



State of Wisconsin • DEPARTMENT OF REVENUE

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Scott Walker
Governor

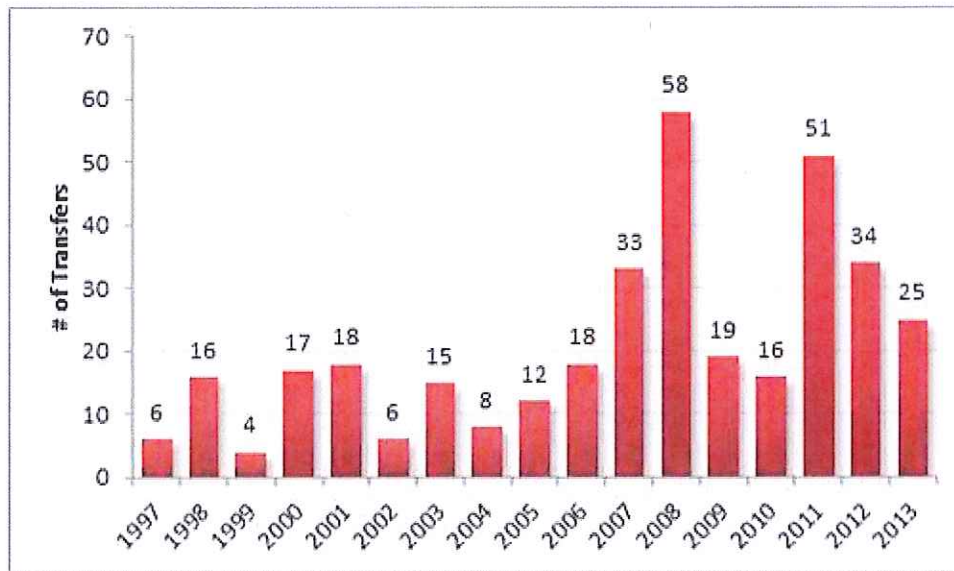
Richard G. Chandler
Secretary of Revenue

August 8, 2014

Sen. Gudex and Rep. Loudenbeck,

During my testimony on DOR's role in TIF, a question was asked about the lifespans of TIDs after the donor TID law went into effect. While we have not observed a large difference in the overall average TID lifespan after 1997, below I have provided some information about donor/recipient TIDs, including that the average lifespan of those TIDs is slightly longer than the overall average of 14 years.

of fund transfers, 1997 - 2013*

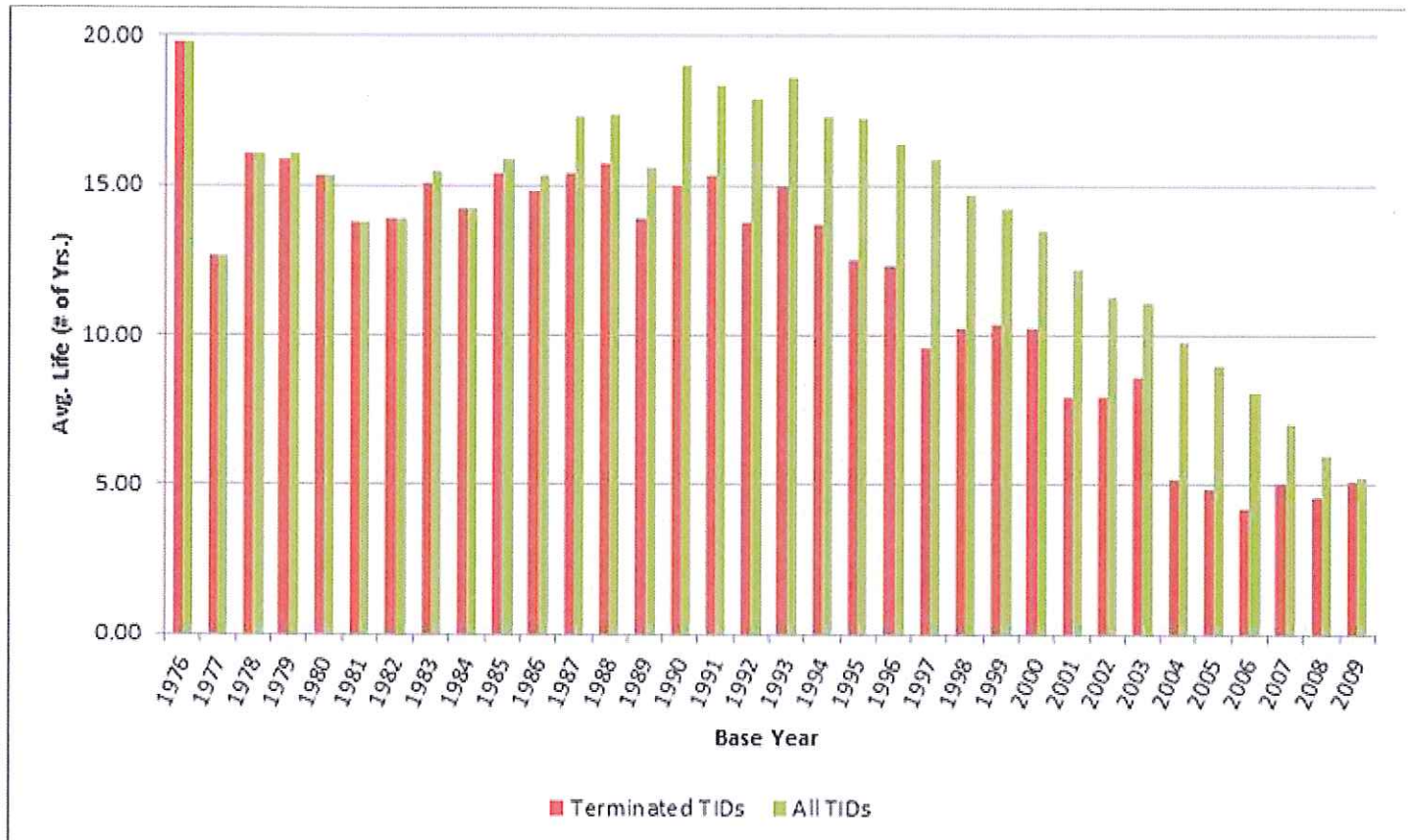


Total # of fund transfers (1997 - 2013): 356

Average Lifespan:

Terminated Recipient TIDs:	18.14	Years
Terminated Donor TIDs:	19.33	Years
All Terminated TIDs:	14.01	Years

Additionally, I thought it would be instructive if I provided the committee a comparison of the average life of terminated TIDs (red bars) with the average lifespan of all TIDs (green bars), including those that have yet to close. The green bars give a clearer picture of where the averages would be if all of the TIDs created in that year were closed today, as is largely the case for TIDs created in the first ten years of TIF law. No TIDs created after 2009 have closed.



I hope the committee finds this information helpful.

Sincerely,

Nate Ristow
Legislative Advisor
Wisconsin Department of Revenue