

**TAX INCREMENTAL DISTRICT (TID) CREATION OR AMENDMENT RESOLUTION CHECKLIST
(under Wis. Stats. s. 66.1105 and s. 60.85)**

Use this checklist as your guide for items that need to be included in the municipal resolution when a TID is created or amended. For information on:

- a distressed or severely distressed amendment, go to <http://www.revenue.wi.gov/forms/govtif/pe-109d.pdf>.
- for environmental remediation TIDs, go to <http://www.revenue.wi.gov/forms/govtif/erbase.html>.

Questions should be directed to tif@revenue.wi.gov or refer to the web site at www.revenue.wi.gov/slf/tif.html.

	Requirements	City/Village	Town
<input type="checkbox"/>	Boundaries designated (Note: Only whole parcels should be included. The TID must be contiguous. See further definitions and legal requirements in TIF Law, specifically s. 66.1105(2)(k) and s. 66.1105(4)(gm) or s. 60.85(1)(n) and s. 60.85(3)(h)1.	X	X
<input type="checkbox"/>	Creation date established.	X	X
<input type="checkbox"/>	Name assigned per s. 66.1105(4)(gm)3 or s. 60.85(3)(h)3.	X	X
<input type="checkbox"/>	Findings indicating that not less than 50%, by area, of the real property within such district meets at least one of the following criteria: (1) is a "blighted area"; (2) is in need of "rehabilitation or conservation work" within the meaning of s. 66.1337(2m)(a); (3) is suitable for "industrial sites" within the meaning of s. 66.1101; and has been zoned for industrial use, or (4) or suitable for mixed-use development within the meaning of s. 66.1105(2)(cm).	X	
<input type="checkbox"/>	Declaration that the district to be either an agricultural project within the meaning of s. 60.85(1)(a), forestry project within the meaning of s. 60.85(1)(c), manufacturing project within the meaning of s. 60.85(1)(e), or tourism project within the meaning of s. 60.85(1)(p), and identifies the North American Industry Classification System, 1997 edition, industry number of each project activity for which project costs are to be expended.		X
<input type="checkbox"/>	Findings indicating that not less than 75 percent, by area, of the real property within the district is to be used for projects of a single one of the project types listed under sub. (2)(b) 1. to 4. and in accordance with the declaration under subd. 4.		X
<input type="checkbox"/>	Findings indicating that the improvement of such area is likely to enhance significantly the value of substantially all of the other real property in such a district.	X	X
<input type="checkbox"/>	Findings that the project costs relate directly to eliminating blight, directly serve to rehabilitate or conserve the area, directly serve to promote industrial development, or directly serve to promote mixed-use development, consistent with the purpose for which the tax incremental district is created. (If not exclusively blighted, rehabilitation or conservation, industrial or mixed-use, declaration shall be based on predominant classification with regard to area described.)	X	
<input type="checkbox"/>	Findings that the project cost of the district are limited to those specified under sub. (2)(b) and related directly to promoting agriculture, forestry, manufacturing, or tourism development.		X
<input type="checkbox"/>	Findings indicate that the equalized value of taxable property of the district plus the value increment of all existing districts does not exceed 12 percent of the total equalized value of taxable property within the municipality.	X	

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<input type="checkbox"/>	Findings indicating that either the equalized value of taxable property of the district plus all town existing districts does not exceed 7% 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% of the total equalized value of taxable property within the town.		X
<input type="checkbox"/>	Declare the type of district being created as either a blighted area district, a rehabilitation or conservation district, and industrial district, or a mixed-use district based on the identification and classification of the property included within the district (indicate only one type).	X	
<input type="checkbox"/>	Findings indicating the percentage of territory within the tax incremental district which is estimated will be devoted to retail business at the end of the maximum expenditure period, if that estimate is over 35%.	X	
<input type="checkbox"/>	If district declared a mixed-use district - resolution finds that, if costs related to newly platted residential development are part of the project plan, the development is one of the types identified in s. 66.1105(f)3.1-c (list which one in resolution and provide copy of conservation subdivision ordinance; traditional neighborhood development designation or map of housing density).	X	
<input type="checkbox"/>	Findings confirming that any annexed territory was not within the boundaries of the municipality on January 1, 2004, unless at least 3 years have elapsed since the territory was annexed; or municipality entered into a cooperative plan boundary agreement (s. 66.0307); or the municipality and town entered into an agreement pledging to pay the town an amount equal to the property taxes levied on the territory by the town for each of the next five years.	X	
<input type="checkbox"/>	Findings confirming that any real property within the district that is found suitable for industrial sites is zoned for industrial use and will remain zoned for industrial use for the life of the tax incremental district (not required for blight or rehab districts).	X	
<input type="checkbox"/>	Findings confirming that any real property within the district that is intended to be used for a manufacturing project is zoned for industrial use and will remain zoned for industrial use for the life of the tax increment district.		X
<input type="checkbox"/>	Findings confirming that any property standing vacant for an entire 7-year period immediately preceding adoption of the resolution creating the district may not comprise more than 25% of the area in the district, unless the district is suitable for either industrial sites or mixed use development and the approved project plan promotes these uses.	X	
<input type="checkbox"/>	Findings that the project plan is feasible and in conformity with the master plan of the municipality (if any).	X	X