



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2009 Wisconsin Act 176
[2009 Senate Bill 463]

**Tax Incremental District #6 in the
City of Sheboygan; and #18 in the
City of Waukesha**

2009 Wisconsin Act 176 extends the expenditure period for Tax Incremental District (TID) #6 in the City of Sheboygan for 11 additional years, to December 31, 2017.

The Act also requires the Department of Revenue (DOR) to certify the tax incremental base of Tax Incremental District #18 in the City of Waukesha as if the TID had been created on January 1, 2008, as a blighted area district, even though the action certifying the TID by the Waukesha common council was taken on July 16, 2008. This Act requires that DOR proceed as if the TID was created on January 1, 2008, notwithstanding the fact that the city's findings did not specify the type of TID that was being created.

In addition, the Act specifies that DOR may not certify a value increment for the Waukesha TID before 2010.

Effective date: March 30, 2010

Prepared by: Laura Rose, Deputy Director

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LR:ty

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.