
Wisconsin Legislative Council

ACT MEMO



Prepared by: Melissa Schmidt, Principal Attorney

March 22, 2024

2023 Wisconsin Act 137
[2023 Senate Bill 915]

**TID Number 4 in the
City of Antigo**

BACKGROUND

State law specifies how long a tax incremental district (TID) may exist and when it must terminate. Unless otherwise provided by law, a municipality must terminate a TID when the TID has reached its maximum life span or the TID has received enough tax increment payments to pay off all of the project costs. During the lifespan of the TID, the municipality may receive tax increment monies to repay the project costs spent in the TID. The maximum lifespan for an industrial TID that was created after September 30, 1995, and before October 1, 2004, is 23 years.

The City of Antigo created TID Number 4 as an industrial TID in September of 1999. As such, TID Number 4's maximum lifespan, and the timeframe within which it may receive tax increment payments, prior to 2023 Wisconsin Act 137, was 23 years.

2023 WISCONSIN ACT 137

2023 Wisconsin Act 137 extends both the maximum lifespan for TID Number 4 in the City of Antigo, and the timeframe within which the city may receive tax increment payments for this TID, from 23 years to 32 years.

Effective date: March 23, 2024

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

MS:ksm