Tax Incremental District (TID) – Resolution Checklist
(secs. 66.1105, 60.23, and 60.85, Wis. Stats.)

This checklist provides resolution requirements when creating or amending a TID. If you have comments or questions, 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
☐	**Provide the proposed or amended TID name/number**	X	X	X	X	X	X
☐	**Recommend TID boundaries:** • Only include whole parcels • Must be contiguous – not connected only by railroad tracks, rivers or highways • Review additional definitions and legal requirements under state law (secs. 66.1105(2)(k)1. and 66.1105(4)(gm)1. *or* secs. 60.85(1)(n) and 60.85(3)(h)1., Wis. Stats.)	X	X	X			
	State boundaries are not changing				X	X	X
☐	**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
☐	**Designate final TID boundaries:** • Only include whole parcels • Must be contiguous – not connected only by railroad tracks, rivers or highways • Review additional definitions and legal requirements under state law (secs. 66.1105(2)(k)1. and 66.1105(4)(gm)1. *or* secs. 60.85(1)(n) and 60.85(3)(h)1., Wis. Stats.)	X	X	X			
	State boundaries are not changing				X	X	X
☐	**Adopt the project plan** – approve and adopt the TID's project plan	X	X	X	X	X	X
☐	**Name the TID** – assign a name to the district for identification purposes. Name the first district created, *"Tax Incremental District Number One, city/village/town of_____in_____County"* and assign each following district the next consecutive number.	X	X				
	Provide the TID number being amended			X	X	X	X

Tax Incremental District (TID) – Resolution Checklist
(secs. 66.1105, 60.23, and 60.85, Wis. Stats.)

	Municipal Resolution Requirements *(cont.)*	Creations		Amendments			
		City/Village (66.1105) or Town (60.23)	Town (60.85)	Territory	Project Plan	Allocation	Base Value Redetermination
☐	**Establish creation date –** *"The city/village/town of (name of municipality) hereby creates a tax increment district on (resolution date), effective January 1, (creation year)."* Municipal resolution date establishes: • Creation date – this date and the TID type determine the TID's maximum life date • Creation year – determines the assessment year used to establish the base value. Assessed values are determined annually and effective January 1. The municipal assessor uses this year's property values for a new TID. See Creation Timeframes table, which shows the creation year based on the adopted municipal resolution date.	X	X				
	Establish amendment date – *"The city/village/town of (name of municipality) hereby amends tax increment district number ___, effective January 1, (amendment year)."* Municipal resolution date establishes: • Adoption date – determines the amendment year • Amendment year – determines the assessment year used when adding to an existing TID's base value. Assessed values are determined annually and effective January 1. The municipal assessor uses this date for property values when adding parcels to an existing TID.			X			X
☐	**Confirm at least 50% (by area) of the real property within the district meets one of the following criteria. The real property is:** • 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 is 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 by Wisconsin Department of Natural Resources' approval of the site investigation report (sec. 66.1105(20m)(c), Wis. Stats.)	X		X			
☐	**Declare TID type as only one of the following:** • Blighted area district • Rehabilitation or conservation district • Industrial district • Mixed-use district • Environmental remediation district	X					
	Provide TID type and confirm the type remains the same			X			

	Municipal Resolution Requirements *(cont.)*	Creations		Amendments			
		City/Village (66.1105) or Town (60.23)	Town (60.85)	Territory	Project Plan	Allocation	Base Value Redetermination
☐	**Confirm the project costs relate directly to <u>only one</u> of the following:** • Eliminating blight • Rehabilitating or conserving the area • Promoting industrial development • Promoting mixed-use development • Remediating the environment This declaration must be consistent with the majority of the TID property and TID type.	X		X	X		
☐	**Confirm:** • Equalized value of the district plus the value increment of all existing districts **does not exceed 12%** of the municipality's total equalized value	X		X (add)			
	If declared an Environmental Remediation (ER) type TID, confirm <u>either</u> designated as: • Excluded from the 12% limit (only applies if there is no other ER TID created under sec. 66.1105, Wis. Stats., designated as excluded from the 12% limit) • Included in the 12% limit	X		X			
	Confirm the territory amendment is a subtraction and the 12% limit does not apply			X (subtract)			
☐	**Confirm improvement of the area "is likely to significantly enhance" all the other real property's value**	X	X	X	X	X	X
☐	**Confirm the project plan "is feasible and in conformity" with the municipality's master plan**	X	X	X	X	X	X
☐	**Percentage of territory within the TID devoted to retail business at the end of the expenditure period** **State <u>either</u>:** • Estimated percentage • Percentage is under 35%	X		X	X	X	X

Tax Incremental District (TID) – Resolution Checklist
(secs. 66.1105, 60.23, and 60.85, Wis. Stats.)

	Municipal Resolution Requirements *(cont.)*	Creations		Amendments			
		City/Village (66.1105) or Town (60.23)	Town (60.85)	Territory	Project Plan	Allocation	Base Value Redetermination
☐	**For any annexed parcels not within the municipality's boundaries on January 1, 2004, confirm <u>one</u> of the following:** • Three years have elapsed since the territory was annexed • 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 parcels (at the time of annexation) for each of the next five years	X		X			
☐	**If declared an Industrial type TID, confirm the real property within the district suitable for industrial sites:** • Is zoned for industrial use • Will remain zoned for industrial use for the life of the TID	X		X			

☐	**If declared a Mixed-use type TID:**
	 • Confirm less than 35% of the district is land proposed for newly platted residential development
	 • Specify which of the following applies for newly platted residential development (sec. 66.1105(2)(f)3., Wis.Stats.)
	   ○ Density is at least three units per acre
	   ○ Is in a conservation subdivision, as defined in sec. 66.1027(1)(a), Wis. Stats.
	   ○ Is in a traditional neighborhood development, as defined in sec. 66.1027(1)(c), Wis. Stats.
		X		X	X		

☐	**If a Town TID (sec. 60.23(32), Wis. Stats.), confirm:**
	 • In the year before the resolution is adopted, town's:
	   ○ Equalized value is at least $500 million and state value
	   ○ Population is at least 3,500 and state population
	 • Sewer service is or will be provided before use/operation of any improvements in the TID. Provide the sewer service name.
		X					

☐	**Confirm <u>at least 75%</u> (by area) of the real property within the district will be used for a single project typelisted under state law (sec. 60.85, Wis. Stats.): agricultural, forestry, manufacturing, or tourism**		X				
☐	**State the district's project costs are limited to those specified in sec. 60.85(2)(b), Wis. Stats., <u>and</u> directly promote agriculture, forestry, manufacturing, or tourism development**		X				

	Municipal Resolution Requirements *(cont.)*	Creations		Amendments			
		City/Village (66.1105) or Town (60.23)	Town (60.85)	Territory	Project Plan	Allocation	Base Value Redetermination
☐	**Declare the district will be <u>one</u> of these project types:** ○ Agricultural – crop production, animal production, agriculture support activities, animal production support activities, and/or farm product refrigerated warehousing and storage ○ Forestry – forestry and logging, and/or forestry support activities ○ Manufacturing – animal slaughtering and processing, wood product manufacturing, paper manufacturing, and/or ethyl alcohol manufacturing ○ Tourism – 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) industry number for each project (Eligible Projects for a Town TID)**		X				
☐	**State <u>either</u> – the district's equalized value plus:** • Equalized value of all existing districts **does not exceed 7%** of the town's total equalized value • Value increment of all existing districts **does not exceed 5%** of the town's total equalized value		X	X (60.85 only)			
☐	**If declared a Manufacturing type TID, confirm any real property within the district intended for a manufacturing project is:** • Zoned for industrial use • Will remain zoned for industrial use for the life of the TID		X	X (60.85 only)			
☐	**Confirm the allocation type by law section:** • Recipient TID is Distressed or Severely Distressed under 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. See Allocation Amendment Types for more details on available allocation types.					X	
☐	**Confirm the donor and recipient TID have the same overlying taxing jurisdictions**					X	
☐	**Confirm <u>both</u> – the donor TID has sufficient:** • Revenue to pay all current project costs of the donor TID • Surplus to pay eligible costs of the recipient TID					X	
☐	**Specify an amount allocated to the recipient TID**					X	

Tax Incremental District (TID) – Resolution Checklist
(secs. 66.1105, 60.23, and 60.85, Wis. Stats.)

	Municipal Resolution Requirements *(cont.)*	Creations		Amendments			
		City/Village (66.1105) or Town (60.23)	Town (60.85)	Territory	Project Plan	Allocation	Base Value Redetermination
☐	Confirm the TID meets the decrement criteria. Show that the TID's two prior years equalized values are 10% below the base value.						X

	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
☐	Provide the TID name/number	X	X	X	X	X	X
☐	Approve the Municipal TID Creation/Amendment Resolution	X	X	X	X	X	X
☐	Confirm the proposal meets three criteria (secs. 66.1105(4m)(c), and 60.85(4)(c), Wis. Stats.): 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 the district's property owners	X	X	X	X	X	X
☐	Confirm the proposal's costs meet the project type limitations in sec. 60.85(2)(b), Wis. Stats.		X	X (60.85 only)			