



## 2015 ASSEMBLY BILL 45

February 17, 2015 - Introduced by Representatives JACQUE, KRUG, STEFFEN, MACCO, BALLWEG, KREMER, MURPHY, SPIROS and THIESFELDT, cosponsored by Senators COWLES and WANGGAARD. Referred to Committee on Ways and Means.

1     **AN ACT** *to amend* 66.1105 (18) (c) 4.; and *to create* 60.23 (32) (e) of the statutes;  
2           **relating to:** authorizing towns to participate in multijurisdictional tax  
3           incremental financing districts.

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### *Analysis by the Legislative Reference Bureau*

Under current law, any number of cities and villages (municipalities) may jointly create a multijurisdictional TID (MJTID). Towns, which are limited in their authority to create TIDs, may not participate in a MJTID. To create a MJTID, municipalities must enter into an intergovernmental cooperation agreement to create the MJTID. The agreement must specify a number of things, including the proposed membership of the joint review board; a binding procedure to resolve disputes; a procedure to dissolve the MJTID before it would otherwise be required to terminate; a description of the responsibilities of each municipality's clerk, treasurer, and assessor; specification of a lead municipality for purposes of completing and submitting required documents; and procedures that will be followed to amend the project plan or boundaries of the MJTID. A copy of the agreement must be sent to DOR.

With regard to an MJTID, the district must be contiguous, its borders must contain territory in all municipalities that are a party to the agreement, and at least one parcel in each municipality must touch at least one parcel in at least one of the other municipalities. The agreement must specify that the MJTID's application to DOR will be submitted to DOR as one complete application and that the MJTID will terminate at one time as a single entity. Generally, the current law provisions that apply to all TIDs apply to MJTIDs.

