

## TID PROJECT PLAN AMENDMENT – CHECKLIST

(If the amendment also involves a boundary modification, see page two or PE-109S.)

Use this checklist as a guide for assembling the required items that must be submitted to the Department of Revenue when a district's project plan has been amended.

1. **Legal Requirements and Checklist** – (PE-605A) See instructions on the bottom of the form.

2. **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.

3. **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.

4. **Public Hearing Notice Proof of Publication** – Include readable copies of required public hearing notices and an affidavit of publication from the publishing newspaper indicating both dates of publication.

5. **Copies of Amendment Resolutions**

**Note:** If the Amendment contains an allocation, the resolution must state specifically from which TID the increments are coming, AND to which TID the surpluses are going.

*Submit a copy of the planning commission resolution.*

*Submit a copy of the municipal resolution* – For territory amendments, must contain the same findings as the creation resolution and still be for the same purpose.

*Submit a copy of the 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 towns** created under sec. 60.85, 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.

**Note for TIDs amended under 66.1105:** 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 town TID amended under 60.85:** 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.

6. **Copy of Development Agreement** – If a development agreement is required, please submit a copy with the amendment packet. **If no Development Agreement is signed, no cash grants may be paid.**

7. **Copy of the Amended Project Plan** – a Word or PDF file can be submitted. If some of the items did not change from the original report, please indicate that on the new project plan.

All of these items should be returned before December 31 based on the year of amendment (Example: Resolution 10/1/09 thru 9/30/10 due 12/31/10.) 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](mailto:tif@revenue.wi.gov)
- DOR TIF web page [www.revenue.wi.gov/slf/tif.html](http://www.revenue.wi.gov/slf/tif.html)

## PROJECT PLAN AMENDMENTS THAT ADD TO TID BOUNDARIES

For project plan amendments that include modifications that add to the district boundaries, the following required items must also be submitted to the department:

- 1. **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 separate forms and indicate the town from which they are annexed. See instructions on reverse side of each form. **Only include information for the parcels that have been added to the district.**

- 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.

- 2. **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 separate forms 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.

- 3. **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 and enter the percent of full value that is being assessed. **Only include information for the parcels that have been added to the district.**

- 4. **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 and provide the Board of Review final adjournment date. **Only include information for the parcels that have been added to the district.**

- 5. **Two maps of the area added to the district**, with the outer boundaries clearly marked and parcels numbered – **(An electronic copy may be submitted.)**

Submit a map of the new area with all TID parcel numbers marked. It must show how the new area is attached to original district, have boundaries clearly shown, and be large enough so the parcel numbers may be easily read. These numbers must be identical to those on the TID parcel lists for the new area.

- 6. **Boundary Description of the New Area**

A Word or PDF 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.

- 7. **Tax Incremental Financing Remittance Fee**

**Note:** Effective April 15, 2010, all fees will be transmitted electronically through "[My Tax Account](#)." Information regarding this will be sent to each municipality in the near future.

Type of TID	Fee
New TID (creation)	\$1,000
Amendment (Add Territory)	\$1,000
Amendment (Subtract Territory)	\$1,000
Amendment (Add and Subtract Territory)	\$2,000
Amendment (Project Plan only)	\$0
Amendment (Allocation)	\$0

**Note:** Town TIDs are not eligible for territory subtractions.