



# MICHAEL SCHRAA

STATE REPRESENTATIVE • 53RD ASSEMBLY DISTRICT

P.O. Box 8953  
Madison, WI 53708

Office: (608) 267-7990  
Toll-Free: (608) 534-0053  
Rep.Schraa@legis.wi.gov

## Testimony In Favor of Senate Bill 252

Senate Committee on Workforce Development, Forestry, Mining, and Revenue  
Wednesday, September 18, 2013

Mr. Chairman and Committee Members:

TIF districts throughout Wisconsin are struggling. Many of them created prior to the burst of the housing bubble that began in 2008, their property values have plummeted. Cities and villages are in a struggle to improve their communities, but the deck is stacked against them. The legislature has an opportunity to revitalize communities throughout the state with Senate Bill 252, and I urge the committee to support it.

SB 252 is a common-sense, bipartisan bill that allows a struggling TIF district's base property value to be re-evaluated down to its current, post-recession value. This will allow municipalities to borrow funds to improve the district, and prospective businesses to seriously consider the TIF district for relocation or expansion.

My number one priority is to help create jobs for my constituents and Wisconsinites everywhere. The recession touched just about every community in Wisconsin through layoffs, business closings, and property value drops. This bill will give communities a path forward to recovering from the recession.

I urge you to support Senate Bill 252. Thank you for your consideration.

Sincerely,

Michael Schraa  
53<sup>rd</sup> Assembly District

Submitted hard copy and electronically.



State Senator  
**Rick Gudex**

**District 18**

September 18, 2013

To: Members of the Senate Committee on Workforce Development, Forestry, Mining, and Revenue  
From: Sen. Rick Gudex  
Re: Senate Bill 252, redetermining the base value of tax incremental districts that are in decrement.

Mr. Chairman, members of the committee, thank you for the chance to speak on behalf of this economic development bill today.

We all know how Tax Incremental Financing is supposed to work. A municipality creates a TID, then leverages infrastructure and other investments based on the increased revenues they expect to receive as property values within the TID grow.

Sometimes, however, due to the economy, or natural disaster, or other unforeseen problem, it doesn't work out that way. A TID will sometimes lose value after it is created, bringing the TID's assessed value below its base value.

This makes life harder for the TID and the municipality which created it. Because the value has dropped, there can be no "increment" producing revenue for the municipality. It will also take longer for a significant increment to be created. That means no revenue stream to help the municipality finance the project. Lenders may also be slower to invest in the municipal bonds because of the municipality's lack of a revenue source.

As of April of this year, one hundred TIDs around the state are in some level of decrement – their assessed values lower than their base values. Many of them are only slightly underwater, but others are have it worse. A few have lost over half of their original value.

**This bill will** alleviate this by allowing a municipality, with the approval of the Joint Review Board, to reduce the TID's base value to its current assessed value, if the TID falls into decrement.

In order to ensure that this doesn't become a license to approve risky TIDs, this bill requires that a TID fall to at least 10% below its base value for at least 2 years to be eligible. Also, a municipality will be able to use this only twice over the lifetime of a TID.

This will have minimal impact in the short term on other property tax-supported governments – School districts, counties, and technical school districts. In the long term, this will help everyone by making sick TIDs healthy again, and giving them a second chance to grow and eventually end, making more tax revenue available for all.

This is a bipartisan bill that is receiving support from all over the state. Thank you for your attention, and I urge your support.



September 18, 2013

Dear Chair and Members of the Senate Committee on Workforce Development, Forestry, Mining and Revenue,

Thank you for the opportunity to testify today regarding Senate Bill 252, relating to authorizing a city or village to require the Department of Revenue to redetermine the value of the tax incremental base of certain tax incremental districts. SB 252 can be an important tool to jump start development projects negatively impacted by the struggling economy. Hundreds of communities across our state have an existing Tax Incremental Districts (TID) that lost value due to the recession and housing market crash. This negative impact on property values is so widespread in Wisconsin that every member of this Senate committee has an existing TID that has lost value located in your districts.

In the City of Oshkosh, we have TID #20, which includes property adjacent to downtown Oshkosh along the Fox River. For Oshkosh, this is a very important TID project directly across from Leach Amphitheater where the Pioneer Inn was located. Unfortunately, due to the recession and housing crash, this particular TID lost value after it was created which brought the assessed value below the base value. This particular TID has decreased by 18.84% from the original base value of \$20,815,400 to \$15,272,700. This lost value serves as an obstacle to paying off the investment made by a municipality and delays the benefit of the financial redevelopment investment to taxpayers. This is one example in my district, but there are hundreds across the state, including many that have seen a decrease of over 50%.

During my time serving in the Legislature, most bills involving TIDs have dealt with accounting and reporting fixes, or projects that have experienced unique challenges that require an extension of time. This bill presents an opportunity to recognize the financial realities of the past few years and allow municipalities throughout Wisconsin flexibility to reassess the base value and avoid seeking a patchwork of legislative remedies.

SB 252 bill has been carefully crafted to assist communities that are struggling with TID value losses while ensuring that it does not encourage creation of risky TIDs. The reassessment option under SB 252 is only available to TIDs that have fallen at least 10% below the base value for at least two years and is only available to a municipality two times during the TID existence.

TIDs remain the primary economic development tool for municipalities in Wisconsin. It makes sense to account for the negative impacts the recession and housing crash had on property values in TIDs severely impacted. Communities throughout Wisconsin stand to benefit as projects move forward and investment is realized.

This is a smart bipartisan bill that will help so many communities across our state. I ask you to join me in support of SB 252 today.

Thank you for your consideration,

A handwritten signature in black ink that reads "Gordon Hintz".

Gordon Hintz  
State Representative-54th Assembly District



122 W. Washington Avenue  
Suite 300  
Madison, Wisconsin 53703-2715

608/267-2380  
800/991-5502  
Fax: 608/267-0645

E-mail: [league@lwm-info.org](mailto:league@lwm-info.org)  
[www.lwm-info.org](http://www.lwm-info.org)

To: Senate Committee on Workforce Development, Forestry, Mining and Revenue

From: Curt Witynski, Assistant Director, League of Wisconsin Municipalities

Date: September 18, 2013

**Re: Support for SB 252, TIF District Base Value Redetermination**

The League of Wisconsin Municipalities supports SB 252, allowing municipalities to seek a redetermination of the base value of certain poorly performing tax incremental districts. Under the bill, a city or village may adopt a resolution, subject to joint review board approval, requiring DOR to redetermine the base value of a TID that has a current equalized value which is at least 10 percent below the district's original base value and this has been the case for at least two consecutive years.

In 2013, 45 of the over 800 active TIF districts in the state would qualify under the bill for the option of seeking a redetermination of their base value. This bill offers a tool that could help these distressed districts get above water and possibly close earlier. A municipality may pursue the redetermination of base value option only if the joint review board approves doing so.

We urge you to recommend passage of SB 252. Thanks for considering our comments.



**Testimony of Daniel Cunningham (Forward Janesville, Inc.) before the Wisconsin Senate Committee on Workforce Development, Forestry, Mining and Revenue**  
September 18, 2013

Good morning, Mr. Chairman and committee members. My name is Dan Cunningham, and I am the Vice President of Forward Janesville, a 500-member chamber of commerce and economic development association representing companies across south central Wisconsin. Thank you for giving me the opportunity to be here today.

I am pleased to speak in support of Senate Bill 252, a bill allowing the Department of Revenue to redetermine the base value of certain distressed TIF districts. Tax Increment Financing (TIF) is an economic development tool that has been utilized successfully in hundreds of Wisconsin communities. Indeed, TIF is the most well-worn tool in many cities' economic development toolbox. Senate Bill 252 would make this important tool even more valuable.

Allowing municipalities to strengthen struggling TIF districts would benefit dozens of communities across the state. By accelerating a TIF district's ability to generate positive revenue, this legislation creates a win-win for municipalities and the impacted taxing jurisdictions: Municipalities would receive more incremental revenue that could be used for community development efforts, while the impacted taxing jurisdictions would receive withheld tax dollars more quickly.

Senate Bill 252 would be useful to Janesville both now and in the future. Under the bill's criteria, one current Janesville TIF district (#28, the TIF district at the Five Points Intersection) would be eligible to have its base value reset. TIF reform—and specifically, base value reduction—has been at the top of Forward Janesville's economic development agenda for years.

We commend the bipartisan group of legislators who have brought this important issue forward. Thank you for your consideration and support of Senate Bill 252.



## MEMORANDUM

TO: Honorable Members of the Senate Committee on Workforce  
Development, Forestry, Mining, and Revenue

FROM: Kyle Christianson, Legislative & Research Associate *K.C.*

DATE: September 18, 2013

SUBJECT: Amend Senate Bill 252

The Wisconsin Counties Association (WCA) seeks to amend Senate Bill 252, which allows a city or village to redetermine the value of the tax incremental base of tax incremental districts (TID) in a decrement situation.

Under Senate Bill 252, a municipality may require the Department of Revenue to redetermine the tax incremental base of a TID if the following conditions are met: 1) the municipality adopts a resolution, subject to joint review board approval; 2) the aggregate equalized value of all the taxable property within the TID has fallen at least ten percent below the current value of the TIDs base for two consecutive years or more; and 3) a redetermination of the base has not occurred more than once.

WCA recognizes the intent of Senate Bill 252 is to prevent TIDs from failing and to assist in the recouping of investment costs. WCA also recognizes that Senate Bill 252 could potentially result in distressed TIDs closing sooner than they otherwise would by redetermining the base value and accelerating the payback of investment costs. However, under current law, TIDs are allowed to share their tax increment with other TIDs after project costs are repaid—thus extending the life of the district.

WCA respectfully requests that the Committee amend Senate Bill 252 to restrict TIDs that receive a base redetermination from becoming a donor district.

Please feel free to contact WCA if you need additional information.



Wisconsin Economic Development Association

TO: Members, Senate Committee on Workforce Development, Forestry, Mining, and Revenue

FROM: Mike Harrigan, Wisconsin Economic Development Association

DATE: September 18, 2013

RE: **Support for SB 252 relating to authorizing a city or village to require the Department of Revenue to redetermine the value of the tax incremental base of certain tax incremental districts**

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The Wisconsin Economic Development Association is a statewide association consisting of over 450 economic development practitioners. WEDA supports state policies that strengthen our economy and create jobs. WEDA supports Senate Bill 252 which we believe will lead to more economic opportunities across the state.

Since 1975, Tax Incremental Financing (TIF) has been one of Wisconsin's primary and most successful economic development tools. Statewide, TIF projects have revitalized urban corridors and bolstered industrial growth among rural areas throughout Wisconsin. Over the years, various TIF related changes have been implemented to reconcile or address shifting marketplace conditions. To respond to challenges associated with the recession, as well as inherent problems of reduced valuation created by property demolition, remediation and project timing, WEDA is urging the Legislature to consider this adjustment to current TIF law.

When a Tax Incremental District (TID) is created, the Department of Revenue (DOR) calculates the "base value" of the district. This is the equalized value of all taxable property within the district at the time it was created.

However, the redevelopment of blighted property or property in need of rehabilitation or conservation will often create a situation where the net value of the remediated or razed property results in a negative value or "decrement" vs. the original base value of a Tax Increment District. This problem is further magnified in cases of a flood, fire, tornado, or downturn in the economy. Unfortunately, under the current TID law, the property's TIF base value does not reconcile these market factors; therefore, any new development or reinvestment associated with these properties must generate a substantially higher amount of TIF increment just to reach the established base value.

This bill allows DOR to redetermine the base value of a TID under certain conditions. If a city or village adopts a resolution, and the joint review board approves, DOR can redetermine the value of a TID if the

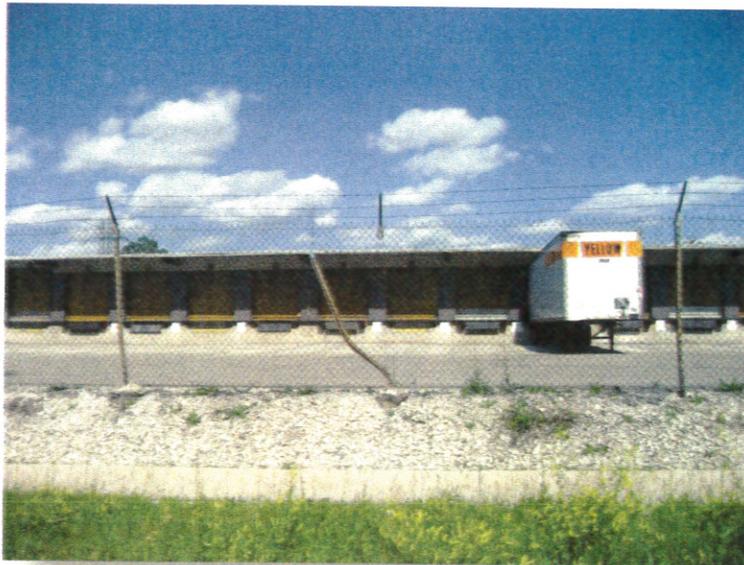
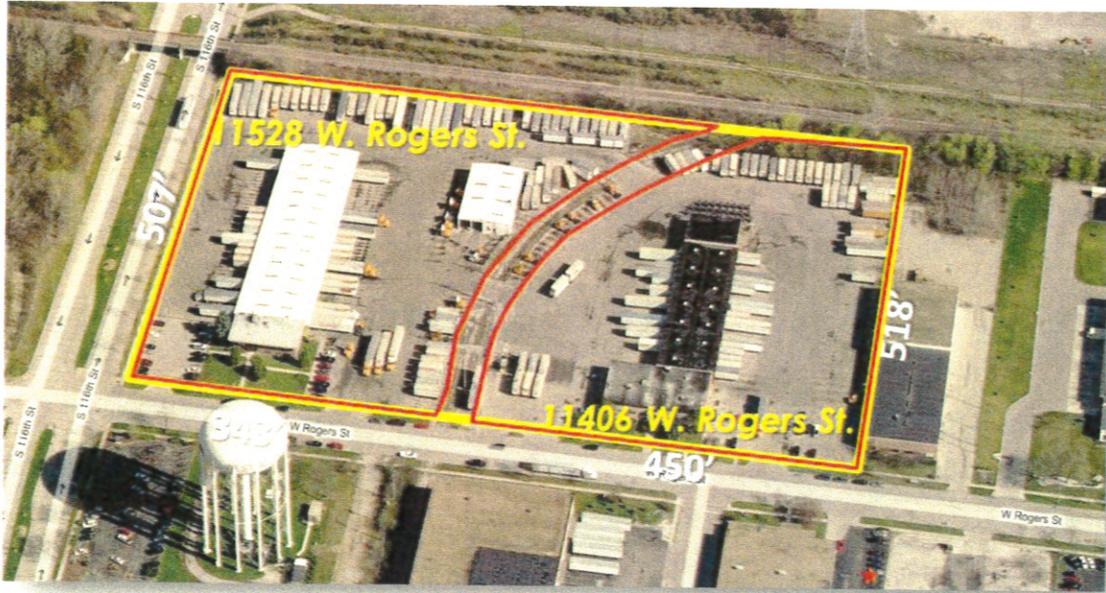
TID has been in a decrement situation for at least two years. In the bill, a decrement situation would exist when the current aggregate equalized value of all the taxable property within the TID is at least 10 percent less than the current DOR determined base value.

By allowing the base value to be reduced, the timeframe associated with a TIF district's ability to generate *new* taxable value would be accelerated. Given the anemic economy, allowing for base value adjustments can generate positive TIF increment more quickly, increase public-private development partnerships, and accelerate the stream of benefits for all of the impacted taxing jurisdictions (e.g. Local Unit of Government, County, Technical College and School District).

Thank you for your consideration of SB 252. The association looks forward to your support.

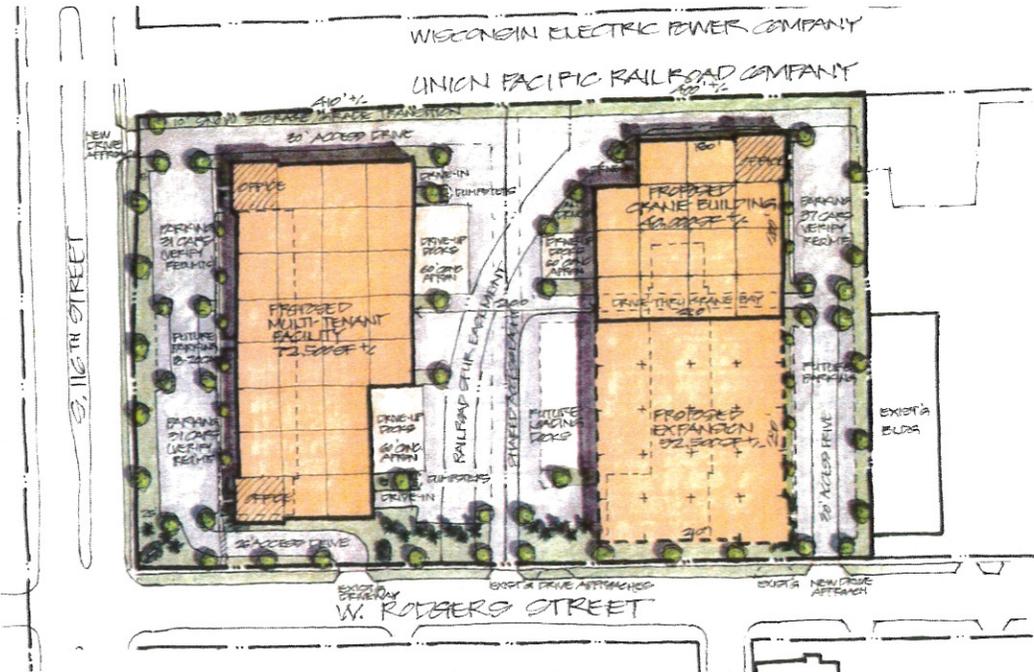
# West Allis Tax Increment District #10

Former Yellow Freight Trucking Terminal  
S. 116<sup>th</sup> St. and W. Rogers St.



2008 Base Value: \$3,463,600

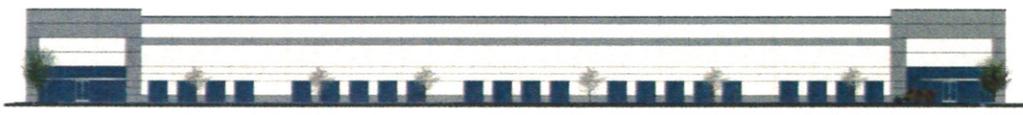




WEST ALLIS INDUSTRIAL DEVELOPMENT  
116TH AND ROGERS  
PRELIMINARY SITE PLAN



PERSPECTIVE



FRONT ELEVATION



WEST ALLIS INDUSTRIAL DEVELOPMENT  
116TH AND ROGERS  
PRELIMINARY BUILDING DESIGN

**Projected Value: \$13 Millions**  
**27 years to complete TID**



# ALL WISCONSIN TIDS W DECREMENT VS BASE

Compiled by EHLERS from DOR Data (Subject to final review and verification by Wisconsin Department of Revenue)

DRAFT 9/12/13

Commnty	TID #	2012 TID Value	2012 Value Increment	Original Base Value	% Decline vs Original Base	2012 Value as % of Original Base	2013 Current TID Value	2013 Value Increment	Original Base Value	% Decline vs Original Base	2013 Value as % of Original Base	CURRENTLY ELIGIBLE		
1	Algoma	1	7,232,800	(666,400)	7,899,200	-8.44%	91.56%	7,194,400	(704,800)	7,899,200	-8.92%	91.08%	N	
2	Antigo	3	4,560,900	(605,100)	5,166,000	-11.71%	88.29%	5,797,600	631,600	5,166,000	12.23%	112.23%	N	
3	Balsam Lake	5	7,099,500	(635,600)	7,735,100	-8.22%	91.78%	7,254,900	(480,200)	7,735,100	-6.21%	93.79%	N	
4	Baraboo	8	15,423,300	(2,093,300)	17,516,600	-11.95%	88.05%	16,034,200	(1,482,400)	17,516,600	-8.46%	91.54% **	N	
5		9	303,400	(40,700)	344,100	-11.83%	88.17%	304,100	(40,000)	344,100	-11.62%	88.38%	Y	1
6	Barron	5	5,599,500	(96,700)	5,696,200	-1.70%	98.30%	5,900,900	204,700	5,696,200	3.59%	103.59%	N	
7	Belleville	4	1,933,400	(398,200)	2,331,600	-17.08%	82.92%	1,865,300	(466,300)	2,331,600	-20.00%	80.00%	Y	2
8		5	6,359,900	(630,300)	6,990,200	-9.02%	90.98%	6,815,800	(174,400)	6,990,200	-2.49%	97.51%	N	
9		5	343,300	(25,500)	368,800	-6.91%	93.09%	318,900	(49,900)	368,800	-13.53%	86.47% *	N	
10	Berlin	15	11,488,300	(1,003,200)	12,491,500	-8.03%	91.97%	11,792,500	(699,000)	12,491,500	-5.60%	94.40%	N	
11	Biron	3	3,611,800	(285,400)	3,897,200	-7.32%	92.68%	3,692,200	(205,000)	3,897,200	-5.26%	94.74%	N	
12	Black Earth	3	2,852,800	(236,500)	3,089,300	-7.66%	92.34%	2,921,100	(168,200)	3,089,300	-5.44%	94.56%	N	
13		4	2,398,300	(524,200)	2,922,500	-17.94%	82.06%	2,816,300	(106,200)	2,922,500	-3.63%	96.37% **	N	
14	Boyceville	3	1,142,900	(377,600)	1,520,500	-24.83%	75.17%	1,067,100	(453,400)	1,520,500	-29.82%	70.18%	Y	3
15	Brooklyn	1	4,323,900	(76,700)	4,400,600	-1.74%	98.26%	4,059,700	(340,900)	4,400,600	-7.75%	92.25%	N	
16		1	776,000	(57,000)	833,000	-6.84%	93.16%	709,700	(123,300)	833,000	-14.80%	85.20% *	N	
17	Caledonia	1	12,651,600	(1,386,700)	14,038,300	-9.88%	90.12%	13,032,700	(1,005,600)	14,038,300	-7.16%	92.84%	N	
18		3	27,939,500	(704,700)	28,644,200	-2.46%	97.54%	32,112,400	3,479,700	28,632,700	12.15%	112.15% *	N	
19	Campbellsport	1	1,688,900	(74,400)	1,763,300	-4.22%	95.78%	1,282,300	(481,000)	1,763,300	-27.28%	72.72% *	N	
20	Cedarburg	2	1,283,400	(1,641,200)	2,924,600	-56.12%	43.88%	1,700,500	(1,224,100)	2,924,600	-41.86%	58.14%	Y	4
21	DePere	7	12,153,800	(2,854,100)	15,007,900	-19.02%	80.98%	12,418,500	(2,589,400)	15,007,900	-17.25%	82.75%	Y	5
22		8	32,495,000	(3,259,100)	35,754,100	-9.12%	90.88%	34,053,100	(1,701,000)	35,754,100	-4.76%	95.24%	N	
23	Deerfield	4	2,009,900	(391,500)	2,401,400	-16.30%	83.70%	1,614,700	(786,700)	2,401,400	-32.76%	67.24%	Y	6
24	Deforest	6	2,561,600	(3,155,300)	5,716,900	-55.19%	44.81%	2,774,800	(2,942,100)	5,716,900	-51.46%	48.54%	Y	7
25		7	4,200,100	(291,900)	4,492,000	-6.50%	93.50%	4,549,500	57,500	4,492,000	1.28%	101.28%	N	
26	Ellsworth	9	406,900	(103,500)	510,400	-20.28%	79.72%	392,100	(118,200)	510,300	-23.16%	76.84%	Y	8
27	Evansville	7	5,472,000	(629,700)	6,101,700	-10.32%	89.68%	5,618,400	(483,300)	6,101,700	-7.92%	92.08% **	N	
28	Fennimore	5	6,451,900	(507,000)	6,958,900	-7.29%	92.71%	6,215,100	(743,800)	6,958,900	-10.69%	89.31% *	N	
29	Fitchburg	8	4,002,700	(428,100)	4,430,800	-9.66%	90.34%	3,932,300	(498,500)	4,430,800	-11.25%	88.75% *	N	
30	Grafton	1	1,271,500	(91,500)	1,363,000	-6.71%	93.29%							
31	Green Bay	11	38,123,500	(3,434,700)	41,558,200	-8.26%	91.74%	38,103,800	(3,454,400)	41,558,200	-8.31%	91.69%	N	
32		15	22,325,800	(5,510,500)	27,836,300	-19.80%	80.20%	22,713,700	(5,122,600)	27,836,300	-18.40%	81.60%	Y	9
33		16	79,805,400	(15,435,200)	95,240,600	-16.21%	83.79%	82,363,200	(12,877,400)	95,240,600	-13.52%	86.48%	Y	10
34	Greenfield	3	75,538,500	(192,500)	75,731,000	-0.25%	99.75%	74,197,300	(1,533,700)	75,731,000	-2.03%	97.97%	N	
35	Gresham	1	981,400	(270,100)	1,251,500	-21.58%	78.42%	1,133,100	(118,400)	1,251,500	-9.46%	90.54% **	N	
36	Hartland	4	8,532,200	(4,996,900)	13,529,100	-36.93%	63.07%	8,958,400	(708,700)	9,667,100	-7.33%	92.67% **	N	
37	Howard	5	9,281,300	(591,100)	9,872,400	-5.99%	94.01%	10,886,900	1,014,500	9,872,400	10.28%	110.28% *	N	
38	Janesville	28	1,973,200	(498,200)	2,471,400	-20.16%	79.84%	1,901,900	(569,500)	2,471,400	-23.04%	76.96%	Y	11
39		30	19,904,600	(5,672,000)	25,576,600	-22.18%	77.82%							
40		31	16,955,000	(535,300)	17,490,300	-3.06%	96.94%	16,639,500	(850,800)	17,490,300	-4.86%	95.14%	N	
41	Kaukauna	4	24,634,200	(1,459,900)	26,094,100	-5.59%	94.41%	21,733,000	(1,652,800)	23,385,800	-7.07%	92.93%	N	
42		5	1,865,900	(2,309,000)	4,174,900	-55.31%	44.69%	1,830,700	(2,344,200)	4,174,900	-56.15%	43.85%	Y	12
43	Kenosha	14	4,751,600	(650,600)	5,402,200	-12.04%	87.96%	4,880,800	(521,400)	5,402,200	-9.65%	90.35% **	N	

# ALL WISCONSIN TIDS W DECREMENT VS BASE

Compiled by EHLERS from DOR Data (Subject to final review and verification by Wisconsin Department of Revenue)

DRAFT 9/12/13

	Community	TID #	2012 TID Value	2012 Value Increment	Original Base Value	% Decline vs		2013 Current TID Value	2013 Value Increment	Original Base Value	% Decline vs		2013 Value as % of Original Base	CURRENTLY ELIGIBLE	
						Original Base	2012 Value as % of Original Base				Original Base	2013 Value as % of Original Base			
44	Lake Delton	4	24,433,800	(7,307,200)	31,741,000	-23.02%	76.98%	24,202,300	(7,538,700)	31,741,000	-23.75%	76.25%	Y		45
45	Luck	2	4,410,900	(1,098,700)	5,509,600	-19.94%	80.06%	5,514,500	4,900	5,509,600	0.09%	100.09% **	N		
46	Madison	38	47,425,500	(6,778,200)	54,203,700	-12.51%	87.49%	53,262,100	(941,600)	54,203,700	-1.74%	98.26% **	N		
47		40	141,704,200	(23,471,100)	165,175,300	-14.21%	85.79%	144,902,500	(20,272,800)	165,175,300	-12.27%	87.73%	Y		14
48	Marshfield	6	2,378,400	(226,800)	2,605,200	-8.71%	91.29%	2,240,900	(364,300)	2,605,200	-13.98%	86.02% *	N		
49	Mayville	4	765,400	(1,844,100)	2,609,500	-70.67%	29.33%	3,238,800	629,300	2,609,500	24.12%	124.12% **	N		
50	Mcfarland	4	7,491,500	(1,594,800)	9,086,300	-17.55%	82.45%	6,937,200	(2,149,100)	9,086,300	-23.65%	76.35%	Y		15
51	Menasha	12	20,076,000	(1,639,600)	21,715,600	-7.55%	92.45%	20,966,600	(749,000)	21,715,600	-3.45%	96.55%	N		
52	Menomonee Falls	10	39,640,500	(6,567,000)	46,207,500	-14.21%	85.79%	56,761,400	10,553,800	46,207,600	22.84%	122.84% **	N		
53	Mequon	3	40,611,800	(471,300)	41,083,100	-1.15%	98.85%	39,606,300	(1,476,800)	41,083,100	-3.59%	96.41%	N		
54	Merrill	8	13,616,300	(851,900)	14,468,200	-5.89%	94.11%	13,364,700	(1,103,500)	14,468,200	-7.63%	92.37%	N		
55	Middleton	5	86,879,200	(2,786,300)	89,665,500	-3.11%	96.89%	99,024,900	9,359,400	89,665,500	10.44%	110.44%	N		
56	Milwaukee	58	4,421,300	(321,900)	4,743,200	-6.79%	93.21%	4,450,700	(302,500)	4,753,200	-6.36%	93.64%	N		
57		65	2,665,300	(555,400)	3,220,700	-17.24%	82.76%	2,800,200	(420,500)	3,220,700	-13.06%	86.94%	Y		16
58		66	27,742,800	(22,700,500)	50,443,300	-45.00%	55.00%	30,698,400	(19,744,900)	50,443,300	-39.14%	60.86%	Y		17
59		71	64,801,800	(10,450,700)	75,252,500	-13.89%	86.11%	66,751,300	(8,501,200)	75,252,500	-11.30%	88.70% **	Y		18
60		72	25,919,000	(6,766,200)	32,685,200	-20.70%	79.30%	26,862,100	(5,823,100)	32,685,200	-17.82%	82.18%	Y		19
61		74	57,707,700	(31,461,100)	89,168,800	-35.28%	64.72%	63,334,700	(25,834,100)	89,168,800	-28.97%	71.03%	Y		20
62	New Holstien	3	947,700	(2,011,600)	2,959,300	-67.98%	32.02%	520,500	(2,437,800)	2,958,300	-82.41%	17.59%	Y		21
63	New Lisbon	12	842,100	(537,300)	1,379,400	-38.95%	61.05%	820,200	(718,900)	1,539,100	-46.71%	53.29%	Y		22
64		13	165,400	(115,500)	280,900	-41.12%	58.88%	170,300	(110,600)	280,900	-39.37%	60.63%	Y		23
65	North Fond du Lac	2	3,838,200	(336,900)	4,175,100	-8.07%	91.93%	3,757,200	(417,900)	4,175,100	-10.01%	89.99% *	N		
66	Oconto	3	12,190,600	(1,225,600)	13,416,200	-9.14%	90.86%	12,147,200	(1,269,000)	13,416,200	-9.46%	90.54%	N		
67		4	1,231,900	(196,700)	1,428,600	-13.77%	86.23%	1,007,600	(421,000)	1,428,600	-29.47%	70.53%	Y		24
68	Onalaska	4	16,090,900	(1,142,500)	17,233,400	-6.63%	93.37%	16,495,500	(745,900)	17,241,400	-4.33%	95.67%	N		
69	Oshkosh	20	16,894,400	(3,921,000)	20,815,400	-18.84%	81.16%	15,272,700	(5,542,800)	20,815,500	-26.63%	73.37%	Y		25
70	Osseo	3	2,170,200	(300,300)	2,470,500	-12.16%	87.84%	1,851,700	(618,800)	2,470,500	-25.05%	74.95%	Y		26
71	Portage	6	14,468,200	(2,441,900)	16,910,100	-14.44%	85.56%	13,785,500	(3,124,600)	16,910,100	-18.48%	81.52%	Y		27
72	Racine	10	787,300	(393,100)	1,180,400	-33.30%	66.70%	787,300	(393,100)	1,180,400	-33.30%	66.70%	Y		28
73		11	2,529,200	(650,500)	3,179,700	-20.46%	79.54%	2,264,200	(915,500)	3,179,700	-28.79%	71.21%	Y		29
74	Random Lake	2	12,682,500	(404,500)	13,087,000	-3.09%	96.91%								
75	Reedsburg	8	1,773,100	(219,700)	1,992,800	-11.02%	88.98%	1,672,600	(320,200)	1,992,800	-16.07%	83.93%	Y		30
76	Rice Lake	4	37,193,400	(13,653,400)	50,846,800	-26.85%	73.15%	39,603,800	(11,243,000)	50,846,800	-22.11%	77.89%	Y		31
77	Rosendale	1	3,660,600	(247,000)	3,907,600	-6.32%	93.68%	3,720,000	(187,600)	3,907,600	-4.80%	95.20%	N		
78	Sharon	4	913,700	(153,400)	1,067,100	-14.38%	85.62%	739,200	(327,900)	1,067,100	-30.73%	69.27%	Y		32
79	Shorewood	3	8,625,900	(4,186,900)	12,812,800	-32.68%	67.32%	7,748,400	(5,064,400)	12,812,800	-39.53%	60.47%	Y		33
80		4	7,726,800	(539,000)	8,265,800	-6.52%	93.48%	3,393,000	2,189,600	1,203,400	181.95%	281.95%	N		
81	Shorewood Hills	4	7,726,800	(539,000)	8,265,800	-6.52%	93.48%	7,952,000	(313,800)	8,265,800	-3.80%	96.20%	N		
82	Sister Bay	1	42,660,900	(4,824,800)	47,485,700	-10.16%	89.84%	45,000,000	281,700	44,718,300	0.63%	100.63% **	N		
83	Somerset	3	798,800	(336,700)	1,135,500	-29.65%	70.35%	917,300	(218,200)	1,135,500	-19.22%	80.78%	Y		34
84		4	134,000	(951,700)	1,085,700	-87.66%	12.34%	122,700	(963,000)	1,085,700	-88.70%	11.30%	Y		35
85	Spring Valley	3	1,117,100	(351,900)	1,469,000	-23.96%	76.04%	1,116,800	(352,200)	1,469,000	-23.98%	76.02%	Y		36
86	Stevens Point	6	43,875,700	(2,429,900)	46,305,600	-5.25%	94.75%	44,951,500	(1,354,100)	46,305,600	-2.92%	97.08%	N		
87		8	19,192,900	(592,400)	19,785,300	-2.99%	97.01%	19,253,800	(531,500)	19,785,300	-2.69%	97.31%	N		
88	Sturgeon Bay	3	540,500	(376,400)	916,900	-41.05%	58.95%	1,257,100	340,200	916,900	37.10%	137.10% **	N		

# ALL WISCONSIN TIDS W DECREMENT VS BASE

Compiled by EHLERS from DOR Data (Subject to final review and verification by Wisconsin Department of Revenue)

DRAFT 9/12/13

	Community	TID #	2012 TID Value	2012 Value Increment	Original Base Value	<u>% Decline vs Original Base</u>	2012 Value as % of Original Base	2013 Current TID Value	2013 Value Increment	Original Base Value	<u>% Decline vs Original Base</u>	2013 Value as % of Original Base	CURRENTLY ELIGIBLE	
89	Sun Prairie	9	8,783,000	(2,020,400)	10,803,400	-18.70%	81.30%	9,291,300	(1,512,100)	10,803,400	-14.00%	86.00%	Y	45
90		10	34,199,600	(10,604,900)	44,804,500	-23.67%	76.33%	34,536,900	(10,267,600)	44,804,500	-22.92%	77.08%	Y	37
91	Superior	11	1,984,000	(403,000)	2,387,000	-16.88%	83.12%	1,933,300	(453,700)	2,387,000	-19.01%	80.99%	Y	38
92	Twin Lakes	1	51,727,400	(1,410,600)	53,138,000	-2.65%	97.35%	45,089,900	(8,048,100)	53,138,000	-15.15%	84.85% *	N	39
93	Union Grove	4	30,406,000	(1,526,700)	31,932,700	-4.78%	95.22%	34,238,500	2,305,800	31,932,700	7.22%	107.22%	N	
94	Waukesha	16	40,043,600	(9,931,100)	49,974,700	-19.87%	80.13%	37,047,000	(12,927,700)	49,974,700	-25.87%	74.13%	Y	
95	Waupaca	9	1,960,100	(248,000)	2,208,100	-11.23%	88.77%	1,897,700	(310,400)	2,208,100	-14.06%	85.94%	Y	40
96	West Allis	6	759,000	(571,600)	1,330,600	-42.96%	57.04%	762,400	(568,200)	1,330,600	-42.70%	57.30%	Y	41
97		10	1,347,300	(2,116,300)	3,463,600	-61.10%	38.90%	10,600	(3,453,000)	3,463,600	-99.69%	0.31%	Y	42
98		11	1,587,800	(3,090,200)	4,678,000	-66.06%	33.94%	1,639,200	(3,038,800)	4,678,000	-64.96%	35.04%	Y	43
99		12	221,800	(11,100)	232,900	-4.77%	95.23%	243,100	10,200	232,900	4.38%	104.38%	N	44
100		13	474,000	(63,400)	537,400	-11.80%	88.20%	393,600	(143,800)	537,400	-26.76%	73.24%	Y	45
<b>AVERAGES</b>				(2,667,968)		-18.36%	81.64%		(1,961,814)		-14.13%	85.87%		

Note: Does not include districts that experienced decrement for the first time as of 1/1/13.

Districts Qualifying in 13 but not 12

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Districts Qualifying in 12 but not 13

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