



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2011 Wisconsin Act 11
[2011 Senate Bill 21]

**Town of Brookfield Tax
Incremental Financing District**

2011 Wisconsin Act 11 authorizes the Town of Brookfield in Waukesha County to utilize tax incremental financing (TIF) for a single project related either to retail purposes or to a purpose for which a city may create a TIF district. Cities generally may create TIF districts for purposes of blight remediation, industrial development, or mixed-use development.

The Act also amends the declarations and findings that a town must include in a resolution creating a TIF district. In general, such a resolution must declare that the TIF district to be created is an agricultural project district, forestry project district, manufacturing project district, or tourism project district. Such resolutions typically must also contain findings that not less than 75% of the property in the district will be used for one of those project types, and that project costs for the district directly relate to the promotion of agriculture, forestry, manufacturing, or tourism development. In lieu of those general requirements, the Act provides that such a resolution may declare that the TIF district to be created is for the purpose of the Town of Brookfield TIF district authorized under the Act.

Finally, the Act exempts the Town of Brookfield project from a general provision that prohibits towns from creating a TIF district within a neighboring municipality's extraterritorial zoning jurisdiction in the absence of a resolution of the neighboring municipality approving the town's action.

Effective date: April 8, 2011

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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/>.