

TAX INCREMENTAL DISTRICT (TID) APPLICATION CHECKLIST

Use this checklist as your guide for assembling the required items that must be submitted to the Department of Revenue (DOR) when a TID is created or amended. For a distressed or severely distressed checklist, go to <http://www.revenue.wi.gov/forms/govtif/pe-109d.pdf>. Questions should be directed to tif@revenue.wi.gov or refer to the web site at www.revenue.wi.gov/slf/tif.html.

		Creations			Amendments		
		City/Village	Town	Environmental Remediation	Territory Addition	Territory Subtraction	Project Plan or Allocation
<input checked="" type="checkbox"/>	Wisconsin Department of Revenue Attn: Tax Incremental Finance MS 6-97, Madison, WI 53708-8971 tif@revenue.wi.gov Requirements						
<input type="checkbox"/>	Equalized Value Determination Request – (PE-606) signed by the clerk.	X	X	X			
<input type="checkbox"/>	City/Village Legal Requirements and Checklist – (PE-605, PE-605ER or PE-605A)	X	X	X	X	X	X
<input type="checkbox"/>	TID Parcel Lists – Locally Assessable Property (PE-608), TID Manufacturing Real Property List (PE-608M) and Municipal-Owned Property (PE-619). For Subtractions use PE-608S, PE-608MS and PE-619S. For Amendments, only include information for the parcels that have been added to or subtracted from the district. Note: Annexed property must be reported on separate forms and indicate the town from which they are annexed. All forms need to be submitted. If there are no parcels, write “None” on the form.	X	X	X	X	X	
<input type="checkbox"/>	County Real Property Lister notified of TID creation or amendment and which parcels are in the TID. This should be done by either the Clerk or Assessor.	X	X	X	X	X	
<input type="checkbox"/>	TID Base Year Personal Property List – TID Base Year Personal Property (PE-601A) and TID Manufacturing Personal Property List (PE-608MP). For Subtractions use PE-601AS and PE-608MPS) Forms are to be completed by the assessor and should only include property within the TID. List state assessed (manufacturing) properties, but do not include values for them. Note: All forms need to be submitted. If there are no parcels, write “None” on the form.	X	X	X	X	X	
<input type="checkbox"/>	TID Assessor’s Final Report Base Year Valuation – (PE-617A or for Subtractions use PE-617AS). The assessor must sign it on the front and enter the percent of full value that is being assessed, unless the signature form is completed. Note: Only include information for the parcels that have been added to or subtracted from the district.	X	X	X	X	X	
<input type="checkbox"/>	TID Statement of Assessment – (PE-615A or for Subtractions use PE-615AS) The clerk must sign it on the back near the bottom, unless the signature form is completed and provide the Board of Review final adjournment date. Note: Only include information for the parcels that have been added to or subtracted from the district.	X	X	X	X	X	

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<input checked="" type="checkbox"/>	Wisconsin Department of Revenue Attn: Tax Incremental Finance MS 6-97, Madison, WI 53708-8971 tif@revenue.wi.gov Requirements						
<input type="checkbox"/>	Two maps of the district with the outer boundaries clearly marked and parcels numbered – A PDF may be submitted. Submit a map of the district with all TID parcels numbers marked on it. It must have boundaries clearly shown and be large enough so the parcel numbers can be easily read. These numbers must be identical to those on the TID parcel lists. (Include 2 paper copies or 1 file.) Note: For amendments, the map must show how the new area is attached or subtracted from original district.	X	X	X	X	X	
<input type="checkbox"/>	Boundary Description of the District – Submit the district boundary description as adopted in the creation resolution. It must be a “metes and bounds” type description, not just a listing of lots and blocks, that describes the district’s outer boundaries.	X	X	X	X	X	
<input type="checkbox"/>	Proof that a public hearing notice was sent to the other taxing entities before it was published. Include copies of cover letters sent with the notices or a clerk’s certification that they were sent on time. Wisconsin Statutes require notice to be sent by 1st class mail. Fax is not sufficient. Cash grants paid to land owners, lessees or developers as part of the development agreement must be identified in the public hearing notice. Note: Cash grants are not eligible project costs for town TIDs (sec. 60.85(1)(h)2), Wis. Stats.) Note: If an allocation is being made, Donor TID # and recipient TID # must be identified in the Public Notice.	X	X		X	X	X
<input type="checkbox"/>	Proof of Publication for Public Hearing – two consecutive postings at least 7 days prior to the public hearing. Include readable copies of published public hearing notices and an affidavit of publication from the publishing newspaper indicating both dates of publication.	X	X		X	X	X
<input type="checkbox"/>	Proof of Publication for Joint Review Board – one posting at least 5 days prior to any JRB meeting. Include readable copy of published hearing notices and an affidavit of publication from the publishing newspaper indicating date of publication.	X			X	X	X
<input type="checkbox"/>	Copy of Notice to Property Owners in the TID – Notice should be sent out at least 15 days prior to the public hearing. Provide proof of mailing and a copy of the notice with a list of whom it was sent to. TID created under 66.1105 – Need only be sent if the TID is created as Blighted or in need of Rehabilitation /Conservation work to those property owners whose property has been identified as such. TID created under 60.85 (Town) – Copy of notice shall be sent to all property owners in the TID.	X	X		X		
<input type="checkbox"/>	Copy of Planning Commission Resolution or minutes approving TID	X	X		X	X	X

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<input type="checkbox"/>	Copy of Municipal Creation Resolution – must be adopted no less than 14 days after the public hearing (creation only). See the Creation/Amendment Resolution Checklist (PE-222) for all required resolution findings. Note for TIDs under sec. 66.1105, Wis. Stats.: Resolutions that alter district boundaries must include findings that the municipality is not in violation of the 12% test for TID capacity. Municipalities that exceed the limit will be denied territory amendments. Note for TIDs under sec. 60.85, Wis. Stats.: The resolution must be adopted no less than 30 days after the public hearing. Resolutions that alter district boundaries must include findings that either the equalized value of taxable property of the district plus all existing districts does not exceed 7 percent of the total equalized value of taxable property within the town or the equalized value of taxable property of the district plus the value increment of all existing districts within the town does not exceed 5 percent of the total equalized value of taxable property within the town. For territory amendments, contain the same findings as the creation resolution and be for the same purpose.	X	X	X	X	X	
<input type="checkbox"/>	DNR Certification – Submit a dated copy of the certification from the DNR of the site investigation report.			X			
<input type="checkbox"/>	A copy of the DNR remedial action plan approval letter and action plan – The plan must contain the following findings: <ul style="list-style-type: none"> • Cost estimates for anticipated eligible costs; • a schedule for the design, implementation and construction that is needed to complete the remediation; and • the statement detailing the purpose and amount of the expenditures already made. 			X			
<input type="checkbox"/>	Joint Review Board (JRB) Resolution – If the JRB did not adopt a resolution, send a copy of the JRB meeting minutes of the JRB’s approval. (Note: the minutes must contain a statement that the documents presented to them contain the required information as prescribed by Wis. Stats., secs. (4)(gm) or (h) 1. and an assertion that the development described in the documents the board has reviewed would not occur without the creation or amendment of a TID.) This approval must occur within 30 days (for town and environmental remediation TIDs created under sec. 60.85 and sec. 66.1106, Wis. Stats. not less than 10 days nor more than 30 days) after receiving the amendment resolution from the municipality. The JRB must submit its decision to the municipality not later than 7 days after making it.	X	X	X	X	X	
<input type="checkbox"/>	A copy, signed by the chief executive officer, that an attempt has been made to recover costs from the person who caused the environmental pollution.			X			

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<input type="checkbox"/>	Copies of Appraisals – If a TID was created simultaneously with an amendment to a project plan to subtract territory from an existing district without adopting a resolution containing the 12-percent limit under sec. 66.1105(17), Wis. Stats., the municipality must provide DOR with 2 appraisals from certified appraisers, as defined in sec. 458.01(7), Wis. Stats. . The appraisals must contain the current fair market value on the taxable property within the district that the city proposes to create and the current fair market value of the taxable property that the city proposes to subtract from an existing district. Both appraisals must demonstrate that the value of the taxable property that is subtracted from an existing district equals or exceeds the amount that DOR believes is necessary to ensure that, when the proposed district is created, the 12-percent limit specified is met.	X					
<input type="checkbox"/>	Copy of Development Agreement – If there is a signed development agreement, the Joint Review Board should have a copy and one should be on file with the municipality. You are not required to supply DOR with one. IF NO DEVELOPMENT AGREEMENT IS SIGNED, NO CASH GRANTS MAY BE PAID.	X	X		X	X	X
<input type="checkbox"/>	The written proposal approved by the governing body – Submit a copy of the written proposal to remediate environmental pollution on the parcel including actual and estimated costs, schedule of amount of expenditures. “Eligible costs” have been reduced by grants, sale of property or other reimbursed costs.			X			
<input type="checkbox"/>	Project Plan Resolution – This may be incorporated into the creation resolution, if desired. Submit a copy of the resolution passed by the local legislative body approving the project plan.	X	X		X	X	X

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<input type="checkbox"/>	<p>Project Plan – Submit a paper or electronic copy of the project plan. Be certain that it contains the following items:</p> <ul style="list-style-type: none"> A statement listing the kind, number and location of all proposed public works or improvements. An economic feasibility study. A description of the methods of financing all estimated costs and the time when the costs or monetary obligations are to be incurred. A detailed list of project costs (finance costs should be included). Any proposed changes of zoning ordinances, master plan, map, building codes, and municipal ordinances. A list of estimated non-project costs. A statement of the proposed method for relocation of any person to be displaced. A statement indicating how the creation of the tax incremental district promotes the orderly development of the municipality. An opinion of the municipal attorney or of an attorney retained by the municipality as to whether the project plan is complete and complies with this section. This opinion should be on letterhead, signed by the reviewing attorney and contain a signature block. Note: This should be done prior to the approval resolution. Maps showing: <ul style="list-style-type: none"> Existing uses and conditions of real property in the district. Proposed improvements and uses therein. <p>For amendments, if some of the items did not change from the original report, please indicate that on the new project plan.</p>	X	X		X	X	X																				
<input type="checkbox"/>	<p>Tax Incremental Financing Remittance Fee - Effective April 15, 2010, all fees are transmitted electronically through "My Tax Account."</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 30%;">Type of TID</th> <th style="width: 15%;">Fee</th> <th style="width: 30%;">Type of TID</th> <th style="width: 15%;">Fee</th> </tr> </thead> <tbody> <tr> <td>New TID (creation)</td> <td style="text-align: center;">\$1,000</td> <td>Amendment (Project Plan only)</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td>Amendment (Additions)</td> <td style="text-align: center;">\$1,000</td> <td>Amendment (Allocation)</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td>Amendment (Subtractions)</td> <td style="text-align: center;">\$1,000</td> <td>Distressed/Severely Distressed</td> <td style="text-align: center;">\$500</td> </tr> <tr> <td>Amendment (Add and Subtract)</td> <td style="text-align: center;">\$2,000</td> <td>Annual Fee</td> <td style="text-align: center;">\$150</td> </tr> </tbody> </table> <p>All of these items should be submitted to DOR address or email listed above based on the year of creation.</p> <ul style="list-style-type: none"> Municipal resolution signed 10/1/09 thru 9/30/10 due 12/31/10. Municipal resolution signed 10/1/10 thru 9/30/11 due 10/31/11. 	Type of TID	Fee	Type of TID	Fee	New TID (creation)	\$1,000	Amendment (Project Plan only)	\$0	Amendment (Additions)	\$1,000	Amendment (Allocation)	\$0	Amendment (Subtractions)	\$1,000	Distressed/Severely Distressed	\$500	Amendment (Add and Subtract)	\$2,000	Annual Fee	\$150	X	X	X	X	X	X
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