



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

January 29, 2014

MEMORANDUM

To: Representative Steineke

From: Marc E. Shovers, Managing Attorney, (608) 266-0129

Subject: Technical Memorandum to **2013 AB 598** (LRB-1715/4) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

M E M O R A N D U M

January 22, 2014

TO: Marc E. Shovers
Legislative Reference Bureau

FROM: Robert Schmidt
Department of Revenue

SUBJECT: Technical Memorandum on 2014 AB 598 Regarding Changing the Method for Charging Interest that may be Charged on Special Assessments and Changing the Interest Rate Paid on Claims for Certain Unlawfully Assessed Property Taxes and Creating an Exception for Local Levy Limits

The Department of Revenue has the following concern regarding the bill:

The bill provides that the exception to the levy limit (sec. 66.0602 (3) (d) 6, Wis. Stats.) applies to the levy imposed in December, 2013. The date causes problems as levies have already been determined and levy limit worksheets have been completed and submitted to the Department of Revenue (DOR). We suggest that the proposed exception be applied to the levy imposed in December, 2014 to allow for training and system changes and for all tax jurisdictions to make appropriate decisions based on the new exception.

If you have any questions on this technical memorandum, please contact Yuko Iwata at 267-9892.

Cc: Representative Steineke