

# State of Wisconsin



2019 Senate Bill 391

Date of enactment: **November 13, 2019**  
Date of publication\*: **November 14, 2019**

## 2019 WISCONSIN ACT 21

AN ACT *to amend* 66.1105 (7) (am) 2. and 66.1105 (7) (am) 3.; and *to create* 66.1105 (6) (a) 16., 66.1105 (6) (a) 17., 66.1105 (6) (am) 2. k., 66.1105 (6) (am) 2. L., 66.1105 (7) (am) 7. and 66.1105 (7) (am) 8. of the statutes; **relating to:** lengthening the time during which tax increments may be allocated and expenditures for project costs may be made and extending the maximum life for Tax Incremental Districts Number Three and Four in the village of Lake Delton.

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

**SECTION 1.** 66.1105 (6) (a) 16. of the statutes is created to read:

66.1105 (6) (a) 16. Thirty-seven years after the tax incremental district is created if the district is Tax Incremental District Number 3 in the village of Lake Delton.

**SECTION 2.** 66.1105 (6) (a) 17. of the statutes is created to read:

66.1105 (6) (a) 17. Thirty-seven years after the tax incremental district is created if the district is Tax Incremental District Number 4 in the village of Lake Delton.

**SECTION 3.** 66.1105 (6) (am) 2. k. of the statutes is created to read:

66.1105 (6) (am) 2. k. Expenditures for project costs for Tax Incremental District Number 3 in the village of Lake Delton. Such expenditures may be made no later than 32 years after the district is created and may be made through 2037.

**SECTION 4.** 66.1105 (6) (am) 2. L. of the statutes is created to read:

66.1105 (6) (am) 2. L. Expenditures for project costs for Tax Incremental District Number 4 in the village of Lake Delton. Such expenditures may be made no later

than 32 years after the district is created and may be made through 2039.

**SECTION 5.** 66.1105 (7) (am) 2. of the statutes is amended to read:

66.1105 (7) (am) 2. Except as provided in subs. 4., 5., and 6., and 7., 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

\* 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."

extended period or the period specified in par. (a). For a tax incremental district created after March 3, 2016, the termination date for a district to which this subdivision applies shall either be increased by one year beyond the otherwise applicable termination date under this subdivision if that district's project plan is adopted under sub. (4) (g) after September 30 and before May 15, or shall be the period specified in par. (a), whichever is earlier.

**SECTION 6.** 66.1105 (7) (am) 3. of the statutes is amended to read:

66.1105 (7) (am) 3. Except as provided in ~~subd. subds. 4. and 8.~~, 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). For a tax incremental district created after March 3, 2016, the termination date for a district to which this subdivision applies shall either be increased by one year beyond the otherwise applicable termination date under this subdivision if that district's project plan is adopted under sub. (4) (g) after September 30 and before May 15, or shall be the period specified in par. (a), whichever is earlier.

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

66.1105 (7) (am) 7. For Tax Incremental District Number 3 in the village of Lake Delton, 37 years after the district is created.

**SECTION 8.** 66.1105 (7) (am) 8. of the statutes is created to read:

66.1105 (7) (am) 8. For Tax Incremental District Number 4 in the village of Lake Delton, 37 years after the district is created.

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