

TID CREATION RESOLUTION CHECKLIST

The resolution adopted by the local government body **must contain all** of the following:

- 1. Describe the TID boundaries. If annexation: Cities and villages are restricted when including newly annexed territory in a TID. Land annexed from a town can only be part of a TID after it has been part of the city/village for three years; or if the town and city/village enter into a boundary agreement or some other agreement; or the city/village agrees to pay the town an amount equal to the property taxes levied on the territory by the town at the time of annexation for each of the next five years, enforceable by the town. Boundaries must include only whole parcels. Property that has been vacant for the last 7 years may not comprise more than 25% of the area of the TID, unless an industrial or mixed-use TID.
- 2. Assign a name to the district and create the district effective based on the resolution date.
- 3. The project plan is feasible and in conformity with the master plan.
- 4. The improvement of the area is likely to enhance significantly the value of substantially all of the other property in the district. It is not necessary to identify the parcels meeting these criteria.
- 5. The project costs relate directly to eliminating blight, serve to rehabilitate or conserve the area, directly serve to promote industrial development consistent with the purpose for which the tax incremental district is created under sub. 4.a. **For towns (created under 60.85)**, the project costs related directly to agricultural, forestry, manufacturing or tourism projects consistent with the purpose for which the tax incremental district is created under sub. 3a.
- 6. The equalized value of taxable property of the district plus the value increment of all existing districts within the municipality does not exceed 12 percent of the total equalized value of the taxable property within the municipality. **For towns (created under 60.85)**, the equalized value of taxable property of the district plus all 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. **NOTE:** Failure to pass this test will result in denial of the creation of the new district.

FOR MUNICIPALITIES creating under 66.1105:

- 7. Not less than 50% of the real property within the district meets at least one of the following criterion:
 - 1) is a "blighted area";
 - 2) is in need of "rehabilitation or conservation work" within the meaning of s. 66.1337(2m)(b);
 - 3) is suitable for "industrial sites" within the meaning of s. 66.1101 and has been zoned for industrial use; or
 - 4) is suitable for "mixed-use development" within the meaning of s. 66.1105(2)(cm);
- 8. A declaration that the district is a blighted area district, a rehabilitation or conservation district, an industrial district, or a mixed-use district based on the identification and classification of the property included within the district. **NOTE:** If the district is not exclusively blighted, rehabilitation or conservation, industrial, or mixed-use, this declaration shall be based on the classification that is dominant with regard to land area.
- 9. If retail business is estimated to be over 35% of the TID territory at the end of the maximum expenditure period, the municipality must provide a percentage estimate, per s.66.1105(5)(b).

FOR TOWNS creating under 60.85:

- 10. Declares that the TID is **one** of the following types and not less than 75% by area, of the real property within the district, is to be used for one of the project types:
 - 1) agricultural project district within the meaning of s. 60.85(1)(a);
 - 2) forestry project district within the meaning of s. 60.85(1)(c);
 - 3) manufacturing project district within the meaning of s. 60.85(1)(e); or
 - 4) tourism project district within the meaning of s. 60.85(1)(p).
- 11. Identifies the North American Industry Classification industry number for which project costs are to be expended.
- 12. Confirms that 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 incremental district.

ADDITIONAL FINDINGS for 66.1105 TIDs:

- 13. If the district is declared an industrial district – a resolution finds that any real property within the district that is found suitable for industrial sites and is zoned for industrial use under sub 4.a will remain zoned industrial for the life of the tax incremental district.
- 14. If the district is declared a mixed use district – resolution finds that, as shown in the project plan, newly platted residential development does not exceed 35 percent, by area, of the real property within the district.
- 15. If the district is declared a mixed use district – resolution finds that, if costs related to newly platted residential development are part of the project plan, the development:
 - 1) has a density of at least 3 units per acre,
 - 2) is located in a conservation subdivision as defined in s. 66.1027(1)(a), OR
 - 3) is located in a traditional neighborhood development as defined in s. 66.1027(1)(c).

Provide copies of conservation subdivision ordinance; traditional neighborhood development designation or map of housing density.

ADDITIONAL REQUIREMENT

- 16. If a town TID is created under 66.1105(16), provide a copy of the Cooperative Agreement with the city or village.