



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRB-2253/2

MES:cjs:kjf

## 2001 ASSEMBLY BILL 510

September 24, 2001 - Introduced by Representatives M. LEHMAN, SYKORA, MUSSER, OLSEN and AINSWORTH. Referred to Committee on Ways and Means.

1     **AN ACT to repeal** 66.1105 (6) (e) 2.; **to renumber and amend** 66.1105 (6) (a) and  
2           66.1105 (6) (am) 1.; **to amend** 66.1105 (2) (f) 1. i., 66.1105 (2) (f) 3., 66.1105 (4)  
3           (e), 66.1105 (4) (gm) 1., 66.1105 (4) (gm) 4. c., 66.1105 (4) (h) 1., 66.1105 (4) (h)  
4           2., 66.1105 (4m) (a), 66.1105 (4m) (b) 2., 66.1105 (4m) (b) 2m., 66.1105 (5) (a),  
5           66.1105 (5) (b), 66.1105 (5) (c), 66.1105 (5) (ce), 66.1105 (5) (d), 66.1105 (7) (am),  
6           66.1105 (8) (title), 66.1106 (1) (e), 66.1106 (1) (f), 66.1106 (1) (g), 66.1106 (1) (i),  
7           66.1106 (1) (k), 66.1106 (2) (a), 66.1106 (4) (intro.), 66.1106 (4) (b), 66.1106 (7)  
8           (a), 66.1106 (7) (d) 1., 66.1106 (9), 66.1106 (10) (a), 66.1106 (10) (b), 74.23 (1) (b),  
9           74.25 (1) (b) 1., 74.25 (1) (b) 2., 74.30 (1) (i), 74.30 (1) (j), 74.30 (2) (b), 79.095 (1)  
10          (c), 79.095 (2) (b) and 234.01 (4n) (a) 3m. a.; and **to create** 20.566 (1) (go),  
11          66.1105 (2) (f) 2. d., 66.1105 (3) (g), 66.1105 (4) (gm) 6., 66.1105 (4m) (am),  
12          66.1105 (4m) (b) 4., 66.1105 (4m) (b) 5., 66.1105 (6) (a) 5., 66.1105 (6) (am) 1. c.,  
13          66.1105 (6) (e) 1. d., 66.1105 (7) (ae), 66.1105 (8) (c), 66.1105 (8) (d), 66.1105 (15),  
14          66.1106 (1) (fm), 66.1106 (1) (jm), 66.1106 (1m), 66.1106 (10) (c), 66.1106 (10) (d),

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1           66.1106 (11), 66.1106 (12), 66.1106 (13) and 73.03 (57) of the statutes; **relating**  
2           **to:** making technical and policy changes in the tax incremental financing  
3           program based on the recommendations of the governor's working group on tax  
4           incremental finance and modifying the environmental remediation tax  
5           incremental financing program.

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***Analysis by the Legislative Reference Bureau***

Under the current tax incremental financing (TIF) program, a city or village may create a tax incremental district (TID) in part of its territory to foster development if at least 50% of the area to be included in the TID is blighted, in need of rehabilitation, or suitable for industrial sites. Before a city or village may create a TID, several steps and plans are required. These steps and plans include public hearings on the proposed TID within specified time frames, preparation and adoption by the local planning commission of a proposed project plan for the TID, approval of the proposed project plan by the common council or village board, and adoption of a resolution by the common council or village board that creates the district as of a date provided in the resolution. Another step that must be taken before a TID may be created is the creation by the city or village of a joint review board to review the proposal. The joint review board, which is made up of representatives of the overlying taxing jurisdictions of the proposed TID, must approve the project plan within specified time frames or the TID may not be created. If an existing TID project plan is amended by a planning commission, all of these steps are also required.

Once these steps are accomplished, the city or village clerk is required to complete certain forms and an application and submit the documents to the department of revenue (DOR) on or before December 31 of the year in which the TID is created. Upon receipt of the application, DOR is required to certify the full aggregate value of the taxable property in the city or village, which constitutes the tax incremental base of the TID.

Also under current law, once a TID has been created, DOR calculates the "tax increment base value" of the TID, which is the equalized value of all taxable property within the TID at the time of its creation. If the development in the TID increases the value of the property in the TID above the base value, a "value increment" is created. That portion of taxes collected on the value increment in excess of the base value is called a "tax increment." The tax increment is placed in a special fund that may only be used to pay back the project costs of the TID. The costs of a TID, which are initially incurred by the creating city or village, include public works such as sewers, streets, and lighting systems; financing costs; site preparation costs; and professional service costs. DOR authorizes the allocation of the tax increments until the TID terminates or 23 years, or 27 years in certain cases, after the TID is created,

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whichever is sooner. TIDs are required to terminate, under current law and with one exception, once these costs are paid back, 16 years, or 20 years in certain cases, after the last expenditure identified in the project plan is made or when the creating city or village dissolves the TID, whichever occurs first. Under the exception, which is limited to certain circumstances, after a TID pays off its project costs, but not later the date on which it must otherwise terminate, the planning commission may allocate positive tax increments generated by the TID (the “donor” TID) to another TID that has been created by the planning commission.

This bill makes a number of technical and substantive changes to the TIF program. Among the technical changes, the bill does the following:

1. Prohibits DOR from certifying a tax incremental base of a TID until DOR reviews and approves the findings submitted by the city or village relating to the equalized value of taxable property in the TID and the equalized value of all of the taxable property in the city or village.

2. Allows a representative from a union high school district and a representative from an elementary school district to each have one-half vote on a joint review board.

3. Requires a city or village to provide DOR with a final accounting of TID project expenditures, project costs, and positive tax increments received. If the city or village does not provide this information to DOR within 60 days of the TID’s termination, DOR may not certify the tax incremental base of any other TID in the city or village.

Among the substantive changes, the bill does the following:

1. Provides that, not later than five days after a joint review board submits its decision on a TIF proposal submitted by a city or village, a majority of the members of the board may request DOR to review the objective facts contained in the documents submitted to the board by the city or village. DOR must investigate the specific fact or item that the members believe is incomplete or inaccurate. If DOR finds that the proposal contains factual inaccuracies or does not comply with other statutory requirements, DOR must return the TIF proposal to the city or village for correction and resubmittal.

2. Requires DOR to prepare and update a manual on the TIF program.

3. For a TID that is created on or after the effective date of the bill, the bill increases from seven years to ten years the period during which expenditures related to the TID may be made by the city or village after the TID’s creation. Currently, the ten year period only applies to TIDs created before October 1, 1995, and the seven year period only applies to TIDs created after September 30, 1995.

4. Requires that before a “donor” TID may transfer positive tax increments to another TID, it must have in its special fund sufficient revenues to pay for all incurred or expected project costs. Under current law, the “donor” TID need only have sufficient revenues to pay costs that are due in the current year.

5. Limits the inclusion in a TID of land that has been annexed by the city or village.

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6. Prohibits a joint review board from approving a TID proposal unless the board asserts that, in its judgment, the development project described in the TID documents would not occur without the creation of a TID.

7. Provides that an amendment to a TID's boundary may subtract territory from the TID if the subtraction does not remove contiguity from the TID.

8. Allows a city or village to create a standing joint review board that may remain in existence for the entire time that any TID exists in the city or village. The city or village may also disband the standing joint review board. Currently, a joint review board may vote to disband following the approval or rejection of a TID proposal.

9. Specifically requires that an amendment to a project plan requires the same findings by a city or village relating to the equalized value of taxable property in the TID and the equalized value of all of the taxable property in the city or village as is currently required for the creation of a TID.

10. Limits the life of a TID that is predominantly suitable for industrial sites to ten years after the last expenditure in the project plan is made, or a total of 20 years after its creation.

11. Authorizes DOR to impose a fee of \$1,000 on a city or village to determine or redetermine the tax incremental base of a TID. The money generated by the fees goes to DOR to pay for staff and administrative service costs related to the TIF program. The bill also creates a new position in DOR to perform auditing related to TIDs.

This bill also modifies the environmental remediation tax incremental financing program. Under current law, the environmental remediation tax incremental financing program permits a city, village, town, or county (political subdivision) to defray the costs of remediating contaminated property that is owned by the political subdivision. The mechanism for financing costs that are eligible for remediation is very similar to the mechanism under the TIF program. If the remediated property is transferred to another person and is then subject to property taxation, environmental remediation tax incremental financing may be used to allocate some of the property taxes that are levied on the property to the political subdivision to pay for the costs of remediation.

A political subdivision that has incurred "eligible costs" to remediate environmental pollution on a parcel of property may apply to DOR to certify the "environmental remediation tax incremental base" of the parcel. DOR is required to certify the environmental remediation tax incremental base if the political subdivision submits to DOR all of the following: 1) a statement that the political subdivision has incurred some eligible costs, together with a detailed proposed remedial action plan approved by DNR that contains cost estimates for anticipated eligible costs, a schedule for the design and implementation that is needed to complete the remediation, and certification from DNR that the department has approved the site investigation report that relates to the parcel; 2) a statement that all taxing jurisdictions with authority to levy general property taxes on the parcel of property have been notified that the political subdivision intends to recover its environmental remediation costs by using an "environmental remediation tax

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increment”; and 3) a statement that the political subdivision has attempted to recover its environmental remediation costs from the person who is responsible for the environmental pollution that is being remediated.

This bill makes technical changes to the environmental remediation tax incremental financing program. These changes include creating a definition of “project expenditures” and a definition of “environmental remediation tax incremental district” (ERTID) that is somewhat similar to the definition of “tax incremental district” under the TIF program; making changes to the definitions of “environmental remediation tax increment,” “environmental remediation tax incremental base,” and “taxable property”; creating procedures for the termination of an ERTID that are similar to the termination procedures for a tax incremental district under the TIF program; requiring that the final report under the program include an independent certified financial audit; requiring that DOR be provided with a final accounting of the ERTID’s project expenditures and the final amount of eligible costs that have been paid for an ERTID; and modifying certain provisions of the program to apply to contiguous parcels of property or land, as well as a parcel of property or land. Also under the bill, if a city or village annexes property from a town that is using an ERTID to remediate environmental pollution on all or part of the territory that is annexed, the city or village must pay to the town that portion of the eligible costs that are attributable to the annexed territory. The city or village, and the town, must negotiate an agreement on the amount that must be paid.

This bill takes effect October 1, 2002.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

1           **SECTION 1.** 20.566 (1) (go) of the statutes is created to read:

2           20.566 (1) (go) *Administration of tax incremental financing program.* All  
3           moneys received from the fees imposed under s. 66.1105 (5) (a) to pay the costs of the  
4           department of revenue in providing staff and administrative services associated  
5           with tax incremental districts under s. 66.1105.

6           **SECTION 2.** 66.1105 (2) (f) 1. i. of the statutes is amended to read:

7           66.1105 (2) (f) 1. i. Payments made, in the discretion of the local legislative body,  
8           which are found to be necessary or convenient to the creation of tax incremental  
9           districts or the implementation of project plans, including payments made to a town

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1 that relate to property taxes levied on territory to be included in a tax incremental  
2 district as described in sub. (4) (gm) 1.

3 **SECTION 3.** 66.1105 (2) (f) 2. d. of the statutes is created to read:

4 66.1105 (2) (f) 2. d. Cash grants made by the city to owners, lessees, or  
5 developers of land that is located within the tax incremental district unless the grant  
6 recipient has signed a development agreement with the city.

7 **SECTION 4.** 66.1105 (2) (f) 3. of the statutes is amended to read:

8 66.1105 (2) (f) 3. Notwithstanding subd. 1., project costs may not include any  
9 expenditures made or estimated to be made or monetary obligations incurred or  
10 estimated to be incurred by the city for newly platted residential development for any  
11 tax incremental district for which a project plan is approved after September 30,  
12 1995, or for which an amendment of a project plan is approved after the effective date  
13 of this subdivision ... [revisor inserts date].

14 **SECTION 5.** 66.1105 (3) (g) of the statutes is created to read:

15 66.1105 (3) (g) Create a standing joint review board that may remain in  
16 existence for the entire time that any tax incremental district exists in the city. All  
17 of the provisions that apply to a joint review board that is convened under sub. (4m)  
18 (a) apply to a standing joint review board that is created under this paragraph. A  
19 city may disband a joint review board that is created under this paragraph at any  
20 time.

21 **SECTION 6.** 66.1105 (4) (e) of the statutes is amended to read:

22 66.1105 (4) (e) At least ~~30~~ 14 days before adopting a resolution under par. (gm),  
23 holding of a public hearing by the planning commission at which interested parties  
24 are afforded a reasonable opportunity to express their views on the proposed project  
25 plan. The hearing may be held in conjunction with the hearing provided for in par.

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1 (a). Notice of the hearing shall be published as a class 2 notice, under ch. 985. The  
2 notice shall include a statement advising that a copy of the proposed project plan will  
3 be provided on request. Before publication, a copy of the notice shall be sent by 1st  
4 class mail to the chief executive officer or administrator of all local governmental  
5 entities having the power to levy taxes on property within the district and to the  
6 school board of any school district which includes property located within the  
7 proposed district. For a county with no chief executive officer or administrator, notice  
8 shall be sent to the county board chairperson.

9 **SECTION 7.** 66.1105 (4) (gm) 1. of the statutes is amended to read:

10 66.1105 (4) (gm) 1. Describes the boundaries, which may, but need not, be the  
11 same as those recommended by the planning commission, of a tax incremental  
12 district with sufficient definiteness to identify with ordinary and reasonable  
13 certainty the territory included in the district. The boundaries of the tax incremental  
14 district may not include any territory that was not within the boundaries of the city  
15 on January 1, 2002, unless at least 3 years have elapsed since the territory was  
16 annexed by the city, unless the city enters into a cooperative plan boundary  
17 agreement, under s. 66.0307, with the town from which the territory was annexed,  
18 or unless the city and town enter into another kind of agreement relating to the  
19 annexation except that, notwithstanding these conditions, the city may include  
20 territory that was not within the boundaries of the city on January 2, 2002, if the city  
21 agrees to pay the town an amount equal to the property taxes levied on the territory  
22 by the town at the time of the annexation and makes such a payment for each of the  
23 next 5 successive years. The boundaries shall include only those whole units of  
24 property as are assessed for general property tax purposes. Property standing  
25 vacant for an entire 7-year period immediately preceding adoption of the resolution

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1 creating a tax incremental district may not comprise more than 25% of the area in  
2 the tax incremental district, unless the tax incremental district is suitable for  
3 industrial sites under subd. 4. a. and the local legislative body implements an  
4 approved project plan to promote industrial development within the meaning of s.  
5 66.1101. In this subdivision, “vacant property” includes property where the fair  
6 market value or replacement cost value of structural improvements on the parcel is  
7 less than the fair market value of the land. In this subdivision, “vacant property”  
8 does not include property acquired by the local legislative body under ch. 32 or  
9 property included within the abandoned Park East freeway corridor or the  
10 abandoned Park West freeway corridor in Milwaukee County.

11 **SECTION 8.** 66.1105 (4) (gm) 4. c. of the statutes is amended to read:

12 66.1105 (4) (gm) 4. c. Either the equalized value of taxable property of the  
13 district plus all existing districts does not exceed 7% of the total equalized value of  
14 taxable property within the city or the equalized value of taxable property of the  
15 district plus the value increment of all existing districts within the city does not  
16 exceed 5% of the total equalized value of taxable property within the city. The  
17 calculations required under this subd. 4. c. shall be based on the most recent  
18 equalized value of taxable property of the district that is reported under s. 70.57 (1m)  
19 before the date on which a resolution is adopted under this paragraph.

20 **SECTION 9.** 66.1105 (4) (gm) 6. of the statutes is created to read:

21 66.1105 (4) (gm) 6. Declares that the district is a blighted area district, a  
22 rehabilitation or conservation district, or an industrial district, based on the  
23 identification and classification of the property included within the district under  
24 par. (c) and subd. 4. a. If the district is not exclusively blighted, rehabilitation or

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1 conservation, or industrial, the declaration under this subdivision shall be based on  
2 which classification is predominant with regard to the area described in subd. 4. a.

3 **SECTION 10.** 66.1105 (4) (h) 1. of the statutes is amended to read:

4 66.1105 (4) (h) 1. Subject to subds. 2., 3. and 4., the planning commission may,  
5 by resolution, adopt an amendment to a project plan. The amendment is subject to  
6 approval by the local legislative body and approval requires the same findings as  
7 provided in ~~par.~~ pars. (g) and (gm) 4. c. Any amendment to a project plan is also  
8 subject to review by a joint review board, acting under sub. (4m). Adoption of an  
9 amendment to a project plan shall be preceded by a public hearing held by the plan  
10 commission at which interested parties shall be afforded a reasonable opportunity  
11 to express their views on the amendment. Notice of the hearing shall be published  
12 as a class 2 notice, under ch. 985. The notice shall include a statement of the purpose  
13 and cost of the amendment and shall advise that a copy of the amendment will be  
14 provided on request. Before publication, a copy of the notice shall be sent by 1st class  
15 mail to the chief executive officer or administrator of all local governmental entities  
16 having the power to levy taxes on property within the district and to the school board  
17 of any school district which includes property located within the proposed district.  
18 For a county with no chief executive officer or administrator, this notice shall be sent  
19 to the county board chairperson.

20 **SECTION 11.** 66.1105 (4) (h) 2. of the statutes is amended to read:

21 66.1105 (4) (h) 2. Except as provided in subds. 3. and 4., not more than once  
22 during the 7 years after the tax incremental district is created, the planning  
23 commission may adopt an amendment to a project plan under subd. 1. to modify the  
24 district's boundaries by subtracting territory from the district in a way that does not  
25 remove contiguity from the district or by adding territory to the district that is

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1 contiguous to the district and that is served by public works or improvements that  
2 were created as part of the district's project plan. Expenditures for project costs that  
3 are incurred because of an amendment to a project plan to which this subdivision  
4 applies may be made for not more than 3 years after the date on which the local  
5 legislative body adopts a resolution amending the project plan or not more than the  
6 number of years in which expenditures may be made without an amendment to a  
7 project plan as specified in sub. (6) (am), whichever period is longer.

8 **SECTION 12.** 66.1105 (4m) (a) of the statutes is amended to read:

9 66.1105 (4m) (a) Any city that seeks to create a tax incremental district or  
10 amend a project plan shall convene a temporary joint review board under this  
11 paragraph, or a standing joint review board under sub. (3) (g), to review the proposal.  
12 The Except as provided in par. (am), the board shall consist of one representative  
13 chosen by the school district that has power to levy taxes on the property within the  
14 tax incremental district, one representative chosen by the technical college district  
15 that has power to levy taxes on the property within the tax incremental district, one  
16 representative chosen by the county that has power to levy taxes on the property  
17 within the tax incremental district, one representative chosen by the city and one  
18 public member. If more than one school district, more than one union high school  
19 district, more than one elementary school district, more than one technical college  
20 district or more than one county has the power to levy taxes on the property within  
21 the tax incremental district, the unit in which is located property of the tax  
22 incremental district that has the greatest value shall choose that representative to  
23 the board. The public member and the board's chairperson shall be selected by a  
24 majority of the other board members before the public hearing under sub. (4) (a) or  
25 (h) 1. is held. All board members shall be appointed and the first board meeting held

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1 within 14 days after the notice is published under sub. (4) (a) or (h) 1. Additional  
2 meetings of the board shall be held upon the call of any member. The city that seeks  
3 to create the tax incremental district or to amend its project plan shall provide  
4 administrative support for the board. By majority vote, the board may disband  
5 following approval or rejection of the proposal, unless the board is a standing board  
6 that is created by the city under sub. (3) (g).

7 **SECTION 13.** 66.1105 (4m) (am) of the statutes is created to read:

8 66.1105 (4m) (am) If a city seeks to create a tax incremental district that is  
9 located in a union high school district, the seat that is described under par. (a) for the  
10 school board representative to the board shall be held by 2 representatives, each of  
11 whom has one-half of a vote. One representative shall be chosen by the union high  
12 school district that has the power to levy taxes on the property within the tax  
13 incremental district and one representative shall be chosen by the elementary school  
14 district that has the power to levy taxes on the property within the tax incremental  
15 district.

16 **SECTION 14.** 66.1105 (4m) (b) 2. of the statutes is amended to read:

17 66.1105 (4m) (b) 2. Except as provided in subd. 2m. and subject to subd. 4., no  
18 tax incremental district may be created and no project plan may be amended unless  
19 the board approves the resolution adopted under sub. (4) (gm) or (h) 1. by a majority  
20 vote not less than ~~10 days nor more than 30~~ 14 days after receiving the resolution.  
21 The board may not approve the resolution under this subdivision unless the board's  
22 approval contains a positive assertion that, in its judgment, the development  
23 described in the documents the board has reviewed under subd. 1. would not occur  
24 without the creation of a tax incremental district.

25 **SECTION 15.** 66.1105 (4m) (b) 2m. of the statutes is amended to read:

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1           66.1105 (4m) (b) 2m. The requirement under subd. 2. that a vote by the board  
2 take place not less than ~~10 days nor more than 30~~ 14 days after receiving a resolution  
3 does not apply to a resolution amending a project plan under sub. (4) (h) 1. if the  
4 resolution relates to a tax incremental district, the application for the  
5 redetermination of the tax incremental base of which was made in 1998, that is  
6 located in a village that was incorporated in 1912, has a population of at least 3,800  
7 and is located in a county with a population of at least 108,000.

8           **SECTION 16.** 66.1105 (4m) (b) 4. of the statutes is created to read:

9           66.1105 (4m) (b) 4. Not later than 5 working days after submitting its decision  
10 under subd. 3., a majority of the members of the board may request that the  
11 department of revenue review the objective facts contained in any of the documents  
12 listed in subd. 1. to determine whether the information submitted to the board  
13 complies with this section or whether any of the information contains a factual  
14 inaccuracy. The request must be in writing and must specify which particular  
15 objective fact or item the members believe is incomplete or inaccurate. Not later than  
16 10 working days after receiving a request that complies with the requirements of this  
17 subdivision, the department of revenue shall investigate the issues raised in the  
18 request and shall send its written response to the board. If the department of  
19 revenue determines that the information in the proposal does not comply with this  
20 section or contains a factual inaccuracy, the department shall return the proposal to  
21 the city. The board shall request that the city resolve the problems in its proposal  
22 and resubmit the proposal to the board. The board shall review the resubmitted  
23 proposal and vote to approve or deny the proposal as specified in this paragraph.

24           **SECTION 17.** 66.1105 (4m) (b) 5. of the statutes is created to read:

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1           66.1105 (4m) (b) 5. The board shall notify prospectively the governing body of  
2 every local governmental unit that is not represented on the board, and that has  
3 power to levy taxes on the property within the tax incremental district, of meetings  
4 of the board and of the agendas of each meeting for which notification is given.

5           **SECTION 18.** 66.1105 (5) (a) of the statutes is amended to read:

6           66.1105 (5) (a) ~~Upon~~ Subject to sub. (8) (d), upon the creation of a tax  
7 incremental district or upon adoption of any amendment subject to par. (c), its tax  
8 incremental base shall be determined as soon as reasonably possible. The  
9 department of revenue may impose a fee of \$1,000 on a city to determine or  
10 redetermine the tax incremental base of a tax incremental district under this  
11 subsection.

12           **SECTION 19.** 66.1105 (5) (b) of the statutes is amended to read:

13           66.1105 (5) (b) Upon application in writing by the city clerk, in a form  
14 prescribed by the department of revenue, the department shall determine according  
15 to its best judgment from all sources available to it the full aggregate value of the  
16 taxable property and, except as provided in par. (bm), of the city-owned property in  
17 the tax incremental district. The application shall state the percentage of territory  
18 within the tax incremental district which the local legislative body estimates will be  
19 devoted to retail business at the end of the maximum expenditure period specified  
20 in sub. (6) (am) 1. c. if that estimate is at least 35%. Subject to sub. (8) (d), the  
21 department shall certify this aggregate valuation to the city clerk, and the aggregate  
22 valuation constitutes the tax incremental base of the tax incremental district. The  
23 city clerk shall complete these forms, including forms for the amendment of a project  
24 plan, and submit the application or amendment forms on or before December 31 of  
25 the year the tax incremental district is created, as defined in sub. (4) (gm) 2. or, in

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1 the case of an amendment, on or before December 31 of the year in which the changes  
2 to the project plan take effect.

3 **SECTION 20.** 66.1105 (5) (c) of the statutes is amended to read:

4 66.1105 (5) (c) If the city adopts an amendment to the original project plan for  
5 any district which reduces project costs by subtracting territory from the district or  
6 which includes additional project costs at least part of which will be incurred after  
7 the period specified in sub. (6) (am) 1., the tax incremental base for the district shall  
8 be redetermined, if sub. (4) (h) 2., 3., or 4. applies to the amended project plan, either  
9 by subtracting from the tax incremental base the value of the taxable property that  
10 is subtracted from the existing district or by adding to the tax incremental base the  
11 value of the taxable property and the value of real property owned by the city, other  
12 than property described in par. (bm), that is added to the existing district under sub.  
13 (4) (h) 2., 3., or 4. or, if sub. (4) (h) 2., 3., or 4. does not apply to the amended project  
14 plan, under par. (b), as of the January 1 next preceding the effective date of the  
15 amendment if the amendment becomes effective between January 2 and  
16 September 30, as of the next subsequent January 1 if the amendment becomes  
17 effective between October 1 and December 31 and if the effective date of the  
18 amendment is January 1 of any year, the redetermination shall be made on that date.  
19 The With regard to a district to which territory has been added, the tax incremental  
20 base as redetermined under this paragraph is effective for the purposes of this  
21 section only if it exceeds the original tax incremental base determined under par. (b).

22 **SECTION 21.** 66.1105 (5) (ce) of the statutes is amended to read:

23 66.1105 (5) (ce) If the city adopts an amendment, to which sub. (4) (h) 2., 3., or  
24 4. applies, the tax incremental base for the district shall be redetermined, either by  
25 subtracting from the tax incremental base the value of the taxable property that is

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1 subtracted from the existing district or by adding to the tax incremental base the  
2 value of the taxable property and the value of real property owned by the city, other  
3 than property described in par. (bm), that is added to the existing district under sub.  
4 (4) (h) 2., 3., or 4., as of the January 1 next preceding the effective date of the  
5 amendment if the amendment becomes effective between January 2 and  
6 September 30, as of the next subsequent January 1 if the amendment becomes  
7 effective between October 1 and December 31 and if the effective date of the  
8 amendment is January 1 of any year, the redetermination shall be made on that date.  
9 The With regard to a district to which territory has been added, the tax incremental  
10 base as redetermined under this paragraph is effective for the purposes of this  
11 section only if it exceeds the original tax incremental base determined under par. (b).

12 **SECTION 22.** 66.1105 (5) (d) of the statutes is amended to read:

13 66.1105 (5) (d) The department of revenue may not certify the tax incremental  
14 base as provided in par. (b) until it determines that each of the procedures and  
15 documents required by sub. (4) (a), (b), (gm) or (h) and par. (b) has been timely  
16 completed and all notices required under sub. (4) (a), (b), (gm) or (h) timely given.  
17 The facts supporting any document adopted or action taken to comply with sub. (4)  
18 (a), (b), (gm) or (h) are not subject to review by the department of revenue under this  
19 paragraph, except that notwithstanding the general prohibition against the  
20 department's review of the facts supporting any document adopted or action taken  
21 to comply with sub. (4) (gm), the department may not certify the tax incremental base  
22 as provided in par. (b) until it reviews and approves of the findings that are described  
23 in sub. (4) (gm) 4. c.

24 **SECTION 23.** 66.1105 (6) (a) of the statutes is renumbered 66.1105 (6) (a) (intro.)

25 and amended to read:

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1           66.1105 (6) (a) (intro.) If the joint review board approves the creation of the tax  
2 incremental district under sub. (4m), positive tax increments with respect to a tax  
3 incremental district are allocated to the city which created the district for each year  
4 commencing after the date when a project plan is adopted under sub. (4) (g). The  
5 department of revenue may not authorize allocation of tax increments until it  
6 determines from timely evidence submitted by the city that each of the procedures  
7 and documents required under sub. (4) (d) to (f) has been completed and all related  
8 notices given in a timely manner. The department of revenue may authorize  
9 allocation of tax increments for any tax incremental district only if the city clerk and  
10 assessor annually submit to the department all required information on or before the  
11 2nd Monday in June. The facts supporting any document adopted or action taken  
12 to comply with sub. (4) (d) to (f) are not subject to review by the department of revenue  
13 under this paragraph. After the allocation of tax increments is authorized, the  
14 department of revenue shall annually authorize allocation of the tax increment to  
15 the city that created the district until the soonest of the following events:

16           1. The department of revenue receives a notice under sub. (8) and the notice  
17 has taken effect under sub. (8) (b),~~27.~~

18           2. Twenty-seven years after the tax incremental district is created if the  
19 district is created before October 1, 1995,~~38.~~

20           3. Thirty-eight years after the tax incremental district is created if the district  
21 is created before October 1, 1995, and the project plan is amended under sub. (4) (h)

22           ~~3. or 23~~

23           4. Twenty-three years after the tax incremental district is created if the district  
24 is created after September 30, 1995,~~whichever is sooner.~~

25           **SECTION 24.** 66.1105 (6) (a) 5. of the statutes is created to read:

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1           66.1105 (6) (a) 5. Twenty years after the tax incremental district is created if  
2           the district is created on or after the effective date of this subdivision ... [revisor  
3           inserts date], and if the district is at least predominantly suitable for industrial sites  
4           under sub. (4) (gm) 6.

5           **SECTION 25.** 66.1105 (6) (am) 1. of the statutes is renumbered 66.1105 (6) (am)  
6           1. a. and amended to read:

7           66.1105 (6) (am) 1. a. For a tax incremental district that is created after  
8           September 30, 1995, and before the effective date of this subd. 1. a. .... [revisor inserts  
9           date], no expenditure may be made later than 7 years after the tax incremental  
10          district is created, ~~and for~~.

11          b. For a tax incremental district that is created before October 1, 1995, no  
12          expenditure may be made later than 10 years after the tax incremental district is  
13          created, except that, for a tax incremental district that is created before October 1,  
14          1995, and which receives tax increments under par. (d), no expenditure may be made  
15          later than 12 years after the tax incremental district is created.

16          **SECTION 26.** 66.1105 (6) (am) 1. c. of the statutes is created to read:

17          66.1105 (6) (am) 1. c. For a tax incremental district that is created on or after  
18          the effective date of this subd. 1. c. .... [revisor inserts date], all expenditures shall  
19          be completed no later than 10 years after the tax incremental district is created.

20          **SECTION 27.** 66.1105 (6) (e) 1. d. of the statutes is created to read:

21          66.1105 (6) (e) 1. d. The donor tax incremental district has in its special fund,  
22          as described under par. (c), sufficient revenues to pay for all project costs that have  
23          been incurred, or are expected to be incurred, under the project plan for that district.

24          **SECTION 28.** 66.1105 (6) (e) 2. of the statutes is repealed.

25          **SECTION 29.** 66.1105 (7) (ae) of the statutes is created to read:

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1           66.1105 (7) (ae) Notwithstanding par. (am), 10 years after the last expenditure  
2 identified in the project plan is made if the district to which the plan relates is created  
3 on or after the effective date of this paragraph .... [revisor inserts date], and if the  
4 district is suitable for industrial sites under sub. (4) (gm) 4. a.

5           **SECTION 30.** 66.1105 (7) (am) of the statutes is amended to read:

6           66.1105 (7) (am) ~~Sixteen~~ Thirteen years after the last expenditure identified  
7 in the project plan is made if the district to which the plan relates is created after  
8 September 30, 1995, or 20 years after the last expenditure identified in the project  
9 plan is made if the district to which the plan relates is created before October 1, 1995,  
10 except that in no case may the total number of years during which expenditures are  
11 made under sub. (6) (am) 1. plus the total number of years during which tax  
12 increments are allocated under this paragraph exceed 27 years.

13           **SECTION 31.** 66.1105 (8) (title) of the statutes is amended to read:

14           66.1105 (8) (title) NOTICE OF DISTRICT TERMINATION, REPORTING REQUIREMENTS.

15           **SECTION 32.** 66.1105 (8) (c) of the statutes is created to read:

16           66.1105 (8) (c) Not later than 60 days after a city transmits to the department  
17 of revenue the notice required under par. (a) the city shall send to the department,  
18 on a form prescribed by the department, all of the following information that relates  
19 to the terminated tax incremental district:

- 20           1. A final accounting of all expenditures made by the city.
- 21           2. The total amount of project costs incurred by the city.
- 22           3. The total amount of positive tax increments received by a city.

23           **SECTION 33.** 66.1105 (8) (d) of the statutes is created to read:

24           66.1105 (8) (d) If a city does not send to the department of revenue the form  
25 specified in par. (c) within the time limit specified in par. (c), the department may not

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1 certify the tax incremental base of a tax incremental district under sub. (5) (a) and  
2 (b) until the form is sent to the department.

3 **SECTION 34.** 66.1105 (15) of the statutes is created to read:

4 66.1105 (15) SUBSTANTIAL COMPLIANCE. Substantial compliance with subs. (3),  
5 (4) (a), (b), (c), (d), (e), and (f), and (4m) by a city or village that creates, or attempts  
6 to create, a tax incremental district is sufficient to give effect to any proceedings  
7 conducted under this section if, in the opinion of the department of revenue, any  
8 error, irregularity, or informality that exists in the city's or village's attempts to  
9 comply with subs. (3), (4) (a), (b), (c), (d), (e), and (f), and (4m) does not affect  
10 substantial justice. If the department of revenue determines that a city or village has  
11 substantially complied with subs. (3), (4) (a), (b), (c), (d), (e), and (f), and (4m), the  
12 department of revenue shall determine the tax incremental base of the district,  
13 allocate tax increments, and treat the district in all other respects as if the  
14 requirements under subs. (3), (4) (a), (b), (c), (d), (e), and (f), and (4m) had been  
15 strictly complied with based on the date that the resolution described under sub. (4)  
16 (gm) 2. is adopted.

17 **SECTION 35.** 66.1106 (1) (e) of the statutes is amended to read:

18 66.1106 (1) (e) "Environmental remediation tax increment" means that  
19 amount obtained by multiplying the total city, county, school and other local general  
20 property taxes levied on ~~a parcel of real property that is certified under this section~~  
21 taxable property in a year by a fraction having as a numerator the environmental  
22 remediation value increment for that year ~~for that parcel~~ in such district and as a  
23 denominator that year's equalized value of that ~~parcel~~ taxable property. In any year,  
24 an environmental remediation tax increment is "positive" if the environmental

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1 remediation value increment is positive; it is “negative” if the environmental  
2 remediation value increment is negative.

3 **SECTION 36.** 66.1106 (1) (f) of the statutes is amended to read:

4 66.1106 (1) (f) “Environmental remediation tax incremental base” means the  
5 aggregate value, as equalized by the department, of ~~a parcel of real taxable~~ property  
6 that is certified under this section as of the January 1 preceding the date on which  
7 the ~~department of natural resources issues a certificate certifying that~~  
8 ~~environmental pollution on the property has been remediated in accordance with~~  
9 ~~rules promulgated by the department of natural resources~~ environmental  
10 remediation tax incremental district is created, as determined under sub. (1m) (b).

11 **SECTION 37.** 66.1106 (1) (fm) of the statutes is created to read:

12 66.1106 (1) (fm) “Environmental remediation tax incremental district” means  
13 a contiguous geographic area within a political subdivision defined and created by  
14 resolution of the governing body of the political subdivision consisting solely of whole  
15 units of property as are assessed for general property tax purposes, other than  
16 railroad rights-of-way, rivers, or highways. Railroad rights-of-way, rivers, or  
17 highways may be included in an environmental remediation tax incremental district  
18 only if they are continuously bounded on either side, or on both sides, by whole units  
19 of property as are assessed for general property tax purposes which are in the  
20 environmental remediation tax incremental district. “Environmental remediation  
21 tax incremental district” does not include any area identified as a wetland on a map  
22 under s. 23.32.

23 **SECTION 38.** 66.1106 (1) (g) of the statutes is amended to read:

24 66.1106 (1) (g) “Environmental remediation value increment” means the  
25 equalized value of ~~a parcel of real taxable~~ property that is certified under this section

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1 minus the environmental remediation tax incremental base. In any year, the  
2 environmental remediation value increment is “positive” if the environmental  
3 remediation tax incremental base of the ~~parcel of~~ taxable property is less than the  
4 aggregate value of the ~~parcel of~~ taxable property as equalized by the department; it  
5 is “negative” if that base exceeds that aggregate value.

6 **SECTION 39.** 66.1106 (1) (i) of the statutes is amended to read:

7 66.1106 (1) (i) “Period of certification” means a period of not more than 16 years  
8 beginning after the department certifies the environmental remediation tax  
9 incremental base of a ~~parcel of property~~ under sub. (4) or a period before all eligible  
10 costs have been paid, whichever occurs first.

11 **SECTION 40.** 66.1106 (1) (jm) of the statutes is created to read:

12 66.1106 (1) (jm) “Project expenditures” means the sum of eligible costs and all  
13 other costs incurred by a political subdivision in the creation and operation of an  
14 environmental remediation tax incremental district.

15 **SECTION 41.** 66.1106 (1) (k) of the statutes is amended to read:

16 66.1106 (1) (k) “Taxable property” means all real and personal taxable property  
17 located in an environmental remediation tax incremental district.

18 **SECTION 42.** 66.1106 (1m) of the statutes is created to read:

19 66.1106 (1m) CREATION OF ENVIRONMENTAL REMEDIATION TAX INCREMENTAL  
20 DISTRICTS. In order to implement the provisions of this section, the governing body  
21 of the political subdivision shall adopt a resolution which does all of the following:

22 (a) Describes the boundaries of an environmental remediation tax incremental  
23 district with sufficient definiteness to identify with ordinary and reasonable  
24 certainty the territory included within the district.

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1 (b) Creates such district as of a date therein provided. If the resolution is  
2 adopted during the period between January 2 and September 30, then such date  
3 shall be the next preceding January 1. If such resolution is adopted during the period  
4 between October 1 and December 31, then such date shall be the next subsequent  
5 January 1. If the resolution is adopted on January 1, the environmental remediation  
6 tax incremental district shall have been created as of the date of the resolution.

7 **SECTION 43.** 66.1106 (2) (a) of the statutes is amended to read:

8 66.1106 (2) (a) A political subdivision that develops, and whose governing body  
9 approves, a written proposal to remediate environmental pollution may use an  
10 environmental remediation tax increment to pay the eligible costs of remediating  
11 environmental pollution on contiguous parcels of property that are located in an  
12 environmental remediation tax incremental district within the political subdivision  
13 and that are not part of a tax incremental district created under s. 66.1105, as  
14 provided in this section, except that a political subdivision may use an  
15 environmental remediation tax increment to pay the cost of remediating  
16 environmental pollution of groundwater without regard to whether the property  
17 above the groundwater is owned by the political subdivision. No political subdivision  
18 may submit an application to the department under sub. (4) until the joint review  
19 board approves the political subdivision's written proposal under sub. (3).

20 **SECTION 44.** 66.1106 (4) (intro.) of the statutes is amended to read:

21 66.1106 (4) CERTIFICATION. (intro.) Upon written application to the department  
22 of revenue by the clerk of a political subdivision on or before ~~April 1 of the year~~  
23 ~~following the year in which the certification described in par. (a) is received from the~~  
24 ~~department of natural resources~~ December 31 of the year the environmental  
25 remediation tax incremental district is created, as determined under sub. (1m) (b),

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1 except that if the environmental remediation tax incremental district is created  
2 during the period between October 1 and December 31, on or before December 31 of  
3 the following year, the department of revenue shall certify to the clerk of the political  
4 subdivision the environmental remediation tax incremental base of a parcel of real  
5 property if all of the following apply:

6 **SECTION 45.** 66.1106 (4) (b) of the statutes is amended to read:

7 66.1106 (4) (b) The political subdivision submits a statement that all taxing  
8 jurisdictions with the authority to levy general property taxes on the parcel or  
9 contiguous parcels of property have been notified that the political subdivision  
10 intends to recover the costs of remediating environmental pollution on the property  
11 and have been provided a statement of the estimated costs to be recovered.

12 **SECTION 46.** 66.1106 (7) (a) of the statutes is amended to read:

13 66.1106 (7) (a) Subject to pars. (b), (c) and (d), the department shall annually  
14 authorize the positive environmental remediation tax increment with respect to a  
15 parcel or contiguous parcels of property during the period of certification to the  
16 political subdivision that incurred the costs to remediate environmental pollution on  
17 the property, except that an authorization granted under this paragraph does not  
18 apply after the department receives the notice described under sub. (10) (b).

19 **SECTION 47.** 66.1106 (7) (d) 1. of the statutes is amended to read:

20 66.1106 (7) (d) 1. The department may not authorize a positive environmental  
21 remediation tax increment under par. (a) to pay otherwise eligible costs that are  
22 incurred by the political subdivision after the department of natural resources  
23 certifies to the department of revenue that environmental pollution on the parcel or  
24 contiguous parcels of property has been remediated unless the costs are associated

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1 with activities, as determined by the department of natural resources, that are  
2 necessary to close the site described in the site investigation report.

3 **SECTION 48.** 66.1106 (9) of the statutes is amended to read:

4 66.1106 (9) SEPARATE ACCOUNTING REQUIRED. An environmental remediation tax  
5 increment received with respect to a parcel or contiguous parcels of land that is  
6 subject to this section shall be deposited in a separate fund by the treasurer of the  
7 political subdivision. No money may be paid out of the fund except to pay eligible  
8 costs for a parcel or contiguous parcels of land, or to reimburse the political  
9 subdivision for such costs ~~or to satisfy claims of holders of bonds or notes issued to~~  
10 ~~pay eligible costs~~. If an environmental remediation tax increment that has been  
11 collected with respect to a parcel of land remains in the fund after the period of  
12 certification has expired, it shall be paid to the treasurers of the taxing jurisdictions  
13 in which the parcel is located in proportion to the relative share of those taxing  
14 jurisdictions in the most recent levy of general property taxes on the parcel.

15 **SECTION 49.** 66.1106 (10) (a) of the statutes is amended to read:

16 66.1106 (10) (a) Prepare and make available to the public updated annual  
17 reports describing the status of all projects to remediate environmental pollution  
18 funded under this section, including revenues and expenditures. A copy of the report  
19 shall be sent to all taxing jurisdictions with authority to levy general property taxes  
20 on the parcel or contiguous parcels of property by May 1 annually.

21 **SECTION 50.** 66.1106 (10) (b) of the statutes is amended to read:

22 66.1106 (10) (b) Notify the department within 10 days after the period of  
23 certification for a parcel or contiguous parcels of property has expired.

24 **SECTION 51.** 66.1106 (10) (c) of the statutes is created to read:

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1           66.1106 (10) (c) Not later than 12 months after the last expenditure is made  
2 or not later than 12 months after an expenditure may be made under sub. (2) (b),  
3 whichever comes first, prepare and make available to the public a report that is  
4 similar to the report required under par. (a), except that the report required under  
5 this paragraph shall also include an independent certified audit of each project to  
6 determine if all financial transactions were made in a legal manner and to determine  
7 if each environmental remediation tax incremental district complied with this  
8 section. A copy of the report shall be sent out to all taxing jurisdictions which  
9 received the reports under par. (a).

10           **SECTION 52.** 66.1106 (10) (d) of the statutes is created to read:

11           66.1106 (10) (d) Not later than 180 days after an environmental remediation  
12 tax incremental district terminates under sub. (11), provide the department with all  
13 of the following on a form that is prescribed by the department:

14           1. A final accounting of project expenditures that are made for an  
15 environmental remediation tax incremental district.

16           2. The final amount of eligible costs that have been paid for an environmental  
17 remediation tax incremental district.

18           3. The total amount of environmental remediation tax increments that have  
19 been paid to the political subdivision.

20           **SECTION 53.** 66.1106 (11) of the statutes is created to read:

21           66.1106 (11) **TERMINATION OF ENVIRONMENTAL REMEDIATION TAX INCREMENTAL**  
22 **DISTRICTS.** An environmental remediation tax incremental district terminates when  
23 the earlier of the following occurs:

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1           (a) That time when the political subdivision has received aggregate  
2 environmental remediation tax increments with respect to the district in an amount  
3 equal to the aggregate of all eligible costs.

4           (b) Sixteen years after the department certifies the environmental remediation  
5 tax incremental base of a parcel or contiguous parcels of property under sub. (4).

6           (c) The political subdivision's legislative body, by resolution, dissolves the  
7 district at which time the political subdivision becomes liable for all unpaid eligible  
8 costs actually incurred which are not paid from the separate fund under sub. (9).

9           **SECTION 54.** 66.1106 (12) of the statutes is created to read:

10           **66.1106 (12)** (a) NOTICE OF DISTRICT TERMINATION. A political subdivision which  
11 creates a tax incremental district under this section shall give the department  
12 written notice within 10 days of the termination of the environmental remediation  
13 tax incremental district under sub. (11).

14           (b) If the department receives a notice under par. (a) during the period from  
15 January 1 to May 15, the effective date of the notice is the date the notice is received.  
16 If the notice is received during the period from May 16 to December 31, the effective  
17 date of the notice is the first January 1 after the department receives the notice.

18           **SECTION 55.** 66.1106 (13) of the statutes is created to read:

19           **66.1106 (13)** PAYMENT OF ELIGIBLE COSTS FOR ANNEXED TERRITORY. If a city or  
20 village annexes territory from a town and if the town is using an environmental  
21 remediation tax increment to remediate environmental pollution on all or part of the  
22 territory that is annexed, the city or village shall pay to the town that portion of the  
23 eligible costs that are attributable to the annexed territory. The city or village, and  
24 the town, shall negotiate an agreement on the amount that must be paid under this  
25 subsection.

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1           **SECTION 56.** 73.03 (57) of the statutes is created to read:

2           73.03 (57) To create, and update, a manual on the tax incremental finance  
3 program under s. 66.1105. The manual shall contain the rules relating to the  
4 program, common problems faced by cities and villages under the program, possible  
5 side effects on the use of tax incremental financing, and any other information the  
6 department determines is appropriate. The department may consult with, and  
7 solicit the views of, any interested person while preparing or updating the manual.

8           **SECTION 57.** 74.23 (1) (b) of the statutes is amended to read:

9           74.23 (1) (b) *General property taxes.* After making the distribution under par.  
10 (a), the taxation district treasurer shall pay to each taxing jurisdiction within the  
11 district its proportionate share of general property taxes, except that the treasurer  
12 shall pay the state's proportionate share to the county. As part of that distribution,  
13 the taxation district treasurer shall retain for the taxation district and for each tax  
14 incremental district within the taxation district and each environmental  
15 remediation tax incremental district created by the taxation district its  
16 proportionate share of general property taxes. The taxation district treasurer shall  
17 also distribute to the county the proportionate share of general property taxes for  
18 each environmental remediation tax incremental district created by the county.

19           **SECTION 58.** 74.25 (1) (b) 1. of the statutes is amended to read:

20           74.25 (1) (b) 1. Pay in full to each taxing jurisdiction within the district all  
21 personal property taxes included in the tax roll which have not previously been paid  
22 to, or retained by, that taxing jurisdiction, except that the treasurer shall pay the  
23 state's proportionate share to the county. As part of that distribution, the taxation  
24 district treasurer shall allocate to each tax incremental district within the taxation  
25 district and each environmental remediation tax incremental district created by the

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1 taxation district its proportionate share of personal property taxes. The taxation  
2 district treasurer shall also distribute to the county the proportionate share of  
3 general property taxes for each environmental remediation tax incremental district  
4 created by the county.

5 **SECTION 59.** 74.25 (1) (b) 2. of the statutes is amended to read:

6 74.25 (1) (b) 2. Pay to each taxing jurisdiction within the district its  
7 proportionate share of real property taxes, except that the treasurer shall pay the  
8 state's proportionate share to the county. As part of that distribution, the taxation  
9 district treasurer shall retain for the taxation district and for each tax incremental  
10 district within the taxation district and each environmental remediation tax  
11 incremental district created by the taxation district its proportionate share of real  
12 property taxes. The taxation district treasurer shall also distribute to the county the  
13 proportionate share of general property taxes for each environmental remediation  
14 tax incremental district created by the county.

15 **SECTION 60.** 74.30 (1) (i) of the statutes is amended to read:

16 74.30 (1) (i) Pay in full to each taxing jurisdiction within the district all  
17 personal property taxes included in the tax roll which have not previously been paid  
18 to, or retained by, each taxing jurisdiction, except that the treasurer shall pay the  
19 state's proportionate share to the county. As part of that distribution, the taxation  
20 district treasurer shall allocate to each tax incremental district within the taxation  
21 district and each environmental remediation tax incremental district created by the  
22 taxation district its proportionate share of personal property taxes. The taxation  
23 district treasurer shall also distribute to the county the proportionate share of  
24 general property taxes for each environmental remediation tax incremental district  
25 created by the county.

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1           **SECTION 61.** 74.30 (1) (j) of the statutes is amended to read:

2           74.30 (1) (j) Pay to each taxing jurisdiction within the district its proportionate  
3 share of real property taxes, except that the treasurer shall pay the state's  
4 proportionate share to the county. As part of that distribution, the taxation district  
5 treasurer shall retain for the taxation district and for each tax incremental district  
6 within the taxation district and each environmental remediation tax incremental  
7 district created by the taxation district its proportionate share of real property taxes.  
8 The taxation district treasurer shall also distribute to the county the proportionate  
9 share of general property taxes for each environmental remediation tax incremental  
10 district created by the county.

11           **SECTION 62.** 74.30 (2) (b) of the statutes is amended to read:

12           74.30 (2) (b) Pay to each taxing jurisdiction within the district its proportionate  
13 share of real property taxes collected, except that the taxation district treasurer shall  
14 pay the state's proportionate share to the county, and the county treasurer shall  
15 settle for that share under s. 74.29. As part of that distribution, the taxation district  
16 treasurer shall retain for the taxation district and for each tax incremental district  
17 within the taxation district and each environmental remediation tax incremental  
18 district created by the taxation district its proportionate share of real property taxes.  
19 The taxation district treasurer shall also distribute to the county the proportionate  
20 share of general property taxes for each environmental remediation tax incremental  
21 district created by the county.

22           **SECTION 63.** 79.095 (1) (c) of the statutes is amended to read:

23           79.095 (1) (c) "Taxing jurisdiction" means a municipality, county, school  
24 district, special purpose district, tax incremental district, environmental  
25 remediation tax incremental district, or technical college district.

