

1. Do the impact fees come from "projects" or can a fee come from a single house that is built and then occupied?
2. What are the addresses of projects and impact fees distributed from projects by the Village between January 2000 and current date?
3. When was the last impact fee distributed from the Village to District 34? What was the project that created this impact fee?
4. How are impact fees determined?
5. How does the Village alert stakeholders of impact fees collected and distributed?
6. What specifically is the Village's reasoning for wanting to void the remaining 7 years of TIF1 and putting the property in a new TIF for 23 more years?
7. What is the benefit to the Village by going the TIF2 route vs letting TIF1 run its course?
8. If TIF 2 is proposed to go twenty three years (presumably until 2043) and the memorandum of understanding with CDH allows CDH to place the developments into non-profit status within 20 years of its execution, isn't it possible that the tax bodies might not be able to collect real estate taxes on the higher post-TIF 2 EAV for the properties after TIF 2 expires? If this is a possibility, how does the Village or CDH intend to compensate the other taxing bodies for that potential loss of property tax revenue? What documentation exists that sets forth how that compensation is supposed to work?
9. Do the boundaries of the proposed TIF 2 falls within the confines of the boundaries of TIF 1? And if it does, why is it that the Village cannot complete the development within the seven years remaining in TIF 1? If the Village can complete development within that seven years, wouldn't that leave thirteen years in which the other taxing bodies could collect real estate taxes before CDH could put the properties it develops into not-for-profit ownership status?
10. Why wasn't the Village able to complete development with the CDH during the first 16 years of TIF 1? Why are the results of TIF 2 going to be different?
11. How will TIF 2 provide a benefit to the other taxing bodies upon its expiration? If there is a benefit, how is the Village calculating that benefit? What projections exist to explain that benefit? What specific benefit will District 34 get out of TIF 2?
12. What is the status of the memorandum of understanding between CDH and the Village? When will the other taxing bodies get a copy of that agreement? Will the other taxing bodies get that agreement before the final vote by the taxing bodies at the final joint session?
13. Where in the November 2018 Winfield Word did the Village notify the residents that it intended to create TIF 2? Where in the November 2018 Winfield Word did the Village reference extending TIF 1?
14. In the November 2018 Winfield Word's section entitled "All New Off-Campus CDH Development to Go on the Property Tax Roles," the Village state that "[i]n future years, when the TIF is terminated, all local taxing bodies will benefit from the growth of property values resulting from" CDH's New Off-Campus Development. What benefit was being referred to in that quote? Has that position changed with the proposal of TIF 2? If so, how has it changed?

15. In the November 2018 Winfield Word, the Village states that “CDH occupies nearly 60 percent of the property zoned for business in the Town Center.” Is that a true statement? If it is true, hasn’t CDH already agreed to develop that 60 percent pursuant to the memorandum of understanding with the Village? And if CDH has already agreed to develop that 60 percent pursuant to the memorandum of understanding with CDH, why is TIF 2 needed?
16. Why does Phase 1 of the development referenced in Village’s November 2018 Winfield Word need to be in TIF 2? How much tax revenue is Phase 1 expected to capture for TIF 2? Where are those tax revenue projections publicly disclosed? Has the Village provided any tax projections for Phase 1, 2 or 3 to the other taxing bodies or the public? If so, where are those projections located?
17. Has the Village considered taking Phase 1 out the TIF 2 to ensure that the other taxing bodies get some benefit from CDH’s development in the Town Center? If the Village has considered it, what is the Village’s position on it? If Village has not considered it, why has the Village not considered it?
18. In Village Manager Barrett’s Power-Point entitled “Status of NH-CDH Talks,” there is a reference to some opinions from Williams Architects? Has William Architects provided any reports regarding those opinions? If so, has the Village produced those reports to the other taxing bodies or the public? If they have been produced, when were they produced and can District 34 get a copy?
19. What records did the Village provide Williams Architects for to the opinions disclosed in Village Manager Barrett’s Power-Point entitled “Status of NH-CDH Talks”? What steps did Williams Architects take to render those opinions?
20. Has the Village obtained a second set of opinions (other than from Williams Architects) regarding the costs associated with making the Snyder Building a new village hall? If the Village has obtained a second of opinions, have those opinions been disclosed to the other taxing bodies or the public? If so, where are they disclosed? And if the Village has not obtained a second set of opinion on this subject, why has it not done so? Does it intend on getting a second set of opinions?
21. In the May 22, 2020 memorandum from Lynn McCammon, she states that “[t]he total for Winfield Station Apartments does not include \$38,785 in impact fees paid to District 34.” What is McCammon’s basis using the past tense word “paid”? Why was that language included in the memorandum?
22. In his December 13, 2019 letter to Winfield residents, President Spande states that the Village was “well aware” that CHD’s decision to only agree to include its development to be on the tax rolls for 25 years was a “major concession” that would lose “our schools” fund in property tax revenue when the “eligible TC properties go off the tax rolls permanently.” By implement TIF 2, isn’t the Village freezing the EVA and diverting any increase in tax revenue derived by the increased the EVA to go into TIF 2? How is what the Village is doing with TIF 2 any different that what CDH is did relative to diverting money that would have otherwise gone to other taxing bodies? What is the Village currently doing to ensure that “our schools, park district, fire district [and] library” obtain eligible property tax revenue relative to CDH’s planned development?

23. Isn't it true that in March 2019, the Village manager and president approached taxing bodies and requested them to pass a resolution regarding CDH's position regarding development? Was that resolution discussed with the entire Village board? Why did the Village manager and president ask District 34 to pass that resolution? What did the village manager and president say to the District 34 representatives about any TIFs during that meeting?
24. Has the Village contemplated using a TIF in other areas of the Village? If so, where? What documents have been provided to the public or other taxing bodies regarding any other proposed TIFs?
25. If the Village used a TIF in another part of town (like Roosevelt Road or North Avenue), could funds from that TIF be used to construct a new village hall and police station? Has the prospect of using a TIF in another part of town been considered for the construction of a new village hall? If so, where has the Village disclosed that possibility to the public and the other taxing bodies? If the Village has not considered that possibility, why has the Village not taken that into consideration?
26. Has the Village contemplated or considered buying the Fire Protection District's unmanned fire station on Winfield Road for purposes of a location for a new village hall or police station? If it has, where has that been disclosed to the other taxing bodies or the public? If it has not, why has it not been contemplated or considered by the Village? Wouldn't a transaction of that nature provide the Fire Protection District with funds it desperately needs? Wouldn't that type of transaction potentially aid the development of the Roosevelt Road corridor? If it would not aid in the development of Roosevelt Road, why would it not? If the Village used a TIF in the Roosevelt Road corridor for bringing in development, couldn't it use TIF funds from that development to build its village hall or police station in that area? And if the Village used a TIF on both the north and south sides of the Roosevelt Road corridor, would that impact more than one elementary school district?
27. In the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., there is a finding on page 2 that the Redevelopment Project Area "would not reasonable be anticipated to be developed without the adoption of this redevelopment plan." Is that an accurate statement given the fact that pursuant to the memorandum of understanding between CDH and the Village, CDH has already agreed to develop a portion of the area in the proposed TIF? If it is an accurate statement, why is it an accurate statement?
28. On page 7 of the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., Kane, McKenna and Associates, Inc. states that "[i]t is further expected that the Redevelopment Project will return the RPA to economically productive use; thus, accomplishing the Village's general goals regarding enhancing and strengthening the tax base." If CDH has the opportunity to pull its properties off the tax rolls through its not-for-profits status within 20 years as set forth in the memorandum of understanding between the Village and CDH, how does the Redevelopment Project enhance and strengthen the real estate property tax base once TIF 2 has ended? What is the basis for that statement in the report?

29. On page 9 of the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., Kane, McKenna and Associates, Inc. states that it began evaluating the Redevelopment Plan Area's qualification in September 2018. Did the Village notify the public or the other taxing bodies about Kane, McKenna and Associates, Inc.'s evaluation referenced in that report prior to September 2018? If so, how and when did the Village notify the public and/or other taxing bodies about the start of that evaluation? If the Village did not notify the public or other taxing bodies before Kane, McKenna and Associates, Inc. started its evaluation in September 2018, when did the Village first notify the public and other taxing bodies about the start of Kane, McKenna and Associates, Inc.'s evaluation? By what method did the Village use to notify the public about the fact that Kane, McKenna and Associates, Inc. started its evaluation in September 2018?
30. On page 9 of the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., Kane, McKenna and Associates states that the area that is to comprise TIF 2 "has been burdened with a lack of significant private investment and/or development." Is that an accurate statement? How can that be an accurate statement if CDH has agreed to develop that area pursuant to the memorandum of understanding between the Village and CDH?
31. On page 9 of the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., Kane, McKenna and Associates states that the area that is to comprise TIF 2 "is not likely to experience significant development and growth without the use of Village resources." What is the basis for that statement? What facts support that conclusion?
32. On page 10 of the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., Kane, McKenna and Associates states the actions taken by the Redevelopment Plan will "enhance its tax bases through the implementation of this Redevelopment Plan and Project [sic] will have also have [sic] a positive impact on the affected taxing district." What is the specific positive impact referenced in this sentence? Has it been quantified? If so, where has it been quantified? What is the specific "positive impact" that the Redevelopment Plan will have on District 34? If CDH places its property in a not-for-profit status prior to TIF 2 expiration, does that change the positive impact for District 34? If so, how does it change the positive impact on District 34? And how do you quantify that change?
33. Has the Village considered using bond funds for purposes of building a village hall? If it has considered using bond funds, did that Village put together any written plans? If so, where those plans ever disclosed to the public and other taxing bodies and when were they disclosed? If the Village has not considered bond funds for purposes of building a new village hall, why not?
34. On page 21 of the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., Kane, McKenna and Associates states that the Village may use bonds to fund additional projects. Does this mean the Village can implement TIF 2 and still use bond funds to build a village hall? Has the

Village given any consideration that idea? If so, what has been the result of that consideration? Where has that consideration been disclosed publicly?

35. On page 21 of the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., Kane, McKenna and Associates allocates only \$10 million to Rehabilitation of Existing Structures. How can that number be correct if a new village hall if Manager Barrett's Power-Point Presentation entitled "Status of NM-CDH Talks" estimates village hall costs between \$9 million to \$12 million for a new village hall? Why don't the numbers between the Power-Point and Kane, McKenna and Associates' report line-up?
36. On page 21 of the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., Kane, McKenna and Associates estimated a TIF budget at \$47 million. What is that number based on? How is that number computed? Are there other computations, projections or estimates prepared by Kane, McKenna and Associates relative to the Total Estimated TIF Budget? If so, have those been disclosed to the other taxing bodies and the public? If they have been disclosed, when and where were they disclosed? If they were not disclosed, why were they not disclosed? If they were not disclosed, when can they be made available to the public and other taxing bodies?
37. On page 23 of the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., Kane, McKenna and Associates states that the EAV for the area covered by TIF 2 for tax year 2018 is \$2,294,530. In the first year TIF 1 was implemented, what was the EAV for the area to be covered by TIF 2? Has the EAV for the area to be covered by TIF 2 increased or decrease while it has been in TIF 1? If the EAV has decreased, what has been the cause of that decrease? Since the first year of TIF 1, has the Village demolished or removed any buildings in any of the area to be covered by TIF 2? If the Village has demolished or removed any buildings in the area to be covered by TIF 2 since the implementation of TIF 1, have those actions by the Village increased or decreased the EAV for the properties that used to include buildings? What steps (if any) the Village take to stop CDH from lowering the EAV for the properties to be covered by TIF 2?
38. On page 23 of the Village of Winfield's Town Center 2 TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., Kane, McKenna and Associates estimates that the projected EAV for the area covered by TIF 2 will range from approximately \$30 million to \$35 million. What is the basis for that range? Has Kane, McKenna and Associates made other projections relative to the EAV for that area? If Kane, McKenna and Associates has made other EAV projections for the area to be covered by TIF 2, have those projections been provided to the public and other taxing bodies? If so, by what means where those projections provided to the public and other taxing bodies and on what dates where they provided? If they have not been provided, when will they be provided to the public and other taxing bodies?
39. Pursuant to the memorandum of understanding between CDH and Village, if CDH places the properties it develops within TIF 2 in a not-for-profit status before the expiration of the 23 years referenced on page 23 of Village of Winfield's Town Center 2

TIF District Redevelopment Plan prepared by Kane, McKenna and Associates, Inc., how much of an increased property tax base will the other taxing bodies see based on the \$30 million to \$35 million projected increased EAV? Have any projections been made on that issue? If so, have those projections been disclosed to the public and other taxing bodies? If those projections have been made, when and where they made and in what form were they made? If those projections were not made public, why will they be made public? Will the other taxing bodies get those projections in advance of the joint meetings?

40. On page 9 of the Village's Town Center 2 TIF District Eligibility Report, Kane, McKenna and Associates, Inc. opines that there is a lack of community planning regarding the area to be covered by TIF 2. Since these properties were all within TIF 1, was there not a plan for development of TIF 1? If not, why not? If so, then isn't this opinion inaccurate? Doesn't the Village have a memorandum of understanding with CDH that describes how the area in TIF 2 is to be developed? Why does Kane, McKenna and Associates not reference that plan with CDH in this section of its report?
41. On page 10 of the Village's Town Center 2 TIF District Eligibility Report, Kane, McKenna and Associates, Inc. opines about the deleterious land use and layout. Isn't true that since the inception of TIF 1, 14 structures have been removed from the area to be covered by TIF 2? If it has not been 14 structures, how many structures have been removed since the inception of TIF 1? And which parties removed those structures from the area to be covered by TIF 2?
42. On page 11 of the Village's Town Center 2 TIF District Eligibility Report, Kane, McKenna and Associates, Inc. provides a chart that details the Annual Rates for EAVs relative to the area to be covered by TIF 2. Can the Village provide the EAVs for that area for the period starting in 2004 to 2018? If it can produce that information, will the Village provide it before the joint meeting? If it cannot produce that information, why can it not produce that information?
43. On page 9 of the Village's Town Center 2 TIF District Eligibility Report, Kane, McKenna and Associates, Inc. states that "[t]he growth of EAV for all taxing district overlaying in the area, including the Village has been impaired by the factors found to be present in the Study Area." What are the factors that Kane, McKenna and Associates are referring to? What has caused those factors? Why has the Village not addressed those factors during TIF 1? And if the Village has addressed those factors during TIF 1, how has it done so?
44. On page 9 of the Village's Town Center 2 TIF District Eligibility Report, Kane, McKenna and Associates, Inc. states that "[t]he Study Area would not be subject to redevelopment without investment of public funds, including property tax increments." What is the basis for that statement? Pursuant to the memorandum of understanding, hasn't CDH agreed to develop at least 60% of the area without using funds from any TIF? Why is property tax increments needed if CDH has agreed to develop the area?
45. Are the proposed Creekside Apartments in any TIF? If not, does that mean that we can get development near the Town Center without the use of a TIF? If not, why is the Creekside Apartments project different?

