

# Tax Incremental District (TID) Dates and Requirements

Follow this schedule during a TID's life		
Due Dates	Links – System/Form/Web	Details
April 15	<a href="#">My Tax Account</a> (MTA) – system used to pay TID fees	<ul style="list-style-type: none"> <li>Each year municipalities must pay a \$150 administrative fee for each active TID</li> <li>The fee is posted in MTA (TIF account) by March 15 for all municipalities with active TIDs</li> <li>DOR does not accept paper checks</li> </ul>
2nd Monday in June	<a href="#">Municipal Assessment Report</a> (MAR) – MyDORGov form	<ul style="list-style-type: none"> <li>As part of the MAR, assessor must report values for each TID, by school and special district:                             <ul style="list-style-type: none"> <li>Assessed value for all property</li> <li>Construction increase and decrease</li> </ul> </li> <li>E-file the report with DOR by the second Monday in June</li> </ul>
July 1	<a href="#">TID Annual Report</a> (Form PE-300) – MyDORGov form	<ul style="list-style-type: none"> <li>TID Annual Report is available in early March</li> <li>E-file one report per TID with DOR by July 1</li> <li>TID Annual Report includes revenue and expenditures for the previous year, and future costs and revenue for the TID's remaining life</li> <li>Joint Review Board (JRB) must meet to review this report; meeting can be held before or after filing with DOR</li> </ul>
October 31	<a href="#">TID Creation</a> web page <a href="#">TID ER Creation</a> web page <a href="#">TID Territory Addition</a> web page <a href="#">TID Territory Subtraction</a> web page <a href="#">TID Redetermination</a> web page	<ul style="list-style-type: none"> <li>Use these web pages to access forms, publications and information for TID creations, territory amendments and base value redeterminations</li> <li>Municipal resolution must be adopted on or before September 30</li> <li>Email required forms to <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a> by October 31</li> </ul>
December 31	<a href="#">TID Allocation or Project Plan Amendment</a> web page	<ul style="list-style-type: none"> <li>Use this web page to access forms, publications and information for TID allocation and/or project plan amendments</li> <li>Email required forms to <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a> by December 31 for amendments approved by Joint Review Board on or before December 31</li> </ul>
3rd Monday in December	<a href="#">Tax Increment Worksheet</a> (Form PC-202) – MyDORGov form	<ul style="list-style-type: none"> <li>Tax Increment Worksheet (Form PC-202):                             <ul style="list-style-type: none"> <li>Available by December 1</li> <li>Complete before calculating the tax rates</li> <li>Calculates the amount the tax increment adds to a taxation district's levy</li> <li>Not required when TID's value increment for the year is zero or negative</li> </ul> </li> <li>If the municipality does not include the tax increment amounts when calculating property taxes, the municipal levy is reduced unnecessarily</li> <li>Questions, contact <a href="#">DOR Local Government Services</a></li> </ul>

General TID Information for Municipalities
TID records to maintain in the municipal office include:
<ul style="list-style-type: none"> <li>• <b>Creation</b> – project plan, legal documents, value forms, boundary legal description and map, developer agreement (if any), certification letter</li> <li>• <b>Territory Amendment</b> – project plan, legal documents, value forms, boundary legal description and map, developer agreement (if any), recertification letter</li> <li>• <b>Redetermination Amendment</b> – project plan, legal documents, decrement form, redetermination value letter</li> <li>• <b>Project Plan and/or Allocation Amendment</b> – project plan, legal documents, developer agreement (if any), approval letter</li> <li>• <b>Extension</b> – adopted resolution, meeting notice and minutes, approval letter</li> <li>• <b>Annual Reports</b> – reports, JRB review meeting notices and minutes</li> <li>• <b>Annual Values</b> – reports of equalized values (current and increment)</li> <li>• <b>Audit Reports</b> – completed by a Certified Public Accountant after 30% of project expenditures are made, after the end of the expenditure period and after termination</li> <li>• <b>Termination</b> – adopted resolution, Final Accounting Submission Date Agreement (<a href="#">Form PE-223</a>), Final Audit, Final Accounting Report (<a href="#">Form PE-110</a>)</li> </ul>
Municipality must notify DOR at <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a> within 60 days after:
<ul style="list-style-type: none"> <li>• Adopting a: <ul style="list-style-type: none"> <li>○ Resolution for a TID creation or amendment (territory, redetermination, project plan, allocation)</li> <li>○ Termination resolution or by April 15, whichever comes first</li> </ul> </li> </ul>
Popular TIF links
<ul style="list-style-type: none"> <li>• <a href="#">TIF Information</a> – online services, TIF law, TID forms/information and common questions</li> <li>• <a href="#">TIF Manual</a> – describes TIF statutes, rules and processes</li> <li>• <a href="#">TID Criteria Matrix</a> – explains requirements and limitations for each TID type</li> <li>• <a href="#">TID Creation Timeframes</a> – explains by creation year, the first year the municipality is responsible for adding the TID number to the tax roll, paying the administrative fee, filing the annual report, when the first equalized values are established, and when the first increment is received</li> <li>• <a href="#">TID Termination Timeframes</a> – describes by termination year, when the TID number is removed from the tax roll, when no more increment is collected, when filing the TID Annual Report and paying yearly fees end, and when the last equalized values are established</li> <li>• <a href="#">TID Extension Types</a> – explains the three types of extensions available: standard, technical college and affordable housing</li> <li>• <a href="#">Allocation Amendment Types</a> – describes the three types of allocations allowed</li> </ul>
TID published reports and DOR subscription sign-up
<ul style="list-style-type: none"> <li>• <a href="#">Reports</a> – select category "Tax Incremental Finance"</li> <li>• <a href="#">Subscribe to E-filing News</a> – select "TIF/TID"</li> </ul>
TIF program contact information
<ul style="list-style-type: none"> <li>• (608) 266-7750 press "3" for Tax Incremental Finance</li> <li>• <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a></li> </ul>