

2007 DRAFTING REQUEST

Bill

Received: **04/06/2007**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Terry Moulton (608) 266-9172**

By/Representing: **Matt**

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

Drafter: **mshovers**

May Contact:

Addl. Drafters:

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

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Moulton@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Validate amendment of tax incremental district (TID) project plan in City of Altoona

Instructions:

See Attached. Require DOR to accept joint review board action taken in September 2003 regarding TID # 3 in City of Altoona

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>
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/1	mshovers 04/23/2007	jdye 04/26/2007	sherritz 04/26/2007	_____	cduerst 04/26/2007		
	jkreye 05/08/2007			_____			
/2	mshovers 05/08/2007	kfollett 05/08/2007	pgreensl 05/08/2007	_____	lparisi 05/08/2007		Local
	chanaman	jdye		_____			

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

05/09/2007 05/09/2007

/3

jfrantze _____
05/09/2007 _____

sbasford _____
05/09/2007 _____

cduerst _____
05/09/2007 _____

FE Sent For:

at intro
5/10/07

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/3			jfrantze	_____	sbasford		
			05/09/2007	_____	05/09/2007		

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1 MES 4/23/07

FE Sent For:

<END>

Shovers, Marc

From: Seaholm, Matthew
Sent: Friday, April 06, 2007 9:33 AM
To: Shovers, Marc
Subject: Altoona TID #3 Boundary Matters
Attachments: gw5F.pdf; gwAB9.pdf

Good Morning Marc,

Attached you will find a couple documents relating to changes to a TID in Altoona. I spoke with Bill Ford and he said this is very similar to the bill we just passed for the Village of Edgar. If you can draft us a bill to make the changes laid out in the documents that would be great. Please let me know if you have any questions or need any other info.


Thanks,

Matt

*Matt Seaholm
Office of Rep. Terry Moulton
Wisconsin's 68th Assembly District
(608) 266-9172*

04/06/2007

MEMORANDUM

TO: Tony Blodgett, Legislative Aide
FROM:  John Behling, Altoona City Attorney
DATE: March 20, 2007
RE: **TID #3 Project Plan Amendment Legislation**

Thank you again for agreeing to work with our office to draft legislation which would fix the TIF District issue facing Altoona. Provided below is information regarding the TID #3 Project Plan Amendment completed by the City in 2003, which was not approved by the Department of Revenue. I hope this information will facilitate the legislation necessary to have the boundary amendment approved.

It appears the amendment was not approved by the State of Wisconsin Department of Revenue because the procedure for amending the TID was not completed in strict compliance with the state statutes in effect at the time.

TID #3 Project Plan Amendment Timeline

September 4, 2004	Joint Review Board reviews plans to amend boundary of TID #3
September 8, 2003	Plan Commission holds public hearing for purpose of amending TID #3 boundary and Project Plan
September 8, 2003	Plan Commission recommends amending the TID #3 boundary and Project Plan
September 11, 2003	City Council adopts Resolution #9C-03 amending the TID #3 boundary and Project Plan
September 19, 2003	Joint Review Board approves amendment to boundary and Project Plan for TID #3

Specifically, the provision which was not adhered to is Wis. Stats. § 66.1105(4m)(a)2, which, at the time, stipulated as follows:

2. Except as provided in subd. 2m, no tax increment district may be created and no project plan may be amended unless the board approves the resolution adopted

Tony Blodgett Memo
March 20, 2007
Page 2

under sub. (4)(gm) or (h)1. by a majority vote not less than 10 days nor more than 30 days after receiving the resolution.

A copy of the subject statute is included for your reference.

The "board" refers to the Joint Review Board. The "resolution" refers to the resolution approved by the City Council amending the project plan; in this case, a boundary revision. As you can see by the timeline presented above, the Joint Review Board approved the resolution on September 19, 2003. This was eight days after the Council adopted Resolution 9C-03 on September 11, 2003, contrary to the ten day minimum as required by the statute.

Please know we attempted to resolve this issue through Judy Gibbons. Ms. Gibbons feels there is nothing the Department of Revenue can do to resolve this matter. In my mind, there was substantial compliance with the statutes but because the City acted 48 hours in advance of the ten day minimum, the Department of Revenue is now indicating they cannot approve the boundary amendment.

Please review this memorandum and let me know if you need further information. In the meantime, I will track down a the resolution from the City amending the TID #3 boundary and project plan. Thanks in advance.

JRB/trj

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.

2. Except as provided in subs. 3. and 4., 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.

3. With regard to a city that has a population of at least 10,000, was incorporated in 1875 and is located in only one county, not more than once during the 11 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 to be 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 5 years after the date on which the local legislative body adopts a resolution amending the project plan.

4. With regard to a village that has a population of less than 10,000, was incorporated in 1914 and is located in a county that has a population of less than 25,000 and that contains a portion of the Yellow River and the Chequamegon Waters Flowage, not more than once during the 11 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 to be 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 5 years after the date on which the local legislative body adopts a resolution amending the project plan.

(i) The local legislative body shall provide the joint review board with the following information and projections:

1. The specific items that constitute the project costs, the total dollar amount of these project costs to be paid with the tax increments, and the amount of tax increments to be generated over the life of the tax incremental district.

2. The amount of the value increment when the project costs in subd. 1. are paid in full and the tax incremental district is terminated.

3. The reasons why the project costs in subd. 1. may not or should not be paid by the owners of property that benefits by improvements within the tax incremental district.

4. The share of the projected tax increments in subd. 1. estimated to be paid by the owners of taxable property in each of the taxing jurisdictions overlying the tax incremental district.

5. The benefits that the owners of taxable property in the overlying taxing jurisdictions will receive to compensate them for their share of the projected tax increments in subd. 4.

(k) Calculation by the local assessor of the value of all tax-exempt city-owned property, except property described in sub. (5) (bm), in the proposed tax incremental district, as of the day of the district's creation. This information shall be sent to the department of revenue for inclusion in the tax incremental district's initial tax incremental base under sub. (5) (b).

(4m) JOINT REVIEW BOARD. (a) Any city that seeks to create a tax incremental district or amend a project plan shall convene a joint review board to review the proposal. The board shall consist of one representative chosen by the school district that has power to levy taxes on the property within the tax incremental district, one representative chosen by the technical college district that has power to levy taxes on the property within the tax incremental district, one representative chosen by the county that has power to levy taxes on the property within the tax incremental district, one representative chosen by the city and one public member. If more than one school district, more than one technical college district or more than one county has the power to levy taxes on the property within the tax incremental district, the unit in which is located property of the tax incremental district that has the greatest value shall choose that representative to the board. The public member and the board's chairperson shall be selected by a majority of the other board members before the public hearing under sub. (4) (a) or (h) 1. is held. All board members shall be appointed and the first board meeting held within 14 days after the notice is published under sub. (4) (a) or (h) 1. Additional meetings of the board shall be held upon the call of any member. The city that seeks to create the tax incremental district or to amend its project plan shall provide administrative support for the board. By majority vote, the board may disband following approval or rejection of the proposal.

(b) 1. The board shall review the public record, planning documents and the resolution passed by the local legislative body or planning commission under sub. (4) (gm) or (h) 1. As part of its deliberations the board may hold additional hearings on the proposal.

2. Except as provided in subd. 2m., no tax incremental district may be created and no project plan may be amended unless the board approves the resolution adopted under sub. (4) (gm) or (h) 1. by a majority vote not less than 10 days nor more than 30 days after receiving the resolution.

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

3. The board shall submit its decision to the city no later than 7 days after the board acts on and reviews the items in subd. 2.

(c) 1. The board shall base its decision to approve or deny a proposal on the following criteria:

a. Whether the development expected in the tax incremental district would occur without the use of tax incremental financing.

b. Whether the economic benefits of the tax incremental district, as measured by increased employment, business and personal income and property value, are insufficient to compensate for the cost of the improvements.

c. Whether the benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

} 2003 language

unless the board is a standing board that is created by the city under sub. (3) (g).

(ae) 1. A representative chosen by a school district under par. (a) or (am) shall be the president of the school board, or his or her designee. If the school board president appoints a designee, he or she shall give preference to the school district's finance director or another person with knowledge of local government finances.

2. The representative chosen by the county under par. (a) shall be the county executive or, if the county does not have a county executive, the chairperson of the county board, or the executive's or chairperson's designee. If the county executive or county board chairperson appoints a designee, he or she shall give preference to the county treasurer or another person with knowledge of local government finances.

3. The representative chosen by the city under par. (a) shall be the mayor, or city manager, or his or her designee. If the mayor or city manager appoints a designee, he or she shall give preference to the person in charge of administering the city's economic development programs, the city treasurer, or another person with knowledge of local government finances.

4. The representative chosen by the technical college district under par. (a) shall be the district's director or his or her designee. If the technical college district's director appoints a designee, he or she shall give preference to the district's chief financial officer or another person with knowledge of local government finances.

(am) If a city seeks to create a tax incremental district that is located in a union high school district, the seat that is described under par. (a) for the school district representative to the board shall be held by 2 representatives, each of whom has one-half of a vote. Subject to par. (ae), one representative shall be chosen by the union high school district that has the power to levy taxes on the property within the tax incremental district and one representative shall be chosen by the elementary school district that has the power to levy taxes on the property within the tax incremental district.

(b) 1. The board shall review the public record, planning documents and the resolution passed by the local legislative body or planning commission under sub. (4) (gm) or (h) 1. As part of its deliberations the board may hold additional hearings on the proposal.

2. Except as provided in subd. 2m., no tax incremental district may be created and no project plan may be amended unless the board approves the resolution adopted under sub. (4) (gm) or (h) 1. by a majority vote within 30 days after receiving the resolution. The board may not approve the resolution under this subdivision unless the board's approval contains a positive assertion that, in its judgment, the development described in the documents the board has reviewed under subd. 1. would not occur without the creation of a tax incremental district. The board may not approve the resolution under this subdivision unless the board finds that, with regard to a tax incremental district that is proposed to be created by a city under sub. (17) (a), such a district would be the only existing district created under that subsection by that city.

2m. The requirement under subd. 2. that a vote by the board take place within 30 days after receiving a resolution does not apply to a resolution amending a project plan under sub. (4) (h) 1. if the resolution relates to a tax incremental district, the application for the redetermination of the tax incremental base of which was made in 1998, that is located in a village that was incorporated in 1912, has a population of at least 3,800 and is located in a county with a population of at least 108,000.

3. The board shall submit its decision to the city no later than 7 days after the board acts on and reviews the items in subd. 2., except that, if the board requests a department of revenue review under subd. 4., the board shall do one of the following:

a. Submit its decision to the city no later than 10 working days after receiving the department's written response.

b. If the city resubmits its proposal under subd. 4. no later than 10 working days after the board receives the department's written

response, submit its decision to the city no later than 10 working days after receiving the city's resubmitted proposal.

4. Before the joint review board submits its decision under subd. 3., a majority of the members of the board may request that the department of revenue review the objective facts contained in any of the documents listed in subd. 1. to determine whether the information submitted to the board complies with this section or whether any of the information contains a factual inaccuracy. The request must be in writing and must specify which particular objective fact or item the members believe is incomplete or inaccurate. Not later than 10 working days after receiving a request that complies with the requirements of this subdivision, the department of revenue shall investigate the issues raised in the request and shall send its written response to the board. If the department of revenue determines that the information in the proposal does not comply with this section or contains a factual inaccuracy, the department shall return the proposal to the city. The board shall request, but may not require, that the city resolve the problems in its proposal and resubmit the proposal to the board. If the city resubmits its proposal, the board shall review the resubmitted proposal and vote to approve or deny the proposal as specified in this paragraph.

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

(c) 1. The board shall base its decision to approve or deny a proposal on the following criteria:

a. Whether the development expected in the tax incremental district would occur without the use of tax incremental financing.

b. Whether the economic benefits of the tax incremental district, as measured by increased employment, business and personal income and property value, are insufficient to compensate for the cost of the improvements.

c. Whether the benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

2. The board shall issue a written explanation describing why any proposal it rejects fails to meet one or more of the criteria specified in subd. 1.

(5) DETERMINATION OF TAX INCREMENT AND TAX INCREMENTAL BASE. (a) Subject to sub. (8) (d), upon the creation of a tax incremental district or upon adoption of any amendment subject to par. (c), its tax incremental base shall be determined as soon as reasonably possible. The department of revenue may impose a fee of \$1,000 on a city to determine or redetermine the tax incremental base of a tax incremental district under this subsection, except that if the redetermination is based on a single amendment to a project plan that both adds and subtracts territory, the department may impose a fee of \$2,000.

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

Current language



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2491/1
MES:mj:...

jd RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

D-NOTE

gen

- 1 AN ACT ...; relating to: the timing of a joint review board meeting regarding tax
- 2 incremental district number 3 in the city of Altoona.

Analysis by the Legislative Reference Bureau

Under the current tax incremental financing program, a city or village may create a tax incremental district (TID) in part of its territory to foster development if at least 50 percent of the area to be included in the TID is blighted, in need of rehabilitation or conservation, suitable for industrial sites, or suitable for mixed-use development. Before a city or village may create a TID, or amend its project plan, 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, or amendment, for the TID, approval of the proposed project plan or amendment by the joint review board and common council or village board, and adoption of a resolution by the common council or village board that creates the TID as of a date provided in the resolution.

* One of the requirements in the 2001 statutes was that a joint review board approve an amendment to a project plan not less than 10 days nor more than 30 days after receiving the resolution amending the plan from the common council or village board. With regard to TID number 3 in the city of Altoona, the joint review board approved an amended project plan in September 2003 less than 10 days after receiving the resolution from the Altoona common council.

* Under this bill, the requirement that the joint review board had to have acted not less than 10 days nor more than 30 days after receiving the project plan amendment resolution from the common council does not apply to TID number 3 in

Altoona. The bill also requires the Department of Revenue to treat the TID as if that 2001 statutory requirement had been complied with.

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

1 SECTION 1. 66.1105 (4m) (b) 2s. of the statutes is created to read:

2 66.1105 (4m) (b) 2s. The requirement under sub. 2., 2001 stats., that a vote
3 by the board take place not less than 10 days nor more than 30 days after receiving
4 a resolution does not apply to a resolution amending a project plan under sub. (4) (h)
5 1. if the resolution ^{related} relates to tax incremental district ^{district} number 3 in the city of
6 Altoona. The Department of Revenue shall approve the boundary amendment,
7 allocate tax increments, and treat the district in all other respects as if the provisions
8 of s. 66.1105 (4m) (b) 2., 2001 stats., had been complied with.

(END)

d-note
↓

s.
66.1105 (4m) (b)
letter

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2491/7dn
MES ~~mk~~.....

date

Jld

Representative Moulton:

You may wish to have the city of Altoona and the Department of Revenue review this bill to ensure that it meets the city's and the department's needs.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2491/1dn
MES:jld:sh

April 26, 2007

Representative Moulton:

You may wish to have the city of Altoona and the Department of Revenue review this bill to ensure that it meets the city's and the department's needs.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

5-4-07

Matt - Rep Moulton ——— 6-9/72

encl

coll Bill End of live questions

Monday 5-7-07

Shovers, Marc

From: Seaholm, Matthew
Sent: Friday, May 04, 2007 4:03 PM
To: Shovers, Marc
Subject: FW: Judie Gibbons comments
Attachments: 2007 Bill proposed for Altoona.pdf

Hi Marc,

Below is a suggestion from DOR regarding LRB 2491. If you can take a look and let me know what you think and if you can make the change. We should be able to do it with a slash 2. Obviously with the deadline that DOR has pointed out of May 31st, we have to hurry to see if we can get this through. Let me know if you have any questions.

Thanks,
Matt
Matt Seaholm
Office of Rep. Moulton
6-9172

-----Original Message-----

From: Gibbon, Judie A [mailto:jgibbon@dor.state.wi.us]
Sent: Thursday, May 03, 2007 10:55 AM
To: 'Michael Golat'
Cc: Plakus, Susan; Gerstner, Jean L; Davis, Daniel A; Shields, Scott R; Gates-Hendrix, Sherrie
Subject: RE: Altoona TID #3 legislation

Mike,

Finally heard from all and I appreciate your patience.

To recap - the original application was for the City of Altoona territory amendment TID #3. We had denied this in January 21, 2004 for a Sept. 19, 2003 territory amendment resolution.

Based on the draft legislation that you sent me, I suggest that the language be expanded to give DOR clear authority to redetermine the base using the 1/1/2003 values and that the department may not certify a value increment under par. (b) before 2007, if the legislation can be passed and signed before May 31, 2007. I would also suggest that you model the special exception legislation under section 66.1105 (5)(bh).

I want to clarify to both you, the municipality and the Rep. that if this legislation is not signed and approved by the Governor prior to May 31, 2007, DOR will not technically be able to certify an increment for 2007 taxes payable in 2008. Also that there will be no increment for previous years (2004, 2005, 2006) but that the current value (when certified) will correctly reflect the 2007 current value. That value less the redetermined base will be the new 2007 increment.

If you want to discuss further, let me know - Thank you for giving us an opportunity to review the draft legislation and make recommendations. Judie Gibbon, Tax Increment Financing Coordinator
Equalization Section, MS 6-97
PO Box 8971 Madison, Wi. 53708-8971
Phone (608) 266-5708 Fax (608) 264-6897

From: Michael Golat [mailto:michaelg@ci.altoona.wi.us]
Sent: Wednesday, May 02, 2007 3:47 PM
To: jgibbon@dor.state.wi.us
Subject: RE: Altoona legislation

Judie,

Any word on the Altoona legislation? Thanks for your attention to this.

Mike

Mike Golat
City of Altoona
City Administrator/Finance Director
1303 Lynn Avenue
PO Box 8
Altoona, WI 54720
(715) 839-6092
(715) 839-1800 (fax)

-----Original Message-----

From: Gibbon, Judie A [mailto:jgibbon@dor.state.wi.us]
Sent: Tuesday, May 01, 2007 2:59 PM
To: 'Michael Golat'
Subject: RE: Altoona legislation

Mike,

I did but want to get some feedback from management here, so will try to get the info back to you yet today or early tomorrow -

Judie

From: Michael Golat
[mailto:michaelg@ci.altoona.wi.us]
Sent: Tuesday, May 01, 2007 2:37 PM
To: jgibbon@dor.state.wi.us
Subject: Altoona legislation

Judie,

Have you had the opportunity to review the draft legislation I sent yesterday?

Thanks,

Mike

Mike Golat
City of Altoona
City Administrator/Finance Director
1303 Lynn Avenue
PO Box 8
Altoona, WI 54720
(715) 839-6092
(715) 839-1800 (fax)



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2491/1
MES:jld:sh

Handwritten initials and signatures: "PMA" in a circle, "EKF" below it, and a signature above "PMA".

2007 BILL

Handwritten signature: "Regen" in a circle.

1 AN ACT to create 66.1105 (4m) (b) 2s. of the statutes; relating to: the timing of
2 a joint review board meeting regarding tax incremental district number 3 in the
3 city of Altoona.

Analysis by the Legislative Reference Bureau

Under the current tax incremental financing program, a city or village may create a tax incremental district (TID) in part of its territory to foster development if at least 50 percent of the area to be included in the TID is blighted, in need of rehabilitation or conservation, suitable for industrial sites, or suitable for mixed-use development. Before a city or village may create a TID, or amend its project plan, 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, or amendment, for the TID, approval of the proposed project plan or amendment by the joint review board and common council or village board, and adoption of a resolution by the common council or village board that creates the TID as of a date provided in the resolution.

One of the requirements in the 2001 statutes was that a joint review board approve an amendment to a project plan not less than ten days nor more than 30 days after receiving the resolution amending the plan from the common council or village board. With regard to TID number 3 in the city of Altoona, the joint review board approved an amended project plan in September 2003 less than ten days after receiving the resolution from the Altoona common council.

Under this bill, the requirement that the joint review board had to have acted not less than ten days nor more than 30 days after receiving the project plan

BILL

redetermine the TID's base value using January 1, 2003, property values, and certify a value increment beginning in 2007

amendment resolution from the common council does not apply to TID number 3 in Altoona. The bill also requires the Department of Revenue to treat the TID as if that 2001 statutory requirement had been complied with.

FE-L

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

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(5) (6L)
SECTION 1. 66.1105 ~~(4m) (b) 2s.~~ of the statutes is created to read:

(5) (6L)
66.1105 ~~(4m) (b) 2s.~~ The requirement under s. 66.1105 (4m) (b) 2., 2001 stats., that a vote by the board take place not less than 10 days nor more than 30 days after receiving a resolution does not apply to a resolution amending a project plan under sub. (4) (h) 1. if the resolution related to tax incremental district number 3 in the city of Altoona. The Department of Revenue shall approve the boundary amendment, allocate tax increments, *redetermine the tax incremental base of the* and treat the district in all other respects as if the provisions of s. 66.1105 (4m) (b) 2., 2001 stats., had been complied with.

(END)

except that the department of revenue may not certify a value increment under par. (b) before 2007

district using the January 1, 2003, values,



State of Wisconsin
2007 - 2008 LEGISLATURE

3

LRB-2491/2
MES:jld&kjf:pg

NOW

2007 BILL

Refer cat

1 AN ACT *to create* 66.1105 (5) (bL) of the statutes; **relating to:** the timing of a joint
2 review board meeting regarding tax incremental district number 3 in the city
3 of Altoona.

Analysis by the Legislative Reference Bureau

Under the current tax incremental financing program, a city or village may create a tax incremental district (TID) in part of its territory to foster development if at least 50 percent of the area to be included in the TID is blighted, in need of rehabilitation or conservation, suitable for industrial sites, or suitable for mixed-use development. Before a city or village may create a TID, or amend its project plan, 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, or amendment, for the TID, approval of the proposed project plan or amendment by the joint review board and common council or village board, and adoption of a resolution by the common council or village board that creates the TID as of a date provided in the resolution.

One of the requirements in the 2001 statutes was that a joint review board approve an amendment to a project plan not less than ten days nor more than 30 days after receiving the resolution amending the plan from the common council or village board. With regard to TID number 3 in the city of Altoona, the joint review board approved an amended project plan in September 2003 less than ten days after receiving the resolution from the Altoona common council.

Under this bill, the requirement that the joint review board had to have acted not less than ten days nor more than 30 days after receiving the project plan

Duerst, Christina

From: Seaholm, Matthew
Sent: Wednesday, May 09, 2007 3:54 PM
To: LRB.Legal
Subject: Draft Review: LRB 07-2491/3 Topic: Validate amendment of tax incremental district (TID) project plan in City of Altoona

Please Jacket LRB 07-2491/3 for the ASSEMBLY.

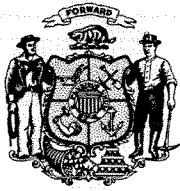
CCC to

2007 Assembly Bill 320
(May 10, 2007)

#. Page 2, line 6:
delete "Department of Revenue"
and substitute "department
of revenue".

(End)

LRB-2491/3 CCC-1
KJF



State of Wisconsin
2007-2008 LEGISLATURE

CORRECTIONS IN:

2007 ASSEMBLY BILL 320

Prepared by the Legislative Reference Bureau
(May 10, 2007)

1. Page 2, line 6: delete "Department of Revenue" and substitute "department of revenue".

(END)