



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2007 Wisconsin Act 41**  
[2007 Senate Bill 332]

**City of Rhinelander Tax  
Incremental District**

*2007 Wisconsin Act 41* creates a special exception from the current law procedures for a territory amendment to Tax Incremental Finance (TIF) district #6 in the City of Rhinelander.

Under *current law*, a city or village must follow certain procedures within certain time frames to create or amend a TIF district, including holding public hearings, obtaining approval of a proposed plan by the local legislative body, adopting a resolution creating or amending the TIF district as of a certain date, and submitting an application to the Department of Revenue by December 31 in the year the tax incremental district is created or amended. [*Department of Revenue written testimony*, Senate Bill 332 and Senate Amendment 1—TID #6 for City of Rhinelander (Senator Breske), prepared November 29, 2007.]

The City of Rhinelander attempted to amend district #6 in 2006, but failed to comply with all the requirements for amending a district. Although the amendment resolution for the district was adopted by the local legislative body in April 2006, the city did not inform the department that it had amended the district and failed to submit the required application to the department by December 31, 2006. *Id.*

The Act specifies that if the city submits the required forms and if a territory amendment application for TIF district #6 is received by the department by December 31, 2007, the department would be required to proceed with the amendment as if the forms had been timely filed in 2006. However, no value increment regarding the territory amendment could be certified before 2008. *Id.*

**Effective Date:** 2007 Act 41 takes effect on January 1, 2008. However, under the terms of the Act, the effect of the Act is made retroactive. Please see the text of the memo for a description.

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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.state.wi.us/>.