

Tax Incremental District (TID) Checklist

Email the required documents as attachments to: tif@wisconsin.gov (Note: Do not send the Wisconsin Department of Revenue your checklist; it is for your use only)		Creations			Amendments			
		City/Village and 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, or PE-605A)	X	X	X	X	X	X	X
<input type="checkbox"/>	Proof you sent a public hearing notice to the other taxing entities before you published it – include copies of cover letters sent with the notices <ul style="list-style-type: none"> • Must be sent by first class mail to administrator of all local government entities and school districts with authority to levy taxes on TID property • Public notice must be published <u>twice for creations</u> and <u>once for amendments</u> • 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" ○ For an allocation amendment, the donor TID # and recipient TID # • Cash grants are not eligible project costs for town TIDs (sec. 60.85(1)(h)2.d., Wis. Stats.) 	X	X	X	X	X	X	X
<input type="checkbox"/>	Proof of publication for Joint Review Board (JRB) meeting notice – publish one notice at least 5 days before any JRB meeting. The first meeting must be within 14 days after the public hearing notice. Provide a copy of affidavit verifying newspaper publication date and a copy of the meeting notice .	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 number on letter 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"/>	<p>Copy of Municipal Creation Resolution (approving TID boundary and project plan) – must wait 14 days after the public hearing to adopt the resolution (creation only). See the Resolution Checklist (PE-222) for all resolution requirements.</p> <ul style="list-style-type: none"> • Territory Amendments – must contain the same findings as the creation resolution • Municipal TIDs under sec. 66.1105, Wis. Stats. <ul style="list-style-type: none"> ○ Resolutions to add territory must include findings showing the municipality does not exceed the 12 percent TID limit ○ Environmental Remediation (ER) TID designated as excluded from the 12 percent limit – include a statement in the resolution (only one ER TID can be designated as excluded) • Town TIDs 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 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 percent 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 percent of the total Equalized Value of the town's taxable property 	X	X	X	X	X	X
<input type="checkbox"/>	<p>Copy of JRB Resolution – must confirm the proposal meets three criteria (sec. 66.1105(4m)(c), Wis. Stats.):</p> <ol style="list-style-type: none"> 1. Development reviewed by the JRB 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 no later than 7 days after adopting the JRB resolution • For Base Value Redeterminations – resolution confirms a 10 percent decline for 2 consecutive years • DOR email notification – within 60 days of approval 	X	X	X	X	X	X
<input type="checkbox"/>	<p>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 percent (sec. 66.1105(5)(b), Wis. Stats.)</p>	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 description as adopted in the creation or territory amendment resolution. It must be a "metes and bounds" type description describing the district's outer boundaries. It must include more than a list of lots and blocks. 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. DOR can print 11 in. x 17 inch copies of PDF files; if the map displays best on a larger scale, provide two hard copies. <ul style="list-style-type: none"> • Use the same numbers on the map as on the TID parcel list. If parcel numbers are too large for the area on the map, use a numbering system to designate the parcel. • Label any areas that do not have a parcel number (streets, 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 how the new area is 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 costs 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"/>	Project Plan – provide a copy of the project plan. It 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 report, indicate this in the new project plan • For Base Value Redeterminations – develop a new project plan showing: <ul style="list-style-type: none"> ○ Value is at least 10 percent below the base value for 2 consecutive years – use the TID Base Redetermination Worksheet ○ Financial analysis ○ Statement on expenditure option selected (sec. 66.1105(5)(i), Wis. Stats. (3, 4 or 5)) • For ER TIDs – indicate the expenditure option selected (sec. 66.1105(20m)(b)2, Wis. Stats. (a or b)) • 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 \$500,000,000) ○ Sewer service that serves or will serve the TID ○ Expenditure option selected (sec. 60.23(32)(f)2., Wis. Stats (a, b, or c)) 	X	X	X	X	X	X	
<input type="checkbox"/>	DNR Certification – provide a dated copy of the certified site investigation report from the DNR			X				

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Equalized Value Excel Forms – save the Excel Workbook and use name: Forms.pdf							
<input type="checkbox"/>	Creation or Territory Addition Amendment – use the Base Value Workbook (Excel) <ul style="list-style-type: none"> • Enter information in the Excel workbook and save as a PDF 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 Parcel List - Locally Assessable Property ○ PE-601A – TID - Local Personal Property ○ PE-619 – TID Parcel List - Municipal-Owned Property ○ PE-608M – TID Parcel List - Manufacturing Real Property ○ PE-608MP – TID - Manufacturing Personal Property ○ PE-615A – TID Assessment Summary. Only include information for the locally assessed parcels added to the TID. Do not include municipal-owned or manufacturing parcels. ○ Clerk Signature – clerk must complete and sign (print hard copy, sign, and scan) ○ Assessor Signature – assessor must complete and sign (print hard copy, sign, and scan) ○ 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"> • Use the Excel workbook and keep the Subtraction Parcel List in the Excel format. 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 ○ Subtraction Parcel List – (email to DOR as an Excel file) ○ Clerk Signature – clerk must complete and sign (print hard copy, sign, and scan) ○ Assessor Signature – assessor must complete and sign (print hard copy, sign, and scan) • For a territory subtraction amendment, only include information for the subtracted parcels 				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"> ○ Use the value of the parcels as they existed in the town as of January 1 of the year the TID was created or amended ○ Signature pages – both the town clerk and town assessor must complete and sign the forms ○ 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"> ○ Submit 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	X	
<input type="checkbox"/>	Assessor Input – DOR recommends involving both the local and manufacturing assessors when developing the TID to confirm the assessed values	X	X	X	X	X	

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<input type="checkbox"/>	<p>Copies of Appraisals – if a TID is created at the same time as an amendment to subtract territory from an existing district without adopting a resolution containing the 12 percent limit under sec. 66.1105(17), Wis. Stats., the municipality must provide DOR with two appraisals from certified appraisers, under sec. 458.01(7), Wis. Stats.</p> <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 • 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 percent limit when the new district is created 	X		X		X			
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TIF Fees				Creations			Amendments																							
				City/Village and 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"/>	<p>Tax Incremental Financing Remittance Fee – pay all fees electronically through My Tax Account</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 30%;">Type</th> <th style="width: 15%;">Fee</th> <th style="width: 30%;">Type</th> <th style="width: 15%;">Fee</th> </tr> </thead> <tbody> <tr> <td>New TID (creation)</td> <td style="text-align: center;">\$1,000</td> <td>Project Plan Amendment</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td>Territory Amendment (add or subtract)</td> <td style="text-align: center;">\$1,000</td> <td>Allocation Amendment</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td>Territory Amendment (add and subtract)</td> <td style="text-align: center;">\$2,000</td> <td>Administrative fee (per active TID per year)</td> <td style="text-align: center;">\$150</td> </tr> <tr> <td>Base Value Redetermination Amendment</td> <td style="text-align: center;">\$1,000</td> <td></td> <td></td> </tr> </tbody> </table>			Type	Fee	Type	Fee	New TID (creation)	\$1,000	Project Plan Amendment	\$0	Territory Amendment (add or subtract)	\$1,000	Allocation Amendment	\$0	Territory Amendment (add and subtract)	\$2,000	Administrative fee (per active TID per year)	\$150	Base Value Redetermination Amendment	\$1,000			X	X	X	X	X	X	X
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TIF Timeframes	Municipal Resolution Adopted
2019 TID Documents	
• Due on or before October 31, 2019 – Municipal Creation (including towns under secs. 66.1105 and 60.23(32) , Wis. Stats.), Territory Amendment, or Base Value Redetermination	October 1, 2018 - September 30, 2019
• Due on or before December 31, 2019 – Town Creation (under sec. 60.85, Wis. Stats.)	October 1, 2018 - September 30, 2019
• Due on or before December 31, 2019 – Project Plan Amendment or Allocation Amendment	January 1, 2019 - December 31, 2019
2020 TID Documents	
• Due on or before October 31, 2020 – Municipal Creation (including towns under secs. 66.1105 and 60.23(32) , Wis. Stats.), Territory Amendment, or Base Value Redetermination	October 1, 2019 - September 30, 2020
• Due on or before December 31, 2020 – Town Creation (under sec. 60.85, Wis. Stats.)	October 1, 2019 - September 30, 2020
• Due on or before December 31, 2020 – Project Plan Amendment or Allocation Amendment	January 1, 2020 - December 31, 2020