

## 2007 DRAFTING REQUEST

### Bill

Received: 12/14/2006

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Brett Davis (608) 266-1192

By/Representing: luke

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact: Rick Olin

Addl. Drafters:

Subject: Tax, Property - other

Extra Copies:

Submit via email: YES

Requester's email: Rep.Davis@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

---

### Pre Topic:

No specific pre topic given

---

### Topic:

Loan program to compensate for increased property taxes that result from errors in determining equalized values

---

### Instructions:

See Attached

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### 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>
/P1	jkreye 12/18/2006	jdyer 12/22/2006	nnatzke 12/27/2006	_____	sbasford 12/27/2006		S&L
	jkreye 01/04/2007	jdyer 01/05/2007		_____			
/1			jfrantze 01/05/2007	_____	mbarman 01/05/2007	mbarman 01/11/2007	S&L

FE Sent For: 01/10/2007.

↳ ("1")

<END>

## 2007 DRAFTING REQUEST

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/P1	jkreye 12/18/2006 jkreye 01/04/2007	jdyer 12/22/2006 jdyer 01/05/2007	nmatzke 12/27/2006	_____	sbasford 12/27/2006		S&L
/1			jfrantze 01/05/2007	_____	mbarman 01/05/2007		S&L

FE Sent For:

<END>

→ 01-10-2007  
("1") ←

Requested  
by Luke Bader  
"Rush"

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Requester's email: Rep.Davis@legis.wisconsin.gov

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**Instructions:**

See Attached

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/P1	jkreye 12/18/2006	jdye 12/22/2006	nmatzke 12/27/2006	_____	sbasford 12/27/2006		S&L

FE Sent For:

1 1/3 jkreye  
1/5  
1/5  
END

**2007 DRAFTING REQUEST**

**Bill**

Received: 12/14/2006

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Brett Davis (608) 266-1192**

By/Representing: **luke**

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

Drafter: **jkreye**

May Contact: **Rick Olin**

Addl. Drafters:

Subject: **Tax, Property - other**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Davis@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Loan program to compensate for increased property taxes that result from errors in determining equalized values

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**Instructions:**

See Attached

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<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye	/P1 12/22 jld	nwn 12/27	nwn/sb 12/27			

FE Sent For:

<END>

## Kreye, Joseph

---

**From:** Bacher, Luke  
**Sent:** Thursday, December 14, 2006 1:16 PM  
**To:** Kreye, Joseph  
**Cc:** Olin, Rick  
**Subject:** Interest Free Loan Program

**Attachments:** LFB Memo DOR Tax Error Oregon Legislative Fix.pdf

Joe -

Here is the LFB paper I spoke of. Let me know if you have any general questions, otherwise I give you permission to discuss this with Rick Olin at LFB, as he is probably more knowledgeable than I am.

Thanks,

Luke

**Luke Bacher**  
**Legislative Assistant**  
**State Representative Brett Davis**  
**Phone: (608)-266-1192**  
**Toll Free: 888-534-0080**  
**Fax: 608-282-3680**  
**[Luke.Bacher@legis.wi.gov](mailto:Luke.Bacher@legis.wi.gov)**  
**<http://www.brettdavis.us>**



.FB Memo DOR Tax  
Error Oregon ...



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

December 13, 2006

TO: Representative Brett Davis  
Room 308 North, State Capitol

FROM: Rick Olin, Fiscal Analyst

SUBJECT: Proposed Loan Program for Municipalities with Valuation Errors

*amount in the schedule*

At your request, this memorandum provides information on your proposal to create a loan program for municipalities whose equalized values contain errors.

Your proposal would create a GPR appropriation and authorize the Department of Revenue (DOR) to make loans from the appropriation to municipalities. Loans would be contingent on available funding, and your proposal would provide initial funding of \$600,000 in 2006-07. To qualify for a loan, a municipality would be required to demonstrate that the Department's most recent equalized value for the municipality was overstated due to a clerical, arithmetic, transpositional, or similar error, and the amount of the error represents 10% or more of the municipality's equalized value in the year prior to the error. Municipalities receiving loans would be required to use proceeds from the loan to make loans to taxpayers experiencing higher tax bills as a result of the error. Tax bills would be higher because the error would cause additional county, school district, technical college district, and state forestry taxes to be apportioned to the town. It should be noted that while the error causes additional taxes to be apportioned to the municipality where the error occurred, the error will cause too few taxes to be apportioned to taxpayers in other municipalities that share territory with the affected county, school district, and technical college district.

*paying more property taxes as a result of the error*

Any person owning taxable property in a municipality where an error occurs would be eligible for a loan from the municipality. Taxpayers would be required to apply for loans, but loans must be requested prior to July 31 of the year following the error. A maximum loan amount would be calculated based on a formula for each eligible taxpayer, but taxpayers could request loan amounts below the maximum. Maximum loan amounts would be calculated based on a five-step formula. DOR would be required to assist the municipality in determining maximum loan amounts by performing the calculations in Steps 1 through 4:

1. For the year in which the error occurred, apportion county, school district, technical college district, state forestry, and metropolitan sewerage district taxes to the municipality using the municipality's equalized value, as certified under s. 70.57 of the state statutes;

2. For the same year, apportion county, school district, technical college district, state forestry, and metropolitan sewerage district taxes to the municipality using the municipality's equalized value, adjusted to exclude the valuation error;

3. Subtract the amount calculated in Step 2 from the amount calculated in Step 1;

4. Divide the difference (Step 3) by the municipality's assessed value for the year in which the error occurred to produce a loan rate; and

5. Multiply the loan rate (Step 4) by the taxpayer's assessed value.

DOR would be required to make monthly payments to eligible municipalities based on applications the municipality receives from eligible property owners, but no payments would be made after August 31 of the year following the error. Loans to municipalities would be interest-free. All amounts loaned to a municipality would become a state special charge in the succeeding tax year and be recoverable through the tax settlement process, as explained below. As a result, all loan amounts would be recovered by the state by March 15 of the year following the year the loan was made. Loans made to taxpayers would be entered on the succeeding year's tax bill as a special charge and collected with the payment of taxes. The loans would not bear interest unless unpaid as of January 31 in the year following the loan. State law provides that unpaid special charges become a lien against property and bear interest at 1% per month.

Because you intend the proposal to take effect for errors made relative to the 2006(07) property tax year, the proposal would likely need to be enacted before the state budget bill's passage. As a result, the proposal would require an emergency clause, based on the provisions under s. 16.47(2) of the state statutes.

Under your proposal, the Town of Oregon would qualify for a loan due to an error made in its 2006 equalized value. The error caused the Town's equalized value to be overstated by \$47 million, which represents 14% of Oregon's 2005 equalized value. Although the proposal appropriates \$600,000 for the program, Town of Oregon property owners would be eligible for loans totaling an estimated \$577,273 based on the calculations enumerated in the proposal. The loan rate available to individual Town of Oregon property owners is estimated at 1.60 mills, or \$1.60 per \$1,000 of assessed value. Although your proposal appropriates \$600,000, the proposal would be revenue neutral because the loan proceeds would be repaid. The maximum loan for a property with an assessed value of \$250,000 is estimated at \$399.

If you have any questions on this information, please let me know.

*special charge to the property owner's tax bill — not to be included in the emergency levy*



1  
jld

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

g  
*[Handwritten signature]*

in 12-18-06

due wed 12-27

D-N

Gen

- 1 AN ACT ...; relating to: providing loans to persons who are paying more property
- 2 taxes as a result of the Department of Revenue's error in calculating equalized
- 3 value *and making an appropriation*

**Analysis by the Legislative Reference Bureau**

Under current law, annually, the Department of Revenue (DOR) determines the full value of the property of each county and taxation district. This property valuation is known as "equalized value." DOR determines the equalized value of all property in the state to ensure, generally, that the property is being assessed at its full value. If DOR makes an error in determining the equalized value of the property of any county or taxation district, DOR corrects the error by adjusting the county's or taxation district's equalized value in the year after the year in which DOR made the error.

Under this bill, DOR makes payments to any taxation district that certifies to DOR that the most recent equalized value of the taxation district's property is greater than it should be because of a clerical, arithmetic, transpositional, or similar error, and that the amount of the overvaluation represents 10 percent or more of the taxation district's equalized value in the year prior to the year in which the error occurred. The taxation district uses *of the* payments to make loans to persons who own property in the taxation district and who paid more property taxes than they should have as a result of DOR's error. The maximum loan amount would be equal to the erroneous increase in the person's taxes. The loan amount would be collected by the state as a special charge on the person's property tax bill for the year following the year in which DOR's error occurred.

For further information see the *state and 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:*

→ INSERT ←

<sup>7 8</sup> 2005-06      <sup>8 9</sup> 2006-07 ✓

1  
2 20.566 Revenue, department of

3 (2) STATE AND LOCAL FINANCE ✓

4 (b) Valuation error loans ✓ GPR A <sup>0</sup>-0- 600,000

5 SECTION 1. 20.566 (2) (b) of the statutes is created to read:

6 20.566 (2) (b) *Valuation error loans.* ✓ The amounts in the schedule to make the  
7 payments under s. 70.57 (4) (a). ✓

8 SECTION 2. 70.57 (4) ✓ of the statutes is created to read:

9 70.57 (4) (a) From the appropriation under s. 20.566 (2) (b), ✓ the department  
10 shall provide payments to any taxation district that certifies to the department, in  
11 the manner prescribed by the department, that the most recent valuation of the  
12 taxation district's property under this section ✓ is greater than it should be because of  
13 a clerical, arithmetic, transpositional, or similar error, and that the amount of the  
14 overvaluation represents ✓ 10 percent or more of the taxation district's valuation  
15 under this ✓ section in the year prior to the year in which the error occurred.

16 (b) A taxation district receiving payments under par. (a) ✓ shall use the payments  
17 to make loans to persons who own property located in the taxation district and who  
18 are paying more property taxes than they should be as a result of the error. A person  
19 may receive a loan by applying, in the manner prescribed by the ✓ department, to the  
20 taxation district in which the person's property is located no later than ✓ July 31 of the

*based on the loan amount* ✓  
 1 year following the error. The state shall collect the amount of any loan issued under  
 2 this paragraph ✓ as a special charge on the person's property tax bill for the year after  
 3 the year in which the error occurred and the special charge shall not be included in  
 4 the taxation district's levy. Except for interest and penalties that apply to <sup>any</sup> delinquent  
 5 special charges, <sup>comma →</sup> as provided under s. 74.47, <sup>keep</sup> neither the department nor the taxation  
 6 district may charge interest on any loan issued under this paragraph ✓. The maximum  
 7 loan amount that a person may receive under this paragraph ✓ shall be determined by  
 8 the department as follows:

9 1. For the year in which the error occurred, apportion county, school district,  
 10 technical college district, and metropolitan sewerage district property taxes, and  
 11 state forestation taxes under s. 70.58, ✓ to the taxation district using the taxation  
 12 district's erroneous valuation.

13 2. For the year in which the error occurred, apportion county, school district,  
 14 technical college district, and metropolitan sewerage district property taxes, and  
 15 state forestation taxes under s. 70.58, ✓ to the taxation district using the taxation  
 16 district's correct valuation.

17 3. Subtract the amount determined under subd. 2. ✓ from the amount  
 18 determined under subd. 1. ✓

19 4. Divide the amount determined under subd. 3. ✓ by the taxation district's  
 20 assessed value for the year in which the error occurred and express the result as a  
 21 percentage. ✓

22 5. Multiply the assessed value of the person's property by the percentage  
 23 determined under subd. 4. ✓

24 (c) The department shall make the payments under par. (a) ✓ monthly, based on  
 25 the amounts requested in loan applications to the taxation district each month,

**SECTION 2**

1       except that the department shall make no payments to a taxation district after  
2       August 31<sup>✓</sup> of the year following the year in which the error occurred.<sup>✓</sup>

3

4

(END)

*d-note*

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

LRB-1147/P1dn

JK:.....

date

JG

Representative Davis:

\* This bill appropriates \$600,000 for loans in fiscal year 2006-07. Section 16.47 (2) of the statutes provides that neither house may pass any bill containing an appropriation, increasing the cost of state government or decreasing state revenues by more than \$10,000 annually until both houses pass the executive budget bill, except that the governor or Joint Committee on Finance or, under certain circumstances, the committee on organization of either house may recommend and the legislature may enact emergency appropriation bills during that period. For emergency legislation, the person or body authorizing the legislation inserts a statement of the emergency in the bill jacket. The statement is not included in the text of the draft or in the drafting file.

\* Please note, however, that s. 16.47 (2) is a legislative rule of proceeding that is not enforceable in court, because, generally, the legislature alone determines the extent to which procedural statutes are enforced.

Finally, you may want Rick Olin to review this bill.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: joseph.kreye@legis.wisconsin.gov

7 8  
~~2007-2008~~ DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB 1147A

JK...  
jld

INSERT (not checked in)

action:  
chao

SECTION 1. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert  
the following amounts for the purposes indicated:

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

LRB-1147/P1dn  
JK:jld:nwn

December 27, 2006

Representative Davis:

This bill appropriates \$600,000 for loans in fiscal year 2006-07. Section 16.47 (2) of the statutes provides that neither house may pass any bill containing an appropriation, increasing the cost of state government or decreasing state revenues by more than \$10,000 annually until both houses pass the executive budget bill, except that the governor or Joint Committee on Finance or, under certain circumstances, the committee on organization of either house may recommend and the legislature may enact emergency appropriation bills during that period. For emergency legislation, the person or body authorizing the legislation inserts a statement of the emergency in the bill jacket. The statement is not included in the text of the draft or in the drafting file.

Please note, however, that s. 16.47 (2) is a legislative rule of proceeding that is not enforceable in court, because, generally, the legislature alone determines the extent to which procedural statutes are enforced.

Finally, you may want Rick Olin to review this bill.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: joseph.kreye@legis.wisconsin.gov

## Kreye, Joseph

---

**From:** Bacher, Luke  
**Sent:** Thursday, January 04, 2007 12:12 PM  
**To:** Kreye, Joseph  
**Subject:** Changes to LRB 1147/P1

**Attachments:** LFB Memo 01.04.07.txt

Joe -

Can you make the following changes to LRB 1147?

Thank you,

Luke

**Luke Bacher**  
**Legislative Assistant**  
**State Representative Brett Davis**  
**Phone: (608)-266-1192**  
**Toll Free: 888-534-0080**  
**Fax: 608-282-3680**  
**[Luke.Bacher@legis.wi.gov](mailto:Luke.Bacher@legis.wi.gov)**  
**<http://www.brettdavis.us>**



LFB Memo  
01.04.07.txt (6 KB)

Legislative Fiscal Bureau  
One East Main, Suite 301 . Madison, WI 53703 . (608) 266-3847  
Fax: (608) 267-6873

January 4, 2007

TO: Representative Brett Davis  
Room 308 North, State Capitol  
FROM: Rick Olin, Fiscal Analyst  
SUBJECT: Proposed Loan Program

At your request, I have reviewed your proposed loan program for municipalities with valuation errors (LRB 1147/P 1). I suggest three modifications to the bill draft:

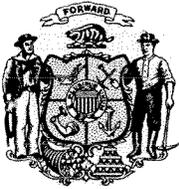
1. Year of Appropriation. On page 2, line 3, the draft modifies the appropriation schedule by authorizing the expenditure of \$600,000 for valuation error loans in 2008-09. The authorization should be for 2006-07, so that loans could be made to remedy an error in the Town of Oregon's 2006 equalized valuation.
2. State Versus Municipal Special Charge. The proposal uses municipal charges to ensure that individuals repay loans to the municipality and state special charges to ensure that municipalities forward those amounts to the state. The draft could better distinguish between the two types of special charge. On page 3, line 7, "state" could be inserted before "special charge" and "on the person's property tax bill" could be replaced with "against the municipality". In addition, "Each individual receiving a loan shall be billed for the amount of the loan as a special charge under Chapter 74 of the statutes on the tax bill succeeding the loan." could be inserted before "Except" on line 7.
3. Municipal Versus Department of Revenue Responsibilities. The proposal authorizes the municipality to make loans and requires the Department of Revenue (DOR) to assist

LFB Memo 01 04 07.txt

the municipality in determining maximum loan amounts. These functions could be clarified by deleting lines 1 and 2 on page 4. After "by" on page 3, line 11, similar language, "multiplying the assessed value of the person's property by a percentage determined by" could be inserted.

If you have any questions on this information, please let me know.

RO/lah



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-1147/P1

JK:jld:nwn

*M. n. w. R.*

*PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION*

*in 1-4-07  
due FRI 1-5-07  
B-N*

*Regen*

1 AN ACT *to create Regen* 20.566 (2) (b) and 70.57 (4) of the statutes; relating to:  
2 providing loans to persons who are paying more property taxes as a result of the  
3 Department of Revenue's error in calculating equalized value and making an  
4 appropriation.

***Analysis by the Legislative Reference Bureau***

Under current law, annually, the Department of Revenue (DOR) determines the full value of the property of each county and taxation district. This property valuation is known as "equalized value." DOR determines the equalized value of all property in the state to ensure, generally, that the property is being assessed at its full value. If DOR makes an error in determining the equalized value of the property of any county or taxation district, DOR corrects the error by adjusting the county's or taxation district's equalized value in the year after the year in which DOR made the error.

Under this bill, DOR makes payments to any taxation district that certifies to DOR that the most recent equalized value of the taxation district's property is greater than it should be because of a clerical, arithmetic, transpositional, or similar error, and that the amount of the overvaluation represents 10 percent or more of the taxation district's equalized value in the year prior to the year in which the error occurred. The taxation district uses the payments to make loans to persons who own property in the taxation district and who paid more property taxes than they should have as a result of DOR's error. The maximum loan amount would be equal to the erroneous increase in the person's taxes. The loan amount would be collected by the

- 2 -

against the taxation district ✓

state as a special charge on the person's property tax bill for the year following the year in which DOR's error occurred.

For further information see the *state and 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:**

**SECTION 1.** 20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:

~~2007-08~~ <sup>5 6</sup>      ~~2008-09~~ <sup>6 7</sup>

**20.566 Revenue, Department of**

(2) STATE AND LOCAL FINANCE

(b) Valuation error loans                      GPR      A                      —0—                      600,000

**SECTION 2.** 20.566 (2) (b) of the statutes is created to read:

20.566 (2) (b) *Valuation error loans.* The amounts in the schedule to make the payments under s. 70.57 (4) (a).

**SECTION 3.** 70.57 (4) of the statutes is created to read:

70.57 (4) (a) From the appropriation under s. 20.566 (2) (b), the department shall provide payments to any taxation district that certifies to the department, in the manner prescribed by the department, that the most recent valuation of the taxation district's property under this section is greater than it should be because of a clerical, arithmetic, transpositional, or similar error, and that the amount of the overvaluation represents 10 percent or more of the taxation district's valuation under this section in the year prior to the year in which the error occurred.

(b) A taxation district receiving payments under par. (a) shall use the payments to make loans to persons who own property located in the taxation district and who

*Each person receiving a loan shall be billed for the amount of the loan as a special charge under ch. 74 on the property tax bill succeeding the loan.*

*against the taxation district*

1 are paying more property taxes than they should be as a result of the error. A person  
2 may receive a loan by applying, in the manner prescribed by the department, to the  
3 taxation district in which the person's property is located no later than July 31 of the  
4 year following the error. The state shall collect the amount of any loan issued under  
5 this paragraph as a <sup>state</sup> special charge ~~on the person's property tax bill~~ for the year after  
6 the year in which the error occurred and the special charge shall not be included in  
7 the taxation district's levy. Except for interest and penalties, as provided under s.

8 74.47, that apply to any delinquent special charge based on the loan amount, neither  
9 the department nor the taxation district may charge interest on any loan issued  
10 under this paragraph. The maximum loan amount that a person may receive under  
11 this paragraph shall be determined by the department as follows:

12 1. For the year in which the error occurred, apportion county, school district,  
13 technical college district, and metropolitan sewerage district property taxes, and  
14 state forestation taxes under s. 70.58, to the taxation district using the taxation  
15 district's erroneous valuation.

16 2. For the year in which the error occurred, apportion county, school district,  
17 technical college district, and metropolitan sewerage district property taxes, and  
18 state forestation taxes under s. 70.58, to the taxation district using the taxation  
19 district's correct valuation.

20 3. Subtract the amount determined under subd. 2. from the amount  
21 determined under subd. 1.

22 4. Divide the amount determined under subd. 3. by the taxation district's  
23 assessed value for the year in which the error occurred and express the result as a  
24 percentage.

*calculated by multiplying the assessed value of the person's property by a percentage*

9  
1 5. Multiply the assessed value of the person's property by the percentage  
2 determined under subd 4.

3 (c) The department shall make the payments under par. (a) monthly, based on  
4 the amounts requested in loan applications to the taxation district each month,  
5 except that the department shall make no payments to a taxation district after  
6 August 31 of the year following the year in which the error occurred.

7 (END)

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

date

11/47/11  
vlt: jld  
J

Representative Davis:

This draft incorporates the changes recommended  
by Rick Olin in his memorandum dated January 4, 2007.

JR

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

LRB-1147/1dn  
JK:jld:jf

January 5, 2007

Representative Davis:

This draft incorporates the changes recommended by Rick Olin in his memorandum dated January 4, 2007.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)

**Duerst, Christina**

---

**From:** Bacher, Luke  
**Sent:** Thursday, January 11, 2007 10:37 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 07-1147/1 Topic: Loan program to compensate for increased property taxes that result from errors in determining equalized values

Please Jacket LRB 07-1147/1 for the ASSEMBLY.