

## SUMMARY OF ELIGIBLE PROJECT DISTRICTS FOR A TOWN TIF

North American Industry Classification System  
U.S. Census Bureau  
[www.census.gov/epcd/www/naics.html](http://www.census.gov/epcd/www/naics.html)  
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The following industry classes are included under the eligible project categories as provided in s. 60.85 (2)(b) of the Wisconsin Statutes for Town TIF Districts. The project categories named in the statute are:

- 1) Agricultural Projects
- 2) Manufacturing Projects
- 3) Forestry Projects
- 4) Tourism Projects

The town board is required under s. 60.85 (3)(h)4 to declare in the creation resolution which type of district they are creating. Each project type contains one or more NAICS subsector codes [detailed under s. 60.85 (1) "Definitions"] specifying the sort of industry allowed in that type.

### **Agriculture Project District**

- 111 Crop Production
- 112 Animal Production
- 1151 Support Activities for Agriculture and Forestry
- 1152 Support Activities for Animal Production
- 493120 Refrigerated Farm Product Warehouse and Storage

S. 60.85 (1)(a) defines "**Agricultural Project**" to include activities with the following five classifications: Crop Production, Animal Production, Support Activities for Agriculture, Support Activities for Animal Production, and Refrigerated Farm Product Warehousing and Storage.

**111 Crop Production** - Industries in the Crop Production subsector grow crops mainly for food and fiber. The subsector comprises establishments, such as farms, orchards, groves, greenhouses, and

nurseries, primarily engaged in growing crops, plants, vines, or trees and their seeds.

The industries in this subsector are grouped by similarity of production activity, including biological and physiological characteristics and economic requirements, the length of growing season, degree of crop rotation, extent of input specialization, labor requirements, and capital demands. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination.

Establishments are classified to the crop production subsector when crop production (i.e., value of crops for market) accounts for one-half or more of the establishment's total agricultural production. Within the subsector, establishments are classified to a specific industry when a product or industry family of products (i.e., oilseed and grain farming, vegetable and melon farming, fruit and tree nut farming) account for one-half or more of the establishment's agricultural production. Establishments with one-half or more crop production with no one product or family of products of an industry accounting for one-half of the establishment's agricultural production are treated as general combination crop farming and are classified in [Industry 11199](#), All Other Crop Farming.

Industries in the Crop Production subsector include establishments that own, operate, and manage and those that operate and manage. Those that manage only are classified in [Subsector 115](#), Support Activities for Agriculture and Forestry.

**112 Animal Production** - Industries in the Animal Production subsector raise or fatten animals for the sale of animals or animal products. The subsector comprises establishments, such as ranches, farms, and feedlots primarily engaged in keeping, grazing, breeding, or feeding animals. These animals are kept for the products they produce or for eventual sale. The animals are generally raised in various environments, from total confinement or captivity to feeding on an open range pasture. Establishments primarily engaged in the farm raising and production of aquatic animals or plants in controlled or selected aquatic environments are included in this subsector.

The industries in this subsector are grouped by important factors, such as suitable grazing or pasture land, specialized buildings, type of equipment, and the amount and types of labor required. Establishments are classified to the Animal Production subsector when animal production (i.e., value of animals for market) accounts for one-half or more of the establishment's total agricultural production. Establishments with one-half or more animal production with no one animal product or family of animal products of an industry accounting for one-half of the establishment's agricultural production are treated as combination animal farming classified to [Industry 11299](#), All Other Animal Production.

**[1151 Support Activities for Agriculture and Forestry](#)** - Industries in the Support Activities for Agriculture and Forestry subsector provide support services that are an essential part of agricultural and forestry production. These support activities may be performed by the agriculture or forestry producing establishment or conducted independently as an alternative source of inputs required for the production process for a given crop, animal, or forestry industry. Establishments that primarily perform these activities independent of the agriculture or forestry producing establishment are in this subsector.

**[1152 Support Activities for Animal Production](#)** – This industry comprises establishments primarily engaged in performing support activities related to raising livestock (e.g., cattle, goats, hogs, horses, poultry, sheep). These establishments may perform one or more of the following: (1) breeding services for animals, including companion animals (e.g., cats, dogs, pet birds); (2) pedigree record services; (3) boarding horses; (4) dairy herd improvement activities; (5) livestock spraying; and (6) sheep dipping and shearing.

Animal semen banks	Horses, training (except racehorses)
Artificial insemination services for livestock	Horseshoeing
Artificial insemination services for pets	Livestock breeding services (except consulting)
Boarding horses (except racehorses)	Livestock spraying
Branding	Milk testing for butterfat and milk solids
Breeding, animal, services	Pedigree (i.e., livestock, pets, poultry) record services
Bull testing stations	Poultry catching services
Cattle spraying	Reproductive flushing services for animals
Cleaning poultry houses	Semen collection
Corralling, drivers	Sheep dipping and shearing
Dairy herd improvement associations	Showing of cattle, hogs, sheep, goats, and poultry
Equine boarding	Stud services
Farriers	Training horses (except racehorses)
Hoof trimming	Vaccinating livestock (except by veterinarians)
Horses (except racehorses), boarding	

Some activities related to agriculture and forestry production but **not** eligible for TIF support include establishments primarily engaged in –

- Landscaping and horticultural services, such as lawn and maintenance care and ornamental shrub and tree services, -- classified in [Industry 561730](#), Landscaping Services;
- Land clearing, land leveling, and earth moving for terracing, ponds, and irrigation--classified in [Industry 238910](#), Site Preparation Contractors;
- Artificially drying and dehydrating fruits and vegetables--classified in [Industry 31142](#), Fruit and Vegetable Canning, Pickling and Drying;
- Stemming and redrying tobacco—classified in [Industry 312210](#), Tobacco Stemming and Redrying;
- Providing water for irrigation--classified in [Industry 221310](#), Water Supply and Irrigation Systems;
- Buying farm products, such as fruits or vegetables, for resale to other wholesalers or retailers, and preparing them for market or further processing--classified in [Industry 424480](#), Fresh Fruit and Vegetable Merchant Wholesalers.

**[493120 Refrigerated Farm Product Warehousing and Storage](#)** - This industry comprises establishments primarily engaged in operating refrigerated warehousing and storage facilities. Establishments primarily engaged in the storage of furs for the trade are included in this industry. The services provided by these establishments include blast freezing, tempering, and modified atmosphere storage services.

## Manufacturing Project District

- 31161 Animal Slaughtering and Processing
- 321 Wood Product Manufacturing
- 322 Paper Manufacturing
- 325193 Ethyl Alcohol Manufacturing

S. 60.85 (1)(e) defines “**Manufacturing Project**” to include industries with the following four classifications: Animal Slaughtering and Processing, Wood Product Manufacturing, Paper Manufacturing, and Ethyl Alcohol Manufacturing.

**31161 Animal Slaughtering and Processing** - This industry comprises establishments primarily engaged in one or more of the following: (1) slaughtering animals; (2)

preparing processed meats and meat byproducts; and (3) rendering and/or refining animal fat, bones, and meat scraps. This industry includes establishments primarily engaged in assembly cutting and packing of meats (i.e., boxed meats) from purchased carcasses.

Some activities related to animal processing but **not** eligible for TIF support include establishments primarily engaged in –

- Manufacturing canned meat for baby food -- classified in [Industry 31142](#), Fruit and Vegetable Canning, Pickling, and Drying;
- Manufacturing meat-based animal feeds from carcasses -- classified in [Industry 31111](#), Animal Food Manufacturing;
- Blending purchased animal fats with vegetable fats -- classified in [Industry 31122](#), Starch and Vegetable Fats and Oils Manufacturing;
- Manufacturing canned and frozen specialty foods containing meat, such as nationality foods (e.g. enchiladas, pizza, egg rolls) and frozen dinners, -- are classified in [Industry 3114](#), Fruit and Vegetable Preserving and Specialty Food Manufacturing;
- Drying, freezing, or breaking eggs – are classified in [Industry 31199](#), All other Food Manufacturing;
- Cutting meat (except box meat) -- are classified in [Industry 424470](#), Meat and Meat Product Merchant Wholesalers.

**321 Wood Product Manufacturing** - Industries in the Wood Product Manufacturing subsector manufacture wood products, such as lumber, plywood, veneers, wood containers, wood flooring, wood trusses, manufactured homes (i.e., mobile homes), and prefabricated wood buildings. The production processes of the Wood Product Manufacturing subsector include sawing, planing, shaping, laminating, and assembling of wood products starting from logs that are cut into bolts, or lumber that then may be further cut, or shaped by lathes or other shaping tools. The lumber or other transformed wood shapes may also be subsequently planed or smoothed, and assembled into finished products, such as wood containers. The Wood Product Manufacturing subsector includes establishments that make wood products from logs and bolts that are sawed and shaped, and establishments that purchase sawed lumber and make wood products. With the exception of sawmills and wood preservation establishments, the establishments are grouped into industries mainly based on the specific products manufactured.

**322 Paper Manufacturing** – Industries in the Paper Manufacturing subsector make pulp, paper, or converted paper products. The manufacturing of these products is grouped together because they constitute a series of vertically connected processes. More than one is often carried out in a single establishment. There are essentially three activities. The manufacturing of pulp involves separating the cellulose fibers from other impurities in wood or used paper. The manufacturing of paper involves matting these fibers into a sheet. Converted paper products are made from paper and other materials by various cutting and shaping techniques and includes coating and laminating activities.

The Paper Manufacturing subsector is subdivided into two industry groups, the first for the manufacturing of pulp and paper and the second for the manufacturing of converted paper products. Paper making is treated as the core activity of the subsector. Therefore, any establishment that makes paper (including paperboard), either alone or in combination with pulp manufacturing or paper converting, is classified as a paper or paperboard mill. Establishments that make pulp without making paper are classified as pulp mills. Pulp mills, paper mills and paperboard mills comprise the first industry group.

Establishments that make products from purchased paper and other materials make up the second industry group, Converted Paper Product Manufacturing. This general activity is then subdivided based, for the most part, on process distinctions. Paperboard container manufacturing uses corrugating, cutting, and shaping machinery to form paperboard into containers. Paper bag and coated and treated paper manufacturing establishments cut and coat paper and foil. Stationery product manufacturing establishments make a variety of paper products used for writing, filing, and similar applications. Other converted paper product manufacturing includes, in particular, the conversion of sanitary paper stock into such things as tissue paper and disposable diapers.

An important process used in the Paper Bag and Coated and Treated Paper Manufacturing industry is lamination, often combined with coating. Lamination and coating makes a composite material with improved properties of strength, impermeability, and so on. The laminated materials may be paper, metal foil, or plastics film. While paper is often one of the components, it is not always. Lamination of plastics film to plastics film is classified in the NAICS [Subsector 326](#), Plastics and Rubber Products Manufacturing, because establishments that do this often first make the film. The same situation holds with respect to bags. The manufacturing of bags from plastics only, whether or not laminated, is classified in [Subsector 326](#), Plastics and Rubber Products Manufacturing, but all other bag manufacturing is classified in this subsector.

Excluded from this subsector are photosensitive papers. These papers are chemically treated and are classified in [Industry 32599](#), All Other Chemical Product and Preparation Manufacturing.

**325193 Ethyl Alcohol Manufacturing** - This U.S. industry comprises establishments primarily engaged in manufacturing nonpotable ethyl alcohol.

Some activities related to ethyl alcohol manufacturing but **not** eligible for TIF support include establishments primarily engaged in:

- Distilling liquors (except brandy) -- are classified in [Industry 312140](#), Distilleries
- Manufacturing brandies -- are classified in [Industry 312130](#), Wineries.

**Forestry Project Districts**

- 113 Forestry and Logging
- 115310 Support Activities for Forestry

S. 60.85 (1)(c) defines “**Forestry Projects**” to include industries with the following two classifications: Forestry and Logging, and Support Activities for Forestry.

**113 Forestry and Logging** - Industries in the Forestry and Logging subsector grow and harvest timber on a long

production cycle (i.e., of 10 years or more). Long production cycles use different production processes than short production cycles, which require more horticultural interventions prior to harvest, resulting in processes more similar to those found in the Crop Production subsector. Consequently, Christmas tree production and other production involving production cycles of less than 10 years, are classified in the Crop Production subsector.

Industries in this subsector specialize in different stages of the production cycle. Reforestation requires production of seedlings in specialized nurseries. Timber production requires natural forest or suitable areas of land that are available for a long duration. The maturation time for timber depends upon the species of tree, the climatic conditions of the region, and the intended purpose of the timber. The harvesting of timber (except when done on an extremely small scale) requires specialized machinery unique to the industry. Establishments gathering forest products, such as gums, barks, balsam needles, rhizomes, fibers, Spanish moss, and ginseng and truffles, are also included in this subsector.

**115310 Support Activities for Forestry** - This industry comprises establishments primarily engaged in performing particular support activities related to timber production, wood technology, forestry economics and marketing, and forest protection. These establishments may provide support activities for forestry, such as estimating timber, forest firefighting, forest pest control, and consulting on wood attributes and reforestation.

The following list details the specific activities that are considered "Support Activities for Forestry":

Cruising timber	Forestry services
Estimating timber	Pest control services, forestry
Fire prevention, forest	Reforestation
Forest management plans preparation	Timber valuation

Some activities related to forestry but **not** eligible for TIF support include establishments primarily engaged in the public administration and conservation of forest lands -- classified in [Industry 924120](#), Administration of Conservation Programs.

#### Tourism Project District

- 721214 Recreational and Vacation Camps
- 721211 RV Parks and Campgrounds
- 711212 Racetracks
- 445299 Dairy Product Stores
- 713910 Golf Courses

S. 60.85 (1)(p) defines "**Tourism Projects**" to include industries with the following five classifications: Recreational and Vacation Camps, RV Parks and Campgrounds, Racetracks, Dairy Product Stores, and Golf Courses.

#### 721214 Recreational and Vacation Camps (except Campgrounds)

This U.S. industry comprises establishments primarily engaged in operating overnight recreational camps, such as children's camps, family vacation camps, hunting and fishing camps, and outdoor adventure retreats that offer trail riding, white-water rafting, hiking, and similar activities. These establishments provide accommodation facilities, such as cabins and fixed campsites, and other amenities, such as food services, recreational facilities and equipment, and organized recreational activities.

The following list details the specific activities that are considered "Recreational and Vacation Camps":

Boys' camps (except day, instructional)	Outdoor adventure retreats with accommodation facilities
Camps (except day, instructional)	Recreational camps with accommodation facilities (except campgrounds)
Children's camps (except day, instructional)	Summer camps (except day, instructional)
Dude ranches	Trail riding camps with accommodation facilities
Fishing camps with accommodation facilities	Vacation camps (except campgrounds, day instructional)
Girls' camps (except day, instructional)	Wilderness camps
Guest ranches with accommodation facilities	
Hunting camps with accommodation facilities	
Nudist camps with accommodation facilities	

Some activities related to recreational and vacation camps but **not** eligible for TIF support include establishments primarily engaged in –

- Operating instructional camps, such as sports camps, fine arts camps, and computer camps -- classified in Sector 61, Educational Services, based on the nature of instruction;
- Operating children's day camps (except instructional) -- classified in [Industry 713990](#), All Other Amusement and Recreation Industries.

721211 RV (Recreational Vehicle) Parks and Campgrounds - This U.S. industry comprises establishments primarily engaged in operating sites to accommodate campers and their equipment, including tents, tent trailers, travel trailers, and RVs (recreational vehicles). These establishments may provide access to facilities, such as washrooms, laundry rooms, recreation halls and playgrounds, stores, and snack bars.

The following list details the specific activities that are considered "RV Parks and Campgrounds":

Campgrounds	RV (recreational vehicle) parks
Recreational vehicle parks	Travel trailer campsites

Some activities related to RV Parks and Campgrounds but **not** eligible for TIF support include establishments primarily engaged in –

- Operating recreational facilities without accommodations -- classified in Subsector 713, Amusement, Gambling, and Recreation Industries;
- Acting as lessors of residential mobile home sites (i.e., trailer parks) -- classified in [Industry 531190](#), Lessors of Other Real Estate Property.

**711212 Racetracks** - This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and/or promote the events, such as auto, dog, and horse races, held in these facilities.

Owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events; trainers of racing participants; and independent athletes, such as jockeys and race car drivers, primarily engaged in participating in racing events are classified in U.S. [Industry 711219](#), Other Spectator Sports.

The following list details the specific activities that are considered “Racetracks”:

Automobile racetracks	Motorcycle racetracks
Dog racetracks	Racetracks (e.g., automobile, dog, horse)
Drag strips	Snowmobile racetracks
Greyhound dog racetracks	Speedways
Harness racetracks	Stock car racetracks
Horse racetracks	Thoroughbred racetracks

Some activities related to racetracks but **not** eligible for TIF support include owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events; trainers of racing participants; and independent athletes, such as jockeys and race car drivers, primarily engaged in participating in racing events are classified in [Industry 711219](#), Other Spectator Sports.

**445299 Only Including Dairy Product Stores** - Under s. 60.85 (1)(p)4 of Wis. Statutes, the only type of development allowed in a Town TIF District under this classification is a store selling dairy products. This U.S. industry comprises establishments primarily engaged in retailing miscellaneous specialty foods (except meat, fish, seafood, fruit and vegetables, confections, nuts, popcorn, and baked goods) not for immediate consumption and not made on the premises. However, only dairy product stores qualify for TIF assistance under the applicable statutes.

**713910 Only Including Public Golf Courses** – Under s. 60.85 (1)(p)5 of Wis. Statutes, the only type of golf courses eligible for TIF assistance in a Town TIF district are public golf courses. This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services. Wisconsin law does not allow for TIF to subsidize establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. The only types of golf courses allowed to benefit from TIF are those that are open to the public.

Some activities related to golf courses but ineligible for TIF support include establishments primarily engaged in –

- Operating driving ranges and miniature golf courses -- are classified in Industry 713990, All Other Amusement and Recreation Industries; and
- Operating resorts where golf facilities are combined with accommodations -- are classified in Industry Group 7211, Traveler Accommodation.