

Tax Incremental District (TID) – Extension Types

	Standard	Technical College	Affordable Housing
Purpose	<ul style="list-style-type: none"> Allows additional time to pay incurred project costs Extension does not change the expenditure period 	<ul style="list-style-type: none"> Allows additional time to pay incurred project costs for TIDs affected by 2013 Act 145 Extension does not change the expenditure period 	<p>Allows use of a final increment for affordable housing:</p> <ul style="list-style-type: none"> At least 75% of the final increment must benefit affordable housing* in the municipality Remaining portion must be used to improve housing in the municipality Resolution must specify how the municipality will improve housing stock
Length	<p>4 years from the maximum life date (municipal creation resolution adopted 10/1/95 - 9/30/04)</p> <ul style="list-style-type: none"> Blight Rehabilitation/conservation <p>3 years from the maximum life date (municipal creation resolution adopted after 10/1/04)</p> <ul style="list-style-type: none"> Blight Rehabilitation/conservation Industrial Mixed-use <p>(municipal creation resolution adopted after 11/29/17)</p> <ul style="list-style-type: none"> Environmental remediation 	<p>3 years from the maximum life date</p>	<p>1 year from the municipal resolution date</p>
Availability	TIDs listed above created under 66.1105, Wis. Stats.	Any TID created under 66.1105, Wis. Stats. with a municipal resolution before 10/1/14	Any TID created under 66.1105, Wis. Stats.
Exclusions	<ul style="list-style-type: none"> TID with municipal creation resolution adopted before 10/1/95 Industrial TID with municipal creation resolution adopted 10/1/95 - 9/30/04 Town TID created under 60.85, Wis. Stats. Environmental Remediation TID created under 66.1106 Wis. Stats. on or before 11/29/17 Any donor Industrial or Mixed-use TID with municipal creation resolution adopted after 10/1/04 	<ul style="list-style-type: none"> TID with municipal creation resolution adopted after 9/30/14 under 66.1105, Wis. Stats. Town TID created under 60.85, Wis. Stats. Environmental Remediation TID 	<ul style="list-style-type: none"> Town TID created under 60.85, Wis. Stats. Environmental Remediation TID with municipal creation resolution adopted on or before 11/29/17 under 66.1106, Wis. Stats. TID 10 in city of Evansville TID 14 in city of Stevens Point TID 4 in city of Antigo
Required resolution**	Joint Review Board (JRB)	JRB	Municipal
Information for resolution approval	<ul style="list-style-type: none"> Documents show the TID cannot repay project costs within its maximum life If an independent audit is provided, the JRB must approve the extension 	<ul style="list-style-type: none"> Documents show TID increments were negatively impacted by 2013 Act 145 If an independent audit is provided, the JRB must approve the extension 	<ul style="list-style-type: none"> Documents show the TID has paid all its project costs Resolution indicates how the municipality will improve housing
Law reference	66.1105(7)(am)1, 2, 3	66.1105(7)(am)4.	66.1105(6)(g)

* Affordable housing means housing that costs no more than 30% of the household's gross monthly income

**Email a copy of the adopted resolution to tif@wisconsin.gov. For additional information, visit the [Municipal Tax Incremental Finance \(TIF\) Extensions](#) web page.