

	<b>SERVICES AND BENEFITS AGREEMENT</b>
Document Number	Document Title

**AMENDED AND RESTATED  
SERVICES AND BENEFITS AGREEMENT  
  
(WISCONSIN CENTER DISTRICT)**

**Recording Area**

**Name and Return Address**

Mary L. Schanning  
Deputy City Attorney  
Office of the City Attorney  
841 N. Broadway, 7<sup>th</sup> Floor  
Milwaukee, WI 53202

Parcel Identification Numbers (PIN):  
392-2451-000, 392-2461-000, &  
392-247-1000

This AMENDED AND RESTATED SERVICES AND BENEFITS AGREEMENT (“AMENDED AGREEMENT”) amends and restates the PAYMENT IN LIEU OF TAXES AGREEMENT (Wisconsin Center Expansion Project) dated August 1, 2020, and recorded at the Milwaukee County Register of Deeds Office on December 16, 2020 as Document No. 11056773 (the “Original AGREEMENT”) between the Wisconsin Center District, a unit of government and a body corporate and politic created and existing under the laws of the State of Wisconsin (“DISTRICT”), and the City of Milwaukee, a Wisconsin municipal corporation (“CITY”), as of the \_\_\_\_ day of \_\_\_\_\_, 2025.

**RECITALS**

**WHEREAS**, the Original AGREEMENT is hereby amended and restated in this AMENDED AGREEMENT such that any provisions of the Original AGREEMENT not included

herein are hereby terminated and any conflicting language between the Original AGREEMENT and this AMENDED AGREEMENT shall be interpreted to be consistent with the terms of this AMENDED AGREEMENT.

**WHEREAS**, DISTRICT is the owner of the Baird Center (a/k/a the Wisconsin Center) located at 400 West Wisconsin Avenue and 405 West Kilbourn Avenue (the “BAIRD CENTER”), the Panther Arena located at 400 W. Kilbourn, and the Miller High Life Theater located at 500 W. Kilbourn, which real property is legally described on the attached **Exhibit A** (hereinafter, all property described on **Exhibit A** is collectively referred to as “DISTRICT PROPERTY”); and

**WHEREAS**, DISTRICT recognizes that, notwithstanding the fact that the DISTRICT PROPERTY qualifies for tax-exempt status, valuable City of Milwaukee government services and benefits will be provided to it, which services and benefits directly or indirectly relate to the public health, safety, and welfare, and which include, but are not limited to: fire and police protection; paved streets and streetlights; snow removal; benefits associated with living in an organized community; and

**WHEREAS**, The BAIRD CENTER was subject to a substantial expansion that was completed by the DISTRICT in 2024 (the “PROJECT”); and

**WHEREAS**, DISTRICT agrees for itself and its successors and assigns to make payments for services and benefits (“PAYMENTS”) to CITY in recognition of CITY’s support of the DISTRICT PROPERTY and the services and benefits referred to herein; and

**WHEREAS**, it is the intent of this AMENDED AGREEMENT to have DISTRICT and all future owners of the DISTRICT PROPERTY make all PAYMENTS in accordance with the terms and conditions set forth herein; and

**WHEREAS**, the Board of Directors of DISTRICT authorized the execution of this AMENDED AGREEMENT on \_\_\_\_\_, 2025; and

**WHEREAS**, the Common Council of CITY authorized the execution of this AMENDED AGREEMENT by the adoption of Common Council File No. \_\_\_\_\_ on \_\_\_\_\_, 2025.

**NOW, THEREFORE**, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

**1. INCORPORATION OF RECITALS.**

The parties hereby acknowledge that the above Recitals are incorporated into this AMENDED AGREEMENT.

**2. CITY SERVICES**

**A. Services Typically Covered by Property Tax.**

CITY agrees to continue to furnish City of Milwaukee governmental services and benefits to the DISTRICT PROPERTY and the DISTRICT of the same type, and to the extent, as are furnished from time to time, without cost or charge (except by means of property tax and authorized fees and charges), to other similarly situated public buildings and projects in CITY. Nothing in this AMENDED AGREEMENT shall be construed to give DISTRICT or its successors and assigns a contractual right to specific governmental services, or obligations which are not expressly set forth in this AMENDED AGREEMENT or to impose upon CITY any additional duties, it being the parties' intent that CITY provide public services to the DISTRICT PROPERTY and DISTRICT subject to the same terms and conditions as apply to properties owned by citizens or the public generally. Such services and benefits include, but are not limited by specific enumeration herein, those typically covered by the property tax such as fire and police protection,

and on public streets, snow removal, and street lighting. CITY shall not have breached its obligations hereunder if it is prevented from providing benefits and/or services to the DISTRICT PROPERTY or DISTRICT because of typical *force majeure* reasons (e.g., war, flood, fire, labor dispute, supply shortage, pandemic or epidemic as determined by either the World Health Organization or the Secretary of the Department of Health and Human Services, or because of an act of God, natural disaster, etc.) because of budgetary constraints that effect the City's ability to provide benefits and services city-wide or due to unforeseeable circumstances including, but not limited to, abrupt cessation of federal funding, or because any person or entity shall assert a legally-defined right which prevents delivery of such benefits and/or services.

**B. Special Assessments, Special Charges and Fees.**

Notwithstanding paragraph 2.A., or the tax-exempt status of the DISTRICT PROPERTY, DISTRICT understands that the DISTRICT PROPERTY may be subject to applicable special assessments, special charges, and special taxes as defined in §74.01, Wis. Stats. (and as also referred to in Ch. 66, Wis. Stats.) and fees charged by CITY in the same manner that such special assessments, special charges, special taxes, and fees are charged for similar services and/or undertakings to similarly situated public buildings within CITY. This provision shall not affect CITY's powers, consistent with the law, to determine the services and benefits (other than those typically covered by the property tax) that shall be provided to the DISTRICT PROPERTY and the DISTRICT and/or similarly situated public buildings pursuant to this paragraph 2.B. Nothing contained herein shall preclude DISTRICT or its successors and assigns from appealing, as provided by law, the imposition of any such special assessments, special charges, special taxes, or fees by CITY.

### **3. PAYMENTS.**

#### **A. Calculations.**

In recognition of those services and benefits covered by paragraph 2.A. of this AMENDED AGREEMENT, beginning in 2026 and during the term of this AMENDED AGREEMENT (as defined in Section 7, Term, below), and so long as the DISTRICT PROPERTY continues to be exempt from property taxes under § 70.11, Wis. Stats., DISTRICT or its successors and assigns shall pay CITY an annual PAYMENT for the DISTRICT PROPERTY for each calendar year. The amount of each annual PAYMENT shall be as laid out in the attached **Exhibit B**. The annual payments described in **Exhibit B** were calculated using an annual 2.5% inflationary escalator added on each year beginning with the payment due in 2026.

#### **B. Payment Due Date.**

PAYMENTS shall be due and payable starting on March 31, 2026 and on each March 31 in subsequent years. A monthly penalty of 1% interest shall accrue on any unpaid PAYMENTS not paid by June 30 in any year. Such interest shall accrue only on the unpaid principal balance and shall not be compounded.

#### **C. [Intentionally Left Blank]**

#### **D. Use.**

CITY may use and expend PAYMENTS in such manner and for such purposes as CITY desires.

#### **E. Mandatory Payment for Services to Offset PAYMENTS.**

Notwithstanding anything herein to the contrary, if the State of Wisconsin enacts a mandatory payment for municipal services to be paid by owners of property exempt from general

property tax or similarly situated owners of exempt property, PAYMENTS shall be reduced dollar for dollar by any such mandatory payment paid by DISTRICT or its successors or assigns to CITY.

**4. CITY COMMITMENTS.**

**A. Permit Fees.** For the duration of this AMENDED AGREEMENT, CITY expresses its present intent and agrees, with regard to building and non-building permits, to calculate all permit fees consistent with the methodology used for any other public facilities in place when permits are applied for, and will follow the same review and approval process consistent with other such properties in the City of Milwaukee. CITY further agrees it will not unreasonably withhold permits or approvals for any DISTRICT PROPERTY or DISTRICT projects during the term of this AMENDED AGREEMENT. The CITY expresses its intent that, with regard to such permits, CITY will not delay the approval process in any way, even in instances where the parties may have disagreement, dispute or alleged default under other provisions herein.

**B. DISTRICT Revenue Sources.** CITY expresses its present intent not to and agrees that CITY will not, pursue or seek claim to all or any portion of any existing DISTRICT revenue sources, including but not limited to tax revenues and any and all revenues earned by DISTRICT generated through the operations, sales, and marketing of the DISTRICT PROPERTY in any manner whatsoever.

**C. Fees.** CITY expresses its present intent and agrees not to levy any new fees or increase any existing fees on any DISTRICT PROPERTY or DISTRICT that are not also levied or charged to all other public and/or not-for-profit entities, organizations or properties, unless mandated by state or federal law

**D. [Intentionally Left Blank]**

E. **Support for Permitted Use Development.** CITY agrees to support future development efforts of DISTRICT on DISTRICT PROPERTY land so long as that development comports with zoning ordinances in place at that time of such future development efforts.

F. **Revised Air Space Lease Agreements.** CITY, upon its approval of this AMENDED AGREEMENT, also approves amendments to DISTRICT's existing air space lease agreements over North Vel Phillips Avenue, Wells Street, and Kilbourn Avenue to eliminate annual payments for those air space leases. CITY further expresses its intent to treat DISTRICT in the same or similar manner as it treats other public and governmental entities with respect to seeking additional revenue, if any, from the DISTRICT PROPERTY or DISTRICT for any future Air Space Lease Agreements with DISTRICT.

## 5. **DISTRICT COMMITMENTS.**

DISTRICT agrees to make the following commitments to the Milwaukee community. Such commitments do not obligate DISTRICT to incur costs or expenses other than in the normal course of operations, and only at its sole discretion, consistent with paragraph 4.B., above, DISTRICT REVENUE SOURCES.

A. **Earn and Learn Program and Apprenticeship Opportunities.** DISTRICT agrees to provide good faith efforts to participate annually in the CITY's Earn and Learn Program and to explore with CITY and Employ Milwaukee additional ways to expand DISTRICT's ancillary apprenticeship opportunities.

B. **Contracting Opportunities.** DISTRICT agrees to enter into good faith discussions with CITY on finding ways to expand Milwaukee residents' and small business contracting opportunities within the DISTRICT.

C. **Anti-Displacement Fund.** DISTRICT agrees to provide good faith efforts in financially supporting or promoting MKE United's Anti-Displacement Fund, or a similar fund or initiative should the MKE United's Anti-Displacement Fund be disbanded or terminated.

**6. EXEMPT STATUS.**

CITY acknowledges that at the time of execution of this AMENDED AGREEMENT, DISTRICT PROPERTY qualifies for exemption from property taxation.

**7. TERM.**

The term of this AMENDED AGREEMENT shall commence on the date first above written and shall terminate on December 31 of the year in which the final maturity date of the Project Bonds occurs. The "Project Bonds" are defined as the DISTRICT's Dedicated Tax Revenue Bonds, Series 2020D, issued pursuant to the Authorizing Resolution adopted by the DISTRICT's Board of Directors on April 2, 2020, which have received the State of Wisconsin's moral obligation of \$300,000,000.

**8. AMENDMENT.**

This AMENDED AGREEMENT may be modified and amended from time to time as CITY and DISTRICT shall mutually agree in writing.

**9. SEVERABILITY; GOVERNING LAW.**

If any provision hereof is duly held by a court of competent jurisdiction to be invalid with respect to any circumstance or otherwise, the remainder of this AMENDED AGREEMENT and/or the application of the AMENDED AGREEMENT to any other circumstance, shall not be affected thereby. The parties intend that the laws of the State of Wisconsin and ordinances and regulations of the City of Milwaukee shall be the governing law with respect to this AMENDED AGREEMENT.



**10. BINDING EFFECT/NOTICE.**

This AMENDED AGREEMENT shall be binding upon and inure to the benefit of the parties hereto and their successors and assigns. Successors and assigns referred to in this AMENDED AGREEMENT include any owner of any portion of the DISTRICT PROPERTY or improvements thereon.

**11. [Intentionally Left Blank]**

**12. DEFAULT PROVISIONS.**

If either party shall default in the performance or observance of any of the covenants, agreements or conditions on the part of such party set forth in this AMENDED AGREEMENT and the continuance thereof for twenty (20) days (in instances in which Common Council action is not required) or for thirty (30) days (in instances in which Common Council action is required) following receipt of written notice from the other party specifying such default and requesting that it be corrected; it is hereby defined as and declared to be and to constitute an “Event of Default” under and for purposes of this AMENDED AGREEMENT.

**13. REMEDIES.**

If an Event of Default shall occur, and after notice and the appropriate period to cure as provided in this AMENDED AGREEMENT, if any, the aggrieved party may pursue any available remedy, either at law or in equity against the party in default, including but not limited to withholding disbursement of payments or services provided for in this AMENDED AGREEMENT. Upon mutual agreement, the parties may submit any dispute, controversy, or claim arising out of or relating to this AMENDED AGREEMENT, including its breach, termination, or validity, to alternative dispute resolution such as mediation or arbitration. The

CITY and DISTRICT express their present intent and agree that they shall use all efforts to resolve disputes expeditiously,

**14. AUTHORITY.**

DISTRICT represents and warrants to CITY that its officers executing this AMENDED AGREEMENT have been duly authorized to so execute and to cause DISTRICT to enter this AMENDED AGREEMENT, and that DISTRICT has obtained all requisite consents and approvals concerning the same.

**15. RECORDING.**

CITY shall cause this AMENDED AGREEMENT or a memorandum of this AMENDED AGREEMENT to be recorded with the Milwaukee County Register of Deeds and deliver a copy of the recorded AMENDED AGREEMENT to DISTRICT.

*(Remainder of page intentionally left blank)*

**IN WITNESS WHEREOF**, the parties hereto have caused this AMENDED AND RESTATED SERVICES AND BENEFITS AGREEMENT to be executed by duly authorized representatives as of the date and year first written above.

**CITY OF MILWAUKEE**

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Cavalier Johnson, Mayor

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James R. Owczarski, City Clerk

COUNTERSIGNED:

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Bill Christianson, Comptroller

Signatures of Cavalier Johnson, Mayor; James R. Owczarski, City Clerk; and Bill Christianson, Comptroller, authenticated this \_\_\_\_ day of \_\_\_\_\_, 2025.

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Mary L. Schanning, Deputy City Attorney  
State Bar No.: 1029016

*[City Signature Page to AMENDED & RESTATED SERVICES AND BENEFITS AGREEMENT]*

**WISCONSIN CENTER DISTRICT**

\_\_\_\_\_  
Martin Brooks, President and CEO

STATE OF WISCONSIN     )  
  ) SS.  
MILWAUKEE COUNTY     )

Personally came before me this \_\_\_\_ day of \_\_\_\_\_, 2025, Martin Brooks, the President and CEO of the above-named Wisconsin Center District, to me known to be the person who executed the foregoing instrument and to me known to be the President and CEO of the Wisconsin Center District, and acknowledged that he executed the foregoing instrument as such officer.

\_\_\_\_\_  
Name: \_\_\_\_\_

Notary Public, State of Wisconsin

My Commission: \_\_\_\_\_

**Prepared by:**  
Attorney Mary L. Schanning  
Milwaukee City Attorney's Office

1052-2024-1144:505734

*[District Signature Page to AMENDED & RESTATED SERVICES AND BENEFITS  
AGREEMENT]*

## **EXHIBIT A**

### **LEGAL DESCRIPTION OF THE DISTRICT PROPERTY**

Parcel 1 of Certified Survey Map No. 6234, recorded in the office of the Register Of Deeds for Milwaukee County, Wisconsin on June 14, 1996, Reel 3820, Image 1450, as Document No. 7230936, being a division of Block 63 in Plat of the East Half, all of Blocks 62 and 63 in the Plat of the Town of Milwaukee on the West side of the River together with the vacated alleys in said Blocks, and vacated North 5th Street lying between said Blocks, all being in the Southeast 1/4 of the Northwest 1/4 and the Southwest 1/4 of the Northeast 1/4 of Section 29, Township 7 North, Range 22 East, in the City of Milwaukee, Milwaukee County, Wisconsin.

Tax Parcel No.: 392-2451-000 (400 West Wisconsin Avenue)

AND

Parcel 1 of Certified Survey Map No. 6244, recorded in the office of the Register of Deeds for Milwaukee County, Wisconsin on July 23, 1996, Reel 3841, Image 1500, as Document No. 7246283, being a division of that part of Block 53 in Plat of the East Half, that part of Blocks 53 and 54 in the Plat of the Town of Milwaukee on the West side of the River together with the vacated alleys lying in said Blocks, and vacated North 5th Street lying between said Blocks, all being in the Southeast 1/4 of the Northwest 1/4 and the Southwest 1/4 of the Northeast 1/4 of Section 29, Township 7 North, Range 22 East, in the City of Milwaukee, Milwaukee County, Wisconsin.

Tax Parcel No.: 392-2461-000 (405 West Kilbourn Avenue)

AND

Parcel 1 of Certified Survey Map No. 6245, recorded in the office of the Register of Deeds for Milwaukee County, Wisconsin on July 23, 1996, Reel 3846, Image 1503, as Document No. 7246284, being a division of that part of Block 52 in the Plat of the Town of Milwaukee on the West Side of the River and all of Block 165 in Plat of East Half, together with the vacated alleys in said Blocks and vacated North 5th Street, together with those lands lying between vacated North 5th Street and said Block 165, all being in the Northeast 1/4 and the Southeast 1/4 of the Northwest 1/4 and the Northwest 1/4 and Southwest 1/4 of the Northeast 1/4 of Section 29, Township 7 North, Range 22 East, in the City of Milwaukee, Milwaukee County, Wisconsin.

Tax Parcel No.: 392-247-1000 (400 West Kilbourn Avenue and 500 West Kilbourn Avenue)

## **EXHIBIT B**

<b>YEAR</b>	<b>ANNUAL PAYMENT</b>
2026	\$500,000.00
2027	\$512,500.00
2028	\$525,312.50
2029	\$538,445.31
2030	\$551,906.45
2031	\$565,704.11
2032	\$579,846.71
2033	\$594,342.88
2034	\$609,201.45
2035	\$624,431.48
2036	\$640,042.27
2037	\$656,043.33
2038	\$672,444.41
2039	\$689,255.52
2040	\$706,486.91
2041	\$724,149.08
2042	\$742,252.81
2043	\$760,809.13
2044	\$779,829.36
2045	\$799,325.09
2046	\$819,308.22
2047	\$839,790.93
2048	\$860,785.70
2049	\$882,305.34
2050	\$904,362.97
2051	\$926,972.05
2052	\$950,146.35
2053	\$973,900.01
2054	\$998,247.51
2055	\$1,023,203.70
2056	\$1,048,783.79
2057	\$1,075,003.38
2058	\$1,101,878.47
2059	\$1,129,425.43
2060	\$1,157,661.07

**The final maturity date of the Project Bonds is 2060**