

# Tax Incremental District (TID) Dates and Requirements

Follow this schedule during the TID's life

Due Dates	Form	Details
May 15	<a href="#">PE-209</a> – Tax Increment Certification	<ul style="list-style-type: none"> <li>Form PE-209 is available on April 15</li> <li>Electronically file (e-file) one form for each TID</li> </ul>
May 15	Administrative Fee – <a href="#">My Tax Account</a>	<ul style="list-style-type: none"> <li>A \$150 administrative fee per TID is billed to the municipality through My Tax Account (MTA)</li> <li>Wisconsin Department of Revenue (DOR) sends an email notice with the total amount due by April 15</li> </ul>
2 <sup>nd</sup> Monday in June	<a href="#">TID Assessment Report</a> (TAR)	<ul style="list-style-type: none"> <li>Assessor must report the assessed value for all real and personal property in each TID (by school and special district within the TID)</li> <li>Assessor must e-file the report with DOR by the second Monday in June</li> </ul>
July 1	<a href="#">PE-300</a> – TID Annual Report	<ul style="list-style-type: none"> <li>Form PE-300 is available in February 2017</li> <li>Joint Review Board must meet to review this report</li> <li>Newly created TIDs file an annual report starting the year after the TID is certified (ex: TIDs created in 2016 file their first report for 2017 in 2018)</li> <li>E-file one report per TID with DOR by July 1</li> </ul>
October 31	<ul style="list-style-type: none"> <li><a href="#">TID Creation Packets</a></li> <li><a href="#">TID Addition Territory Packets</a></li> <li><a href="#">TID Subtraction Territory Packets</a></li> <li><a href="#">TID Redetermination Packets</a></li> </ul>	<ul style="list-style-type: none"> <li>Use these packets for creations, territory amendments, and base value redeterminations</li> <li>Municipal resolution must be adopted on or before September 30 of the application year</li> </ul>
December 31	<ul style="list-style-type: none"> <li><a href="#">TID Allocation or Project Plan Amendment Packets</a></li> <li><a href="#">TID ER Creation Packets</a></li> </ul>	<ul style="list-style-type: none"> <li>Use these packets for allocation and/or project plan amendments and environmental remediation creations</li> </ul>
Open December 1, due no later than the 3 <sup>rd</sup> Monday in December	<a href="#">PC-202</a> – Tax Increment Worksheet	<ul style="list-style-type: none"> <li>You must complete this form before calculating the tax rates for the tax roll</li> <li>Form calculates the amount added to a taxation district's levy to include the tax increment</li> <li>If you do not include the tax increment amounts when calculating property taxes, the municipal levy is reduced</li> <li>If you have questions, contact <a href="#">DOR Local Government Services</a></li> </ul>

# General TID Information for Municipalities

## Maintain all individual TID documents in your local office

- Creation packet – project plan, legal documents, value forms, bounds and map, certification letter
- Territory Amendment packet – project plan, legal documents, value forms, bounds and map, approval letter
- Project Plan and/or Allocation Amendment packet – project plan, legal documents, approval letter
- Annual Reports
- Audit Reports – completed by a Certified Public Accountant after 30 percent of project expenditures are made, after the end of the expenditure period and after termination
- Termination documents – resolution, Final Accounting Agreement ([Form PE-223](#)), Final Accounting Report ([Form PE-110](#))

## Email Department of Revenue at [tif@wisconsin.gov](mailto:tif@wisconsin.gov)

- Municipality must notify DOR within 60 days after:
  - Adoption of a resolution for creation, territory, project plan or allocation amendment
  - Termination resolution by emailing a copy of the resolution and Final Accounting Agreement ([Form PE-223](#))
- If you have any questions about the TIF program or a specific TID

## Popular TIF Program Links

- [TIF Information](#) – online services, TIF law, TID forms/packets and common questions
- [City/Village TIF Manual](#) – describes the TIF statutes, rules and processes
- [TID Criteria Matrix](#) – explains the limitations for each TID type
- [TID Creation Timeframes](#) – explains by creation year, the first year the municipality is responsible for filing the certification form, filing the annual report, adding the TID to the tax roll, when equalized values are first established, and when increment is received
- [TID Termination Timeframes](#) – explains by termination year, when the TID comes off the tax roll, when there is no more increment collected, and when the filing of the forms and values stops

## TID Published Reports and Subscription Sign-up

- [Tax Incremental Financing Reports](#)
- [Subscribe to E-filing News](#)

## TIF Program Contacts

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