



## 2009 ASSEMBLY JOINT RESOLUTION 24

March 9, 2009 – Introduced by Representatives SOLETSKI, GARTHWAITE, BENEDICT, BERCEAU, BLACK, CLARK, FIELDS, HEBL, HILGENBERG, MILROY, MOLEPSKE JR., PARISI, POCAN, POPE-ROBERTS, SMITH, STASKUNAS, TURNER, ZEPNICK, ZIGMUNT and GRIGSBY, cosponsored by Senators HANSEN, WIRCH, CARPENTER, DECKER, ERPENBACH, LASSA, LEHMAN, PLALE and RISSER. Referred to Committee on State Affairs and Homeland Security.

- 1 **To amend** section 1 of article VIII; and **to create** section 1 (1) (e) of article VIII of
- 2 the constitution; **relating to:** providing property tax relief from school district
- 3 property taxes to persons who have their principal dwelling in this state (first
- 4 consideration).

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### *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” a property tax exemption from school district property taxes that is provided to individuals who own property in this state that the individual uses as his or her principal dwelling. The exemption applies only to the first \$60,000, as adjusted by the annual change in inflation, of the property’s fair market value.

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.

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

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

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

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

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

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

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

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

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

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

