

Timeline for Amending Project Plans – Town Tax Incremental Financing Districts (created under sec. 60.85, Wis. Stats.)

The process for amending a Town Tax Incremental District (TID) project plan is similar to creating a TID.

Amendment types

Existing TIDs may amend its project plans using either of these amendment types:

1. **Project Plan Amendment**
 - Add projects not included in the original project plan
 - Does not change the project expenditure period or the TID's maximum life
2. **Territory Amendment**
 - Modifies the TID's boundaries (**no more than once**) during the five (5) years after its created
 - Territory added must be contiguous to the existing TID
 - Assessor (local and manufacturing) and municipal clerk identify the parcels on the assessment and tax rolls
 - Served by public works or improvements created as part of the TID's project plan
 - Expenditures for project costs incurred due to a territory amendment – may be made for no more than two (2) years after the date the town board adopts a resolution amending the project plan

General rules

Below are some general rules a municipality must follow when amending a town project plan:

1. **Notification – municipality must:**
 - Send a copy of the hearing notice by 1st class mail to:
 - Other taxing entities (ex: county, school, technical college) before the first newspaper insertion
 - All owners of property identified in the town TID at least **15 days** before the hearing
 - Publish Class 2 notices – municipality must publish before the public hearing
 - One insertion each week for two consecutive weeks
 - Second insertion must be **at least seven (7) days** before the hearing date
 - Publish Class 1 notice before any Joint Review Board (JRB) meeting
2. **JRB** – must hold its first meeting within **14 days** after the hearing notice is published, but before the public hearing. The JRB must select the chairperson and public member before the public hearing.
3. **Public hearing** – must be held to receive input regarding the proposed boundaries and the project plan
4. **Planning Commission** – may approve the amendment any time after the public hearing
5. **Project costs** – cannot begin until after the Town Board approves the amendment
6. **Timeline** –
 - **Town amendment resolution adoption:**
 - Must be at least **30 days** between the public hearing and adoption
 - Must adopt by the **September 30 deadline** for the amendment to be effective the previous January 1
7. **JRB decision – JRB must:**
 - Make a decision no less than **10 days** or more than **30 days** after it receives the town resolution
 - Notify the town of its decision within **seven (7) days** of making it
8. **Amendment application** – municipality must send to the Wisconsin Department of Revenue (DOR) by **December 31** of the amendment year