

Tax Incremental District (TID) Dates and Requirements

Follow this schedule during the TID's life		
Due Dates	Links – System/Form/Web	Details
April 15	My Tax Account (MTA) – system used to pay TID fees	<ul style="list-style-type: none"> An administrative certification fee is posted in MTA-TIF account by March 15 for all municipalities with active TIDs Municipalities must pay a \$150 for each active TID every year
2nd Monday in June	Municipal Assessment Report (MAR) – online form	<ul style="list-style-type: none"> Assessor must report the assessed value for all real and personal property in each TID (by school and special district) as a part of the MAR Assessor must electronically file (e-file) the report with DOR by the second Monday in June
July 1	PE-300 (TID Annual Report) – online form	<ul style="list-style-type: none"> Form PE-300 is available in mid-February E-file one report per TID with DOR by July 1 TID Annual Report includes expenditures and revenue for the previous year, as well as costs and revenue for the TID's remaining life Joint Review Board (JRB) must meet to review this report
October 31	TID Creation web page TID ER Creation web page TID Territory Addition web page TID Territory Subtraction web page TID Redetermination web page	<ul style="list-style-type: none"> Use these web pages to access forms, publications and information for TID creations, territory amendments and base value redeterminations Municipal resolution must be adopted on or before September 30
December 31	TID Allocation or Project Plan Amendment web page	<ul style="list-style-type: none"> Use this web page to access forms, publications and information for TID allocation and/or project plan amendments Municipal resolution must be adopted on or before December 31
3rd Monday in December	PC-202 (Tax Increment Worksheet) – online form	<ul style="list-style-type: none"> Form PC-202 is available by December 1 Complete this form before calculating the tax rates This form calculates the amount the tax increment adds to a taxation district's levy If the municipality does not include the tax increment amounts when calculating property taxes, the municipal levy is reduced unnecessarily Questions, contact DOR Local Government Services

General TID Information for Municipalities

TID records to maintain in the municipal office include:

- Creation – project plan, legal documents, value forms, boundary legal description and map, developer agreement (if any), certification letter
- Territory Amendment – project plan, legal documents, value forms, boundary legal description and map, recertification letter
- Redetermination Amendment – project plan, legal documents, decrement form, redetermination value letter
- Project Plan and/or Allocation Amendment – project plan, legal documents, approval letter
- Extension – adopted resolution, meeting notice and minutes, approval letter
- Annual Reports – reports, JRB review meeting notices and minutes
- Audit Reports – completed by a Certified Public Accountant after 30 percent of project expenditures are made, after the end of the expenditure period and after termination
- Termination – adopted resolution, Final Accounting Submission Date Agreement ([Form PE-223](#)), Final Audit, Final Accounting Report ([Form PE-110](#))

Municipality must notify DOR at tif@wisconsin.gov within 60 days after:

- Adopting a JRB resolution for a TID creation or amendment (territory, redetermination, project plan, allocation)
- Adopting a municipal resolution for a TID termination

Popular TIF program links

- [TIF Information](#) – online services, TIF law, TID forms/information and common questions
- [TIF Manual](#) – describes the TIF statutes, rules and processes
- [TID Criteria Matrix](#) – explains the requirements and limitations for each TID type
- [TID Creation Timeframes](#) – explains by creation year, the first year the municipality is responsible for paying the administrative fee, filing the annual report, adding the TID number to the tax roll, when Equalized Values are first established, and when the increment is received
- [TID Termination Timeframes](#) – explains by termination year, when the TID number is removed from the tax roll, when no more increment is collected, when the filing of the forms and fees ends, and when the last Equalized Values are established
- [TID Extension Types](#) – explains the three types of extensions available: standard, technical college and affordable housing
- [Allocation Amendment Fact Sheet - TID](#) – explains the three types of allocations allowed

TID published reports and DOR subscription sign-up

- [Reports](#) – select category "Tax Incremental Finance"
- [Subscribe to E-filing News](#)

TIF program contact information

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