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**WISCONSIN LEGISLATIVE COUNCIL  
ACT MEMO**

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**2015 Wisconsin Act 255**  
[2015 Senate Bill 54]

**Treatment of Vacant Land and Tax  
Exempt City-Owned Property in  
Tax Incremental Districts**

Prior law specified that vacant property may not comprise more than 25% of the area of a newly created tax incremental district (TID). 2015 Wisconsin Act 255 removes that restriction and excludes all tax-exempt city-owned property from the calculation of a TID's initial tax incremental base value.

*Effective date and initial applicability:* 2015 Wisconsin Act 255 takes effect on March 3, 2016. The Act first applies to a TID that is created or amended on October 1, 2015.

*Prepared by:* Scott Grosz, Principal Attorney

March 8, 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>.