

2015 Assembly Bill 843 (LRB -4640)

An Act to renumber and amend 74.41 (4) (b); to consolidate, renumber and amend 74.41 (4) (intro.) and (a); to amend 74.41 (1) (intro.), 74.41 (5) (a) and 74.41 (5) (b); and to create 74.41 (1m) and 74.41 (4r) of the statutes; relating to: the charge-back of rescinded or refunded property taxes. (FE)

2016

02-02.	A.	Introduced by Representative Novak ; cosponsored by Senator Gudex	558
02-02.	A.	Read first time and referred to Committee on Ways and Means	558
02-05.	A.	Representative Hintz added as a coauthor	582
02-09.	A.	Assembly Substitute Amendment 1 offered by Representative Novak (LRB s0321)	591
02-09.	A.	Fiscal estimate received	
02-10.	A.	Public hearing held	
02-10.	A.	Executive action taken	
02-12.	A.	Report Assembly Substitute Amendment 1 adoption recommended by Committee on Ways and Means, Ayes 12, Noes 0	650
02-12.	A.	Report passage as amended recommended by Committee on Ways and Means, Ayes 12, Noes 0	650
02-12.	A.	Referred to committee on Rules	650
02-16.	A.	Made a special order of business at 2:04 PM on 2-18-2016 pursuant to Assembly Resolution 29	692
02-18.	A.	Read a second time	732
02-18.	A.	Assembly Substitute Amendment 1 adopted	732
02-18.	A.	Ordered to a third reading	732
02-18.	A.	Rules suspended	732
02-18.	A.	Read a third time and passed	732
02-18.	A.	Ordered immediately messaged	732
02-18.	S.	Received from Assembly	760
02-23.	S.	Read first time and referred to committee on Revenue, Financial Institutions, and Rural Issues	769
03-10.	S.	Withdrawn from committee on Revenue, Financial Institutions, and Rural Issues and rereferred to committee on Senate Organization pursuant to Senate Rule 46(2)(c)	802
03-10.	S.	Available for scheduling	
03-14.	S.	Referred to joint committee on Finance by Committee on Senate Organization pursuant to Senate Rule 41 (1)(e), Ayes 3, Noes 2	
03-14.	S.	Withdrawn from joint committee on Finance and made Available for Scheduling by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 3, Noes 2	
03-14.	S.	Public hearing requirement waived by committee on Senate Organization, pursuant to Senate Rule 18 (1m), Ayes 3, Noes 2	
03-14.	S.	Placed on calendar 3-15-2016 pursuant to Senate Rule 18(1)	
03-15.	S.	Read a second time	
03-15.	S.	Ordered to a third reading	
03-15.	S.	Rules suspended	
03-15.	S.	Read a third time and concurred in , Ayes 32, Noes 0	
03-15.	S.	Ordered immediately messaged	
03-16.	A.	Received from Senate concurred in	

513

2015
ENROLLED BILL

15en A B- 893

ADOPTED DOCUMENTS:

Orig Engr

A SubAmdt /

15 50321 / 1

Amendments to above (if none, write "NONE"): None

Corrections - show date (if none, write "NONE"): None

Topic REL CLAUSE

3/16/16
Date

Casul
Enrolling Drafter



State of Wisconsin
2015 - 2016 LEGISLATURE

LRBs0321/1
KRP&JK:klm&wlj

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 843**

February 9, 2016 – Offered by Representative NOVAK.

1 **AN ACT** *to repeal* 74.41 (1) (d), 74.41 (3) and 74.41 (4) (a); *to consolidate,*
2 *renumber and amend* 74.41 (4) (intro.) and (b); *to amend* 38.16 (3) (bg) 1.,
3 70.73 (1m), 74.41 (1) (intro.), 74.41 (5) and 121.91 (4) (q) 1.; and *to create* 74.41
4 (1m) of the statutes; **relating to:** the charge-back of rescinded or refunded
5 property taxes.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

6 **SECTION 1.** 38.16 (3) (bg) 1. of the statutes is amended to read:
7 38.16 (3) (bg) 1. The limit otherwise applicable to a district board under this
8 subsection is increased by an amount equal to the amount of any refunded or
9 rescinded property taxes paid by the district board in the year of the levy ~~if the~~
10 ~~refunded or rescinded property taxes result in a redetermination of the district's~~
11 ~~equalized valuation as determined by the department under s. 74.41.~~

1 **SECTION 2.** 70.73 (1m) of the statutes is amended to read:

2 **70.73 (1m) AFTER BOARD OF REVIEW.** If a town, village, or city clerk or treasurer
3 discovers a palpable error, as described under s. 74.33 (1), in the assessment roll after
4 the board of review has adjourned for the year under s. 70.47 (4), the clerk or
5 treasurer shall correct the assessment roll before calculating the property taxes that
6 are due on the property related to the error and notify the department of revenue of
7 the correction under s. ~~74.41(1)~~ 70.57.

8 **SECTION 3.** 74.41 (1) (intro.) of the statutes is amended to read:

9 **74.41 (1) SUBMISSION OF REFUNDED OR RESCINDED TAXES TO DEPARTMENT.** (intro.)
10 By October 1 of each year, the clerk of a taxation district may submit to the
11 department of revenue, on a form prescribed by the department of revenue, a listing
12 of all general property taxes on the taxation district's tax roll ~~which that~~, subject to
13 ~~sub-~~ subs. (1m) and (2), meet any of the following conditions:

14 **SECTION 4.** 74.41 (1) (d) of the statutes is repealed.

15 **SECTION 5.** 74.41 (1m) of the statutes is created to read:

16 **74.41 (1m) AMOUNT COLLECTED FROM PROPERTY IN A TAX INCREMENTAL DISTRICT.**
17 A tax may not be included on a form submitted under sub. (1) if the tax was levied
18 on property within a tax incremental district, as defined in s. 60.85 (1) (n) or 66.1105
19 (2) (k), unless the current value of the tax incremental district is lower than the tax
20 incremental base, as defined in s. 60.85 (1) (m) or 66.1105 (2) (j), in the assessment
21 year for which the tax was refunded, rescinded, collected, or corrected under sub. (1)
22 (a) to (c).

23 **SECTION 6.** 74.41 (3) of the statutes is repealed.

24 **SECTION 7.** 74.41 (4) (intro.) and (b) of the statutes are consolidated,
25 renumbered 74.41 (4) and amended to read:

1 74.41 (4) ~~AMOUNT CHARGE-BACK AMOUNT DETERMINED.~~ If the The department of
2 revenue ~~determines under sub. (3) that the equalized value of the taxation district~~
3 ~~is changed as a result of consideration of the valuation represented by the taxes~~
4 ~~under sub. (1), the department of revenue shall do one of the following: (b) Determine~~
5 shall, by the November 15 following submission of the form under sub. (1), determine
6 the amount of rescinded or refunded taxes to be charged back to, and collected from,
7 each taxing jurisdiction for which taxes were collected by the taxation district, and
8 determine the amount of taxes collected under s. 74.33 to be shared with each taxing
9 jurisdiction for which taxes were collected by the taxation district. Except for
10 interest on refunds under s. 70.511 (2) (b) that is paid with respect to property that
11 was assessed under s. 70.995 and that is not paid by the department of
12 administration under s. 70.511 (2) (bm), the amount determined may not include any
13 interest. The determination of the department of revenue under this subsection is
14 reviewable only under s. 227.53.

15 **SECTION 8.** 74.41 (4) (a) of the statutes is repealed.

16 **SECTION 9.** 74.41 (5) of the statutes is amended to read:

17 74.41 (5) NOTICE AND PAYMENT. (a) The department of revenue shall certify to
18 the clerk of the taxation district the amount determined to be charged back or shared
19 under sub. (4) (a) or (b) and shall furnish a copy of the certification to each affected
20 taxing jurisdiction.

21 (b) Each taxing jurisdiction to which an amount is charged back under sub. (4)
22 ~~(b)~~ shall pay the amount certified under par. (a) to the taxation district treasurer by
23 February 15 of the year following the determination under sub. ~~(3)~~ (4). By February
24 15 of the year following the determination under sub. ~~(3)~~ (4), the taxation district
25 treasurer shall pay the amounts to be shared with other taxing jurisdictions.

