

4.2 DOR Review

Prior to the Joint Review Board (JRB) issuing approval, a majority of the members of the JRB can request the Wisconsin Department of Revenue (DOR) review specific facts of documents provided to the JRB by the local legislative body. There are limited items subject to this review, and a strict timeline for making findings. The JRB members can use DOR's review to obtain an objective assessment of the facts and documents presented by municipal officials.

Review steps and timeline

After the municipal governing body (city council, village board or town board) adopts the creation resolution for a new Tax Incremental District (TID), it forwards the resolution to the JRB for consideration. Within 45 days of receiving the resolution, the JRB must approve or deny the TID creation. During its deliberations a majority of members can request a formal DOR Review under sec. [66.1105\(4m\)\(b\) 4.](#), Wis. Stats.

1. To begin the review process, the JRB must submit a Review Request to DOR. The JRB must submit the request **before** the deadline for JRB action (45 days after receipt of creation resolution). The request **must** be in writing and include the following information:
 - Municipality's name and TID number
 - List of JRB members, date of the meeting, and a record of the vote to request DOR review
 - Majority of the members must support the DOR Review Request
 - Copy of the documents for review
 - Specifically which item is believed to be incomplete or which fact is believed to be inaccurate
2. Because of the tight deadlines prescribed by law, the JRB must provide with the request, all documentation that has bearing on the proposal. This ensures DOR does not need to request additional documents to complete the review. The submission should include the document to be reviewed and any material that provides insight into the accuracy of the reviewed document.
3. Within 10 working days after receiving the request, DOR will investigate the issues raised in the request and will send the JRB a written response.
 - a. If DOR does not identify any inaccuracies during the review, DOR will send its response to the JRB. The JRB then has 10 days to submit its decision (approving or denying the TID) to the local governing body. The JRB must make a decision to approve or deny based on the same criteria as if no review was requested.

Note: DOR only reviews objective facts in planning documents or resolutions for inconsistencies or factual inaccuracies. DOR does **not** review economic assumptions, eligible project costs, non-project costs, forecasts, projections, development estimates or other non-factual items.

- b. If DOR finds that the proposal contains a factual inaccuracy or is otherwise not in compliance with the statutes, DOR will respond to the municipal governing body, not to the JRB. The letter will describe the inaccuracy and direct the municipality on how to proceed to correct the error. The JRB may request, but not require, the municipality to correct the errors and resubmit the proposal.
 - i. If the governing body decides to resubmit the proposal, it must do so within 10 days of receiving DOR's letter. The JRB must then act to approve or deny the TID within 10 days of receiving the resubmitted application.
 - ii. If the governing body decides **not** to resubmit the application, the TID will not be certified and the parcels will not generate any increment revenue. Any costs incurred in the creation of the TID to that point, will then become the responsibility of the municipality's taxpayers.