



2005 SENATE BILL 412

November 1, 2005 - Introduced by Senators OLSEN, GROTHMAN, ERPENBACH and ROESSLER, cosponsored by Representatives TOWNS, KESTELL, NISCHKE, HUNDERTMARK, LEHMAN, OTT, LOTHIAN, MUSSER, ALBERS, JESKEWITZ, BIES, McCORMICK, STRACHOTA, KRAWCZYK, HINES, PETROWSKI, NERISON, DAVIS and GUNDERSON. Referred to Committee on Education.

1 **AN ACT to amend** 120.12 (3), 120.12 (4) and 120.17 (8) (a) of the statutes;
2 **relating to:** the deadline for school districts to determine, and to notify
3 municipalities of, their tax levies.

Analysis by the Legislative Reference Bureau

Under current law, annually by November 1 a school board must determine the amount necessary to operate and maintain the schools. By November 6, the school board must certify the amount to each municipal clerk to be entered on the tax rolls. This bill changes these dates to November 10 and November 13.

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

4 **SECTION 1.** 120.12 (3) of the statutes is amended to read:
5 120.12 (3) TAX FOR OPERATION AND MAINTENANCE. (a) On or before November 1
6 10, determine the amount necessary to be raised to operate and maintain the schools
7 of the school district and public library facilities operated by the school district under
8 s. 43.52, if the annual meeting has not voted a tax sufficient for such purposes for the

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1 school year. On or before November 6 13, the school district clerk shall certify the
2 appropriate amount so determined to each appropriate municipal clerk who shall
3 assess the amount certified and enter it on the tax rolls as other school district taxes
4 are assessed and entered.

5 (b) If a tax sufficient to operate and maintain the schools of a school district for
6 the ensuing school year has not been determined, certified and levied prior to the
7 effective date of school district reorganization under ch. 117 affecting any territory
8 of the school district, the school board of the affected school district shall determine,
9 on or before the November 1 10 following the effective date of the reorganization, the
10 amount of deficiency in operation and maintenance funds on the effective date of the
11 reorganization which should have been paid by the property in the affected school
12 district if the tax had been determined, certified and assessed prior to the effective
13 date of the reorganization. On or before November 6 13, the school district clerk shall
14 certify the appropriate amount to each appropriate municipal clerk who shall assess,
15 enter and collect the amount as a special tax on the property. This paragraph does
16 not affect the apportionment of assets and liabilities under s. 66.0235.

17 (c) If on or before November 1 10 the school board determines that the annual
18 meeting has voted a tax greater than that needed to operate the schools of the school
19 district for the school year, the school board may lower the tax voted by the annual
20 meeting. On or before November 6 13, the school district clerk shall certify the
21 appropriate amount so determined to each appropriate municipal clerk who shall
22 assess the amount certified to him or her and enter it on the tax rolls in lieu of the
23 amount previously reported.

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1 (d) If on or before November ~~1~~ 10 the school board determines that the annual
2 meeting has voted a tax that would violate the limit under subch. VII of ch. 121, the
3 school board shall lower the tax to bring it into compliance with that limit.

4 **SECTION 2.** 120.12 (4) of the statutes is amended to read:

5 120.12 (4) TAX FOR DEBT RETIREMENT. On or before November ~~1~~ 10, determine
6 the amount necessary to meet any irrevocable tax obligations or other financial
7 commitments of the school district not otherwise provided for. The school district
8 clerk shall certify the amount apportioned to each appropriate municipal clerk who
9 shall include the amount certified and enter it on the tax rolls as other school district
10 taxes are assessed and entered.

11 **SECTION 3.** 120.17 (8) (a) of the statutes is amended to read:

12 120.17 (8) (a) Annually on or before November ~~6~~ 13, deliver to the clerk of each
13 municipality having territory within the school district a certified statement
14 showing that proportion of the amount of taxes voted and not before reported, and
15 that proportion of the amount of tax to be collected in such year, if any, for the annual
16 payment of any loan to be assessed on that part of the school district territory lying
17 within the municipality. Such proportion shall be determined from the full values
18 certified to the school district clerk under s. 121.06 (2).

19 **SECTION 4. Effective date.**

20 (1) This act takes effect on July 1, 2006.

21 (END)