

State of Wisconsin



2015 Senate Bill 53

Date of enactment: **March 1, 2016**
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2015 WISCONSIN ACT 254

AN ACT *to amend* 66.1105 (4) (h) 2., 66.1105 (6) (a) 4., 66.1105 (6) (a) 7., 66.1105 (6) (a) 8. and 66.1105 (7) (ak) 1. and 2. and (am) 1., 2. and 3.; and *to create* 66.1105 (4) (h) 11., 66.1105 (7) (am) 4. and 73.03 (72) of the statutes; **relating to:** tax incremental financing project plan amendments and extending the life of a tax incremental district if the district is adversely impacted by statutory changes to the method of calculating equalized valuation.

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

SECTION 1. 66.1105 (4) (h) 2. of the statutes is amended to read:

66.1105 (4) (h) 2. Except as provided in subds. 4., 5., 7., 8., 9., ~~and 10.~~, and 11., the planning commission may adopt an amendment to a project plan under subd. 1. to modify the district's boundaries, not more than 4 times during the district's existence, by subtracting territory from the district in a way that does not remove contiguity from the district or by adding territory to the district that is contiguous to the district and that is served by public works or improvements that were created as part of the district's project plan. A single amendment to a project plan that both adds and subtracts territory shall be counted under this subdivision as one amendment of a project plan.

SECTION 2. 66.1105 (4) (h) 11. of the statutes is created to read:

66.1105 (4) (h) 11. Notwithstanding the limitation in subd. 2., the planning commission may at any time during the district's existence, by resolution, adopt an amendment to a project plan under subd. 1., to modify the district's boundaries by subtracting territory from the district in a way that does not remove contiguity from the

district or by adding territory to the district that is contiguous to the district and that is served by public works or improvements that were created as part of the district's project plan if during the district's existence, the annual and total amount of tax increments to be generated over the life of the district are adversely impacted by [2013 Wisconsin Act 145](#).

SECTION 3. 66.1105 (6) (a) 4. of the statutes is amended to read:

66.1105 (6) (a) 4. Twenty-seven years after the tax incremental district is created if the district is created after September 30, 1995, and before October 1, 2004, and if the district is a district about which a finding is made under sub. (4) (gm) 4. a. that not less than 50 percent, by area, of the real property within the district is a blighted area or an area in need of rehabilitation or conservation work, ~~except that if~~ If the life of the district is extended under sub. (7) (am) 1., an allocation under this subdivision may be made 31 years after ~~such a~~ the district is created. If the life of the district is extended under sub. (7) (am) 4., an allocation under this subdivision may be made for not more than an additional 3 years after allocations would otherwise have been terminated under this subdivision.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

SECTION 4. 66.1105 (6) (a) 7. of the statutes is amended to read:

66.1105 (6) (a) 7. Twenty years after the tax incremental district is created if the district is created on or after October 1, 2004, and if the district is at least predominantly suitable for mixed-use development or industrial sites under sub. (4) (gm) 6., ~~except that if~~ If the life of the district is extended under sub. (7) (am) 2. an allocation under this subdivision may be made 23 years after such a district is created. If the life of the district is extended under sub. (7) (am) 4., an allocation under this subdivision may be made for not more than an additional 3 years after allocations would otherwise have been terminated under this subdivision.

SECTION 5. 66.1105 (6) (a) 8. of the statutes is amended to read:

66.1105 (6) (a) 8. Twenty-seven years after the tax incremental district is created if the district is created on or after October 1, 2004, and if the district is a district specified under sub. (4) (gm) 6. other than a district specified under subd. 7., ~~except that if~~ If the life of the district is extended under sub. (7) (am) 3. an allocation under this subdivision may be made 30 years after such a district is created. If the life of the district is extended under sub. (7) (am) 4., an allocation under this subdivision may be made for not more than an additional 3 years after allocations would otherwise have been terminated under this subdivision.

SECTION 6. 66.1105 (7) (ak) 1. and 2. and (am) 1., 2. and 3. of the statutes are amended to read:

66.1105 (7) (ak) 1. Except as provided in par. (am) 1. and 4., for a district about which a finding is made under sub. (4) (gm) 4. a. that not less than 50 percent, by area, of the real property within the district is a blighted area or an area in need of rehabilitation or conservation work, and if the district to which the plan relates is created after September 30, 1995, and before October 1, 2004, 27 years after the district is created.

2. ~~For Except as provided in par. (am) 4.,~~ for a district that is created after September 30, 1995, and before October 1, 2004, and that is not subject to subd. 1., 23 years after the district was created, and, except as provided in subd. 3., for a district that is created before October 1, 1995, 27 years after the district is created.

(am) 1. ~~For Except as provided in subd. 4.,~~ for a district described under par. (ak) 1., the time period specified in that subdivision, except that the city that created the district may, subject to sub. (8) (e), request that the joint review board extend the life of the district for an additional 4 years. Along with its request for a 4-year extension, the city may provide the joint review board with an independent audit that demonstrates that the district is unable to pay off its project costs within the 27 years after the district is created. The joint review board may deny or approve a request to extend the life of the district for 4 years if the request does not include the independent

audit, and the board shall approve a request to extend the life of the district for 4 years if the request includes the audit. If the joint review board extends the district's life, the district shall terminate at the earlier of the end of the extended period or the period specified in par. (a).

2. ~~For Except as provided in subd. 4.,~~ for a district that is created after September 30, 2004, about which a finding is made under sub. (4) (gm) 4. a. that not less than 50 percent, by area, of the real property within the district is suitable for industrial sites or mixed-use development, 20 years after the district is created, except that the city that created the district may, subject to sub. (8) (e), request that the joint review board extend the life of the district for an additional 3 years. Along with its request for a 3-year extension, the city may provide the joint review board with an independent audit that demonstrates that the district is unable to pay off its project costs within the 20 years after the district is created. The joint review board may deny or approve a request to extend the life of the district for 3 years if the request does not include the independent audit, and the board shall approve a request to extend the life of the district for 3 years if the request includes the audit. If the joint review board extends the district's life, the district shall terminate at the earlier of the end of the extended period or the period specified in par. (a).

3. ~~For Except as provided in subd. 4.,~~ for a district that is created after September 30, 2004, about which a finding is made under sub. (4) (gm) 4. a. that not less than 50 percent, by area, of the real property within the district is a blighted area or in need of rehabilitation, 27 years after the district is created, except that the city that created the district may, subject to sub. (8) (e), request that the joint review board extend the life of the district for an additional 3 years. Along with its request for a 3-year extension, the city may provide the joint review board with an independent audit that demonstrates that the district is unable to pay off its project costs within the 27 years after the district is created. The joint review board may deny or approve a request to extend the life of the district for 3 years if the request does not include the independent audit, and the board shall approve a request to extend the life of the district for 3 years if the request includes the audit. If the joint review board extends the district's life, the district shall terminate at the earlier of the end of the extended period or the period specified in par. (a).

SECTION 7. 66.1105 (7) (am) 4. of the statutes is created to read:

66.1105 (7) (am) 4. a. At any time during the district's existence, but subject to sub. (8) (e), the city that created the district described under subd. 1., 2., or 3. or par. (ak) 1. or 2. may request that the joint review board extend the life of the district for an additional 3 years in addition to an extension authorized under subd. 1., 2., or 3., if during the district's existence, the annual and total amount of tax

increments to be generated over the life of the district are adversely impacted by [2013 Wisconsin Act 145](#).

b. Together with its request for a 3-year extension under this subdivision, the city may provide the joint review board with an independent audit that demonstrates that the district is unable to pay off its project costs within the time specified under subd. 1., 2., or 3., whichever is applicable. The joint review board may deny or approve the request if the request does not include the independent audit, and the board shall approve the request if the request includes the audit. If the joint review board extends the district's life, the district shall

terminate at the earlier of the end of the extended period or the period specified in par. (a).

SECTION 8. 73.03 (72) of the statutes is created to read:

73.03 (72) To indicate in a fiscal estimate prepared by the department under s. 13.093 (2) for a bill that affects tax incremental districts or property tax assessments whether the bill will increase or decrease the increment collection for existing tax incremental districts or whether the bill's effect on increment collection for existing tax incremental districts is indeterminate.
