

Tax Incremental District (TID) – Extension Types

	Standard	Technical College	Affordable Housing
Purpose	<ul style="list-style-type: none"> Allows additional time to pay incurred project costs Extension does not change the expenditure period 	<ul style="list-style-type: none"> Allows additional time to pay incurred project costs for TIDs affected by 2013 Act 145 Extension does not change the expenditure period 	<p>Allows use of a final increment for affordable housing:</p> <ul style="list-style-type: none"> At least 75% of the final increment must benefit affordable housing* in the municipality Remaining portion must be used to improve housing in the municipality Resolution must specify how the municipality will improve housing stock
Length	<p>4 years from the maximum life date (municipal creation resolution adopted 10/1/95 - 9/30/04)</p> <ul style="list-style-type: none"> Blight Rehabilitation/conservation <p>3 years from the maximum life date (municipal creation resolution adopted after 10/1/04)</p> <ul style="list-style-type: none"> Blight Rehabilitation/conservation Industrial Mixed-use <p>(municipal creation resolution adopted after 11/29/17)</p> <ul style="list-style-type: none"> Environmental remediation 	<p>3 years from the maximum life date</p>	<p>1 year from the municipal resolution date</p>
Availability	TIDs listed above created under 66.1105, Wis. Stats.	Any TID created under 66.1105, Wis. Stats. with a municipal resolution before 10/1/14	Any TID created under 66.1105, Wis. Stats.
Exclusions	<ul style="list-style-type: none"> TID with municipal creation resolution adopted before 10/1/95 Industrial TID with municipal creation resolution adopted 10/1/95 - 9/30/04 Town TID created under 60.85, Wis. Stats. Environmental Remediation TID created under 66.1106 Wis. Stats. on or before 11/29/17 Any donor Industrial or Mixed-use TID with municipal creation resolution adopted after 10/1/04 	<ul style="list-style-type: none"> TID with municipal creation resolution adopted after 9/30/14 under 66.1105, Wis. Stats. Town TID created under 60.85, Wis. Stats. Environmental Remediation TID 	<ul style="list-style-type: none"> Town TID created under 60.85, Wis. Stats. Environmental Remediation TID with municipal creation resolution adopted on or before 11/29/17 under 66.1106, Wis. Stats.
Required resolution**	Joint Review Board (JRB)	JRB	Municipal
Information for resolution approval	<ul style="list-style-type: none"> Documents show the TID cannot repay project costs within its maximum life If an independent audit is provided, the JRB must approve the extension 	<ul style="list-style-type: none"> Documents show TID increments were negatively impacted by 2013 Act 145 If an independent audit is provided, the JRB must approve the extension 	Documents show the TID has paid all its project costs
Law reference	66.1105(7)(am)1, 2, 3	66.1105(7)(am)4.	66.1105(6)(g)

* Affordable housing means housing that costs no more than 30% of the household's gross monthly income

**Email a copy of the adopted resolution to tif@wisconsin.gov. For additional information, visit the Municipal Tax Incremental Finance (TIF) Extensions [web page](#).