

1999 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB133)

Received: **09/27/1999**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau 6-3013**

By/Representing: **Runde**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Munis - tax incrmntal financing**

Extra Copies:

Pre Topic:

LFB:.....Runde -

Topic:

Tax incremental financing, village of Gilman

Instructions:

See Attached. Extend time periods, financing periods

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	shoveme 09/28/1999	chanaman 09/28/1999	mclark 09/28/1999	_____	lrb_docadmin 09/28/1999		

FE Sent For:

<END>

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/1	shoveme	cmH 11	9/28	MRC/JF			
		11	MRC	9/28			

11 MES 9/28/99 9/28

FE Sent For:

<END>

Shovers, Marc

From: Runde, Al
Sent: Monday, September 27, 1999 2:47 PM
To: Shovers, Marc
Subject: Village of Gilman TIF Provision in Conference Report

Marc,

As promised, here is what I have on the Village of Gilman TIF project that is supposed to be agreed upon as in.

Also, according to Jeffery Kuesel, you are drafting the local contracts/design build language in the Assembly and Senate versions of bill. If you have any language or instructions on that info please let me know. Lastly, I'm still working on tracking down the Town of Troy FPC sunset language.

Make the following modifications to current law provisions for a TIF district in a village that has a population of less than 10,000, that was incorporated in 1914 and is located in a county of less than 25,000 which contains a portion of the Yellow River and the Chequaumegan Waters Flowage: (a) extend the period during which a TIF district project plan could be amended to modify the district's boundaries by adding contiguous properties that are served by public works improvement that were created under the TIF project plan from seven to eleven years; (b) extend the period during which expenditures may be made under the amended plan from three to five years after the amended plan is adopted by the village; and (c) extend the period during which positive tax increments can be used to fund the TIF project expenditures from 20 to 22 years. As a result, the maximum number of years that tax increments could be allocated to fund project costs under an amended plan for this district would increase from 30 to 38 years. These provisions would only apply to a TIF district in the Village of Gilman in Taylor County.

Thanks, Al

CR; 66.46 (4) (h) 4. (similar to 3.)
AM; (4) (h) 1, + 2, (5) (c) + (ce)
(6) (a), (7) (ar)





State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb1828/1
MES.....

TODAY

Chm

LFB:.....Runde - Tax incremental financing, Village of Gilman

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

WPO
please
get
topic
line
on
request
sheet

D-NOTE

1 At the locations indicated, amend the substitute amendment as follows: ✓

2 1. Page 794, line 3: after that line insert: ✓

3 "SECTION 1630ed. 66.46 (4) (h) 1. of the statutes is amended to read: ✓

4 66.46 (4) (h) 1. Subject to subds. 2. and 3. and 4., the planning commission may

5 at any time, by resolution, adopt an amendment to a project plan, which amendment

6 shall be subject to approval by the local legislative body and approval of the

7 amendment shall require the same findings as provided in par. (g). Any amendment

8 to a project plan is also subject to review by a joint review board, acting under sub.

9 (4m). Adoption of an amendment to a project plan shall be preceded by a public

10 hearing held by the plan commission at which interested parties shall be afforded a

1 reasonable opportunity to express their views on the amendment. Notice of the
 2 hearing shall be published as a class 2 notice, under ch. 985. The notice shall include
 3 a statement of the purpose and cost of the amendment and shall advise that a copy
 4 of the amendment will be provided on request. Prior to such publication, a copy of
 5 the notice shall be sent by 1st class mail to the chief executive officer or administrator
 6 of all local governmental entities having the power to levy taxes on property within
 7 the district and to the school board of any school district which includes property
 8 located within the proposed district. For any county with no chief executive officer
 9 or administrator, this notice shall be sent to the county board chairperson.

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252.

10 **SECTION 1630ef. 66.46 (4) (h) 2. of the statutes is amended to read:**

(11)

66.46 (4) (h) 2. Except as provided in subds. 3. and 4., not more than once during

subd. subds. 3. and 4. Score

12 the 7 years after the tax incremental district is created, the planning commission
 13 may adopt an amendment to a project plan under subd. 1. to modify the district's
 14 boundaries by adding territory to the district that is contiguous to the district and
 15 that is served by public works or improvements that were created as part of the
 16 district's project plan. Expenditures for project costs that are incurred because of an
 17 amendment to a project plan to which this subdivision applies may be made for not
 18 more than 3 years after the date on which the local legislative body adopts a
 19 resolution amending the project plan.

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252.

20 **SECTION 1630eh. 66.46 (4) (h) 4. of the statutes is created to read:**

21

66.46 (4) (h) 4. With regard to a village that has a population of less than 10,000,

22

was incorporated in 1914 and is located in a county that has a population of less than

(23)

25,000 and that contains a portion of the Yellow River and the Chequamegon Waters

1 Flowage, not more than once during the 11 years after the tax incremental district
2 is created, the planning commission may adopt an amendment to a project plan
3 under subd. 1. to modify the district's boundaries by adding territory to the district
4 that is contiguous to the district and that is to be served by public works or
5 improvements that were created as part of the district's project plan. Expenditures
6 for project costs that are incurred because of an amendment to a project plan to which
7 this subdivision applies may be made for not more than 5 years after the date on
8 which the local legislative body adopts a resolution amending the project plan.”.

9 **2.** Page 795, line 2: after that line insert:

10 “SECTION 1630^{he}. 66.46 (5) (c) of the statutes is amended to read:

11 66.46 (5) (c) If the city adopts an amendment to the original project plan for any
12 district which includes additional project costs at least part of which will be incurred
13 after the period specified in sub. (6) (am) 1., the tax incremental base for the district
14 shall be redetermined, if sub. (4) (h) 2. ~~or~~, 3. or 4., applies to the amended project plan,
15 by adding to the tax incremental base the value of the taxable property that is added
16 to the existing district under sub. (4) (h) 2. ~~or~~, 3. or 4., or, if sub. (4) (h) 2. ~~or~~, 3. or 4.
17 does not apply to the amended project plan, under par. (b), as of the January 1 next
18 preceding the effective date of the amendment if the amendment becomes effective
19 between January 2 and September 30, as of the next subsequent January 1 if the
20 amendment becomes effective between October 1 and December 31 and if the
21 effective date of the amendment is January 1 of any year, the redetermination shall
22 be made on that date. The tax incremental base as redetermined under this

1 paragraph is effective for the purposes of this section only if it exceeds the original
2 tax incremental base determined under par. (b).

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252.

3 **SECTION 1630hh.** 66.46 (5) (ce) of the statutes is amended to read:

4 66.46 (5) (ce) If the city adopts an amendment, to which sub. (4) (h) 2. ~~or~~ 3.
5 or 4. applies, the tax incremental base for the district shall be redetermined, by
6 adding to the tax incremental base the value of the taxable property that is added
7 to the existing district under sub. (4) (h) 2. ~~or~~ 3. or 4., as of the January 1 next
8 preceding the effective date of the amendment if the amendment becomes effective
9 between January 2 and September 30, as of the next subsequent January 1 if the
10 amendment becomes effective between October 1 and December 31 and if the
11 effective date of the amendment is January 1 of any year, the redetermination shall
12 be made on that date. The tax incremental base as redetermined under this
13 paragraph is effective for the purposes of this section only if it exceeds the original
14 tax incremental base determined under par. (b).”.

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252.

15 **3.** Page 795, line 7: after that line insert:

16 **SECTION 1630k.** 66.46 (6) (a) of the statutes is amended to read:

17 66.46 (6) (a) If the joint review board approves the creation of the tax
18 incremental district under sub. (4m), positive tax increments with respect to a tax
19 incremental district are allocated to the city which created the district for each year
20 commencing after the date when a project plan is adopted under sub. (4) (g). The
21 department of revenue shall not authorize allocation of tax increments until it
22 determines from timely evidence submitted by the city that each of the procedures
23 and documents required under sub. (4) (d) to (f) have been completed and all related

1 notices given in a timely manner. The department of revenue may authorize
 2 allocation of tax increments for any tax incremental district only if the city clerk and
 3 assessor annually submit to the department all required information on or before the
 4 2nd Monday in June. The facts supporting any document adopted or action taken
 5 to comply with sub. (4) (d) to (f) shall not be subject to review by the department of
 6 revenue under this paragraph. Thereafter, the department of revenue shall
 7 annually authorize allocation of the tax increment to the city that created such a
 8 district until the department of revenue receives a notice under sub. (8) and the
 9 notice has taken effect under sub. (8) (b), 27 years after the tax incremental district
 10 is created if the district is created before October 1, 1995, 38 years after the tax
 11 incremental district is created if the district is created before October 1, 1995, and
 12 the project plan is amended under sub. (4) (h) 3. or 4. or 23 years after the tax
 13 incremental district is created if the district is created after September 30, 1995,
 14 whichever is sooner. ✓

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252.

15 **4.** Page 796, line 2: after that line insert:

16 **SECTION 1630q.** 66.46 (7) (ar) of the statutes is amended to read:

17 66.46 (7) (ar) Notwithstanding par. (am), 22 years after the last expenditure
 18 identified in the project plan is made if the district to which the plan relates is created
 19 before October 1, 1995, and the project plan is amended under sub. (4) (h) 3. or 4. ✓

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252.

20 (END)



**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb1828/1dn
MES.....

cm4

DATE

This note is meant to alert you that it is possible that a Wisconsin court would find that this legislation is a "private or local bill" that, under art. IV, sec. 18, of the Wisconsin Constitution, must be enacted as single-subject legislation. If so, this legislation cannot validly be enacted as part of the state budget bill because the budget bill clearly encompasses more than one subject.

Under *Milwaukee Brewers Baseball Club v. Wisconsin Dept. of Health and Social Services*, 130 Wis. 2d 79, 115 (1986), "a legislative provision which is specific to any person, place or thing is a private or local law within the meaning of art. IV, sec. 18, unless: 1) the general subject matter of the provision relates to a state responsibility of statewide dimension; and 2) its enactment will have direct and immediate effect on a specific statewide concern or interest". This proposal is applicable only to the Village of Gilman. ✓

Because it is difficult to predict the potential for and outcome of any court action on this proposal, should it be enacted as part of the budget, you may wish to consider introducing this proposal as a separate bill.

In addition, the instructions state that this provision should be limited to, among other things, a village with a population of less than 10,000. This works, but the provision would be limited further if the population limit were 1,000; according to the *Blue Book*, the population of Gilman is less than 500.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: Marc.Shovers@legis.state.wi.us

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb1828/1dn
MES:cmh:mrc

September 28, 1999

This note is meant to alert you that it is possible that a Wisconsin court would find that this legislation is a "private or local bill" that, under art. IV, sec. 18, of the Wisconsin Constitution, must be enacted as single-subject legislation. If so, this legislation cannot validly be enacted as part of the state budget bill because the budget bill clearly encompasses more than one subject.

Under *Milwaukee Brewers Baseball Club v. Wisconsin Dept. of Health and Social Services*, 130 Wis. 2d 79, 115 (1986), "a legislative provision which is specific to any person, place or thing is a private or local law within the meaning of art. IV, sec. 18, unless: 1) the general subject matter of the provision relates to a state responsibility of statewide dimension; and 2) its enactment will have direct and immediate effect on a specific statewide concern or interest." This proposal is applicable only to the village of Gilman.

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In addition, the instructions state that this provision should be limited to, among other things, a village with a population of less than 10,000. This works, but the provision would be limited further if the population limit were 1,000; according to the *Blue Book*, the population of Gilman is less than 500.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: Marc.Shovers@legis.state.wi.us



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb1828/1
MES:cmh:mrc

LFB:.....Runde – Tax incremental financing, village of Gilman

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 794, line 3: after that line insert:

3 **“SECTION 1630ed.** 66.46 (4) (h) 1. of the statutes is amended to read:

4 66.46 (4) (h) 1. Subject to subds. 2. ~~and~~, 3. ~~and~~ 4., the planning commission may
5 at any time, by resolution, adopt an amendment to a project plan, which amendment
6 shall be subject to approval by the local legislative body and approval of the
7 amendment shall require the same findings as provided in par. (g). Any amendment
8 to a project plan is also subject to review by a joint review board, acting under sub.
9 (4m). Adoption of an amendment to a project plan shall be preceded by a public
10 hearing held by the plan commission at which interested parties shall be afforded a

1 reasonable opportunity to express their views on the amendment. Notice of the
2 hearing shall be published as a class 2 notice, under ch. 985. The notice shall include
3 a statement of the purpose and cost of the amendment and shall advise that a copy
4 of the amendment will be provided on request. Prior to such publication, a copy of
5 the notice shall be sent by 1st class mail to the chief executive officer or administrator
6 of all local governmental entities having the power to levy taxes on property within
7 the district and to the school board of any school district which includes property
8 located within the proposed district. For any county with no chief executive officer
9 or administrator, this notice shall be sent to the county board chairperson.

10 **SECTION 1630ef.** 66.46 (4) (h) 2. of the statutes is amended to read:

11 66.46 (4) (h) 2. Except as provided in ~~subd.~~ subds. 3. and 4., not more than once
12 during the 7 years after the tax incremental district is created, the planning
13 commission may adopt an amendment to a project plan under subd. 1. to modify the
14 district's boundaries by adding territory to the district that is contiguous to the
15 district and that is served by public works or improvements that were created as part
16 of the district's project plan. Expenditures for project costs that are incurred because
17 of an amendment to a project plan to which this subdivision applies may be made for
18 not more than 3 years after the date on which the local legislative body adopts a
19 resolution amending the project plan.

20 **SECTION 1630eh.** 66.46 (4) (h) 4. of the statutes is created to read:

21 66.46 (4) (h) 4. With regard to a village that has a population of less than 10,000,
22 was incorporated in 1914 and is located in a county that has a population of less than
23 25,000 and that contains a portion of the Yellow River and the Chequamegon Waters
24 Flowage, not more than once during the 11 years after the tax incremental district
25 is created, the planning commission may adopt an amendment to a project plan

1 under subd. 1. to modify the district's boundaries by adding territory to the district
2 that is contiguous to the district and that is to be served by public works or
3 improvements that were created as part of the district's project plan. Expenditures
4 for project costs that are incurred because of an amendment to a project plan to which
5 this subdivision applies may be made for not more than 5 years after the date on
6 which the local legislative body adopts a resolution amending the project plan.”

7 **2.** Page 795, line 2: after that line insert:

8 “**SECTION 1630he.** 66.46 (5) (c) of the statutes is amended to read:

9 66.46 (5) (c) If the city adopts an amendment to the original project plan for any
10 district which includes additional project costs at least part of which will be incurred
11 after the period specified in sub. (6) (am) 1., the tax incremental base for the district
12 shall be redetermined, if sub. (4) (h) 2. ~~or~~ 3. or 4. applies to the amended project plan,
13 by adding to the tax incremental base the value of the taxable property that is added
14 to the existing district under sub. (4) (h) 2. ~~or~~ 3. or 4. or, if sub. (4) (h) 2. ~~or~~ 3. or 4.
15 does not apply to the amended project plan, under par. (b), as of the January 1 next
16 preceding the effective date of the amendment if the amendment becomes effective
17 between January 2 and September 30, as of the next subsequent January 1 if the
18 amendment becomes effective between October 1 and December 31 and if the
19 effective date of the amendment is January 1 of any year, the redetermination shall
20 be made on that date. The tax incremental base as redetermined under this
21 paragraph is effective for the purposes of this section only if it exceeds the original
22 tax incremental base determined under par. (b).

23 **SECTION 1630hh.** 66.46 (5) (ce) of the statutes is amended to read:

1 66.46 (5) (ce) If the city adopts an amendment, to which sub. (4) (h) 2. ~~or~~ 3.
2 or 4. applies, the tax incremental base for the district shall be redetermined, by
3 adding to the tax incremental base the value of the taxable property that is added
4 to the existing district under sub. (4) (h) 2. ~~or~~ 3. or 4., as of the January 1 next
5 preceding the effective date of the amendment if the amendment becomes effective
6 between January 2 and September 30, as of the next subsequent January 1 if the
7 amendment becomes effective between October 1 and December 31 and if the
8 effective date of the amendment is January 1 of any year, the redetermination shall
9 be made on that date. The tax incremental base as redetermined under this
10 paragraph is effective for the purposes of this section only if it exceeds the original
11 tax incremental base determined under par. (b).”.

12 **3.** Page 795, line 7: after that line insert:

13 “**SECTION 1630k.** 66.46 (6) (a) of the statutes is amended to read:

14 66.46 (6) (a) If the joint review board approves the creation of the tax
15 incremental district under sub. (4m), positive tax increments with respect to a tax
16 incremental district are allocated to the city which created the district for each year
17 commencing after the date when a project plan is adopted under sub. (4) (g). The
18 department of revenue shall not authorize allocation of tax increments until it
19 determines from timely evidence submitted by the city that each of the procedures
20 and documents required under sub. (4) (d) to (f) have been completed and all related
21 notices given in a timely manner. The department of revenue may authorize
22 allocation of tax increments for any tax incremental district only if the city clerk and
23 assessor annually submit to the department all required information on or before the
24 2nd Monday in June. The facts supporting any document adopted or action taken

1 to comply with sub. (4) (d) to (f) shall not be subject to review by the department of
2 revenue under this paragraph. Thereafter, the department of revenue shall
3 annually authorize allocation of the tax increment to the city that created such a
4 district until the department of revenue receives a notice under sub. (8) and the
5 notice has taken effect under sub. (8) (b), 27 years after the tax incremental district
6 is created if the district is created before October 1, 1995, 38 years after the tax
7 incremental district is created if the district is created before October 1, 1995, and
8 the project plan is amended under sub. (4) (h) 3. or 4. or 23 years after the tax
9 incremental district is created if the district is created after September 30, 1995,
10 whichever is sooner.”.

11 **4.** Page 796, line 2: after that line insert:

12 “SECTION 1630q. 66.46 (7) (ar) of the statutes is amended to read:

13 66.46 (7) (ar) Notwithstanding par. (am), 22 years after the last expenditure
14 identified in the project plan is made if the district to which the plan relates is created
15 before October 1, 1995, and the project plan is amended under sub. (4) (h) 3. or 4.”.

16

(END)