

2009 DRAFTING REQUEST

Assembly Joint Resolution

Received: **04/15/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Gordon Hintz (608) 266-2254**

By/Representing:

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Constitutional Amendments
Tax, Property - other**

Extra Copies:

Submit via email: **YES**

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

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

Pre Topic:

No specific pre topic given

Topic:

Uniformity clause exception for certain property tax rates

Instructions:

See attached

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>
/?	jkreye 04/15/2009	wjackson 04/20/2009		_____			
/1	jkreye 05/06/2009	wjackson 05/06/2009	jfrantze 04/20/2009	_____	lparisi 04/20/2009		
/2			jfrantze 05/06/2009	_____	cduerst 05/06/2009	mbarman 05/13/2009	

FE Sent For:

<END>

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/2			jfrantze 05/06/2009	_____	cduerst 05/06/2009		

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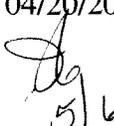
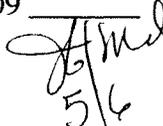
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Instructions:

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/?	jkreye 04/15/2009	wjackson 04/20/2009		_____			
/1		1/2 WLj 5/6	jfrantze 04/20/2009	_____	lparisi 04/20/2009		
FE Sent For:			 5/6	 5/6			

<END>

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Assembly Joint Resolution

Received: 04/15/2009

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Gordon Hintz (608) 266-2254

By/Representing:

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Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Constitutional Amendments
Tax, Property - other

Extra Copies:

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/?	jkreye	1 WLJ 4/20	Jc 4/20	Jc 4/20			

FE Sent For:

<END>

FROM: 07-0700/3 2690/1

2007 - 2008 LEGISLATURE

LRB-0900/3

WJL:wlj:jf

Ulr stays

2009
2007 ASSEMBLY JOINT RESOLUTION 39

in 4-15-09
due 4-23-09

March 27, 2007 - Introduced by Representatives NEWCOMER, BALLWEG, BERGEAU, GOTTlieb, GUNDERSON, HINTZ, KRAMER, F. LASEE, LOTHIAN, NYGREN, STRACHOTA, TOWNSEND and ZIPPERER, cosponsored by Senators ERPENBACH, KEDZIE, LEHMAN and LEIBHAM. Referred to Committee on Urban and Local Affairs.

Regen

1 **To renumber and amend** section 1 of article VIII; and **to create** section 1 (1) (e)
2 of article VIII of the constitution; **relating to:** different property tax levy rates
3 for parts of cities, villages, towns, counties, and school districts added by
4 attachments to school districts, consolidations, and boundary changes under
5 cooperative agreements (first consideration).

Analysis by the Legislative Reference Bureau 2009

* This proposed constitutional amendment, proposed to the 2007 legislature on first consideration, excepts from the requirement of the uniformity clause parts of cities, villages, towns, counties, and school districts added by attachments to school districts, consolidations, and boundary changes under cooperative agreements with other cities, villages, towns, counties, and school districts. The proposed constitutional amendment permits the governing body of the city, village, town, county, or school district to set different property tax levy rates on the parts for not more than 12 years, but the rates for each part must be uniform within that part.

The general statement of the Wisconsin Constitution that the "rule of taxation shall be uniform" is subject to other exceptions: real estate taxes may be collected in more than one way, and forests, minerals, agricultural land, undeveloped land, and certain kinds of personal property may be taxed differently than is other property.

In addition to the substantive changes, this joint resolution makes stylistic changes and breaks section 1 of the constitution into subsections to facilitate future amendments and to avoid conflicts if other amendments to the section are proposed.

of article VIII

A constitutional amendment requires adoption by two successive legislatures, and ratification by the people, before it can become effective.

Resolved by the assembly, the senate concurring, That:

renumbered section 1 (1) (intro.) and
SECTION 1. Section 1 of article VIII of the constitution is amended to read:

[Article VIII] Section 1 ⁽¹⁾ (intro.) The rule of taxation shall be uniform but the

except as follows:

(a) The legislature may empower by law authorize cities, villages, or towns to collect and return taxes on real estate located therein by optional methods.

(b) Taxes shall be levied upon such property with such classifications as to forests and minerals including or separate or severed from the land, as the legislature shall ~~prescribe~~ ^{prescribes} by law.

(c) Taxation of agricultural land and undeveloped land, both as defined by law, need not be uniform with the taxation of each other nor with the taxation of other real property.

(d) Taxation of merchants' stock-in-trade, manufacturers' materials and finished products, and livestock need not be uniform with the taxation of real property and other personal property, but the taxation of all such merchants' stock-in-trade, manufacturers' materials and finished products, and livestock shall be uniform, except that the legislature may provide by law that the value thereof shall be determined on an average basis. ~~Taxes may also be imposed~~

(2) The legislature may by law impose taxes on incomes, privileges, and occupations, which taxes may be graduated and progressive, and reasonable exemptions may be provided.

SECTION 2. Section 1 (1) (e) of article VIII of the constitution is created to read:

1 [Article VIII] Section 1 (1) (e) If all or a portion of a city, village, or town becomes
2 part of another city, village, or town, pursuant to law authorizing consolidations or
3 boundary changes under cooperative agreements; if all or a portion of a county
4 becomes part of another county, pursuant to law authorizing consolidations or
5 boundary changes under cooperative agreements; or if all or a portion of a school
6 district becomes part of another school district, pursuant to law authorizing
7 attachments, consolidations, or boundary changes under cooperative agreements,
8 the governing body of the city, village, town, county, or school district may set
9 property tax levy rates for the additional part that are different from the rates set
10 for the other parts of the city, village, town, county, or school district for not more than
11 12 years after the attachment, consolidation, or boundary change, but the rates for
12 each part shall be uniform within that part.

13 **SECTION 3. Numbering of new provisions.** (1) The new subsection (1) of
14 section 1 of article VIII of the constitution resulting from the ^{renumbering and} amendment of section
15 1 of article VIII of the constitution by this joint resolution shall be designated by the
16 next higher open whole subsection number in that section in that article if, before the
17 ratification by the people of the amendment proposed in this joint resolution, any
18 other ratified amendment has created a subsection (1) of section 1 of article VIII of
19 the constitution of this state. If one or more joint resolutions create a subsection (1)
20 of section 1 of article VIII simultaneously with the ratification by the people of the
21 amendment proposed in this joint resolution, the subsections created shall be
22 numbered and placed in a sequence so that the subsections created by the joint
23 resolution having the lowest enrolled joint resolution number have the numbers
24 designated in that joint resolution and the subsections created by the other joint

1 resolutions have numbers that are in the same ascending order as are the numbers
2 of the enrolled joint resolutions creating the subsections.

3 (2) The new subsection (2) of section 1 of article VIII of the constitution
4 resulting from the ^{renumbering and} amendment of section 1 of article VIII of the constitution by this
5 joint resolution shall be designated by the next higher open whole subsection number
6 in that section in that article if, before the ratification by the people of the
7 amendment proposed in this joint resolution, any other ratified amendment has
8 created a subsection (2) of section 1 of article VIII of the constitution of this state.
9 If one or more joint resolutions create a subsection (2) of section 1 of article VIII
10 simultaneously with the ratification by the people of the amendment proposed in this
11 joint resolution, the subsections created shall be numbered and placed in a sequence
12 so that the subsections created by the joint resolution having the lowest enrolled joint
13 resolution number have the numbers designated in that joint resolution and the
14 subsections created by the other joint resolutions have numbers that are in the same
15 ascending order as are the numbers of the enrolled joint resolutions creating the
16 subsections.

17 (3) The new paragraph (e) of subsection (1) of section 1 of article VIII of the
18 constitution created in this joint resolution shall be designated by the next higher
19 open whole paragraph letter in that subsection in that section in that article if, before
20 the ratification by the people of the amendment proposed in this joint resolution, any
21 other ratified amendment has created a paragraph (e) of subsection (1) of section 1
22 of article VIII of the constitution of this state. If one or more joint resolutions create
23 a paragraph (e) of subsection (1) of section 1 of article VIII simultaneously with the
24 ratification by the people of the amendment proposed in this joint resolution, the
25 paragraphs created shall be lettered and placed in a sequence so that the paragraphs

1 created by the joint resolution having the lowest enrolled joint resolution number
2 have the letters designated in that joint resolution and the paragraphs created by
3 the other joint resolutions have letters that are in the same ascending order as are
4 the letters of the enrolled joint resolutions creating the paragraphs.

5 ***Be it further resolved, That*** this proposed amendment be referred to the
6 legislature to be chosen at the next general election and that it be published for 3
7 months previous to the time of holding such election.

8

(END)



Stays
R
not R

2009 ASSEMBLY JOINT RESOLUTION

in 5-6-09

Today

Regen

1 **To renumber and amend** section 1 of article VIII; and **to create** section 1 (1) (e)
 2 of article VIII of the constitution; **relating to:** different property tax levy rates
 3 for parts of cities, villages, towns, counties, and school districts added by
 4 attachments to school districts, consolidations, and boundary changes under
 5 cooperative agreements (first consideration).

Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 2009 legislature on first consideration, excepts from the requirement of the uniformity clause parts of cities, villages, towns, counties, and school districts added by attachments to school districts, by consolidations, and by boundary changes under cooperative agreements with other cities, villages, towns, counties, and school districts. The proposed constitutional amendment permits the governing body of the city, village, town, county, or school district to set different property tax levy rates on the parts for not more than 12 years, but the rates for each part must be uniform within that part.

The general statement of the Wisconsin Constitution that the "rule of taxation shall be uniform" is subject to other exceptions: real estate taxes may be collected in more than one way, and forests, minerals, agricultural land, undeveloped land, and certain kinds of personal property may be taxed differently than is other property.

In addition to the substantive changes, this joint resolution makes a stylistic change and breaks section 1 of article VIII of the constitution into subsections to

facilitate future amendments and to avoid conflicts if other amendments to the section are proposed.

A constitutional amendment requires adoption by two successive legislatures, and ratification by the people, before it can become effective.

1 ***Resolved by the assembly, the senate concurring, That:***

2 **SECTION 1.** Section 1 of article VIII of the constitution is renumbered section
3 1 (1) (intro.) and amended to read:

4 [Article VIII] Section 1 (1) (intro.) The rule of taxation shall be uniform ~~but the~~
5 except as follows:

6 (a) The legislature may empower by law authorize cities, villages, or towns to
7 collect and return taxes on real estate located therein by optional methods.

8 (b) Taxes shall be levied upon such property with such classifications as to
9 forests and minerals including or separate or severed from the land, as the
10 legislature ~~shall prescribe~~ prescribes by law.

11 (c) Taxation of agricultural land and undeveloped land, both as defined by law,
12 need not be uniform with the taxation of each other nor with the taxation of other real
13 property.

14 (d) Taxation of merchants' stock-in-trade, manufacturers' materials and
15 finished products, and livestock need not be uniform with the taxation of real
16 property and other personal property, but the taxation of all such merchants'
17 stock-in-trade, manufacturers' materials and finished products, and livestock shall
18 be uniform, except that the legislature may provide by law that the value thereof
19 shall be determined on an average basis. ~~Taxes may also be imposed~~

20 (2) The legislature may by law impose taxes on incomes, privileges, and
21 occupations, which taxes may be graduated and progressive, and reasonable
22 exemptions may be provided.

1 **SECTION 2.** Section 1 (1) (e) of article VIII of the constitution is created to read:

2 [Article VIII] Section 1 (1) (e) If all or a portion of a city, village, or town becomes
3 part of another city, village, or town, pursuant to law authorizing consolidations or
4 boundary changes under cooperative agreements; if all or a portion of a county
5 becomes part of another county, pursuant to law authorizing consolidations or
6 boundary changes under cooperative agreements; or if all or a portion of a school
7 district becomes part of another school district, pursuant to law authorizing
8 attachments, consolidations, or boundary changes under cooperative agreements,
9 the governing body of the city, village, town, county, or school district may set
10 property tax levy rates for the additional part that are different from the rates set
11 for the other parts of the city, village, town, county, or school district for not more than
12 12 years after the attachment, consolidation, or boundary change, but the rates for
13 each part shall be uniform within that part.

14 **SECTION 3. Numbering of new provisions.** (1) The new subsection (1) of
15 section 1 of article VIII of the constitution resulting from the renumbering and
16 amendment of section 1 of article VIII of the constitution by this joint resolution shall
17 be designated by the next higher open whole subsection number in that section in
18 that article if, before the ratification by the people of the amendment proposed in this
19 joint resolution, any other ratified amendment has created a subsection (1) of section
20 1 of article VIII of the constitution of this state. If one or more joint resolutions create
21 a subsection (1) of section 1 of article VIII simultaneously with the ratification by the
22 people of the amendment proposed in this joint resolution, the subsections created
23 shall be numbered and placed in a sequence so that the subsections created by the
24 joint resolution having the lowest enrolled joint resolution number have the numbers
25 designated in that joint resolution and the subsections created by the other joint

AMEND
3-13

1 resolutions have numbers that are in the same ascending order as are the numbers
2 of the enrolled joint resolutions creating the subsections.

3 (2) The new subsection (2) of section 1 of article VIII of the constitution
4 resulting from the renumbering and amendment of section 1 of article VIII of the
5 constitution by this joint resolution shall be designated by the next higher open
6 whole subsection number in that section in that article if, before the ratification by
7 the people of the amendment proposed in this joint resolution, any other ratified
8 amendment has created a subsection (2) of section 1 of article VIII of the constitution
9 of this state. If one or more joint resolutions create a subsection (2) of section 1 of
10 article VIII simultaneously with the ratification by the people of the amendment
11 proposed in this joint resolution, the subsections created shall be numbered and
12 placed in a sequence so that the subsections created by the joint resolution having
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17 (3) The new paragraph (e) of subsection (1) of section 1 of article VIII of the
18 constitution created in this joint resolution shall be designated by the next higher
19 open whole paragraph letter in that subsection in that section in that article if, before
20 the ratification by the people of the amendment proposed in this joint resolution, any
21 other ratified amendment has created a paragraph (e) of subsection (1) of section 1
22 of article VIII of the constitution of this state. If one or more joint resolutions create
23 a paragraph (e) of subsection (1) of section 1 of article VIII simultaneously with the
24 ratification by the people of the amendment proposed in this joint resolution, the
25 paragraphs created shall be lettered and placed in a sequence so that the paragraphs

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3 the other joint resolutions have letters that are in the same ascending order as are
4 the letters of the enrolled joint resolutions creating the paragraphs.

5 ***Be it further resolved, That*** this proposed amendment be referred to the
6 legislature to be chosen at the next general election and that it be published for 3
7 months previous to the time of holding such election.

8 (END)

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2007 ASSEMBLY JOINT RESOLUTION 39**

May 17, 2007 – Offered by Representative NEWCOMER.

1 **To renumber and amend** section 1 of article VIII; and **to create** section 1 (1) (e)
2 of article VIII of the constitution; **relating to:** different property tax levy rates
3 for parts of cities, villages, towns, counties, and school districts added by
4 attachments, consolidations, and agreements (first consideration).

5 **Resolved by the assembly, the senate concurring, That:**

6 **SECTION 1.** Section 1 of article VIII of the constitution is amended to read:

7 [Article VIII] Section 1 (1) (intro.) The rule of taxation shall be uniform ~~but the~~
8 except as follows:

9 (a) The legislature may empower by law authorize cities, villages, or towns to
10 collect and return taxes on real estate located therein by optional methods.

11 (b) Taxes shall be levied upon such property with such classifications as to
12 forests and minerals including or separate or severed from the land, as the
13 legislature ~~shall prescribe.~~ prescribes by law.

FROM S0091/1

1 (c) Taxation of agricultural land and undeveloped land, both as defined by law,
2 need not be uniform with the taxation of each other nor with the taxation of other real
3 property.

4 (d) Taxation of merchants' stock-in-trade, manufacturers' materials and
5 finished products, and livestock need not be uniform with the taxation of real
6 property and other personal property, but the taxation of all such merchants'
7 stock-in-trade, manufacturers' materials and finished products, and livestock shall
8 be uniform, except that the legislature may provide by law that the value thereof
9 shall be determined on an average basis. Taxes may also be imposed

10 (2) The legislature may by law impose taxes on incomes, privileges, and
11 occupations, which taxes may be graduated and progressive, and reasonable
12 exemptions may be provided.

13 **SECTION 2.** Section 1 (1) (e) of article VIII of the constitution is created to read:

14 [Article VIII] Section 1 (1) (e) If all or a portion of a city, village, or town becomes
15 part of another city, village, or town; if all or a portion of a county becomes part of
16 another county; or if all or a portion of a school district becomes part of another school
17 district, pursuant to agreement, consolidation, or other law that includes approval
18 of each of the governing bodies of the political subdivisions involved, the governing
19 body of the political subdivision may annually establish an amount of taxes on
20 property for the additional part so that the property tax rates for that part are
21 different from the rates in the remainder of the political subdivision or, if a new
22 political subdivision is formed, the governing body may annually establish an
23 amount of taxes on property for those parts previously in different political
24 subdivisions so that the property tax rates for those parts are different from each
25 other, but the rates for each part shall be uniform within that part. Different rates

(IN DEPT
3-13)



1 may apply for not more than 12 years, beginning with the year the different rates
2 could first apply.

end of 3-13

3 **SECTION 3. Numbering of new provisions.** (1) The new subsection (1) of
4 section 1 of article VIII of the constitution resulting from the amendment of section
5 1 of article VIII of the constitution by this joint resolution shall be designated by the
6 next higher open whole subsection number in that section in that article if, before the
7 ratification by the people of the amendment proposed in this joint resolution, any
8 other ratified amendment has created a subsection (1) of section 1 of article VIII of
9 the constitution of this state. If one or more joint resolutions create a subsection (1)
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13 resolution having the lowest enrolled joint resolution number have the numbers
14 designated in that joint resolution and the subsections created by the other joint
15 resolutions have numbers that are in the same ascending order as are the numbers
16 of the enrolled joint resolutions creating the subsections.

17 (2) The new subsection (2) of section 1 of article VIII of the constitution
18 resulting from the amendment of section 1 of article VIII of the constitution by this
19 joint resolution shall be designated by the next higher open whole subsection number
20 in that section in that article if, before the ratification by the people of the
21 amendment proposed in this joint resolution, any other ratified amendment has
22 created a subsection (2) of section 1 of article VIII of the constitution of this state.
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6 (3) The new paragraph (e) of subsection (1) of section 1 of article VIII of the
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17 the other joint resolutions have letters that are in the same ascending order as are
18 the letters of the enrolled joint resolutions creating the paragraphs.

19 ***Be it further resolved, That*** this proposed amendment be referred to the
20 legislature to be chosen at the next general election and that it be published for 3
21 months previous to the time of holding such election.

22 (END)

Pariši, Lori

From: Meyer, Bob
Sent: Wednesday, May 13, 2009 12:41 PM
To: LRB.Legal
Subject: Draft Review: LRB 09-2690/2 Topic: Uniformity clause exception for certain property tax rates

Please Jacket LRB 09-2690/2 for the ASSEMBLY.

I will be giving this bill to Rep. Newcomer's office for introduction.