

2009 DRAFTING REQUEST

Bill

Received: **09/05/2008**

Received By: **emueller**

Wanted: **As time permits**

Identical to LRB:

For: **Pat Kreitlow (608) 266-7511**

By/Representing: **Matt**

This file may be shown to any legislator: **NO**

Drafter: **emueller**

May Contact: **DOR**

Addl. Drafters:

Subject: **Local Gov't - tax incr financing**

Extra Copies: **MES**

Submit via email: **YES**

Requester's email: **Sen.Kreitlow@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Missed application deadline; TID (tax incremental district) in city of Chippewa Falls.

Instructions:

See Attached. Authorize the certification of TID # 10 in the city of Chippewa Falls, even though the application deadline was missed.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	emueller 09/05/2008	bkraft 09/15/2008		_____			S&L
/1			rschluet 09/15/2008	_____	sbasford 09/15/2008	cduerst 01/05/2009	

FE Sent For:

<END>

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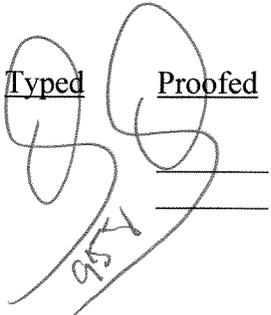
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1/?	emueller	1 bjk 9/15					
1/1	em 9/5						

FE Sent For:

<END>

Shovers, Marc

From: Pagel, Matt
Sent: Tuesday, July 29, 2008 10:36 AM
To: Shovers, Marc
Subject: TID Letters

Attachments: 072908-Chippewa Falls TID Letter.pdf; 072908-DOR TID Letter.pdf

Here are the letters, let me know if you need anything else, thanks for your help.

Matthew Pagel
Office of Senator Pat Kreitlow
Wisconsin State Senate - 23rd District
Room 10 South - State Capitol
PO Box 7882
Madison, WI 53703-7882
Phone: 608-266-7511 or 888-437-9436
Matt.Pagel@legis.wisconsin.gov

From: Saxler, Charles
Sent: Tuesday, July 29, 2008 10:27 AM
To: Pagel, Matt
Subject: TID Letters



072908-Chippewa Falls TID Lett... 072908-DOR TID Letter.pdf (409...

Charles Saxler
Office of Senator Pat Kreitlow
Wisconsin State Senate - 23rd District
Room 10 South - State Capitol
PO Box 7882
Madison, WI 53703-7882
Phone: 608-266-7511 or 888-437-9436
charles.saxler@legis.wisconsin.gov



City of Chippewa Falls

30 WEST CENTRAL STREET, CHIPPEWA FALLS, WISCONSIN 54729

June 17, 2008

Senator Patrick Kreitlow
PO Box 7882
Madison, Wisconsin 53707

Dear Senator Kreitlow:

Please find enclosed, a copy of the letter from the Department of Revenue, as expected, informing the City that the TID No. 10 amendment cannot be certified. As discussed with your staff a few weeks ago, the City did not submit the required forms to the DOR by December 31, 2007 to receive the certification. This was an oversight on our part.

Per previous discussions, the City of Chippewa Falls is requesting your assistance to correct this mistake. It is my understanding that legislation could be introduced authorizing a special exemption that would allow certification of the TID No. 10 District effective January 1, 2007.

Your assistance regarding this would be greatly appreciated. Thank you, and please let me know if there is anything I need to do to assist you. I do understand that a letter from the School District supporting the legislation would be helpful, and I will request that letter.

Thank you again!

Sincerely,

Jayson C. Smith
City Planner

Enclosure: DOR Letter

KCS/cls



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF PROPERTY TAX • EQUALIZATION SECTION • MADISON, WI

ADDRESS MAIL TO:

Area 6-97
2135 Rimrock Road, 6th Floor • P.O. Box 8971
Madison, WI 53708-8971
TELEPHONE: (608) 266-8131
FAX: (608) 264-6897

June 13, 2008

Jayson Smith, City Planner
City of Chippewa Falls
30 West central Street
Chippewa Falls, WI 54729

Re: TID No. 5 Territory Amendment

Dear Mr. Smith,

This is to verify receipt of the 2007 forms for the City of Chippewa Falls Tax Incremental District (TID) No. 10 territory amendment on June 2, 2008. Per our ongoing conversations, no paper work or notification for this TID had been received by Department of Revenue within the required timeframe.

The territory amendment resolution for TID No. 10 was adopted on November 11, 2006. Section 66.1105 (5) (b), Wis. Stats., stipulates that "The city clerk shall complete these forms, and submit the application or amendment forms on or before December 31 of the year the tax incremental district is created,". We have no verification that any notice or 2007 forms were received on or before December 31, 2007.

Based on this failure, we cannot recertify the base value for the City of Chippewa Falls TID No. 10. I believe we have carefully reviewed all applicable law and can reach no other conclusion.

Please contact me if you have other questions related to tax increment financing.

Sincerely,

Judie A. Gibbon
Assistant Equalization Section Chief

CC: Jean Gertsner, Acting Division Administrator
Daniel Davis, Director Bureau of Property Tax
Scott Shields, Equalization Chief
Susan Plakus, TIF



State of Wisconsin

~~2007-2008~~ LEGISLATURE

2009-2010

0144/1
LRB-~~4501~~
EVM:..... bjk

RM not run

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

2009 Bill

SA ✓
X-ref ✓

Gen

- 1 AN ACT ...; relating to: the filing of certain forms related to tax incremental financing district number ^{ten} 10 in the city of Chippewa Falls. ✓
- 2

Analysis by the Legislative Reference Bureau

Under current law, a city or village may create a tax incremental district (TID) in part of its territory. The project plan of the TID may be amended by resolution of a city's planning commission. Before such an amendment may take effect, however, several procedures are required. These procedures include approval by the common council, review by a joint review board, and a public hearing. Once these procedures are completed, the city clerk must submit the amendment and certain forms to the Department of Revenue (DOR). Upon receipt, DOR is required to recalculate and recertify the tax incremental base of the TID. The amendment and forms must be submitted to DOR on or before December 31 of the year in which the changes to the TID take effect.

This bill specifies that if the clerk of the city of Chippewa Falls submits the necessary forms to DOR on or before December 31, 2009, for a TID, the project plan of which was amended or attempted to be amended on January 1, 2007, based on actions taken by the common council in November 2006, DOR must proceed as if the forms had been timely filed on or before December 31, 2007, except that a value increment may not be certified before 2010.

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

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

SECTION 1. 66.1105 (5) (bq) of the statutes is created to read:

66.1105 (5) (bq) Notwithstanding the time limits in par. (b), if the city clerk of a city that amended, or attempted to amend, the project plan of a tax incremental district on January 1, 2007, based on actions taken by the common council in November 2006, files with the department of revenue, not later than December 31, 2009, the forms and application that were originally due on or before December 31, 2007, the tax incremental base of the district shall be redetermined by the department of revenue as if the forms and application had been filed on or before December 31, 2007, and, until the tax incremental district terminates, the department of revenue shall allocate tax increments and treat the district in all other respects as if the forms and application had been filed on or before December 31, 2007, except that the department of revenue may not certify a value increment under par. (b) before 2010.

(END)

Duerst, Christina

From: Mueller, Eric
Sent: Monday, January 05, 2009 2:21 PM
To: Barman, Mike
Subject: FW: Email from LRB Website

From: Pagel, Matt
Sent: Monday, January 05, 2009 1:44 PM
To: Mueller, Eric
Subject: RE: Email from LRB Website

Correct, I want it jacketed.

Matthew Pagel
Office of Senator Pat Kreitlow
Wisconsin State Senate - 23rd District
Room 10 South - State Capitol
PO Box 7882
Madison, WI 53703-7882
Phone: 608-266-7511 or 888-437-9436
Matt.Pagel@legis.wisconsin.gov

From: Mueller, Eric
Sent: Monday, January 05, 2009 1:23 PM
To: Pagel, Matt
Subject: RE: Email from LRB Website

Matt

Just to clarify, you wish to have 0144/1 jacketed for introduction as a Senate Bill? This isn't for an amendment to 0144?

Eric

From: Pagel, Matt
Sent: Monday, January 05, 2009 9:49 AM
To: Mueller, Eric
Subject: Email from LRB Website

Eric, can get the stripes for LRB 0144/1, thanks.

Matthew Pagel
Office of Senator Pat Kreitlow
Wisconsin State Senate - 23rd District
Room 10 South - State Capitol
PO Box 7882
Madison, WI 53703-7882
Phone: 608-266-7511 or 888-437-9436
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