

## Tax Incremental District (TID) Criteria Matrix

	Existing TIDs	Blighted or Rehabilitation/ Conservation TIDs		Industrial or Mixed-Use TIDs		Town TIDs	Environmental Remediation (ER) TIDs
<b>Creation resolution date</b>	Before October 1, 1995	After Sept 30, 1995, but before Oct 1, 2004	After October 1, 2004	After Sept 30, 1995, but before Oct 1, 2004	After October 1, 2004	After October 1, 2004	After October 14, 1997
<b>Expenditure period (years before maximum life )</b>	22 years (6)(am) 1.			18 years (6)(am) 1.	15 years (6)(am) 1.	5 years (6)(b) 1.	15 years (2)(b)
<b>Maximum life before extensions</b>	<b>27 years</b> (6)(a)2.	<b>27 years</b> (6)(a)4.	<b>27 years</b> (6)(a)8.	<b>23 years</b> (6)(a)4m.	<b>20 years</b> (6)(a)7.	<b>16 years</b> (6)(a) 2.	<b>23 years</b> (1)(i)
<b>Standard extension allowed</b>	No	+4 years (7)(am)1.	+3 years (7)(am) 3.	No	+3 years (7)(am) 2., unless it is a donor	No	No
<b>Maximum life, if standard extension granted</b>	n/a	31 years	30 years	n/a	23 years	n/a	n/a
<b>\$1,000 DOR fee for each creation, territory, or redetermination amendment</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Creation, territory or redetermination application due to DOR</b>	n/a	October 31				December 31	December 31
<b>Termination notice to DOR</b>	Email notice within 60 days of adopted termination resolution (8)(a)					Email notice within 10 days of termination resolution (10)(a)	Email notice within 10 days of termination resolution (12)(a)
<b>Final accounting to DOR after termination</b>	Electronically file (e-file) TID Final Accounting Report ( <a href="#">Form PE-110</a> ) by final accounting submission date (8)(c)					February 15 of year after termination (10)(c)	Not later than 180 days (10)(d)
<b>Overlaps allowed</b>	Yes (10)	Yes (10)	Yes (10)	Yes (10)	Yes (10)	Yes (12)	No
<b>Annexation restrictions</b>	Just prior to creation or amendment	Just prior to creation or amendment	Yes (4)(gm)1.	Just prior to creation or amendment	Yes (4)(gm)1.	Yes (17)	Yes (13)
<b>Base value redetermination allowed</b>	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	No	No
<b>Limitation restrictions</b>	12% - denial (4)(gm) 4.c.					5% & 7% - denial (3)(h) 5.d.	None
<b>Territory amendments allowed and notice to DOR</b>	Up to four (4) times by subtracting or adding territory (or both at the same time) (4)(h)2. Email notice within 60 days of adopted amendment resolution (5)(cm)					Once during first 5 years - no more than 2 years of expenditures (3)(j)2.	None
<b>Municipal-owned real property included in base</b>	No	No	No	No	No	No	No
<b>TID allocation amendments</b>	See <a href="#">Allocation Fact Sheet</a>						
<b>TID extension types</b>	See <a href="#">TID Extension Types</a>						
<b>Statute reference</b>	Sec. 66.1105 and sec. 60.23					Sec. 60.85	Sec. 66.1106