

Tax Incremental District (TID) – Resolution Checklist

(sec. 66.1105, sec. 60.23 and sec. 60.85, Wis. Stats.)

This checklist lists the resolution requirements when creating or amending a TID. If you have questions, visit our website, or contact us at tif@wisconsin.gov.

Planning Commission Resolution Requirements		Creations		Amendments			
		City/Village (66.1105) or Town (60.23)	Town (60.85)	Territory	Project Plan	Allocation	Base Value Redetermination
<input type="checkbox"/>	Indicate the proposed or amended TID name/number	X	X	X	X	X	X
<input type="checkbox"/>	Recommend TID boundaries: <ul style="list-style-type: none"> Only include whole parcels Must be contiguous – not connected only by railroad rights-of-way, rivers or highways Review additional definitions and legal requirements under state law (secs. 66.1105(2)(k) and 66.1105(4)(gm)1. or secs. 60.85(1)(n) and 60.85(3)(h)1., Wis. Stats.) 	X	X	X			
	or, Indicate boundaries are not changing				X	X	X
<input type="checkbox"/>	Approve the proposed project plan	X	X	X	X	X	X
Municipal Resolution Requirements		Creations		Amendments			
		City/Village (66.1105) or Town (60.23)	Town (60.85)	Territory	Project plan	Allocation	Base Value Redetermination
<input type="checkbox"/>	Designate final TID boundaries: <ul style="list-style-type: none"> Only include whole parcels Must be contiguous – not connected only by railroad rights-of-way, rivers or highways Review additional definitions and legal requirements under state law (secs. 66.1105(2)(k) and 66.1105(4)(gm)1. or secs. 60.85(1)(n) and 60.85(3)(h)1., Wis. Stats.) 	X	X	X			
	or, Indicate boundaries are not changing				X	X	X
<input type="checkbox"/>	Adopt the project plan – include a statement approving and adopting the TID's project plan	X	X	X	X	X	X
<input type="checkbox"/>	Name the TID – assign a name to the district for identification purposes. Name the first district created, " <i>Tax Incremental District Number One, City/Town of _____ in _____ County</i> " Assign each following district the next consecutive number.	X	X				
	or, Indicate the TID number being amended			X	X	X	X

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Municipal Resolution Requirements (cont.)		Creations		Amendments			
		City/Village (66.1105) or Town (60.23)	Town (60.85)	Territory	Project plan	Allocation	Base Value Redetermination
<input type="checkbox"/>	<p>Confirm either:</p> <ul style="list-style-type: none"> • Equalized Value of the district's taxable property plus the value increment of all existing districts does not exceed 12 percent of the municipality's total Equalized Value of taxable property • This Environmental Remediation (ER) TID is designated as excluded from the 12 percent limit (only applies if there is no other ER TID created under sec. 66.1105, Wis. Stats., designated as excluded from the 12 percent limit) 	X		X			
<input type="checkbox"/>	<p>For any annexed parcels, confirm one of the following:</p> <ul style="list-style-type: none"> • Three years have elapsed since the territory was annexed (for any parcels not within the municipality's boundaries on January 1, 2004) • Municipality has a cooperative plan boundary agreement with the town (under sec. 66.0307, or 66.0301(6), Wis. Stats.) • Municipality pledges to pay the town an amount equal to the property taxes the town levied on the territory for each of the next five years 	X		X			
<input type="checkbox"/>	<p>Indicate that <u>at least 50 percent (by area)</u> of the real property within the district meets <u>one or more</u> of the following criteria. The real property is:</p> <ul style="list-style-type: none"> • A "blighted area" (sec. 66.1105(2)(ae)1., Wis. Stats.) • In need of "rehabilitation or conservation work" (sec. 66.1337(2m)(a), Wis. Stats.) • Suitable for "industrial sites" and has been zoned for industrial use (sec. 66.1101, Wis. Stats.) • Suitable for "mixed-use development" (sec. 66.1105(2)(cm), Wis. Stats.) • Certified as containing significant environmental pollution through Wisconsin Department of Natural Resources' approved site investigation report (sec. 66.1105(20m)(c), Wis. Stats.) 	X		X			
<input type="checkbox"/>	Confirm improvement of the area "is likely to significantly enhance" all the other real property's value	X	X	X	X	X	X
<input type="checkbox"/>	<p>Declare TID type as one of the following:</p> <ul style="list-style-type: none"> • Blighted area district • Rehabilitation or conservation district • Industrial district • Mixed-use district • Environmental remediation district 	X					
	or, Indicate the TID type and <u>confirm the type remains the same</u>			X			

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<input type="checkbox"/>	<p>If declared an Industrial TID, for the real property within the district found suitable for industrial sites, confirm the property:</p> <ul style="list-style-type: none"> • Is zoned for industrial use • Will remain zoned for industrial use for the life of the TID 	X		X			
<input type="checkbox"/>	<p>Establish creation date – <i>"The Common Council of the City/Village/Town of (name of municipality) hereby creates a tax increment district which is effective January 1, (creation year)."</i></p> <p>The creation year is determined by the municipal resolution date. See the Creation Timeframes table for more information. The month and day is always January 1. An assessor uses this date for parcel values in a newly created TID.</p>	X	X				
	<p>or, Establish amendment date – <i>"The Common Council of the City/Village/Town of (name of municipality) hereby amends tax increment district number ___ effective January 1, (amendment year)."</i></p> <p>The amendment year is determined by the municipal resolution date. The month and day is always January 1. An assessor uses this date for parcel values when adding parcels to an existing TID.</p>			X			X
<input type="checkbox"/>	<p>Confirm the project costs relate directly to:</p> <ul style="list-style-type: none"> • Eliminating blight • Rehabilitating or conserving the area • Promoting industrial development • Promoting mixed-use development • Remediating the environment <p>This declaration must be consistent with the purpose and TID type. If not exclusively one of the above reasons, base the declaration on the predominant classification.</p>	X		X	X		
<input type="checkbox"/>	<p>Indicate the project plan is feasible and in conformity with the municipality's master plan</p>	X	X	X	X	X	X
<input type="checkbox"/>	<p>Percentage of territory within the TID devoted to retail business at the end of the expenditure period – State either:</p> <ul style="list-style-type: none"> • Estimated percentage • Percentage is under 35 percent 	X		X	X	X	X
<input type="checkbox"/>	<p>Indicate at least 75 percent (by area) of the real property within the district will be used for a single project type listed under state law (sec. 60.85, Wis. Stats.) (agricultural, forestry, manufacturing, tourism)</p>		X				
<input type="checkbox"/>	<p>State the district's project costs are limited to those specified under sec. 60.85(2)(b), Wis. Stats., and relate directly to promoting agriculture, forestry, manufacturing, or tourism development</p>		X				

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<input type="checkbox"/>	<p>State <u>either</u> – the Equalized Value of the taxable property of the district plus:</p> <ul style="list-style-type: none"> All existing districts does not exceed 7 percent of the town's total Equalized Value of taxable property The value increment of all existing districts in the town does not exceed 5 percent of the town's total Equalized Value of taxable property 		X	X (60.85 only)			
<input type="checkbox"/>	<ul style="list-style-type: none"> Declare the district will be one of these project types: <ul style="list-style-type: none"> <u>Agricultural</u> – crop production, animal production, support agriculture activities, support animal production activities, and/or farm product refrigerated warehousing and storage <u>Forestry</u> – forestry and logging, and/or support forestry activities <u>Manufacturing</u> – animal slaughtering and processing, wood product manufacturing, paper manufacturing, and/or ethyl alcohol manufacturing <u>Tourism</u> – recreational and vacation camps, recreational vehicle parks and campgrounds, racetracks, dairy product stores, and/or public golf courses Identify the North American Industry Classification System (1997 edition) and industry number of each project activity where project costs are used 		X				
<input type="checkbox"/>	<p>If declared manufacturing type, confirm any real property within the district intended for a manufacturing project is:</p> <ul style="list-style-type: none"> Zoned for industrial use Will remain zoned for industrial use for the life of the TID 		X	X			
<input type="checkbox"/>	Specify an amount allocated to the recipient TID					X	
<input type="checkbox"/>	Confirm the donor and recipient TID have the same overlying taxing jurisdictions					X	
<input type="checkbox"/>	<p>Confirm <u>both</u> – the donor TID has sufficient:</p> <ul style="list-style-type: none"> <u>Revenue</u> to pay all current project costs <u>Surplus</u> to pay eligible costs of the recipient TID 					X	
<input type="checkbox"/>	<p>Confirm the allocation type by law section:</p> <ul style="list-style-type: none"> Recipient is <u>Distressed or Severely Distressed</u> (sec. 66.1105(4e)(d), Wis. Stats.) Recipient TID is one of the types in sec. 66.1105(6)(f)2, Wis. Stats. Donor TID is an ER TID and recipient type is in sec. 66.1106(2)(c), Wis. Stats. <p>See the Allocation Fact Sheet for more details on available allocation types.</p>					X	
<input type="checkbox"/>	Confirm the TID meets the <u>decrement criteria</u>. Show that the TID's two prior years equalized values are 10 percent below the base value.						X

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Joint Review Board Resolution Requirements		Creations		Amendments			
		City/Village (66.1105) or Town (60.23)	Town (60.85)	Territory	Project Plan	Allocation	Base Value Redetermination
<input type="checkbox"/>	Indicate the TID name/number	X	X	X	X	X	X
<input type="checkbox"/>	Approve the Municipal TID Creation/Amendment Resolution	X	X	X	X	X	X
<input type="checkbox"/>	Confirm the proposal meets <u>three criteria</u> (sec. 66.1105(4m)(c), Wis. Stats.): 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 the district's property owners	X	X	X	X	X	X