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**WISCONSIN LEGISLATIVE COUNCIL  
ACT MEMO**

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<b>2015 Wisconsin Act 181</b> [2015 Assembly Bill 390]	<b>Town of Freedom Tax Incremental District</b>
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Generally, a town may create a tax incremental district (TID) in the same manner as a city or village only if the equalized value of all taxable property in the town is at least \$500 million and the town's population is at least 3,500. State statutes contain exceptions for the Town of Brookfield in Waukesha County and the Town of Somers in Kenosha County, which may create a TID in the same manner as a city or village without having to satisfy the value and population requirements.

2015 Wisconsin Act 181 provides that, in addition to Brookfield in Waukesha County and Somers in Kenosha County, the Town of Freedom in Outagamie County may create a TID in the same manner as a city or village, without having to satisfy the value and population requirements.

*Effective date:* March 2, 2016

*Prepared by:* Brian Larson, Staff Attorney

May 5, 2016

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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.wisconsin.gov>.