

# 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](mailto:tif@wisconsin.gov) or visit our [website](#).

<b>Email the required documents as attachments to: <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a></b> <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
<input type="checkbox"/>	<b>City/Village Legal Requirements Form</b> – ( <a href="#">PE-605</a> , <a href="#">PE-605T</a> , <a href="#">PE-605A</a> , or <a href="#">PE-605B</a> )	X	X	X	X	X	X	X
<input type="checkbox"/>	<b>Proof you sent a <a href="#">public hearing notice</a> to the overlying taxing jurisdictions before you published it</b> – include copies of cover letters sent with the notice. <ul style="list-style-type: none"> <li>Before January 1, 2025, for municipal TIDs or for town TIDs created under sec. 60.85, Wis. Stats – send 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</li> <li>On/after January 1, 2025, for municipal TIDs – send by mail or email 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</li> <li>Public notice must state:               <ul style="list-style-type: none"> <li>Proposed project plan will be "provided upon request"</li> <li>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"> <li>Cash grants are not eligible project costs for town TIDs (sec. <a href="#">60.85(1)(h)2.d.</a>, Wis. Stats.)</li> </ul> </li> <li>For an amendment – the amendment type and cost of the amendment</li> <li>For an allocation amendment – the donor TID number and recipient TID number, and allocation amount</li> </ul> </li> </ul>	X	X	X	X	X	X	X
<input type="checkbox"/>	<b>Proof of publication for Joint Review Board (JRB) meeting notices</b> – publish one notice at least <b>5 days</b> before each JRB meeting. Provide the affidavits verifying the newspaper publication date and legible copies of the <a href="#">meeting notices</a> . <b>Two JRB meetings required:</b> <ul style="list-style-type: none"> <li>First meeting must be held within 14 days of publishing the public hearing notice – review the plan with JRB members</li> <li>Second meeting must be held after the municipal resolution – JRB must approve or deny the TID creation/amendment</li> </ul>	X		X	X	X	X	X
<input type="checkbox"/>	<b>Notice to property owners in the TID</b> – send a notice at least <b>15 days</b> before the public hearing. Provide 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"> <li><b>TID created under sec. <a href="#">66.1105</a>, Wis. Stats.</b> – if the TID is created as Blighted or in need of Rehabilitation/Conservation, send a notice to owners whose property was identified as such</li> <li><b>TID created under sec. <a href="#">60.85</a>, Wis. Stats. (Towns)</b> – send a copy of the notice to <b>all</b> property owners in the TID</li> </ul>	X	X		X			
<input type="checkbox"/>	<b>Proof of publication for public hearing notice</b> <ul style="list-style-type: none"> <li><b>Creation</b> – publish two consecutive notices, one per week, with the second notice at least <b>7 days</b> before the public hearing. Provide the affidavit verifying the newspaper publication dates and legible copies of the actual <a href="#">public hearing notices</a>.</li> <li><b>Amendments</b> – publish one notice at least <b>7 days</b> before the public hearing. Provide the affidavit verifying the newspaper publication date and a legible copy of the actual <a href="#">public hearing notice</a>.</li> </ul>	X	X	X	X	X	X	X
<input type="checkbox"/>	<b>Planning Commission Resolution or minutes approving TID creation/amendment</b> – provide the resolution if one was adopted	X	X	X	X	X	X	X

# Tax Incremental District (TID) Checklist

Email the required documents as attachments to: <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a> (Note: Do not send the Wisconsin Department of Revenue your checklist; it is for your use only)		Creations			Amendments			
Legal Documents – scan all documents together and use name: LegalDocs.pdf		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"/>	<b>Municipal Resolution (approving TID boundary and project plan)</b> – See the <a href="#">Resolution Checklist</a> (PE-222) for all resolution requirements <ul style="list-style-type: none"> <li><b>Territory Amendments</b> – must contain the same findings as the creation resolution</li> <li><b>Municipal TIDs created or amended under sec. 66.1105, Wis. Stats.</b> <ul style="list-style-type: none"> <li>Must wait <b>14 days</b> after the public hearing to adopt the municipal resolution (creation only)</li> <li>Resolutions that create or add territory must include a statement that the municipality does not exceed the 12% TID limit</li> <li>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)</li> </ul> </li> <li><b>Town TIDs created or amended under sec. 60.85, Wis. Stats.</b> <ul style="list-style-type: none"> <li>Must wait at least <b>30 days</b> after the public hearing to adopt the creation resolution</li> <li><b>Resolutions that create or amend district boundaries must include one of these findings:</b> <ul style="list-style-type: none"> <li>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</li> <li>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</li> </ul> </li> </ul> </li> </ul>	X	X	X	X	X	X	X
<input type="checkbox"/>	<b>JRB Resolution must:</b> <ul style="list-style-type: none"> <li>Confirm the proposal meets <b>three criteria</b> (secs. <a href="#">66.1105(4m)(c)</a>, and <a href="#">60.85(4)(c)</a>, Wis. Stats.):               <ol style="list-style-type: none"> <li>Development would not occur without the TID creation or amendment</li> <li>Economic benefits are sufficient to compensate for the cost</li> <li>Benefits outweigh the anticipated tax increments to be paid by property owners in the district</li> </ol> </li> <li>State the year the JRB expects the TID to terminate (sec. <a href="#">66.1105(4m)(b)2m.</a>, Wis. Stats.) if TID's base year is 2025 or later</li> <li>Be adopted within:               <ul style="list-style-type: none"> <li><b>45 days</b> after receiving the municipal resolution – for TIDs created under sec. <a href="#">60.23(32)</a> or <a href="#">66.1105</a>, Wis. Stats.</li> <li><b>10-45 days</b> after receiving the municipal resolution – for Town TIDs created under sec. <a href="#">60.85</a>, Wis. Stats. or Environmental remediation TIDs created under sec. <a href="#">66.1106</a>, Wis. Stats.</li> </ul> </li> <li>Be submitted to the municipality within <b>7 days</b> after the JRB adopts a resolution</li> </ul> <b>Municipality must notify DOR by email</b> – within <b>60 days</b> of JRB's approval	X	X	X	X	X	X	X
<input type="checkbox"/>	<b>Retail percentage</b> – 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. <a href="#">66.1105(5)(b)</a> , Wis. Stats.)	X		X	X		X	

# Tax Incremental District (TID) Checklist

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

# Tax Incremental District (TID) Checklist

Email the required documents as attachments to: <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a> (Note: Do not send the Wisconsin Department of Revenue your checklist; it is for your use only)		Creations			Amendments			
Equalized Value Excel Forms – save the Excel Workbook and use name: ValueForms.xls		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"/>	<b>Creation or Territory Addition Amendment</b> – use the <a href="#">Base Value Workbook</a> <ul style="list-style-type: none"> <li>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"> <li>PE-606 – Equalized Value Determination Request</li> <li>PE-608 – TID Local Real Property</li> <li>PE-608M – TID Manufacturing Real Property</li> <li>PE-619 – TID Municipal-Owned Real Property</li> <li>PE-615A – TID Assessment Summary</li> <li>Assessor Declaration – assessor must complete</li> <li>If the TID does not have property for a specific form, enter "None" on the form</li> </ul> </li> <li>For a territory addition amendment – only include information for the added parcels</li> </ul>	X	X	X	X			
<input type="checkbox"/>	<b>Subtraction Territory Amendment</b> – use the <a href="#">Territory Subtraction Workbook</a> <ul style="list-style-type: none"> <li>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"> <li>PE-606 – Equalized Value Determination Request</li> <li>Property – Base Values</li> <li>Property – Current Values</li> <li>Assessor Declaration – assessor must complete</li> </ul> </li> <li>For a territory subtraction amendment – only include information for the subtracted property</li> </ul>				X			
<input type="checkbox"/>	<b>Special Circumstances</b> <ul style="list-style-type: none"> <li><b>Annexation</b> – report annexed parcels using a separate <a href="#">Base Value Workbook</a> <ul style="list-style-type: none"> <li>The town clerk and town assessor must complete the workbook</li> <li>Use the value of the property in the town as of January 1 of the year the TID was created or amended</li> <li>If the TID has no property for a specific form, enter "None" on the form</li> </ul> </li> <li><b>Multiple County TIDs</b> – when TID parcels are located in more than one county: <ul style="list-style-type: none"> <li>Provide a <a href="#">Base Value Workbook</a> for each county</li> <li>If the TID has no property for a specific form, enter "None" on the form</li> </ul> </li> </ul>	X	X	X	X			
<input type="checkbox"/>	<b>Assessor Input</b> – DOR recommends involving both the municipal and manufacturing assessors when planning the TID to confirm the assessed values	X	X	X	X	X		
<input type="checkbox"/>	<b>Copies of Appraisals</b> – 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. <a href="#">66.1105(17)</a> , Wis. Stats., the municipality must provide DOR with two appraisals from a certified appraiser, as defined in sec. <a href="#">458.01(7)</a> , Wis. Stats. <ul style="list-style-type: none"> <li><b>Appraisals must contain the current fair market value of the taxable property</b> – for the new district and the territory being subtracted from the existing district, excluding any overlapped property</li> <li><b>Both appraisals must show</b> – 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</li> </ul>	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"/>	<b>Tax Incremental Financing Remittance Fee</b> – pay all fees electronically through <a href="#">My Tax Account</a>				X	X	X	X	X		X
	<b>Type</b>	<b>Fee</b>	<b>Type</b>	<b>Fee</b>							
	New TID (creation)	\$1,000	Simultaneous Creation and Subtraction	\$2,000							
	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
<b>2024 TID Documents</b>	
• <b>Due by October 31, 2024</b> – Municipal Creation (under sec. <a href="#">66.1105</a> , Wis. Stats. and towns under <a href="#">60.23(32)</a> , Wis. Stats.), Territory Amendment, or Base Value Redetermination	<b>October 1, 2023 - September 30, 2024</b>
• <b>Due by December 31, 2024</b> – Town Creation (under sec. <a href="#">60.85</a> , Wis. Stats.)	<b>October 1, 2023 - September 30, 2024</b>
• <b>Due by December 31, 2024</b> – Project Plan Amendment or Allocation Amendment	<b>January 1, 2024 - December 31, 2024</b>
<b>2025 TID Documents</b>	
• <b>Due by October 31, 2025</b> – Municipal Creation (under sec. <a href="#">66.1105</a> , Wis. Stats. and towns under <a href="#">60.23(32)</a> , Wis. Stats.), Territory Amendment, or Base Value Redetermination	<b>October 1, 2024 - September 30, 2025</b>
• <b>Due by December 31, 2025</b> – Town Creation (under sec. <a href="#">60.85</a> , Wis. Stats.)	<b>October 1, 2024 - September 30, 2025</b>
• <b>Due by December 31, 2025</b> – Project Plan Amendment or Allocation Amendment	<b>January 1, 2025 - December 31, 2025</b>
<b>2026 TID Documents</b>	
• <b>Due by October 31, 2026</b> – Municipal Creation (under sec. <a href="#">66.1105</a> , Wis. Stats. and towns under <a href="#">60.23(32)</a> , Wis. Stats., Territory Amendment, or Base Value Redetermination	<b>October 1, 2025 - September 30, 2026</b>
• <b>Due by December 31, 2026</b> – Town Creation (under sec. <a href="#">60.85</a> , Wis. Stats.)	<b>October 1, 2025 - September 30, 2026</b>
• <b>Due by December 31, 2026</b> – Project Plan Amendment or Allocation Amendment	<b>January 1, 2026 - December 31, 2026</b>