

**2013 DRAFTING REQUEST**

**Bill**

Received: **2/15/2013** Received By: **mshovers**  
 Wanted: **As time permits** Same as LRB:  
 For: **Jerry Petrowski (608) 266-2502** By/Representing: **Tim**  
 May Contact: Drafter: **mshovers**  
 Subject: **Local Gov't - tax incr financing** Addl. Drafters:  
 Extra Copies: **EVM**

Submit via email: **YES**  
 Requester's email: **Sen.Petrowski@legis.wisconsin.gov**  
 Carbon copy (CC) to:

**Pre Topic:**

No specific pre topic given

**Topic:**

Allow extra project plan amendment, extend life and expenditure period, of TID # 3 in Wausau

**Instructions:**

See attached. Extend the life and expenditure period, and allow one additional project plan amendment, to TID # 3 in Wausau. Based on 2011 Act 139 (SB 440 (LRB -3983/2)

**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>
/?	mshovers 2/15/2013	kfollett 2/15/2013	jmurphy 2/15/2013	_____			
/1	mshovers 2/26/2013			_____	srose 2/15/2013		Local
/2	mshovers 3/8/2013	kfollett 3/5/2013	jfrantze 3/5/2013	_____	srose 3/5/2013	lparisi 3/7/2013	Local

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/3		kfollett 3/8/2013	rschluet 3/11/2013	_____	sbasford 3/11/2013	sbasford 3/11/2013	Local

FE Sent For:

<END>

At  
Intro.

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*make the /3 the same as the /1*

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*13 MES*  
*13/sf 3/8/13*  
*13/cf 3/8*  
*3/11/13*

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/1				_____	srose 2/15/2013	_____	Local
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12 MES 2/26/13  
 12k 3/5  
 3/5  
 FE Sent For: *[Signature]* 3/5  
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Same as AB 536# I LRB - 3841/2

Drafting History:

3983/2

<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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/? mshovers

115f  
 2/15  
 11NES 2/15/13

Jm 2/15/13

FE Sent For:

<END>

**Shovers, Marc**

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**From:** Fiocchi, Tim  
**Sent:** Tuesday, February 12, 2013 5:48 PM  
**To:** Shovers, Marc  
**Subject:** Draft Request - Wausau TID/TIF #3

Hi Marc,

Senator Petrowski asked me to draft a bill similar to AB 2 to extend the life of the Wausau's TID #3 by ten years. Please give me a call about this tomorrow.

Thank you,

Tim

Tim Fiocchi  
Chief of Staff, Senator Jerry Petrowski  
29th Senate District  
(608) 266-2502

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

TIM

WABAU

1-6933

2/15/13

EXTEND TID#3 for 10 yrs

see Act 139 from last yr

extend  
life 2021 → 2031

expenditure pd → 2031

add option for 1 additional amendment to  
the project plan



State of Wisconsin  
2011-2012 LEGISLATURE

1657/11  
RM/R  
LRB:3083/2  
MES:cjs/J

GF

2013 ~~2011~~ ASSEMBLY BILL 536

TODAY

D-NOTE

PWF

February 7, 2012 - Introduced by Representatives KLEEFISCH, ROYS and POPE-ROBERTS, cosponsored by Senators GROTHMAN, ERPENBACH and RISSER. Referred to Committee on Ways and Means.

gen

1 AN ACT *to amend* 66.1105 (4) (h) 2.; and *to create* 66.1105 (4) (h) 9., 66.1105 (6)

2 (a) 10. and 66.1105 (6) (am) 2. e. of the statutes; **relating to:** increasing the

3 allowable number of project plan amendments, and lengthening the time

4 during which tax increments may be allocated and expenditures for project

5 costs may be made, for Tax Incremental District Number 3 in the city of

6 ~~Wausau~~ = Wausau

**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. Currently, towns and counties also have a limited ability to create a TID under certain circumstances. Before a city or village may create a TID, 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 for the TID, approval of the proposed project plan by the common council or village board, approval of the city's or village's proposed TID by a joint review board that consists of members who represent the overlying taxation districts, and adoption of a resolution by the common council or village board that creates the TID as of a date provided in the resolution.

ASSEMBLY BILL 536

Also under current law, once a TID has been created, the Department of Revenue (DOR) calculates the "tax incremental base" value of the TID, which is the equalized value of all taxable property within the TID at the time of its creation. If the development in the TID increases the value of the property in the TID above the base value, a "value increment" is created. That portion of taxes collected on the value increment in excess of the base value is called a "tax increment." The tax increment is placed in a special fund that may be used only to pay back the project costs of the TID.

The project costs of a TID, which are initially incurred by the creating city or village, include public works such as sewers, streets, and lighting systems; financing costs; site preparation costs; and professional service costs. DOR authorizes the allocation of the tax increments until the TID terminates or, generally, 20 years, 23 years, or 27 years after the TID is created, depending on the type of TID and the year in which it was created. Also under current law, a city or village may not generally make expenditures for project costs later than five years before the unextended termination date of the TID. Under certain circumstances, the life of the TID, the expenditure period, and the allocation period may be extended.

Generally under current law a local planning commission may amend the project plan of a TID, by adding or subtracting territory from the district, not more than four times during the TID's existence.

Under this bill, with regard to TID number 3 in the city of ~~Wausau~~ <sup>Wausau</sup>, the local planning commission may amend the project plan of the TID not more than ~~four~~ <sup>five</sup> times, expenditures for project costs may be made for up to ~~10~~ <sup>37</sup> years after the TID was created, and DOR may allocate tax increments for up to 37 years after the TID's creation.

For further information see the *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 (4) (h) 2. of the statutes is amended to read:

66.1105 (4) (h) 2. Except as provided in subds. 4., 5., 7., and 8., ~~and 9.~~ <sup>and 10.</sup> the planning commission may adopt an amendment to a project plan under subd. 1. to modify the district's boundaries, not more than 4 times during the district's existence, by subtracting territory from the district in a way that does not remove contiguity from the district or by adding territory to the district that is contiguous to the district and that is served by public works or improvements that were created

X  
X  
X

Wausau ✓  
five ✓  
37 ✓  
37 ✓

1  
2  
3  
4  
5  
6  
7

ASSEMBLY BILL 536

1 as part of the district's project plan. A single amendment to a project plan that both  
2 adds and subtracts territory shall be counted under this subdivision as one  
3 amendment of a project plan.

4 SECTION 2. 66.1105 (4) (h) <sup>10</sup> of the statutes is created to read:

5 66.1105 (4) (h) <sup>10</sup> Notwithstanding the limitation in subd. <sup>2</sup>, the planning  
6 commission in the city of ~~Madison~~ <sup>Wausau</sup> may adopt an amendment to a project plan under  
7 subd. 1. to modify the boundaries of Tax Incremental District Number 3 not more  
8 than <sup>5</sup> times during the district's existence. A single amendment to a project plan  
9 that both adds and subtracts territory shall be counted under this subdivision <sup>1</sup> as one  
10 amendment of a project plan.

11 SECTION 3. 66.1105 (6) (a) <sup>11</sup> of the statutes is created to read:

12 66.1105 (6) (a) <sup>11</sup> Thirty-seven years after the tax incremental district is  
13 created if the district is Tax Incremental District Number 3 in the city of ~~Madison~~ <sup>Wausau</sup>

14 SECTION 4. 66.1105 (6) (am) 2. <sup>f ← f</sup> of the statutes is created to read:

15 66.1105 (6) (am) 2. <sup>f</sup> Expenditures for project costs for Tax Incremental  
16 District Number 3 in the city of ~~Madison~~ <sup>Wausau</sup> Such expenditures may be made no later  
17 than <sup>37 ← 37</sup> years after the district is created and may be made through ~~2020~~ <sup>2031</sup>

18 (END)

D-NOTE Date

LRB-1657/jdn  
MES:lgj

Senator Petrowski:  
Based on the information I have, I believe that the dates and years in the draft will work for TIP #3, but you may want to check with city officials to ensure they are correct.

MJD

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

LRB-1657/1dn  
MES:kjf:jm

February 15, 2013

Senator Petrowski:

Based on the information I have, I believe that the dates and years in the draft will work for TID #3, but you may want to check with city officials to ensure they are correct.

Marc E. Shovers  
Managing Attorney  
Phone: (608) 266-0129  
E-mail: [marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov)



## Shovers, Marc

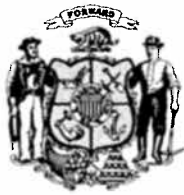
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**From:** Fiocchi, Tim  
**Sent:** Tuesday, February 26, 2013 9:16 AM  
**To:** Shovers, Marc  
**Subject:** LRB 1657

Hi Marc,

Thank you for getting us this draft so quickly. Everything was correct but after further discussion they would like an additional amendment to the TIF included in the draft. Let me know if you have any questions.

Tim Fiocchi  
Chief of Staff, Senator Jerry Petrowski  
29th Senate District  
(608) 266-2502



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-1657/12

MES:kjfjm

*fmr*

**2013 BILL**

*regen*

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3 allowable number of project plan amendments, and lengthening the time  
4 during which tax increments may be allocated and expenditures for project  
5 costs may be made, for Tax Incremental District Number 3 in the city of  
6 Wausau.

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**BILL**

Also under current law, once a TID has been created, the Department of Revenue (DOR) calculates the "tax incremental base" value of the TID, which is the equalized value of all taxable property within the TID at the time of its creation. If the development in the TID increases the value of the property in the TID above the base value, a "value increment" is created. That portion of taxes collected on the value increment in excess of the base value is called a "tax increment." The tax increment is placed in a special fund that may be used only to pay back the project costs of the TID.

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Under this bill, with regard to TID number 3 in the city of Wausau, the local planning commission may amend the project plan of the TID not more than ~~five~~ <sup>six</sup> times, expenditures for project costs may be made for up to 37 years after the TID was created, and DOR may allocate tax increments for up to 37 years after the TID's creation.

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

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- 4 modify the district's boundaries, not more than 4 times during the district's
- 5 existence, by subtracting territory from the district in a way that does not remove
- 6 contiguity from the district or by adding territory to the district that is contiguous
- 7 to the district and that is served by public works or improvements that were created

**BILL**

1 as part of the district's project plan. A single amendment to a project plan that both  
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4 **SECTION 2.** 66.1105 (4) (h) 10. of the statutes is created to read:

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15 66.1105 (6) (am) 2. f. Expenditures for project costs for Tax Incremental District  
16 Number 3 in the city of Wausau. Such expenditures may be made no later than 37  
17 years after the district is created and may be made through 2031.

18 (END)

**Parisi, Lori**

---

**From:** Fiocchi, Tim  
**Sent:** Thursday, March 07, 2013 10:50 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB -1657/1 Topic: Allow extra project plan amendment, extend life and expenditure period, of TID # 3 in Wausau

Please Jacket LRB -1657/1 for the SENATE.

## Shovers, Marc

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**From:** Fiocchi, Tim  
**Sent:** Thursday, March 07, 2013 11:30 AM  
**To:** Shovers, Marc  
**Subject:** RE: LRB -1657/1 Topic: Allow extra project plan amendment, extend life and expenditure period, of TID # 3 in Wausau

That's fine – we don't have one. Sorry about the back and forth.

---

**From:** Shovers, Marc  
**Sent:** Thursday, March 07, 2013 11:20 AM  
**To:** Fiocchi, Tim  
**Subject:** RE: LRB -1657/1 Topic: Allow extra project plan amendment, extend life and expenditure period, of TID # 3 in Wausau

Hi Tim:

I'll just create a /3, which will be identical to the /1 – the computer program for jacketing insists that the highest slash version of the bill must be the one that's jacketed. Is that OK? If you have the jacket, please send it back. Thanks.

Marc

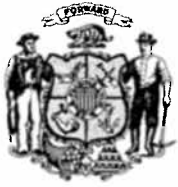
---

**From:** Fiocchi, Tim  
**Sent:** Thursday, March 07, 2013 10:55 AM  
**To:** Shovers, Marc  
**Cc:** Bates, Katherine  
**Subject:** LRB -1657/1 Topic: Allow extra project plan amendment, extend life and expenditure period, of TID # 3 in Wausau

Hi Mark,

After further discussion we will be introducing the /1 version of this bill. If you could please send Katherine in Rep. Sprios' office their own jacket they will be introducing the bill in the Assembly.

Tim Fiocchi  
Chief of Staff, Senator Jerry Petrowski  
29th Senate District  
(608) 266-2502



State of Wisconsin  
2013 - 2014 LEGISLATURE

redrafted from  
11



LRB-16574  
MES:kjf:jm

RMR

soon

2013 BILL

soon

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Also under current law, once a TID has been created, the Department of Revenue (DOR) calculates the "tax incremental base" value of the TID, which is the equalized value of all taxable property within the TID at the time of its creation. If the development in the TID increases the value of the property in the TID above the base value, a "value increment" is created. That portion of taxes collected on the value increment in excess of the base value is called a "tax increment." The tax increment is placed in a special fund that may be used only to pay back the project costs of the TID.

The project costs of a TID, which are initially incurred by the creating city or village, include public works such as sewers, streets, and lighting systems; financing costs; site preparation costs; and professional service costs. DOR authorizes the allocation of the tax increments until the TID terminates or, generally, 20 years, 23 years, or 27 years after the TID is created, depending on the type of TID and the year in which it was created. Also under current law, a city or village may not generally make expenditures for project costs later than five years before the unextended termination date of the TID. Under certain circumstances, the life of the TID, the expenditure period, and the allocation period may be extended.

Generally under current law a local planning commission may amend the project plan of a TID, by adding or subtracting territory from the district, not more than four times during the TID's existence.

Under this bill, with regard to TID number 3 in the city of Wausau, the local planning commission may amend the project plan of the TID not more than five times, expenditures for project costs may be made for up to 37 years after the TID was created, and DOR may allocate tax increments for up to 37 years after the TID's creation.

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

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

1           **SECTION 1.** 66.1105 (4) (h) 2. of the statutes is amended to read:  
2           66.1105 (4) (h) 2. Except as provided in subs. 4., 5., 7., 8., and 9., and 10., the  
3           planning commission may adopt an amendment to a project plan under subd. 1. to  
4           modify the district's boundaries, not more than 4 times during the district's  
5           existence, by subtracting territory from the district in a way that does not remove  
6           contiguity from the district or by adding territory to the district that is contiguous  
7           to the district and that is served by public works or improvements that were created



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1 as part of the district's project plan. A single amendment to a project plan that both  
2 adds and subtracts territory shall be counted under this subdivision as one  
3 amendment of a project plan.

4 **SECTION 2.** 66.1105 (4) (h) 10. of the statutes is created to read:

5 66.1105 (4) (h) 10. Notwithstanding the limitation in subd. 2., the planning  
6 commission in the city of Wausau may adopt an amendment to a project plan under  
7 subd. 1. to modify the boundaries of Tax Incremental District Number 3 not more  
8 than 5 times during the district's existence. A single amendment to a project plan  
9 that both adds and subtracts territory shall be counted under this subdivision as one  
10 amendment of a project plan.

11 **SECTION 3.** 66.1105 (6) (a) 11. of the statutes is created to read:

12 66.1105 (6) (a) 11. Thirty-seven years after the tax incremental district is  
13 created if the district is Tax Incremental District Number 3 in the city of Wausau.

14 **SECTION 4.** 66.1105 (6) (am) 2. f. of the statutes is created to read:

15 66.1105 (6) (am) 2. f. Expenditures for project costs for Tax Incremental District  
16 Number 3 in the city of Wausau. Such expenditures may be made no later than 37  
17 years after the district is created and may be made through 2031.

18 (END)