
Wisconsin Legislative Council

ACT MEMO



Prepared by: Melissa Schmidt, Principal Attorney

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2023 Wisconsin Act 135
[2023 Senate Bill 787]

**TID Number 10 in the
City of Evansville**

BACKGROUND

State law provides that when considering the creation of a new tax incremental district (TID), a municipality must comply with the “12-percent limit.” Very generally, the 12-percent limit specifies that the equalized value of a new TID plus the value increment of the municipality’s existing TIDs may not exceed 12 percent of the total equalized value in the municipality.

2023 WISCONSIN ACT 135

2023 Wisconsin Act 135 provides all of the following with respect to TID Number 10 in the City of Evansville:

- For purposes of calculating the 12-percent limit, TID Number 4 must count as exactly four percent of the city’s equalized value.
- The TID is not eligible for extension for purposes of funding workforce housing as otherwise permitted under current law.
- The TID is subject to certain provisions of current law, as affected by 2023 Wisconsin Act 12, that relate to the consideration of a municipality’s TIDs in calculation of its levy limits.¹

Effective date: March 23, 2024

For a full history of the bill, visit the Legislature’s [bill history page](#).

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¹ With respect to the impact of TIDs on levy limits, [2023 Wisconsin Act 12](#) modifies what is included in the valuation factor for determining a local levy limit. In addition, beginning generally with TIDs created in 2025, the act sunsets the one-time levy limit increase allowed under prior law upon the termination of a TID, and replaces it with a relatively smaller, one-time increase upon TID termination.