

2003 Senate Bill 188

Date of enactment: **July 24, 2003**
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2003 WISCONSIN ACT 34

AN ACT *to renumber and amend* 66.1105 (6) (a); *to amend* 66.1105 (4) (h) 1., 66.1105 (4) (h) 2., 66.1105 (5) (c), 66.1105 (5) (ce), 66.1105 (6) (am) 1., 66.1105 (6) (d) 1., 66.1105 (6) (d) 2m., 66.1105 (6) (d) 3. and 66.1105 (6) (d) 4.; and *to create* 66.1105 (4) (h) 5., 66.1105 (6) (a) 5., 66.1105 (6) (d) 1m., 66.1105 (6) (d) 5. and 66.1105 (7) (as) of the statutes; **relating to:** extending the expenditure period and the life of tax incremental districts in Kenosha.

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

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

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

chief executive officer or administrator, this notice shall be sent to the county board chairperson.

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

66.1105 (4) (h) 2. Except as provided in subsds. 3. ~~and 4.~~, and 5., not more than once during the 7 years after the tax incremental district is created, the planning commission may adopt an amendment to a project plan under subd. 1. to modify the district's boundaries by adding territory to the district that is contiguous to the district and that is served by public works or improvements that were created as part of the district's project plan. Expenditures for project costs that are incurred because of an amendment to a project plan to which this subdivision applies may be made for not more than 3 years after the date on which the local legislative body adopts a resolution amending the project plan.

SECTION 3. 66.1105 (4) (h) 5. of the statutes is created to read:

66.1105 (4) (h) 5. With regard to a city that has a population of at least 80,000 that was incorporated in 1850 and that is in a county with a population of less than 175,000 which is adjacent to one of the Great Lakes, the planning commission may adopt an amendment to a project plan under subd. 1. to modify the district's boundaries by adding territory to the district that is contiguous to the

* Section 991.11, WISCONSIN STATUTES 2001-02 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

district and that is served by public works or improvements that were created as part of the district's project plan not more than once during the expenditure period specified in sub. (6) (am) 1. for a district which is located in a city to which sub. (6) (d) applies, except that in no case may expenditures for project costs that are incurred because of an amendment to a project plan that is authorized under this subdivision be made later than 17 years after the district is created. This subdivision does not apply to a tax incremental district that is created after January 1, 2004.

SECTION 4. 66.1105 (5) (c) of the statutes is amended to read:

66.1105 (5) (c) If the city adopts an amendment to the original project plan for any district which includes additional project costs at least part of which will be incurred after the period specified in sub. (6) (am) 1., the tax incremental base for the district shall be redetermined, if sub. (4) (h) 2., 3. ~~or 4.~~ or 5. applies to the amended project plan, by adding to the tax incremental base the value of the taxable property that is added to the existing district under sub. (4) (h) 2., 3. ~~or 4.~~ or 5. or, if sub. (4) (h) 2., 3. ~~or 4.~~ or 5. does not apply to the amended project plan, under par. (b), as of the January 1 next preceding the effective date of the amendment if the amendment becomes effective between January 2 and September 30, as of the next subsequent January 1 if the amendment becomes effective between October 1 and December 31 and if the effective date of the amendment is January 1 of any year, the redetermination shall be made on that date. The tax incremental base as redetermined under this paragraph is effective for the purposes of this section only if it exceeds the original tax incremental base determined under par. (b).

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

66.1105 (5) (ce) If the city adopts an amendment, to which sub. (4) (h) 2., 3. ~~or 4.~~ or 5. applies, the tax incremental base for the district shall be redetermined, by adding to the tax incremental base the value of the taxable property that is added to the existing district under sub. (4) (h) 2., 3. ~~or 4.~~ or 5., as of the January 1 next preceding the effective date of the amendment if the amendment becomes effective between January 2 and September 30, as of the next subsequent January 1 if the amendment becomes effective between October 1 and December 31 and if the effective date of the amendment is January 1 of any year, the redetermination shall be made on that date. The tax incremental base as redetermined under this paragraph is effective for the purposes of this section only if it exceeds the original tax incremental base determined under par. (b).

SECTION 6. 66.1105 (6) (a) of the statutes is renumbered 66.1105 (6) (a) (intro.) and amended to read:

66.1105 (6) (a) (intro.) If the joint review board approves the creation of the tax incremental district under

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

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

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

3. ~~Thirty-eight~~ years after the tax incremental district is created if the district is created before October 1, 1995, and the project plan is amended under sub. (4) (h) 3. ~~or 23~~

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

SECTION 7. 66.1105 (6) (a) 5. of the statutes is created to read:

66.1105 (6) (a) 5. Forty-two years after the tax incremental district is created if the district is created before October 1, 1995, and if the district is located in a city to which par. (d) applies.

SECTION 8. 66.1105 (6) (am) 1. of the statutes is amended to read:

66.1105 (6) (am) 1. For a tax incremental district that is created after September 30, 1995, no expenditure may be made later than 7 years after the tax incremental district is created, and for a tax incremental district that is created before October 1, 1995, no expenditure may be made later than 10 years after the tax incremental district is created, except that, for a tax incremental district that is created before October 1, 1995, and which ~~receives tax increments under~~ is located in a city to which par. (d) applies, no expenditure may be made later than ~~12~~ 17 years after the tax incremental district is created.

SECTION 8m. 66.1105 (6) (d) 1. of the statutes is amended to read:

66.1105 (6) (d) 1. ~~After~~ Subject to subd. 1m., after the date on which a tax incremental district pays off the aggregate of all of its project costs under its project plan, but not later than the date on which a tax incremental district terminates under sub. (7) (am), a planning commission may amend under sub. (4) (h) 1. the project plan of such a tax incremental district to allocate positive tax increments generated by that tax incremental district to another tax incremental district created by that planning commission in which soil affected by environmental pollution exists to the extent that development has not been able to proceed according to the project plan because of the environmental pollution.

SECTION 8s. 66.1105 (6) (d) 1m. of the statutes is created to read:

66.1105 (6) (d) 1m. After December 31, 2016, subd. 1. applies only to Tax Incremental District Number One, Tax Incremental District Number Four, and Tax Incremental District Number Five in the City of Kenosha, and no increments may be allocated under that subdivision, after December 31, 2016, unless the allocation is approved by the joint review board.

SECTION 9. 66.1105 (6) (d) 2m. of the statutes is amended to read:

66.1105 (6) (d) 2m. No tax increments may be allocated under this paragraph later than ~~30~~ 35 years after the last expenditure identified in the project plan of the tax incremental district, the positive tax increments of which are to be allocated, is made if the district is created before

October 1, 1995, except that in no case may the total number of years during which expenditures are made under par. (am) 1. plus the total number of years during which tax increments are allocated under this paragraph exceed ~~37~~ 42 years.

SECTION 10. 66.1105 (6) (d) 3. of the statutes is amended to read:

66.1105 (6) (d) 3. This paragraph applies only in a city with a population of at least 80,000 that was incorporated in 1850 and that is in a county with a population of less than ~~150,000~~ 175,000 which is adjacent to one of the Great Lakes.

SECTION 11. 66.1105 (6) (d) 4. of the statutes is amended to read:

66.1105 (6) (d) 4. This paragraph does not apply after August 1, ~~2016~~ 2031.

SECTION 12. 66.1105 (6) (d) 5. of the statutes is created to read:

66.1105 (6) (d) 5. This paragraph does not apply to a tax incremental district that is created after January 1, 2004.

SECTION 13. 66.1105 (7) (as) of the statutes is created to read:

66.1105 (7) (as) Notwithstanding par. (am), 35 years after the last expenditure identified in the project plan is made if the district to which the plan relates is created before October 1, 1995, and sub. (6) (d) applies to the district.