

2007 DRAFTING REQUEST

Bill

Received: 10/20/2006

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Mark Gottlieb (608) 267-2369

By/Representing: Darcy

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters:

Subject: Local Gov't - munis generally
Local Gov't - counties

Extra Copies:

Submit via email: YES

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

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Exempt certain municipalities from part of county levy for sheriff's department

Instructions:

Redraft 2005 AB 756 (LRB -1203/7)

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>
/?	mshovers 10/20/2006	jdyer 10/23/2006		_____			S&L
/1			rschluet 10/23/2006	_____	lparisi 10/23/2006		S&L
/2	mshovers 02/09/2007	jdyer 02/09/2007	rschluet 02/12/2007	_____	sbasford 02/12/2007		Local
/3	mshovers	jdyer	pgreensl	_____	mbarman	cduerst	

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	02/21/2007	02/21/2007	02/21/2007	_____	02/21/2007	02/23/2007	

FE Sent For:

at intro
4/9

<END>

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/1		<i>13 2/21 jld</i> jd	rschluet 10/23/2006	_____	lparisi 10/23/2006		S&L
/2	mshovers 02/09/2007	jdyer 02/09/2007	rschluet 02/12/2007	<i>2/21</i> _____	sbasford 02/12/2007		

13 NES 2/21/07 2/21 PR P8

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297
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1?	mshovers	1/10/23 jld					
1	ME	10/20/06					

[Handwritten signature]
10236

FE Sent For:

<END>

-0554/1
LRB-1203/7
MES/lo/MT/jf
stays R.M.N.A.

2007 ~~2005~~ ASSEMBLY BILL 756

D-NOTE

October 13, 2005 - Introduced by Representatives UNDERHEIM, GOTTLIEB, BERCEAU, STEINBRINK, VAN AKKEREN, HINES and WARD. Referred to Committee on Urban and Local Affairs.

1 AN ACT ^{legen} to create 59.606 and 66.0318 of the statutes; relating to: the
2 apportionment of law enforcement services costs among counties and
3 municipalities and creating a police services levy limit for certain counties. ✓

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, in general, 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 municipality (a city, village, or town) ✓ (municipality) with a population of at least 10,000, or a group of municipalities ✓ with an aggregate population of at least 10,000, provides law enforcement services for 24 hours per day, that municipality, or group, is exempted from having to pay the portion of the county tax levy that is used for any part of the county's ✓ sheriff's department patrol and investigative services if the municipality, or group, provides the county with written certification that the municipality provides such services to its residents. *

ASSEMBLY BILL 756

✓ Also under this bill, a county may not increase that part of its levy that funds a sheriff's services to a municipality that has a police department and that is not otherwise exempted from that part of the county levy as provided under the bill.

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:

1 SECTION 1. 59.606[✓] of the statutes is created to read:

2 **59.606[✓] Police services levy limits.** (1) DEFINITIONS. In this section:

3 (a) ~~"Debt levy" has the meaning given in s. 59.605 (1) (a).~~

4 ~~(a)~~ (b) "Municipality" means a city, village, or town that has a police department
5 that provides patrol and investigative services.✓

6 ~~(b)~~ (d) "Operating levy" has the meaning given in s. 59.605 (1) (d).✓

7 (2) LEVY LIMIT. The portion of a county's operating levy that funds the county
8 sheriff's patrol and investigative services, which are provided to a municipality that
9 is not exempted from the county levy, as described in s. 66.0318 (2), may not increase
10 on or after the effective date of this subsection [revisor inserts date].

11 SECTION 2. 66.0318[✓] of the statutes is created to read:

12 **66.0318 County-municipal law enforcement services costs.** (1)

13 DEFINITION. In this section, "municipality" means a city, village, or town.

14 (2) EXEMPTION FROM TAX LEVY. (a) Any municipality with a population of at least
15 10,000, or any group of municipalities with an aggregate population of at least 10,000
16 that provides police protection services as described under par. (b), upon providing
17 written notification to the county board of the county in which the municipality is
18 located, is exempted from the portion of the county tax levy that is used to pay for any
19 part of the county's sheriff's department patrol and investigative services if the

ASSEMBLY BILL 756

1 municipality certifies in its written notification that it provides such services to its
2 residents for [✓]24 hours per day.

3 (b) A group of municipalities with an aggregate population of at least [✓]10,000
4 may act under par. (a) [✓]if each municipality provides the written certification
5 described under par. (a) and if all of the residents of the group of municipalities
6 receive police protection services under one of the following methods:

7 1. By entering into an intergovernmental cooperation agreement for police
8 protection services under s. 66.0301. [✓]

9 2. By contracting with the other municipalities under s. [✓]60.56 (1) (a) 3. or 61.65
10 (1) (a) 2. [✓]

11 3. By creating a joint police department under s. 60.56 (1) (a) 2., [✓]61.65 (1) (a)
12 3., [✓]or 62.13 (2m). [✓]

13 **SECTION 3. Initial applicability.**

14 (1) The treatment of section 66.0318 [✓]of the statutes first applies to a county tax
15 levy for the fiscal year that begins on January 1 of the year after this [✓]subsection takes
16 effect. [✓]

17 (END)

d-note
↓

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

new date
December 13, 2004

-0554/1
LRB-1203/1da
MES/jdrs
P
stays

Representative ~~Underheim~~ ^{Gottlieb}

This drafter's note is meant to alert you to the possibility that the property tax exemption in this bill could be challenged as a violation of the uniformity clause of article VIII, section 1, of the Wisconsin Constitution. The uniformity clause requires that the classification of property for property tax purposes must be reasonable and all property included in the classification must be either uniformly taxed or wholly exempt. See *Gottlieb v. City of Milwaukee*, 33 Wis. 2d 408 (1967). A 1974 amendment to the uniformity clause exempts agricultural land from the uniformity requirement.

The provision that is created in this bill, however, essentially provides a property tax exemption to some taxpayers based on the number of people who live in their municipality or group of municipalities and the level of police protection services with which they are provided. Arguably, this provision creates a partial exemption for the property taxes of some taxpayers. The Wisconsin Supreme Court has held that reducing the taxes on some property but not exempting the property is a partial exemption that violates the uniformity clause. See *Knowlton v. Supervisors of Rock County*, 9 Wis. 410 (1859), *Gottlieb* and *Ehrlich v. Racine*, 26 Wis. 2d 352 (1964). It could also be argued that the classification of property based on population and police protection services is unreasonable, thus violating *Gottlieb*.

While I am not at all certain how a court would rule on a constitutional challenge to the property tax exemption created in the bill, should it become law, you should be aware of possible challenges to the exemption.

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

LRB-0554/1dn
MES;jld:rs

October 23, 2006

Representative Gottlieb:

This drafter's note is meant to alert you to the possibility that the property tax exemption in this bill could be challenged as a violation of the uniformity clause of article VIII, section 1, of the Wisconsin Constitution. The uniformity clause requires that the classification of property for property tax purposes must be reasonable and all property included in the classification must be either uniformly taxed or wholly exempt. See *Gottlieb v. City of Milwaukee*, 33 Wis. 2d 408 (1967). A 1974 amendment to the uniformity clause exempts agricultural land from the uniformity requirement.

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While I am not at all certain how a court would rule on a constitutional challenge to the property tax exemption created in the bill, should it become law, you should be aware of possible challenges to the exemption.

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

Shovers, Marc

From: Richard, Rob
Sent: Thursday, January 18, 2007 8:50 AM
To: Shovers, Marc
Subject: Changes to LRB-0554/1

Marc:

Please make the following changes to the draft –

- 1) Include language so this bill would not apply to Milwaukee County.
- 2) Page 2, line 13 and 14, delete "with a population of at least 10,000, or any group of municipalities with an aggregate population of at least 10,000"
- 3) Page 3, delete lines 3-6, and create a new (b) that reads "(b) A municipality may provide police protection services with its own police department or,"

If you have any questions feel free to give me a buzz.

Thanks!

Rob Richard
Gottlieb Office
267-2369



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-0554/1

MES:jld:rs

J
RMR

2007 BILL

negen

1 AN ACT to create 59.606 and 66.0318 of the statutes; relating to: the
2 apportionment of law enforcement services costs among counties and
3 municipalities and creating a police services levy limit for certain counties.

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, in general, 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 (municipality) ^{, or a group of municipalities,} with a population of at least 10,000, ~~or a group of municipalities with an aggregate population of at least 10,000~~ provides law enforcement services for 24 hours per day, that municipality, or group, is exempted from having to pay the portion of the county tax levy that is used for any part of the county sheriff's department patrol and investigative services if the municipality, or group, provides the county with written certification that the municipality provides such services to its residents.

BILL

(NOA) The bill does not apply to any county with a population of 500,000 or more (presently only Milwaukee County).

Also under this bill, a county may not increase that part of its levy that funds a sheriff's services to a municipality that has a police department and that is not otherwise exempted from that part of the county levy as provided under the bill.

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. 59.606 of the statutes is created to read:

59.606 Police services levy limits. (1) DEFINITIONS. In this section:

(a) "Municipality" means a city, village, or town that has a police department that provides patrol and investigative services.

(b) "Operating levy" has the meaning given in s. 59.605 (1) (d).

(2) LEVY LIMIT. The portion of a county's operating levy that funds the county sheriff's patrol and investigative services, which are provided to a municipality that is not exempted from the county levy, as described in s. 66.0318 (2), may not increase on or after the effective date of this subsection [revisor inserts date].

SECTION 2. 66.0318 of the statutes is created to read:

66.0318 County-municipal law enforcement services costs. (1)

DEFINITION. In this section, "municipality" means a city, village, or town.

(2) EXEMPTION FROM TAX LEVY. (a) *subject to par. (c),* Any municipality with a population of at least ~~10,000~~ or any group of municipalities with an aggregate population of at least 10,000 that provides police protection services as described under par. (b), upon providing written notification to the county board of the county in which the municipality is located, is exempted from the portion of the county tax levy that is used to pay for any part of the county sheriff's department patrol and investigative services if the

BILL

1 municipality certifies in its written notification that it provides such services to its
2 residents for 24 hours per day.

3 (b) A group of municipalities with an aggregate population of at least 10,000
4 may act under par. (a) if each municipality provides the written certification
5 described under par. (a) and if all of the residents of the group of municipalities
6 receive police protection services under one of the following methods:

7 1. By entering into an intergovernmental cooperation agreement for police
8 protection services under s. 66.0301.

9 2. By contracting with the other municipalities under s. 60.56 (1) (a) 3. or 61.65
10 (1) (a) 2.

11 3. By creating a joint police department under s. 60.56 (1) (a) 2., 61.65 (1) (a)
12 3., or 62.13 (2m).

*# (c) This section does not apply to any
county with a population of 500,000 or
more.*

SECTION 3. Initial applicability.

14 (1) The treatment of section 66.0318 of the statutes first applies to a county tax
15 levy for the fiscal year that begins on January 1 of the year after this subsection takes
16 effect.

(END)

*#20 A single municipality may act under par. (a) if it
provides the written certification described
under par. (a) and if it operates its own
police department.*

Shovers, Marc

From: Richard, Rob
Sent: Wednesday, February 21, 2007 11:57 AM
To: Shovers, Marc
Subject: RE: Question relating to LRB-0554/2

Marc:

Please delete section 1 from LRB-0554/2 (lines 1-9, page 2).
Thank you!

Rob

From: Richard, Rob
Sent: Wednesday, February 21, 2007 11:23 AM
To: Shovers, Marc
Subject: Question relating to LRB-0554/2

Marc:

Mark and I have been discussing the draft. It has come to my attention that since the population requirement has been removed from the draft, two questions have arisen:

- 1) Is the concern in your drafter's note with regard to the uniformity clause now negated?
- 2) Is section 1 pertinent anymore? Our original concern was that the county would levy taxes onto communities who had populations under 10,000 AND had their own police departments, thus still allowing a double taxation situation. Now that there are no population thresholds, municipalities with a police department could be exempted and the remaining municipalities without a police department would have to pay the portion of the levy that goes towards the sheriff's patrol and investigative services. (this is our intent)

Thank you!

Rob Richard
Gottlieb Office
267-2369



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-0554/2

MES:jld:rs

3
RMR

2007 BILL

regen

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Under this bill, if a city, village, or town (municipality), or a group of municipalities, provides law enforcement services for 24 hours per day, that municipality, or group, is exempted from having to pay the portion of the county tax levy that is used for any part of the county sheriff's department patrol and investigative services if the municipality, or group, provides the county with written certification that the municipality provides such services to its residents.

BILL

NO \$

Also under this bill, a county may not increase that part of its levy that funds a sheriff's services to a municipality that has a police department and that is not otherwise exempted from that part of the county levy as provided under the bill. The bill does not apply to any county with a population of 500,000 or more (presently only Milwaukee County).

Fix Component

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1 ~~SECTION 1. 59.606 of the statutes is created to read:~~

2 ~~59.606 Police services levy limits. (1) DEFINITIONS. In this section:~~

3 ~~(a) "Municipality" means a city, village, or town that has a police department~~
4 ~~that provides patrol and investigative services.~~

5 ~~(b) "Operating levy" has the meaning given in s. 59.605 (1) (d).~~

6 ~~(2) LEVY LIMIT. The portion of a county's operating levy that funds the county~~
7 ~~sheriff's patrol and investigative services, which are provided to a municipality that~~
8 ~~is not exempted from the county levy, as described in s. 66.0318 (2), may not increase~~
9 ~~on or after the effective date of this subsection [revisor inserts date].~~

10 SECTION 2. 66.0318 of the statutes is created to read:

11 **66.0318 County-municipal law enforcement services costs. (1)**

12 DEFINITION. In this section, "municipality" means a city, village, or town.

13 (2) EXEMPTION FROM TAX LEVY. (a) Subject to par. (c), any municipality that
14 provides police protection services as described under par. (b), upon providing
15 written notification to the county board of the county in which the municipality is
16 located, is exempted from the portion of the county tax levy that is used to pay for any
17 part of the county sheriff's department patrol and investigative services if the

BILL

1 municipality certifies in its written notification that it provides such services to its
2 residents for 24 hours per day.

3 (b) A single municipality may act under par. (a) if it provides the written
4 certification described under par. (a) and if it operates its own police department. A
5 group of municipalities may act under par. (a) if each municipality provides the
6 written certification described under par. (a) and if all of the residents of the group
7 of municipalities receive police protection services under one of the following
8 methods:

9 1. By entering into an intergovernmental cooperation agreement for police
10 protection services under s. 66.0301.

11 2. By contracting with the other municipalities under s. 60.56 (1) (a) 3. or 61.65
12 (1) (a) 2.

13 3. By creating a joint police department under s. 60.56 (1) (a) 2., 61.65 (1) (a)
14 3., or 62.13 (2m).

15 (c) This section does not apply to any county with a population of 500,000 or
16 more.

SECTION 3. Initial applicability.

17 (1) The treatment of section 66.0318 of the statutes first applies to a county tax
18 levy for the fiscal year that begins on January 1 of the year after this subsection takes
19 effect.
20 effect.

21 (END)

Duerst, Christina

From: Richard, Rob
Sent: Friday, February 23, 2007 8:35 AM
To: LRB.Legal
Subject: Draft Review: LRB 07-0554/3 Topic: Exempt certain municipalities from part of county levy for sheriff's department

Please Jacket LRB 07-0554/3 for the ASSEMBLY.