
Wisconsin Legislative Council

ACT MEMO



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2019 Wisconsin Act 21 [2019 Senate Bill 391]

Tax Incremental Districts in the Village of Lake Delton

Generally, under s. 66.1105, Stats., the lifespan of a tax incremental financing district (TID) is limited to 20, 23, or 27 years, depending on the type of TID and the date of its creation. Additionally, expenditures for TID project costs may not be made later than five years before the unextended lifespan of the TID.

2019 Wisconsin Act 21 extends the lifespans and expenditure periods for two TIDs in the Village of Lake Delton. The act extends the lifespan of TID No. 3 from 20 to 37 years and specifies that project cost expenditures may be made for the first 32 years of the TID's lifespan. For TID No. 4, the act extends the TID's lifespan from 27 to 37 years and specifies that project cost expenditures may be made for the first 32 years of the TID's lifespan.

Effective date: November 15, 2019

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