

TAX INCREMENTAL DISTRICT BASE YEAR PACKET CHECKLIST

Use this checklist as a guide to assemble the items that must be submitted with the base value application.

- 1. **Equalized Value Determination Request** – (PE-606) This must be signed by the clerk. See instructions on the back of the form.
- 2. **Legal Requirements Forms** – (PE-605) See instructions on the bottom of the form.
- 3. **TID Parcel Lists** – Locally Assessable Property (PE-608), TID Manufacturing Real Property List (PE-608M) and Municipal Owned Property (PE-619)

Annexed property must be reported on a separate form and indicate the town from which they are annexed. See instructions on reverse side of each form.

- County Real Property Lister notified** of TID creation or amendment and which parcels are in the TID. This can be done by either the Clerk or Assessor.
- 4. **TID Base Year Personal Property List** – TID Base Year Personal Property (PE-601A) and TID Manufacturing Personal Property List (PE-608MP)

Forms are to be completed by the assessor and should only include property within the TID. Annexed personal property must be reported on a separate form and indicate the town from which they are annexed. List state assessed (manufacturing) properties, but do not include values for them. See the instructions for PE-608MP on the reverse side of the form.
- 5. **TID Final Report and Special District Supplement** – (PE-617A) Instructions are on the back of the form. At a minimum, both sections on the front of the form are to be completed. The assessor **must** sign it on the front.
- 6. **TID Statement of Assessment** – (PE-615A) The instructions are on the back of the form. The clerk **must** sign it on the back near the bottom.
- 7. **Proof of Publication for Public Hearing** – two consecutive at least 7 days prior to public hearing. Include copies of required public hearing notices and an **affidavit** of publication from the publishing newspaper indicating both dates of publication.
- 8. **Copy of Notice to Property Owners in the TID** – Notice should be sent out at least 15 days prior to the public hearing. Provide 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. A copy of the notice should be sent to those property owners whose property has been identified as blighted or in need of rehabilitation or conservation work.

TID created under 60.85 (Town) – Copy of notice shall be sent to all property owners in the TID.

- 9. **Copy of Development Agreement** – If a development agreement is required, please submit a copy with the base year packet. IF NO DEVELOPMENT AGREEMENT IS SIGNED, NO CASH GRANTS MAY BE PAID. **Note:** Cash grants are not eligible project costs for town TIDs (Wis. Stat. 60.85(1)(h)2).
- 10. **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 (Wis. Stat. 60.85(1)(h)2).

- 11. 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.)
- 12. 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 ss. 66.1105(17), the municipality must provide DOR with 2 appraisals from certified appraisers, as defined in **s. 458.01(7)**. 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.
- 13. Copy of Planning Commission Resolution or minutes approving TID**
- 14. Copy of Creation Resolution** – must be adopted no less than 14 days after the public hearing. **For towns created under 60.85**, it must be adopted no less than 30 days after the public hearing. Please see the Creation Resolution Checklist (PE-222) for all required resolution findings.
- 15. Boundary Description of the District** – a Word file can be submitted. 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.
- 16. Joint Review Board (JRB) Resolution** – If the JRB did not adopt a resolution, send a copy of the JRB meeting minutes or other evidence of the JRB’s approval. This approval must occur within 30 days (**for towns** created under 60.85 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.
- 17. 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.
- 18. Project Plan** – a Word file can be submitted. Submit a copy of the project plan. Be certain that it contains the following items:
 - 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.
 - 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.
 - Maps showing:
 - Existing uses and conditions of real property in the district.
 - Proposed improvements and uses therein.

19. Tax Incremental Financing Remittance Fee – (PA-480)

Submit a \$1,000 check **separately** to Drawer Number 93826, Milwaukee, WI 53293-0826. Make the check payable to the Wisconsin Department of Revenue. **NOTE: Do not send with your submission packet.**

All of these items should be returned before December 31 based on the year of creation (Example: Resolution 10/1/07 thru 9/30/08 due 12/31/08.) to:

Wisconsin Department of Revenue
Attn: Tax Incremental Finance, MS 6-97
PO Box 8971
Madison, WI 53708-8971

Questions about completing the forms and other items should be directed to:

- Susan Plakus (608) 261-5335
- Mary Lou Clayton (608) 266-5708
- E-mail to tif@revenue.wi.gov
- DOR TIF web page www.revenue.wi.gov/slf/tif.html