

SDMA's role on the Joint Review Board

Abe Smith, Sep 8, 2025

Key terms

TIF - “Tax Incremental Financing”

- “a financing option that allows a municipality (town, village or city) to fund infrastructure and other improvements, through property tax revenue on newly developed property.”

TID - “Tax Incremental District”

- a contiguous area the municipality designates as appropriate for a certain type of development using TIF.

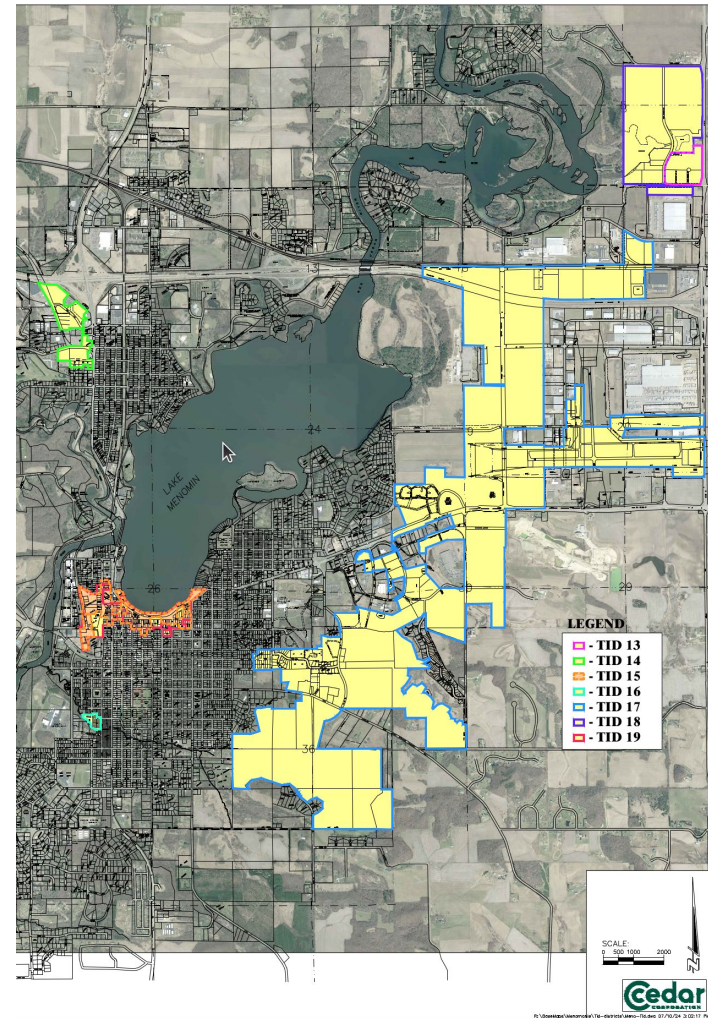
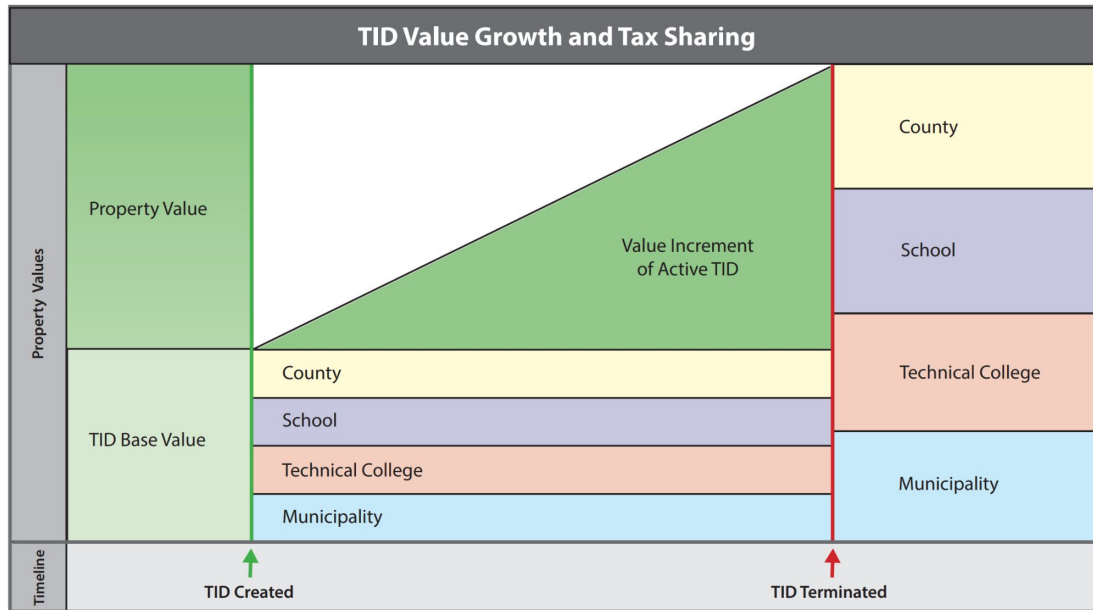
JRB - “Joint Review Board”

- a board defined in state law that oversees the creation or amendment of TIDs
- City, County, **SDMA**, CVTC, and a member-at-large

TIF and current TID map

When a municipality creates a TID, the municipality and other taxing jurisdictions agree to support their operation from the existing tax base within the TID. They agree the municipality will use the taxes on the value increase in the TID to pay for the investment.

1. Sharing the tax base



References

“State law requires a JRB to oversee each TID. State law defines its members and responsibilities. JRB members represent a taxing jurisdiction (municipality, county, school, technical college). It is the JRB’s responsibility to approve or deny the creation or amendment of a TID. When the JRB approves a TID, it agrees the development needs TIF to proceed. **The JRB jurisdictions agree to sacrifice some amount of tax revenue for years into the future expecting the tax base will ultimately increase.**”

Note! I am not a lawyer. I am not an expert in city finances. I am summarizing my understanding.

1. Wisconsin [Tax Incremental Financing Manual](#)
2. Menomonie [August 25 JRB info packet](#)
3. Menomonie [JRB Agendas](#)

JRB's role (section III of the Manual)

JRB does not have any control over zoning or permitting.

JRB Decision Criteria based municipality's docs:

1. "Development expected in the TID would occur without the use of TIF (**but for** requirement)."
2. "Economic benefits of the TID, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements."
3. "Benefits of the proposal outweigh the anticipated tax increments to be paid by the property owners in the overlying taxing jurisdictions."

"This development would not happen **but for** the financial support of TIF." This means the project is not economically viable without the use of TIF to pay for the infrastructure improvements. Review But for Requirement for more information.

Current TIDs

The following TIDs are currently active.

The google maps are to orient us. They do **not** show precise boundaries.

The listed businesses are to orient us. I do **not** have any specifics of their participation or development agreements.

Please check with city governance for those details.

TID 13.

Hurlburt Plumbing

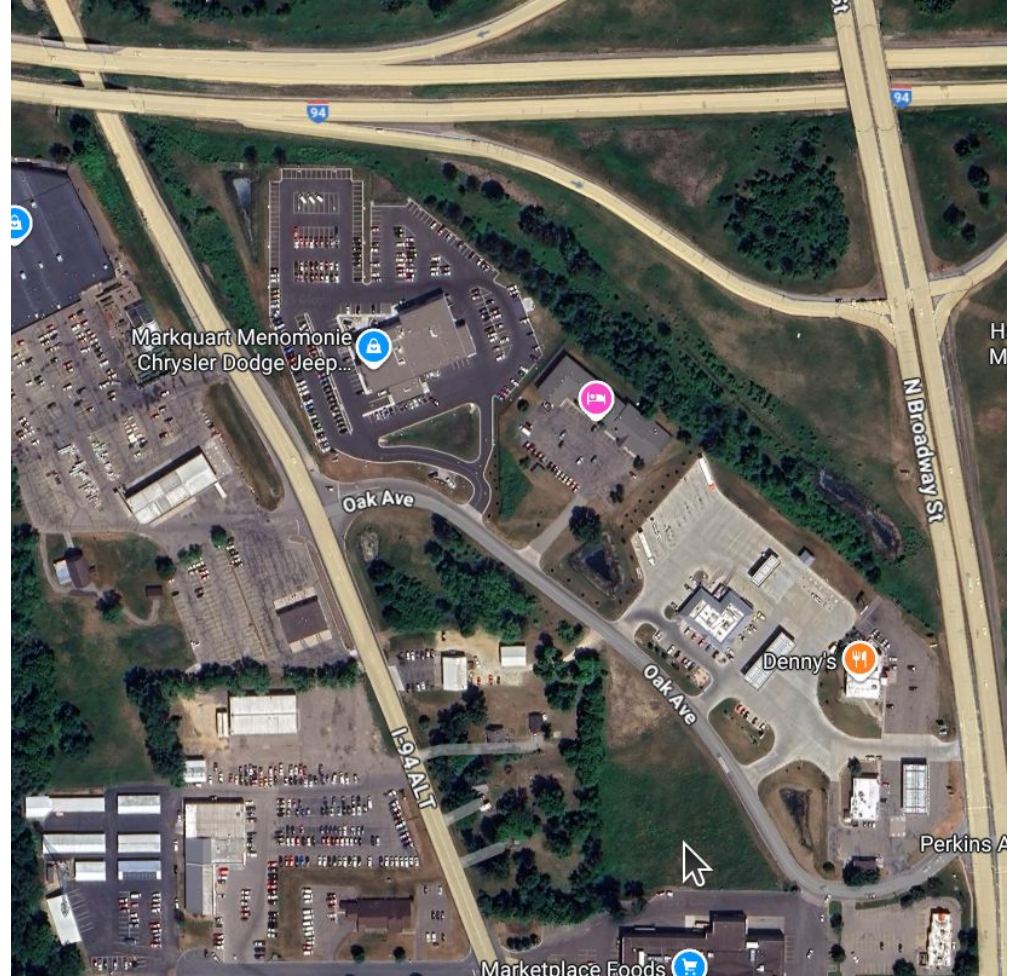
EXA Sports

Ellsworth Creamery



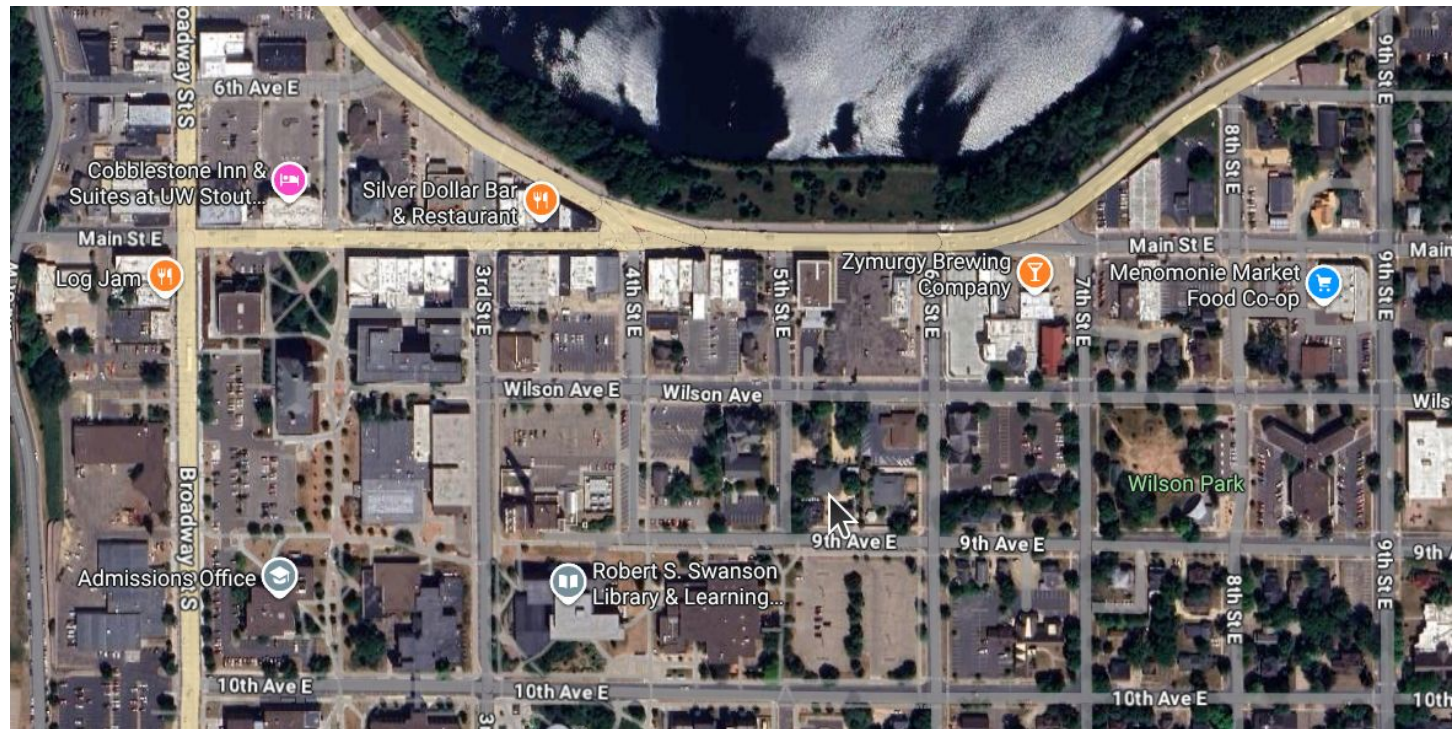
TID 14.

Oak-Ave and Marketplace area



TID 15 / TID 19.

Downtown



TID 16.

The Heights Menomonie

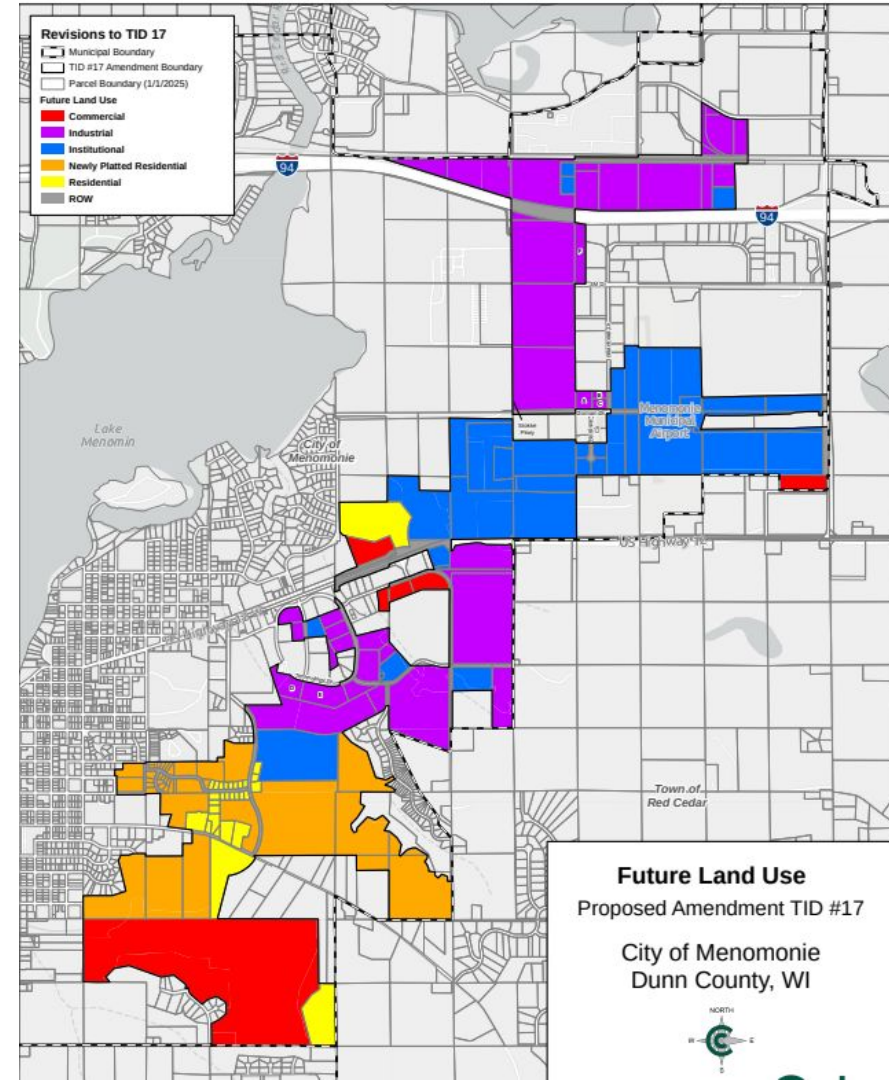


TID 17.

Eastern Menomonie

Residential & Industrial

Amended in 2025 to update 3M boundary

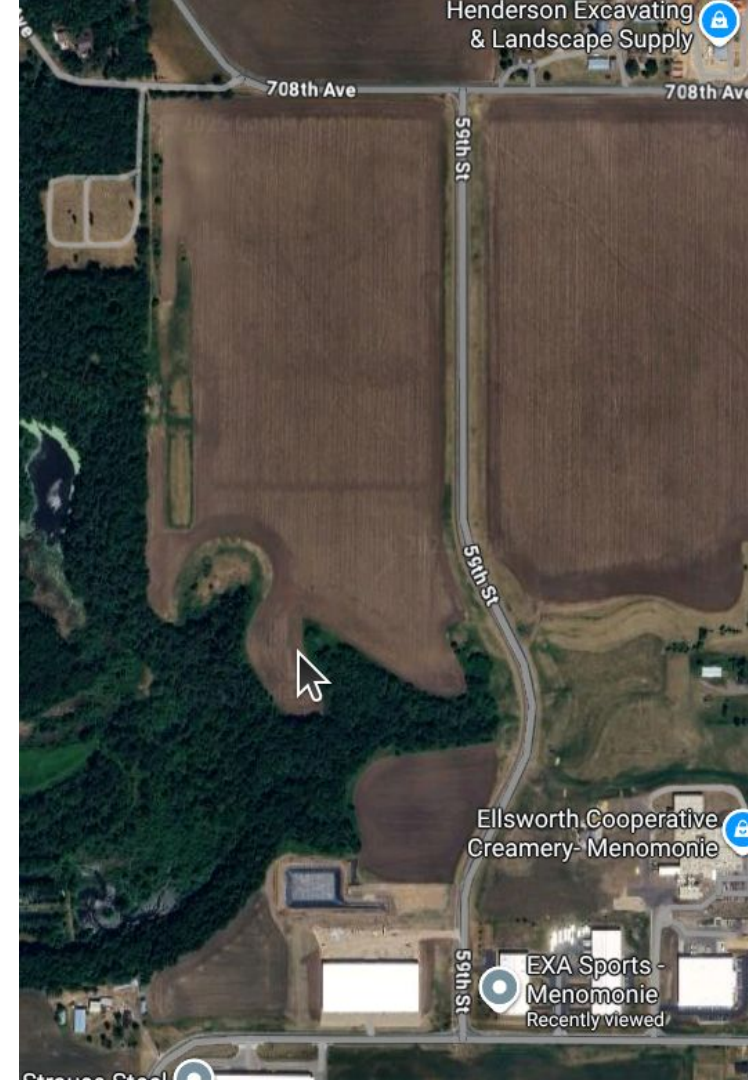


TID 18.

Area west of Ellsworth Creamery

Newly created 2024.

(NOT location of data center under discussion)



Data center: Nothing is before JRB. If TIF is proposed, JRB would review.
Area is near TIDs 13 and 18 already under development.

