

## MUNICIPAL TIF DISTRICTS TIMELINE FOR AMENDING PROJECT PLANS

The process for amending a Tax Incremental District project plan is very similar to creating a district. One notable difference is there is no waiting period between the public hearing and the city council or village board resolution.

Existing Tax Incremental Districts (TID's) may amend their project plans in the following three situations:

**1. Project Plan Amendment:**

To add projects that were not included in the original project plan. This does not change the project implementation period nor the TID's maximum life.

**2. Allocation Amendment:**

Allows a municipality to allocate increment from one TID to another. This could affect the length of time a TID remains open while it is sharing increments with another district. Its base value, implementation period, and maximum life are not affected.

**3. Territory Amendment:**

Allows the modification of the district's boundaries, **not more than four times** during the district's existence, by **subtracting territory** from the district in a way that does not remove contiguity from the district or by **adding territory** to the district that is contiguous to the district and this is served by public works or improvements that were created as part of the district's project plan.

The list below gives the general rules for amending a project plan:

1. There must be a Class 2 notice published before the public hearing, with one insertion each week for two consecutive weeks. The second insertion must be **at least 7 days** before the hearing date.
2. A copy of the notice must be sent by 1<sup>st</sup> class mail to the other taxing entities (county, school, etc.) prior to the first insertion.
3. There must be a Class 1 notice published before any Joint Review Board (JRB) meeting.
4. The JRB holds its first meeting **within 14 days** after the hearing notice is published, but before the public hearing. The board's chairperson and public member must be selected before the public hearing.
5. The project plan amendment must be approved by the planning commission and municipal council resolutions. Deadline for adoption of the resolution is September 30th for the amendment to be effective the previous January 1.
6. The JRB decision must be made **within 30 days** after it receives the municipal resolution. The JRB must submit its decision to the municipality within 7 days. JRB approval may be by resolution or other action.
7. The municipal clerk must notify the Department of Revenue that the city has amended a project plan **within 60 days** after it has been approved.
8. The municipal clerk must submit the completed amendment application **on or before December 31** based on the resolution year. **For example:** Amendment Resolutions passed after 9/30/10 and before 10/1/11 must be sent by October 31, 2011. See the [list of required items](#) in the project plan amendment packet.
9. The assessor and clerk of the affected taxation district identify the parcels on the assessment roll and tax roll.