

TOWN TIF DISTRICTS TIMELINE FOR CREATION

Combined Hearing Method:

1. A public hearing must be held to receive input regarding the proposed boundaries and the project plan.
2. 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.
3. A copy of the notice must be sent by 1st class mail to the other taxing entities (county, school, etc.) prior to the first insertion. Owners of property identified in the town TID shall be notified of the date of hearing to be held at least **15 days** before the hearing.
4. The Joint Review Board (JRB) holds its first meeting within **14 days** after the first 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 must be approved by the Planning Commission prior to or when the resolution creating the district is adopted. Project cost expenditures cannot begin until after the plan has been approved by the town board.
6. There must be at least **30 days** between the public hearing and adoption of the creation resolution. Deadline for adoption of the resolution is **September 30th** for the district to be effective the previous January 1. Thus, August 21st is the last date a public hearing can be held to create a district effective that calendar year. Taking into account weekends and regular meeting dates, the last date a hearing can be held to meet the September 30th deadline could vary considerably.
7. The JRB decision must be made not less than **10 days** or more than **30 days** after it receives the creation resolution. The JRB notifies the town of their decision within **7 days** of making it.
8. All actions taken by the town in the creation process must be completed **by September 30th** in the creation year.
9. The base year certification application must be sent to the Department of Revenue by **December 31st** in the creation year. See the [checklist](#) of required items.

Separate Hearings Method:

Basically the actions are the same for separate hearings as for the combined method, except some steps must be done twice.

- Both hearings must be properly noticed.
- The other taxing entities must be sent a copy of each hearing notice before it is published.
- The JRB must meet within **14 days** of the first project plan hearing notice publication.
- The town must wait until **30 days** after the project plan hearing to adopt the creation resolution.
- The JRB must take action not less than 10 days nor more than 30 days after receiving the creation resolution.

This process may take longer than the single hearing method, especially if the boundary hearing is held first. That's because both hearings must be preceded by notification to the taxing entities and publication of a Class 2 notice. Plus, the 30-day waiting period between the project plan hearing and adopting the creation resolution could begin later when the boundary hearing is held first. When the project plan hearing is held first, this waiting period can be taking place while notice requirements for the boundary hearing are being done.

There is no required time span between the two hearings, nor is the TIF Law specific about which should be held first.

The combined hearing method is not as complicated from the standpoint of publishing notices and notifying affected taxing entities. With fewer actions required, there is less chance a crucial deadline will be missed. It also seems the logical choice since it is difficult to separate the two functions. Projects and their costs cannot be readily determined before the boundaries are considered. Without knowing what projects are anticipated, it would be more difficult to decide where the boundaries should be.

Most communities use the combined hearing method.

SAMPLE TIMELINE FOR A TID - USING COMBINED HEARING METHOD

This timeline shows the various actions in the shortest timeframe possible to meet statutory requirements. It assumes the official newspaper is published weekly. With a daily paper there would not have to be 7 days between the 1st and 2nd insertion, as long as they appeared in separate calendar weeks.

Note: In the sample timelines, the number in parentheses after each 'Action' refers to one of the General Rules on page one.

Key	Date	Action	2008 Calendar									
A	5/05	All TID property owners notified (#3)	MAY									
			SUN	MON	TUE	WED	THU	FRI	SAT			
							1	2	3			
			4	5 A/B	6 C	7	8	9	10			
			11	12	13 D	14	15	16	17			
			18	19	20 E/F	21	22	23	24			
			25	26	27	28	29	30	31			
			B	5/05	Hearing notice sent by 1st class mail to taxing entities (#3)	JUNE						
						SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3				4	5	6	7			
8	9	10				11	12	13	14			
15	16	17				18	19 G	20	21			
22	23	24				25	26	27	28			
29 H	30											
C	5/06	1st insertion of Class 2 notice (#2)				JULY						
						SUN	MON	TUE	WED	THU	FRI	SAT
					1	2	3	4	5			
			6	7	8	9	10	11	12			
			13	14	15	16	17	18	19 I			
			20	21	22	23	24	25	26			
			27	28	29	30	31					
			D	5/13	2nd insertion of Class 2 notice (#2)	JULY						
						SUN	MON	TUE	WED	THU	FRI	SAT
		1				2	3	4	5			
6	7	8				9	10	11	12			
13	14	15				16	17	18	19 I			
20	21	22				23	24	25	26			
27	28	29				30	31					
E	5/20	1st Joint Review Board meeting held (#4)				JULY						
						SUN	MON	TUE	WED	THU	FRI	SAT
					1	2	3	4	5			
			6	7	8	9	10	11	12			
			13	14	15	16	17	18	19 I			
			20	21	22	23	24	25	26			
			27	28	29	30	31					
			F	5/20	Public hearing held (#1)	JULY						
						SUN	MON	TUE	WED	THU	FRI	SAT
		1				2	3	4	5			
6	7	8				9	10	11	12			
13	14	15				16	17	18	19 I			
20	21	22				23	24	25	26			
27	28	29				30	31					
G	6/19	Creation resolution adopted (#6)				JULY						
						SUN	MON	TUE	WED	THU	FRI	SAT
					1	2	3	4	5			
			6	7	8	9	10	11	12			
			13	14	15	16	17	18	19 I			
			20	21	22	23	24	25	26			
			27	28	29	30	31					
			H	6/29	Earliest JRB can act (#7)	JULY						
						SUN	MON	TUE	WED	THU	FRI	SAT
		1				2	3	4	5			
6	7	8				9	10	11	12			
13	14	15				16	17	18	19 I			
20	21	22				23	24	25	26			
27	28	29				30	31					
I	7/19	Deadline for JRB action (#7)				JULY						
						SUN	MON	TUE	WED	THU	FRI	SAT
					1	2	3	4	5			
			6	7	8	9	10	11	12			
			13	14	15	16	17	18	19 I			
			20	21	22	23	24	25	26			
			27	28	29	30	31					

SAMPLE TIMELINE FOR A TID - USING SEPARATE HEARINGS METHOD

This timeline shows the various actions in the shortest timeframe possible to meet statutory requirements. It assumes the official newspaper is published weekly. With a daily paper there would not have to be 7 days between the 1st and 2nd insertion, as long as they appeared in separate calendar weeks.

Note: In the sample timelines, the number in parentheses after each 'Action' refers to one of the General Rules on page one.

Key	Date	Action	2008 Calendar						
A	5/05	All TID owners notified (#3)	MAY						
			SUN	MON	TUE	WED	THU	FRI	SAT
							1	2	3
			4	5 A/B	6 C	7	8	9	10
			11	12	13 D	14	15	16	17
			18	19	20 E/F	21 G	22 H	23	24
B	5/05	Hearing notice sent by 1st class mail to taxing entities (#3)	25	26	27	28	29 I	30	31
			JUNE						
C	5/06	1st insertion of Class 2 notice for project plan hearing (#2)	SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4	5 J	6	7
D	5/13	2nd insertion of Class 2 notice for project plan hearing (#2)	8	9	10	11	12	13	14
			15	16	17	18	19	20	21
E	5/20	1st JRB meeting held (#4)	22	23	24	25	26	27	28
			29	30					
F	5/20	Project plan public hearing (#1)	JULY						
			SUN	MON	TUE	WED	THU	FRI	SAT
G	5/21	Boundary hearing notice sent to taxing entities (#3)			1	2	3	4	5 K
			6	7	8	9	10	11	12
H	5/22	1st insertion of Class 2 notice for boundary hearing (#2)	13	14	15 L	16	17	18	19
			20	21	22	23	24	25	26
I	5/29	2nd insertion of Class 2 notice for boundary hearing (#2)	27	28	29	30	31		
			AUGUST						
J	6/5	Boundary public hearing (#1)	SUN	MON	TUE	WED	THU	FRI	SAT
									1
K	7/5	Creation resolution adoption (#6)	3	4 M	5	6	7	8	9
L	7/15	Earliest JRB can act (#7)	AUGUST						
			SUN	MON	TUE	WED	THU	FRI	SAT
M	8/4	Deadline for JRB action (#7)							