

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
	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	
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	
Creation, territory or redetermination documents 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 or by April 15, whichever comes first (8)(a) and (b)						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 (unless overlapped TID is designated distressed)	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 per municipality 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 adopting 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	