	117300	4	0	\$200
2311031000	4533 N TEUTONIA AV	STYLES REAL ESTATE LLC	Mercantile App	AP1 (Conventio	112200	4	0	\$200
2311032000	4517-4527 N TEUTONIA AV	ALLWRIGHT LLC	Mercantile App	AP2 (Conventio	211200	8	0	\$400
2311033000	4511 N TEUTONIA AV	ROLAC INVESTMENT LLC	Residential	Colonial	57600	1	0	\$50
2311034000	4505 N TEUTONIA AV	JAMES T JOHNSON	Residential	Cape Cod	69600	1	0	\$50
2311035000	2496 W RUBY AV	ANGELA MITCHELL	Residential	Cape Cod	67400	1	0	\$50
2311036000	4500 N 26TH ST	RUBY H MAYS	Residential	Ranch	78900	1	0	\$50
2311037000	4508 N 26TH ST	TERENCE NESSLER	Residential	Cape Cod	61700	1	0	\$50
2311038000	4512 N 26TH ST	TRACY DI DONATELLA	Residential	Cape Cod	63800	1	0	\$50
2311039000	4518 N 26TH ST	DOROTHY J JACKSON	Residential	Cape Cod	68100	1	0	\$50
2311040000	4524 N 26TH ST	LARRY L DAVIS	Residential	Cape Cod	64500	1	0	\$50
2311041000	4526 N 26TH ST	PAUL & DOMAS WELLING	Residential	Cape Cod	75500	1	0	\$50
2311042000	4532 N 26TH ST	DERRICK F NASH	Residential	Cape Cod	63800	1	0	\$50
2311043000	4538 N 26TH ST	THE PAUL AND DOMAZ	Residential	Cape Cod	56100	1	0	\$50
2311044000	4544 N 26TH ST	RENTALVEST LLC	Residential	Cape Cod	72400	1	0	\$50
2311045000	4550 N 26TH ST	ANITA L WILSON	Residential	Cape Cod	66400	1	0	\$50
2311046000	4558 N 26TH ST	ING PROPERTIES ONE LLC	Residential	Cape Cod	27600	1	0	\$50
2319912110	4645-A N TEUTONIA AV	REX SABIO	Residential	Res O/S A & 1/	52900	1	0	\$50
2319972000	4574 N 26TH ST	MICHAEL L LAMON	Residential	Milwaukee Bur	44100	1	0	\$50
2319973110	4580 N 26TH ST	DIEAN PITTMAN	Residential	Cottage	29300	1	0	\$50
2319974110	4609 N TEUTONIA AV	NEOMIA TOWNSEND	Local Commer	Multi Story Wa	102200	0	3	\$300
2319975100	2600 W GLENDALE AV	TAMRA CIHLA	Mercantile App	AP2 (Conventio	331200	10	0	\$1,000
2319980000	4579 N 26TH ST	ROBBIE D FULTON	Residential	Colonial	80400	1	0	\$50
2319981000	4575 N 26TH ST	DONALDSON, JOE EDDIE J	Residential	Dplx Bungalow	62300	2	0	\$100
2319982000	4580 N 27TH ST	B J GASTON	Residential	Ranch	109000	1	0	\$50
2319983200	4653 N TEUTONIA AV	JEFFERY B HARDY SR	Residential	Dplx Bungalow	70100	2	0	\$100
2319987110	4727 N TEUTONIA AV	T RYAN ENTERPRISES INC	Local Commer	Service Buildin	319400	0	1	\$100
2451201000	4335 N TEUTONIA AV	TEUTONIA RENOVATIONS	Residential	Ranch	77500	1	0	\$50
2451202000	4321 N TEUTONIA AV	HECTOR L CABALLERO	Residential	Milwaukee Bur	57300	1	0	\$50
2451203000	4305 N TEUTONIA AV	LOUS AAA SERV CENTER II	Local Commer	Auto & Auto B	52500	0	1	\$100
2451204000	2422 W ROOSEVELT DR	MOROCCO INVESTMENTS	Residential	Colonial	52100	1	0	\$50
2451205000	2428 W ROOSEVELT DR	HOOPS MANAGEMENT LL	Residential	Colonial	53800	1	0	\$50
2451206000	2434 W ROOSEVELT DR	GARDEN HOMES LUTHERA	Residential	Colonial	31700	1	0	\$0
2451207000	2442 W ROOSEVELT DR	GARDEN HOMES EVANGEL	Residential	Ranch	57500	1	0	\$0
2451209000	4353-4355 N 24TH PL	OTHA L SMITH	Residential	Duplex N/S	65500	2	0	\$100
2451210000	4343-4345 N 24TH PL	ERNEST T EASTER	Residential	Duplex O/S	55000	2	0	\$100
2451211000	4339-4341 N 24TH PL	ROOSEVELT & DOROTHY N	Residential	Duplex O/S	52600	2	0	\$100
2459997000	4369-4377 N TEUTONIA AV	SG PROPERTY	Local Commer	Store Bldg - M	148200	4	3	\$700
2459998000	4361 N TEUTONIA AV	KIM BRUMFIELD	Residential	Cottage	33200	1	0	\$50
2459999000	4351-4357 N TEUTONIA AV	BRAWNER AND MILLS LLC	Mercantile App	AP3 (Conventio	518700	14	0	\$700

E. Board Roster

NID #6 Board of Directors

Mr. Aaron McClendon, President

Mr. William Smith, Secretary

Mr. Joseph Bova, Treasurer

Ms. Antoinette Jackson

Historic Garden Homes Neighborhood Improvement District #6

ANNUAL REPORT: April 2020 – March 2021

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 \$34,435

8th & 9th Speed Humps

Through NID #6 funding, the City installed the final two speed humps of a nine-speed-humps plan for nine residential streets within the NID #6 boundaries, resulting in dramatic slowing of traffic on residential streets between W. Ruby Avenue and W. Atkinson Avenue, N. 25th and N. 26th streets. This accomplishment is MAJOR. It brings safety and relief to the residents. It shows NID money is well-spent. The City has yet to bill for the project.

Home Repair Rebate Project

The project provided \$4,950 as matching funds for owners of five residential properties for home repairs and renovations. These families received rebate grants ranging from \$625 - \$1,000 during 2019 through

March 2020. The project supported purchases of 16 energy efficient windows, a porch, a chimney and aluminum siding.

Clean Neighborhood Project

The project enlisted two-five teens with adult supervision for each of six work assignments to clean the NID #6 neighborhood which includes the Garden Homes Park throughout the summer and early fall of 2019.

Felicia Mayo

Is a portioner at the First Baptist Church on Roosevelt right within the Garden Homes District and had an Idea to help the community during the Covid Outbreak in 2020 to Reach the neighbors and assist with PPE. She and her fellow volunteers went door to door and handed out PPE Gloves Masks Cleaning supplies that assisted everyone during a time of crisis while the world was learning what they were dealing with.

Chess to School Project

The project contracted a chess instructor from Art and Chess Academics to teach chess at the Lloyd Barbee Montessori School and the Garden Homes Lutheran School, two neighborhood elementary schools, for school year 2019-2020. Sixteen one-hour sessions were conducted at each school. Twenty-four students learned chess or improved their abilities to play chess. Students at Lloyd Barbee competed in two tournaments. Although winning is fun, the ultimate goal of Art and Chess Academics is that students are able to use the innate dynamics of "strategy building" along with focus and concentration to acquire better decision-making skills for on and off the chess board.

Methodology

The Historic Garden Homes Neighborhood Improvement District #6 Board of Directors selected the four projects submitted by the Garden Homes Neighborhood Association, Inc., the only entity in the NID #6 area that presented applications for funding. Once the City of Milwaukee Common Council approved the NID #6-selected projects, the NID #6 board of directors contracted with the association to undertake the operation of the projects. GHNAI was required to present final narrative and financial reports and return unused funds to the NID #6 board of directors by May 30, 2020. GHNAI sent the reports and returned \$7,027.74 of unused funds to NID #6.

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

(With Summarized Totals for the Year Ended December 31, 2019)

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, 2020, and the related statements of activities 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.

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

Serving business, nonprofits, individuals and trusts.

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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 2019 financial statements and in our conclusion dated June 6, 2020, stated that based on our review, we were not aware of any material modifications that should be made to the 2019 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, 2019, for it to be consistent with the reviewed financial statements from which it has been derived.


RITZ HOLMAN LLP
Certified Public Accountants

Milwaukee, Wisconsin
June 2, 2021

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020
(With Summarized Totals for December 31, 2019)

ASSETS		2020	2019
CURRENT ASSETS			
Cash and Cash Equivalents		\$ 9,265	\$ 8,628
Prepaid Expenses		13,083	6,290
Total Current Assets		\$ 22,348	\$ 14,918
TOTAL ASSETS		\$ 22,348	\$ 14,918
LIABILITIES AND NET ASSETS			
NET ASSETS			
Without Donor Restrictions		\$ 22,348	\$ 14,918
TOTAL LIABILITIES AND NET ASSETS		\$ 22,348	\$ 14,918

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, 2020
(With Summarized Totals for December 31, 2019)

	Without Donor Restrictions	
	2020	2019
REVENUE		
Assessment Income	\$ 19,550	\$ 20,400
Other Revenue	5	---
Total Revenue	\$ 19,555	\$ 20,400
EXPENSES		
Program Services	\$ 10,365	\$ 18,840
Management and General	1,760	72
Total Expenses	\$ 12,125	\$ 18,912
CHANGE IN NET ASSETS	\$ 7,430	\$ 1,488
Net Assets, Beginning of Year	14,918	13,430
NET ASSETS, END OF YEAR	\$ 22,348	\$ 14,918

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, 2020
(With Summarized Totals for December 31, 2019)

	Program Services	Management and General	2020 Total	2019 Total
Clean Neighborhood Project	\$ ---	\$ ---	\$ ---	\$ 1,480
Repair Booklet	---	---	---	1,176
Home Renovations	3,735	---	3,735	8,718
Speed Humps	---	---	---	---
Chess Instruction at Schools	3,070	---	3,070	5,600
COVID-19 Community Fair	3,000	---	3,000	---
Annual Meeting	297	---	297	130
Marketing and Promotion - RFP Expenses	263	---	263	243
Supplies	---	---	---	58
Contracted Services	---	1,350	1,350	1,300
Administrative Fee	---	407	407	193
Bank Maintenance Fee	---	3	3	14
	<u>---</u>	<u>3</u>	<u>3</u>	<u>14</u>
TOTALS	<u>\$ 10,365</u>	<u>\$ 1,760</u>	<u>\$ 12,125</u>	<u>\$ 18,912</u>

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, 2020
(With Summarized Totals for December 31, 2019)

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 7,430	\$ 1,488
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities		
(Increase) Decrease in Prepaid Expenses	(6,793)	5,800
Net Cash Provided by Operating Activities	\$ 637	\$ 7,288
Net Increase in Cash and Cash Equivalents	\$ 637	\$ 7,288
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	8,628	1,340
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 9,265	\$ 8,628

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, 2020

(See Accountant's Review Report)

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020
(See Accountant's Review Report)

NOTE A - Summary of Significant Accounting Policies

Organization

Historic Garden Homes Neighborhood Improvement District #6's 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 units 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 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.

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. 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.

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020
(See Accountant's Review Report)

NOTE A - Summary of Significant Accounting Policies (continued)

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 - Future Accounting Pronouncements

Accounting Standards Update 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958) will be effective for fiscal years beginning after June 15, 2021. The amendments in this update are required and provide new presentation and disclosure requirements about contributed nonfinancial assets to nonprofits, including additional disclosure requirements for recognized contributed services. Contributed nonfinancial assets will be required to be reported as a separate line in the statement of activities. A financial statement note will be required to provide disaggregated contributed nonfinancial assets by category including: the type of contributed nonfinancial asset; qualitative information about the monetization or utilization of the nonfinancial assets; the policy about the monetization or utilization of nonfinancial assets; a description of restrictions, valuation, and the market used to determine the fair value. The amendments, required to be presented retrospectively to all periods presented, will not change the recognition and measurement requirements for those assets.

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020
(See Accountant's Review Report)

NOTE B - Future Accounting Pronouncements (continued)

Accounting Standards Update 2016-02, Leases (Topic 842) will be effective for fiscal years beginning after December 15, 2021. This update requires the recognition of lease assets and lease liabilities on the statement of financial position measured at the present value of lease payments and requires disclosure of key information about the leasing arrangements.

Accounting Standards Update 2020-08, Receivables – Nonrefundable Fees and Other Costs (Topic 310-20) will be effective for fiscal years beginning after December 15, 2021. The amendments in this update represent changes to clarify the codification. An organization shall apply the amendment prospectively. This amendment impacts the effective yield of an existing individual callable debt security.

Accounting Standards Update 2016-13, Financial Instruments - Credit Losses (Topic 326) will be effective for fiscal years beginning after December 15, 2023. 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 GAAP 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.

NOTE C - Comparative Financial Information

The financial information shown for 2019 in the accompanying financial statements is included to provide a basis for comparison with 2020. 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, 2019, from which the summarized information was derived.

NOTE D - Liquidity

The Organization has \$9,265 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.

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020
(See Accountant's Review Report)

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, 2020.

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

The Organization's expenses were determined as shown below:

	<u>2020</u>	<u>2019</u>
Cash Paid for Expenses During the Year	\$ 25,946	\$ 17,505
Adjustment of Expenses Paid by the Garden Homes Neighborhood Association, Inc. from Prior Year Funding	(738)	7,697
Amount Paid to the Garden Homes Neighborhood Association, Inc. from Current Year Funding not Expended	<u>(13,083)</u>	<u>(6,290)</u>
Total Expenses per Statement of Activities	<u>\$ 12,125</u>	<u>\$ 18,912</u>

NOTE G - Subsequent Events

The Organization has evaluated events and transactions occurring after December 31, 2020 through June 2, 2021, the date the financial statements are available to be issued, for possible adjustments to the financial statements or disclosures. The Organization has determined that the following subsequent event needs to be disclosed:

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The United States and global markets experienced significant declines in value resulting from uncertainty caused by the pandemic. The extent of the impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Organization's customers and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Organization's financial position and changes in net assets and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.