

### Fiscal Estimate - 2017 Session

Original     
  Updated     
  Corrected     
  Supplemental

LRB Number <b>17-3033/1</b>	Introduction Number <b>SB-223</b>
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**Description**  
 project costs for tax incremental districts incurred for territory located within an adjacent city, village, or town

**Fiscal Effect**

**State:**

No State Fiscal Effect  
 Indeterminate  
 Increase Existing Appropriations     
  Increase Existing Revenues  
 Decrease Existing Appropriations     
  Decrease Existing Revenues  
 Create New Appropriations

Increase Costs - May be possible to absorb within agency's budget  
 Yes       No  
 Decrease Costs

**Local:**

No Local Government Costs  
 Indeterminate

1. <input checked="" type="checkbox"/> Increase Costs <input checked="" type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	5. Types of Local Government Units Affected <input checked="" type="checkbox"/> Towns <input checked="" type="checkbox"/> Village <input checked="" type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
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<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

<b>Agency/Prepared By</b> DOR/ Craig Steinfeldt (608) 266-5705	<b>Authorized Signature</b> Robert Schmidt (608) 266-5773	<b>Date</b> 5/5/2017
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## Fiscal Estimate Narratives

DOR 5/5/2017

LRB Number	<b>17-3033/1</b>	Introduction Number	<b>SB-223</b>	Estimate Type	<b>Original</b>
<b>Description</b> project costs for tax incremental districts incurred for territory located within an adjacent city, village, or town					

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, a city or village may incur project costs for territory within a one-half mile radius of a tax incremental district's (TID) boundary within the city or village that created the district. The cost must be approved by the Joint Review Board. Under the bill, a city or village can incur a project cost for territory within a one-half mile radius of TID's boundary in an adjacent city, village, or town if the governing body consents to the expenditure by adopting a resolution. The city or village would have to amend the TID project plan to allow for costs in an adjacent city, village, or town, which includes approval by the Joint Review Board.

There is no state fiscal effect. Under the bill, the City of Brookfield could extend Wisconsin Avenue to Pilgrim Parkway, with modifications to Watertown Plank Rd in the Village of Elm Grove. The project costs could be charged to TID 3, which had an accumulated fund balance of \$10.9 million as of December 31, 2015. Preliminary cost estimates for the project range from \$2.4 million to \$5.2 million.

The department is not aware of any other pending projects that may be impacted by the bill. The bill does not impact tax increment revenue.

### Long-Range Fiscal Implications