



---

---

**WISCONSIN LEGISLATIVE COUNCIL  
ACT MEMO**

---

---

<b>2011 Wisconsin Act 139</b> [2011 Senate Bill 440]	<b>Middleton Tax Incremental District Number 3</b>
---------------------------------------------------------	--------------------------------------------------------

2011 Wisconsin Act 139 makes several changes applicable to Tax Incremental District (TID) Number 3 in the City of Middleton.

***Allocation of Increments***

The Department of Revenue (DOR) generally authorizes the allocation of tax increments until a TID terminates, or generally, 20 years, 23 years, or 27 years after the TID is created, depending on the type of TID and the year in which it was created. The Act provides that with respect to TID Number 3 in the City of Middleton, DOR may allocate tax increments for up to 37 years after the TID's creation.

***Expenditures for Project Costs***

A city or village may not generally make expenditures for project costs later than five years before the unextended termination date of the TID. Under certain circumstances, the life of the TID, the expenditure period, and the allocation period may be extended. The Act provides that with respect to TID Number 3 in the City of Middleton, expenditures for project costs may be made for up to 32 years after the TID was created.

***Plan Amendments***

Generally, a local planning commission may amend the project plan of a TID, by adding or subtracting territory from the district, not more than four times during the TID's existence. The Act provides that with respect to TID Number 3 in the City of Middleton, the local planning commission may amend the project plan of the TID not more than seven times.

***Effective date:*** April 5, 2012

***Prepared by:*** Mary Matthias, Senior Staff Attorney

April 3, 2012

MM:jb:ty

---

---

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.