



## 2019 SENATE BILL 391

1     **AN ACT** *to amend* 66.1105 (7) (am) 2. and 66.1105 (7) (am) 3.; and *to create*  
2           66.1105 (6) (a) 16., 66.1105 (6) (a) 17., 66.1105 (6) (am) 2. k., 66.1105 (6) (am) 2.  
3           L., 66.1105 (7) (am) 7. and 66.1105 (7) (am) 8. of the statutes; **relating to:**  
4           lengthening the time during which tax increments may be allocated and  
5           expenditures for project costs may be made and extending the maximum life for  
6           Tax Incremental Districts Number Three and Four in the village of Lake  
7           Delton.

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*Analysis by the Legislative Reference Bureau*

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

8           **SECTION 1.** 66.1105 (6) (a) 16. of the statutes is created to read:  
9           66.1105 (6) (a) 16. Thirty-seven years after the tax incremental district is  
10          created if the district is Tax Incremental District Number 3 in the village of Lake  
11          Delton.

**SENATE BILL 391****SECTION 2**

1           **SECTION 2.** 66.1105 (6) (a) 17. of the statutes is created to read:

2           66.1105 **(6)** (a) 17. Thirty-seven years after the tax incremental district is  
3 created if the district is Tax Incremental District Number 4 in the village of Lake  
4 Delton.

5           **SECTION 3.** 66.1105 (6) (am) 2. k. of the statutes is created to read:

6           66.1105 **(6)** (am) 2. k. Expenditures for project costs for Tax Incremental  
7 District Number 3 in the village of Lake Delton. Such expenditures may be made no  
8 later than 32 years after the district is created and may be made through 2037.

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

10          66.1105 **(6)** (am) 2. L. Expenditures for project costs for Tax Incremental  
11 District Number 4 in the village of Lake Delton. Such expenditures may be made no  
12 later than 32 years after the district is created and may be made through 2039.

13          **SECTION 5.** 66.1105 (7) (am) 2. of the statutes is amended to read:

14          66.1105 **(7)** (am) 2. Except as provided in subds. 4., 5., ~~and 6.,~~ and 7., for a  
15 district that is created after September 30, 2004, about which a finding is made under  
16 sub. (4) (gm) 4. a. that not less than 50 percent, by area, of the real property within  
17 the district is suitable for industrial sites or mixed-use development, 20 years after  
18 the district is created, except that the city that created the district may, subject to  
19 sub. (8) (e), request that the joint review board extend the life of the district for an  
20 additional 3 years. Along with its request for a 3-year extension, the city may  
21 provide the joint review board with an independent audit that demonstrates that the  
22 district is unable to pay off its project costs within the 20 years after the district is  
23 created. The joint review board may deny or approve a request to extend the life of  
24 the district for 3 years if the request does not include the independent audit, and the  
25 board shall approve a request to extend the life of the district for 3 years if the request

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1 includes the audit. If the joint review board extends the district's life, the district  
2 shall terminate at the earlier of the end of the extended period or the period specified  
3 in par. (a). For a tax incremental district created after March 3, 2016, the  
4 termination date for a district to which this subdivision applies shall either be  
5 increased by one year beyond the otherwise applicable termination date under this  
6 subdivision if that district's project plan is adopted under sub. (4) (g) after September  
7 30 and before May 15, or shall be the period specified in par. (a), whichever is earlier.

8 **SECTION 6.** 66.1105 (7) (am) 3. of the statutes is amended to read:

9 66.1105 (7) (am) 3. Except as provided in ~~subd.~~ subds. 4. and 8., for a district  
10 that is created after September 30, 2004, about which a finding is made under sub.  
11 (4) (gm) 4. a. that not less than 50 percent, by area, of the real property within the  
12 district is a blighted area or in need of rehabilitation, 27 years after the district is  
13 created, except that the city that created the district may, subject to sub. (8) (e),  
14 request that the joint review board extend the life of the district for an additional 3  
15 years. Along with its request for a 3-year extension, the city may provide the joint  
16 review board with an independent audit that demonstrates that the district is unable  
17 to pay off its project costs within the 27 years after the district is created. The joint  
18 review board may deny or approve a request to extend the life of the district for 3  
19 years if the request does not include the independent audit, and the board shall  
20 approve a request to extend the life of the district for 3 years if the request includes  
21 the audit. If the joint review board extends the district's life, the district shall  
22 terminate at the earlier of the end of the extended period or the period specified in  
23 par. (a). For a tax incremental district created after March 3, 2016, the termination  
24 date for a district to which this subdivision applies shall either be increased by one  
25 year beyond the otherwise applicable termination date under this subdivision if that

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**SECTION 6**

1 district's project plan is adopted under sub. (4) (g) after September 30 and before May  
2 15, or shall be the period specified in par. (a), whichever is earlier.

3 **SECTION 7.** 66.1105 (7) (am) 7. of the statutes is created to read:

4 66.1105 (7) (am) 7. For Tax Incremental District Number 3 in the village of  
5 Lake Delton, 37 years after the district is created.

6 **SECTION 8.** 66.1105 (7) (am) 8. of the statutes is created to read:

7 66.1105 (7) (am) 8. For Tax Incremental District Number 4 in the village of  
8 Lake Delton, 37 years after the district is created.

9 (END)