

Wisconsin Legislative Council

ACT MEMO



Prepared by: Abby Gorzlancyk, Staff Attorney

December 11, 2025

2025 Wisconsin Act 68 [2025 Assembly Bill 452]

Subdivision Plat Approval

2025 Wisconsin Act 68 makes various changes to the plat review process, including changes to the purpose and legislative intent sections of ch. 236, Stats.

Pre-Submission Review and Preliminary Plans

The act requires political subdivisions to provide a subdivider with the opportunity to meet for a nonbinding, pre-submission review. It also allows subdividers to submit preliminary plans and reports regarding water, sewer, road cross-sections, grading stormwater, soil testing, landscaping, and street lighting for review. A political subdivision cannot reject preliminary plans on the basis that the plans are preliminary, and may approve preliminary plans with written conditions.

Installation of Public Improvements

Under current law, the political subdivision may require the subdivider to make and install all public improvements reasonably necessary or provide security to ensure the subdivider will make the improvements within a reasonable time. The act instead allows political subdivisions to require the subdivider to agree to install public improvements reasonably necessary and provide financial security to ensure the improvements are made within a reasonable time after the plat is approved. It also specifies that the political subdivision may not require the installation or acceptance of public improvements as a condition to submitting, reviewing, approving, or recording a preliminary or final plat. Additionally, any outstanding local building permits for each home site on the plat that meet the requirements of applicable building codes, zoning ordinances, and other regulations must be released upon the substantial completion of the public improvements, and cannot be withheld solely due to the status of the public improvements.

Recording Plat With Register of Deeds

Lastly, the act states that a preliminary plat that has obtained the required approvals or is deemed approved is entitled to be recorded with the register of deeds. The approving authority of the body that has the authority to review the plat must make a certification of the approval on the face of the plat within 10 days of the subdivider submitting the plat with all the required certificates and affidavits.

Effective date: July 1, 2026

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

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Prepared by: Abby Gorzlancyk, Staff Attorney

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2025 Wisconsin Act 120 [2025 Assembly Bill 737]

Special Assessment Approved by a Neighborhood Improvement District

BACKGROUND

Under current law, a municipality (a city, village, or town) may create a neighborhood improvement district (NID) upon a petition from an owner of real property that is both subject to general real estate taxes and located in the proposed district. Section 66.1110, Stats., contains the process for the initial creation of a NID, which includes information on how to establish a process for a municipality to approve a NID, requirements of a NID's operating plan, and the creation of a NID board. Upon creation of a NID, the operating plan must include certain components and all special assessments, along with all other appropriations from a municipality and other money received for the benefit of a NID, must be placed in a segregated account in the treasury of the municipality.

2025 WISCONSIN ACT 120

2025 Wisconsin Act 120 allows a municipality to create a new kind of NID with the authority to approve a special assessment upon a petition by all of the owners of real property subject to general real estate taxes and located in the proposed NID. All proceeds of the special assessment must be used to fund infrastructure related to residential development within the NID.

The act also creates various additional requirements and exceptions to general NID law specifically for a NID with the authority to approve a special assessment for residential development infrastructure. First, the operating plan must include a description of the infrastructure to be funded by the special assessment and a description of the repayment amounts that will be attributed to each parcel in the NID. The act creates an exception to the general requirement that the operating plan include the special assessment method. In the act, there are also exceptions to certain requirements regarding mailings and the number of board positions. The act provides that the collected special assessments are not required to be kept in a segregated account in the municipality's treasury, and the limitations on what the assessments may be spent do not apply. Finally, the act specifies that the termination of the NID does not affect the enforceability of the special assessment.

Lastly, the act adds a question to the real estate condition report for residential property and vacant property regarding whether the owner is aware of an existing neighborhood improvement assessment.

Effective date: March 29, 2026, except the changes to the real estate condition reports do not apply to reports furnished before October 1, 2026.

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

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Prepared by: Abby Gorzlancyk, Staff Attorney

April 13, 2026

2025 Wisconsin Act 173 [2025 Assembly Bill 453]

Changes to Comprehensive Plans, Requests to Change Zoning Classifications, and Tax Incremental Districts

Generally, 2025 Wisconsin Act 173 makes changes to comprehensive plans, requests to change zoning classifications, and certain aspects of tax incremental districts (TIDs).

Comprehensive Plans

Under current law, unless an exception applies, ordinances enacted or amended by a political subdivision that affect land use must be consistent with the political subdivision's comprehensive plan, and the comprehensive plan must have all the required planning elements.

Act 173 requires the land use element of the comprehensive plan of a city or village to identify, in five-year increments spanning 20 years, the areas in which residential land use is projected and to specify the minimum and maximum net density of residences that will be authorized. If a city or village enacts or amends certain zoning and local subdivision ordinances, those ordinances must be consistent with its comprehensive plan including incorporating residential net density standards into the ordinances. An ordinance is consistent with the comprehensive plan for a city or village if the ordinance permits a land use that is expressly identified for the land in the land use map of the comprehensive plan. The act specifies that these changes do not apply to a town or county.

Under the act, if a person submits to a city or village an application for a residential housing development permit or a request to change an existing zoning classification, and the comprehensive plan does not include net density requirements for areas in which residential land use is projected, the city or village must amend its comprehensive plan to include net density within 180 days. The application must certify that the land subject to the application is not located in a farmland preservation zoning district, an agricultural enterprise area, and is not subject to a farmland preservation agreement. For an amendment to add net density requirements in response to a request to change a zoning classification, a city or village does not need to follow otherwise required comprehensive planning procedures.

Request to Change a Zoning Classification

Act 173 requires a city or village to approve a request to change a zoning classification of land that is required in order to proceed with a residential housing development within 90 days, if the following are satisfied:

- The proposed change is for an area identified on the political subdivision's comprehensive plan as projected for residential land use.
- The proposed change is for an area that is adjacent or close in proximity to existing development.

- Either the proposed net density range of the residences in the housing development falls within the net density range specified in the comprehensive plan, or the political subdivision has not added net density to the comprehensive plan by the 180-day deadline described in the section above.¹
- Current housing supply in the political subdivision does not meet existing or forecasted housing demand within the next five years, as provided in the comprehensive plan.
- Certification that the proposed change is for an area that is not located with a farmland preservation zoning district or agricultural enterprise area and is not subject to a farmland preservation agreement.

The act creates an extension to the 90-day deadline if requested by the requestor of the zoning classification change. It also specifies that this request cannot be made to a town or county, nor does it apply to the extraterritorial zoning jurisdiction of a city or village.

The requestor may specify its preferences regarding the zoning classification, building setback requirements, lot width or frontage requirements, lot size requirements, and building size or bulk requirements. If the specified zoning classification allows the net density of residences proposed in the residential housing development, the land must be reclassified into that classification.

The act allows the denial of a request to change a zoning classification if the city or village demonstrates that the denial is necessary to prevent a shortage in or overburdening of public facilities, or to address a significant threat to the public health or safety. A city or village may also deny a request to change a zoning classification or a permit for a residential housing development for one year if it issues a request for proposals for a qualifying residential development with a specific net density range that aligns with the comprehensive plan,² and no person responds to the request, with certain specified exceptions. The act also specifies that these provisions do apply to a town or county.

Lastly, if a person is aggrieved by a political subdivision's failure to approve a request to change a zoning classification, either by the 90-day deadline or the extended time frame when requested, the requestor may seek relief through an action for mandamus and may recover court costs including reasonable attorney fees.

TIDs

The act defines newly platted residential development, for purposes of mixed-use TIDs, to mean residential development on a parcel that has not previously been the site of permanent structures other than agricultural structures. It also increases the housing extension currently available for certain TIDs at the end of their lifespan, from one to two years.

Effective date: January 1, 2028.

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

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¹ If the 180-day update deadline is triggered by the request, then the 90-day timeline for the city or village to approve a request to change a zoning classification may begin only after the 180-day deadline.

² A qualifying residential development is defined as a residential development that is reasonably expected to receive sewerage and sanitary water services from a public utility and that is not reasonably believed to be environmentally contaminated.

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Prepared by: Abby Gorzlancyk, Staff Attorney

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2025 Wisconsin Act 235 [2025 Senate Bill 480]

Residential Tax Incremental Districts

2025 Wisconsin Act 235 allows cities, villages, and certain towns¹ (political subdivisions) to create residential tax incremental districts (TIDs) to pay for certain infrastructure costs necessary for residential developments. Residential TIDs are excluded from the 12 percent rule regarding the maximum equalized value of taxable property that may be contained within TIDs. Instead, the equalized value of taxable property of the new or amended residential TID, plus the value increment of all existing residential TIDs in the political subdivision, cannot be more than three percent of the total equalized value of all taxable property in the political subdivision.

The residential developments within a residential TID must satisfy all of the following:

- The development only consists of owner-occupied, single-family or two-family residences.
- The lot size of each single-family residence is less than 7,500 square feet.
- The lot size of each two-family residence is 12,500 square feet or less.
- The residential lot width for each single-family residence is 70 feet or less.
- The residential lot width for each two-family residence is 80 feet or less.
- No side setback is greater than 10 feet.
- No single-story residence is larger than 1,500 square feet.
- No two-story residence is larger than 2,000 square feet.

The act specifies that project costs may only include costs related to the construction or improvement of infrastructure necessary for residential developments within the district, including financing costs, professional services costs, imputed administrative costs, and organizational costs. Project costs can only be paid by the residential TID or financed by a developer.

The act sets the maximum lifespan of a residential TID to 20 years, but the act allows a political subdivision to vote to extend the lifespan by three years. The project plan cannot be amended to increase project costs within 10 years of the unextended termination date of the district, unless there is a unanimous vote of the joint review board. Also, a residential TID cannot become a donor or recipient TID.

¹ Specifically, the act allows the town board of a town that operates a sewage system or in which a sanitary district is located to exercise the powers of cities for purposes of creating a residential TID, subject to the same duties and responsibilities. The other restrictions in s. 66.1105(16), Stats., regarding TIDs in towns do not apply to a residential TID created by a town.

Lastly, the act specifies a 30-day time period for the political subdivision to amend its residential TIDs if the Department of Revenue determines it has exceeded the three-percent limit rule.

Effective date: October 1, 2026

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

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