

Tax Incremental District (TID) Criteria Matrix

	Existing TIDs	Blighted or Rehabilitation/ Conservation TIDs		Industrial or Mixed-Use TIDs		Environmental Remediation (ER) TIDs	Town TIDs	Environmental Remediation (ER) TIDs
Creation resolution date	Before 10/1/95	10/1/95 – 9/30/04	After 9/30/04	10/1/95 – 9/30/04	After 9/30/04	After 11/29/17	After 9/30/04	10/15/97 – 11/29/17
Expenditure period	22 years (6)(am)1.			18 years (6)(am)1.	15 years (6)(am)1.	22 years (6)(am)1.	5 years (6)(b)1.	15 years (2)(b)
Maximum life before extensions	27 years (6)(a)2.	27 years (6)(a)4.	27 years (6)(a)8.	23 years (6)(a)4m.	20 years (6)(a)7.	27 years (6)(a)8.	16 years (6)(a)2.	23 years (1)(i)
Standard extension allowed	No	+4 years (7)(am)1.	+3 years (7)(am)3.	No	+3 years (7)(am)2., unless it is a donor	+3 years (7)(am)3.	No	No
\$1,000 DOR fee for each creation, territory, or redetermination amendment	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Creation, territory or redetermination application due to DOR	n/a	October 31	October 31	October 31	October 31	October 31	December 31	December 31
Termination notice to DOR	Email notice within 60 days of adopted termination resolution (8)(a)						Email notice within 10 days of termination resolution (10)(a)	Email notice within 10 days of termination resolution (12)(a)
Final accounting to DOR after termination	Electronically file (e-file) TID Final Accounting Report (Form PE-110) by final accounting submission date (8)(c)						February 15 of year after termination (10)(c)	Within 6 months after termination(10)(d)
Overlaps allowed	Yes (10)	Yes (10)	Yes (10)	Yes (10)	Yes (10)	Yes (10)	Yes (12)	No
Annexation restrictions	Just prior to creation or amendment	Just prior to creation or amendment	Yes (4)(gm)1.	Just prior to creation or amendment	Yes (4)(gm)1.	Yes (4)(gm)1.	Yes (17)	Yes (13)
Base value redetermination allowed	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	No	No
Limitation restrictions	12% – denial (4)(gm)4.c.					12% – one active ER TID may be excluded from 12% (20m)(d)1. – denial (4)(gm)4.c	5% & 7% (3)(h)5.d – Denial (5)(g)	None
Territory amendments allowed and notice to DOR	Up to four (4) times by subtracting or adding territory (or both at the same time) (4)(h)2. Email notice within 60 days of adopted amendment resolution (5)(cm)						Once during first 5 years with 2 additional years of expenditures (3)(j)2.	No
TID allocation amendments	See Allocation Fact Sheet							
TID extension types	See TID Extension Types						No	No
Statute reference	Secs. 66.1105 and 60.23						Sec. 60.85	Sec. 66.1106