

Tax Incremental District (TID) Checklist

This checklist is a guide for creating or amending a TID. If you have comments or questions, email tif@wisconsin.gov or visit our [website](#).

| Email the required documents as attachments to: tif@wisconsin.gov <i>(Note: Do not send the Wisconsin Department of Revenue your checklist; it is for your use only)</i> | | Creations | | | Amendments | | | |
|---|---|------------------------------------|-------------------|--|--------------------|-----------------------|-------------------------------|-------------------------------|
| | | City/Village, Town (sec. 60.23) | Town (sec. 60.85) | Environmental Remediation (sec. 66.1105) | Territory Addition | Territory Subtraction | Project Plan or Allocation | Base Value Redetermination |
| Legal Documents – scan all documents together and use name: LegalDocs.pdf | | | | | | | | |
| <input type="checkbox"/> | City/Village Legal Requirements Form – (PE-605 , PE-605T , PE-605A , or PE-605B) | X | X | X | X | X | X | X |
| <input type="checkbox"/> | Proof you sent a public hearing notice to the overlying taxing jurisdictions before you published it – include copies of cover letters sent with the notice. <ul style="list-style-type: none"> • Must be sent by first-class mail to administrator of all local government entities, school districts and any special districts (ex: sewer, sanitary or lake rehabilitation district) with authority to levy taxes on TID property • Public notice must state: <ul style="list-style-type: none"> ○ Proposed project plan will be "provided upon request" ○ If applicable, "cash grants will be paid to property owners, lessees or developers as part of a development agreement" <ul style="list-style-type: none"> ▪ Cash grants are not eligible project costs for town TIDs (sec. 60.85(1)(h)2.d., Wis. Stats.) ○ For an amendment – the cost of the amendment ○ For an allocation amendment – the donor TID number and recipient TID number, and allocation amount | X | X | X | X | X | X | X |
| <input type="checkbox"/> | Proof of publication for Joint Review Board (JRB) meeting notices – publish one notice at least 5 days before each JRB meeting. Provide a copy of the affidavits verifying the newspaper publication date and readable copies of the meeting notices . Two JRB meetings required: <ul style="list-style-type: none"> • First meeting must be within 14 days after the public hearing notice – review the plan with JRB members • Second meeting must be after the municipal creation resolution – JRB must approve or deny the TID creation/amendment within 45 days after receiving the municipal resolution | X | | X | X | X | X | X |
| <input type="checkbox"/> | Copy of notice to property owners in the TID – send a notice at least 15 days before the public hearing. Provide a copy of the letter with hearing notice or recipient list with hearing notice. Include parcel numbers on the letters or recipient list. <ul style="list-style-type: none"> • TID created under sec. 66.1105, Wis. Stats. – if the TID is created as Blighted or in need of Rehabilitation/Conservation, send a notice to those property owners whose property was identified as such • TID created under sec. 60.85, Wis. Stats. (Towns) – send a copy of the notice to all property owners in the TID | X | X | | X | | | |
| <input type="checkbox"/> | Proof of publication for public hearing notice <ul style="list-style-type: none"> • Creation – publish two consecutive notices, one per week, with the second notice at least 7 days before the public hearing. Provide a copy of the affidavit verifying newspaper publication dates and readable copies of the actual public hearing notices. • Amendments – publish one notice at least 7 days before the public hearing. Provide a copy of the affidavit verifying the newspaper publication date and a readable copy of the actual public hearing notice. | X | X | X | X | X | X | X |
| <input type="checkbox"/> | Copy of Planning Commission Resolution or minutes approving TID creation/amendment | X | X | X | X | X | X | X |

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| Legal Documents – scan all documents together and use name: LegalDocs.pdf | | | | | | | | |
| <input type="checkbox"/> | Copy of Municipal Creation Resolution (approving TID boundary and project plan) – See the Resolution Checklist (PE-222) for all resolution requirements <ul style="list-style-type: none"> • Territory Amendments – must contain the same findings as the creation resolution • Municipal TIDs created or amended under sec. 66.1105, Wis. Stats. <ul style="list-style-type: none"> ○ Must wait 14 days after the public hearing to adopt the municipal resolution (creation only) ○ Resolutions to add territory must include a finding that the municipality does not exceed the 12% TID limit ○ Environmental Remediation (ER) TID designated as excluded from the 12% limit – include a statement in the resolution (only one ER TID can be designated as excluded) • Town TIDs created or amended under sec. 60.85, Wis. Stats. <ul style="list-style-type: none"> ○ Must wait at least 30 days after the public hearing to adopt the creation resolution ○ Resolutions that create or amend district boundaries must include one of these findings: <ul style="list-style-type: none"> ▪ Equalized Value (of the district's taxable property and all existing districts) – does not exceed 7% of the total Equalized Value of the town's taxable property ▪ Equalized Value (of the district's taxable property) plus the value increment of all existing districts – does not exceed 5% of the total Equalized Value of the town's taxable property | X | X | X | X | X | X | X |
| <input type="checkbox"/> | Copy of JRB Resolution – must confirm the proposal meets three criteria (sec. 66.1105(4m)(c) , Wis. Stats.): <ol style="list-style-type: none"> 1. Development would not occur without the TID creation or amendment 2. Economic benefits are sufficient to compensate for the cost 3. Benefits outweigh the anticipated tax increments to be paid by property owners in the district <ul style="list-style-type: none"> • TIDs created under sec. 60.23(32) or 66.1105, Wis. Stats. – JRB approval must occur within 45 days after receiving the municipal resolution • Town TIDs created under sec. 60.85, Wis. Stats. – JRB approval must occur 10-45 days after receiving the municipal resolution • JRB must submit its decision to the municipality within 7 days after adopting the JRB resolution • For Base Value Redeterminations – resolution must confirm a 10% decline for 2 consecutive years • DOR email notification – within 60 days of approval | X | X | X | X | X | X | X |
| <input type="checkbox"/> | Retail percentage – in the municipal resolution or project plan, include the estimated percentage of territory in the TID that will be devoted to retail business or confirm the percentage is below 35% (sec. 66.1105(5)(b) , Wis. Stats.) | X | | X | X | | X | |

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| Boundary and Map – scan the parcel map and legal description and use name: Bounds-Map.pdf | | | | | | | | |
| <input type="checkbox"/> | Boundary Description of the TID – provide the district boundary legal description as adopted in the creation or territory amendment resolution. <ul style="list-style-type: none"> It must be a "metes and bounds" type description describing the district's outer boundary. It must include more than a list of lots and blocks or legal descriptions of individual parcels. If wetlands exist within the TID boundary – include a statement that wetlands are excluded at the end of the description For a territory amendment – provide the full outer TID boundary description, updated with the added parcels and without the subtracted parcels | X | X | X | X | X | | |
| <input type="checkbox"/> | Map of the TID with outer boundaries clearly marked and parcels numbered – submit a TID map with all parcel numbers. It must clearly show boundaries, identify streets, and be large enough to read parcel numbers and parcel boundaries. <ul style="list-style-type: none"> Use the same parcel numbers on the map as on the Base Value Workbook. If parcel numbers are too large for the area on the map, use a numbering system to designate the parcels. Label any areas that do not have a parcel number (streets, railroad tracks, alleys, rights-of-way, wetlands or bodies of water) County real property lister may be able to assist with the mapping For amendments – the map must show where parcels are added or subtracted from the original TID For any overlapping TIDs – include a map showing the parcels being overlapped and the overlapped TID boundaries When approving projects within a half-mile radius of the TID, include a map of this area | X | X | X | X | X | | |
| <input type="checkbox"/> | County Real Property Lister notification – notify the county real property lister of a TID creation or amendment. Include a list of parcels, map and legal description with the notification. | X | X | X | X | X | | |
| Project Plan – save the project plan and use name: ProjectPlan.pdf | | | | | | | | |
| <input type="checkbox"/> | Copy of the Project Plan – must contain the items found in the Guidelines for Project Plans (PE-215). <ul style="list-style-type: none"> For amendments – if some of the items did not change from the original plan, indicate this in the updated project plan For Base Value Redeterminations – update the project plan to show: <ul style="list-style-type: none"> Value is at least 10% below the base value for 2 consecutive years – include the TID Base Redetermination Worksheet Financial analysis Statement on expenditure option selected (sec. 66.1105(5)(i), (3, 4 or 5), Wis. Stats.) For ER TIDs – indicate the expenditure option selected (sec. 66.1105(20m)(b)2, (a or b), Wis. Stats.) For Town TIDs – created under sec. 60.23(32), Wis. Stats., include statements addressing: <ul style="list-style-type: none"> Population for prior year (must be at least 3,500) Equalized value for prior year (must be at least \$500 million) Sewer service that serves or will serve the TID Expenditure option selected (sec. 60.23(32)(f)2, (a, b, or c), Wis. Stats.) | X | X | X | X | X | X | X |
| <input type="checkbox"/> | DNR Certification – provide a dated copy of DNR's certification and a copy of the site investigation report | | | X | | | | |

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| Equalized Value Excel Forms – save the Excel Workbook and use name: Value Forms.xls | | | | | | | |
| <input type="checkbox"/> | Creation or Territory Addition Amendment – use the Base Value Workbook <ul style="list-style-type: none"> • Enter information in the Excel workbook and email to DOR when complete. Follow the instructions in the workbook. The workbook has tabs for each form listed below: <ul style="list-style-type: none"> ○ PE-606 – Equalized Value Determination Request ○ PE-608 – TID Local Real Property ○ PE-601A – TID Local Personal Property ○ PE-619 – TID Municipal-Owned Real Property ○ PE-608M – TID Manufacturing Real Property ○ PE-608MP – TID Manufacturing Personal Property ○ PE-615A – TID Assessment Summary ○ Assessor Declaration – assessor must complete ○ If the TID does not have property for a specific form, enter "None" on the form • For a territory addition amendment – only include information for the added parcels | X | X | X | X | | |
| <input type="checkbox"/> | Subtraction Territory Amendment – use the Territory Subtraction Workbook <ul style="list-style-type: none"> • Enter information in the Excel workbook and email to DOR when complete. Follow the instructions in the workbook. The workbook has tabs for each form listed below: <ul style="list-style-type: none"> ○ PE-606 – Equalized Value Determination Request ○ Parcel – Property - Base Values ○ Parcel – Property - Current Values ○ Assessor Declaration – assessor must complete • For a territory subtraction amendment – only include information for the subtracted property | | | | X | | |
| <input type="checkbox"/> | Special Circumstances <ul style="list-style-type: none"> • Annexation – report annexed parcels and/or personal property using a separate Base Value Workbook <ul style="list-style-type: none"> ○ The town clerk and town assessor must complete the workbook ○ Use the value of the property in the town as of Jan. 1 of the year the TID was created or amended ○ If the TID has no property for a specific form, enter "None" on the form • Multiple County TIDs – when TID parcels are located in more than one county: <ul style="list-style-type: none"> ○ Provide a Base Value Workbook for each county ○ If the TID has no property for a specific form, enter "None" on the form | X | X | X | X | | |
| <input type="checkbox"/> | Assessor Input – DOR recommends involving both the municipal and manufacturing assessors when developing the TID to confirm the assessed values | X | X | X | X | X | |
| <input type="checkbox"/> | Copies of Appraisals – if a TID is created at the same time as an amendment to subtract territory from an existing TID without stating in the resolution that the TID meets the 12% limit under sec. 66.1105(17) , Wis. Stats., the municipality must provide DOR with two appraisals from a certified appraiser, under sec. 458.01(7) , Wis. Stats. <ul style="list-style-type: none"> • Appraisals must contain the current fair market value of the taxable property – for the new district and the territory being subtracted from the existing district, excluding any overlapped property • Both appraisals must show – the value of the taxable property subtracted from an existing district equals or exceeds the amount necessary to meet the 12% limit when the new district is created | X | | X | X | | |

Tax Incremental District (TID) Checklist

| TIF Fees | | | | Creations | | | Amendments | | | | |
|--|--|------------|--|---|-------------------|--|--------------------|-----------------------|-------------------------------|-------------------------------|----------|
| | | | | City/Village, Town (sec. 60.23) | Town (sec. 60.85) | Environmental Remediation (sec. 66.1105) | Territory Addition | Territory Subtraction | Project Plan or Allocation | Base Value Redetermination | |
| <input type="checkbox"/> | Tax Incremental Financing Remittance Fee – pay all fees electronically through My Tax Account | | | | | | | | | | |
| | Type | Fee | Type | Fee | | | | | | | |
| | New TID (creation) | \$1,000 | Simultaneous Creation and Subtraction | \$2,000 | X | X | X | X | X | | X |
| | Territory Amendment (add or subtract) | \$1,000 | Project Plan Amendment | \$0 | | | | | | | |
| | Territory Amendment (add and subtract) | \$2,000 | Allocation Amendment | \$0 | | | | | | | |
| | Base Value Redetermination Amendment | \$1,000 | Administrative fee (per active TID per year) | \$150 | | | | | | | |
| TIF Timeframes | | | | Municipal Resolution Adopted | | | | | | | |
| 2022 TID Documents | | | | | | | | | | | |
| <ul style="list-style-type: none"> Due by October 31, 2022 – Municipal Creation (including towns under secs. 66.1105 and 60.23(32), Wis. Stats.), Territory Amendment, or Base Value Redetermination | | | | October 1, 2021 - September 30, 2022 | | | | | | | |
| <ul style="list-style-type: none"> Due by December 31, 2022 – Town Creation (under sec. 60.85, Wis. Stats.) | | | | October 1, 2021 - September 30, 2022 | | | | | | | |
| <ul style="list-style-type: none"> Due by December 31, 2022 – Project Plan Amendment or Allocation Amendment | | | | January 1, 2022 - December 31, 2022 | | | | | | | |
| 2023 TID Documents | | | | | | | | | | | |
| <ul style="list-style-type: none"> Due by October 31, 2023 – Municipal Creation (including towns under secs. 66.1105 and 60.23(32), Wis. Stats.), Territory Amendment, or Base Value Redetermination | | | | October 1, 2022 - September 30, 2023 | | | | | | | |
| <ul style="list-style-type: none"> Due by December 31, 2023 – Town Creation (under sec. 60.85, Wis. Stats.) | | | | October 1, 2022 - September 30, 2023 | | | | | | | |
| <ul style="list-style-type: none"> Due by December 31, 2023 – Project Plan Amendment or Allocation Amendment | | | | January 1, 2023 - December 31, 2023 | | | | | | | |
| 2024 TID Documents | | | | | | | | | | | |
| <ul style="list-style-type: none"> Due by October 31, 2024 – Municipal Creation (including towns under secs. 66.1105 and 60.23(32), Wis. Stats.), Territory Amendment, or Base Value Redetermination | | | | October 1, 2023 - September 30, 2024 | | | | | | | |
| <ul style="list-style-type: none"> Due by December 31, 2024 – Town Creation (under sec. 60.85, Wis. Stats.) | | | | October 1, 2023 - September 30, 2024 | | | | | | | |
| <ul style="list-style-type: none"> Due by December 31, 2024 – Project Plan Amendment or Allocation Amendment | | | | January 1, 2024 - December 31, 2024 | | | | | | | |