



1997 SENATE BILL 150

April 9, 1997 – Introduced by Senators WIRCH and GROBSCHMIDT, cosponsored by Representatives TRAVIS, DUFF, MEYER, BLACK, STEINBRINK, TURNER, R. YOUNG, URBAN, RILEY, BOYLE and SERATTI. Referred to Committee on Economic Development, Housing and Government Operations.

1 **AN ACT to create** 66.355 of the statutes; **relating to:** the apportionment of
2 certain services costs among counties and municipalities.

Analysis by the Legislative Reference Bureau

Under current law, a county may levy taxes and appropriate funds to pay the costs of providing the services that it is authorized to provide, such as law enforcement, public works, parks, housing authorities and museums. In general, such taxes are imposed on all residents of a county without regard to whether the residents live in cities, villages or towns that are located within the county.

Current law also authorizes a county to levy taxes and expend money to support public library services. However, if a city, village, town or school district (local governmental unit) that is located in a county that levies taxes for public library services appropriates and expends its own revenue for a library fund, that local governmental unit is exempted from having to pay the portion of the county tax levy that is used for library services if the local governmental unit applies in writing to the county for such an exemption.

Under this bill, if a city, village or town expends its own revenue to provide services such as law enforcement patrol and investigative services, parks department costs, housing authority costs and highway department costs, that city, village or town is exempted from having to pay the portion of the county tax levy that is used for such services if the city, village or town provides the county with written certification that the city, village or town provides such services to its residents.

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For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 66.355 of the statutes is created to read:

2 **66.355 County-municipal services costs. (1) DEFINITION.** In this section,
3 “municipality” means a city, village or town.

4 **(2) EXEMPTION FROM TAX LEVY.** Any municipality, upon providing written
5 notification to the county board of the county, shall be exempted from the portion of
6 the county tax levy that is used to pay for any part of the following governmental
7 functions, services or programs if the municipality certifies in its written notification
8 that it provides such functions, services or programs to its residents:

9 (a) Surveying services.

10 (b) Zoning functions.

11 (c) Convention and visitor’s bureau services.

12 (d) Sheriff’s department patrol or investigative services.

13 (e) Highway department functions.

14 (f) Parks department functions.

15 (g) University extension programs.

16 (h) Housing authorities.

17 (i) Emergency medical services.

18 (j) Real property lister services.

19 (k) Inspection services related to septic systems and wells.

20 **SECTION 2. Initial applicability.**

