

# State of Wisconsin



2017 Senate Bill 51

Date of enactment: **June 21, 2017**  
Date of publication\*: **June 22, 2017**

## 2017 WISCONSIN ACT 15

**AN ACT** *to repeal* 60.85 (3) (L), 60.85 (5) (c), 60.85 (6) (f) 3., 66.1105 (5) (be), 66.1105 (6m) (d) 3. and 66.1106 (10m) (c); and *to amend* 60.85 (5) (b), 60.85 (5) (d) 1., 60.85 (5) (f), 60.85 (6) (am), 60.85 (6) (f) 4., 60.85 (10) (b), 66.1105 (4) (gm) 4. bm., 66.1105 (5) (cm), 66.1105 (6) (ae), 66.1105 (6m) (d) 4., 66.1105 (8) (b), 66.1106 (7) (am), 66.1106 (7) (c) and 66.1106 (10m) (d) of the statutes; **relating to**: technical changes to the tax incremental financing statutes.

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

**SECTION 1.** 60.85 (3) (L) of the statutes is repealed.

**SECTION 2.** 60.85 (5) (b) of the statutes is amended to read:

60.85 (5) (b) Upon application in writing by the town clerk, in a form prescribed by the department of revenue, the department shall determine according to its best judgment from all sources available to it the full aggregate value of the taxable property and, ~~except as provided in par. (c), of the town-owned property~~ in the tax incremental district. Subject to sub. (10) (d), the department shall certify this aggregate valuation to the town clerk, and the aggregate valuation constitutes the tax incremental base of the tax incremental district. The town clerk shall complete these forms upon the creation of a tax incremental district or upon the amendment of a district's project plan and shall submit the application on or before December 31 of the year the tax incremental district is created, as defined in sub. (3) (h) 2. or, in the case of an amendment, on or before December 31 of the year in which the changes to the project plan take effect.

**SECTION 3.** 60.85 (5) (c) of the statutes is repealed.

**SECTION 4.** 60.85 (5) (d) 1. of the statutes is amended to read:

60.85 (5) (d) 1. If the town adopts an amendment to the original project plan under sub. (3) (j) for any district which includes additional project costs at least part of which will be incurred after the period specified in sub. (6) (b) 1., the tax incremental base for the district shall be redetermined by adding to the tax incremental base the value of the taxable property, and, ~~except as provided in par. (c), of the town-owned property~~, that is added to the existing district as of the January 1 of the same calendar year for a resolution adopted before October 1 or as of January 1 of the next subsequent calendar year for a resolution adopted after September 30. The tax incremental base as redetermined under this subdivision is effective for the purposes of this section only if it exceeds the original tax incremental base determined under par. (b).

**SECTION 5.** 60.85 (5) (f) of the statutes is amended to read:

60.85 (5) (f) ~~The town clerk shall annually, after May 1 but before May 21, by written notice, inform the department of revenue of any amendment to the project plan which has been adopted.~~ The town clerk shall also give written notice of the adoption of an amendment to the department of revenue within 60 days after its adoption. The department of revenue may prescribe forms to be

\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

used by the town clerk when giving notice as required by this paragraph.

**SECTION 6.** 60.85 (6) (am) of the statutes is amended to read:

60.85 (6) (am) With regard to each district for which the department of revenue authorizes the allocation of a tax increment under par. (a), the department shall charge the town that created the district an annual administrative fee of \$150 that the town shall pay to the department no later than ~~May~~ April 15. If the town does not pay the fee that is required under this paragraph, by ~~May~~ April 15, the department may not authorize the allocation of a tax increment under par. (a) for that town.

**SECTION 7.** 60.85 (6) (f) 3. of the statutes is repealed.

**SECTION 8.** 60.85 (6) (f) 4. of the statutes is amended to read:

60.85 (6) (f) 4. If an annual report is not timely filed under ~~subd. 3. or~~ sub. (8) (c), the department of revenue shall notify the town that the report is past due. If the town does not file the report within 60 days of the date on the notice, the department shall charge the town a fee of \$100 per day for each day that the report is past due, up to a maximum penalty of \$6,000 per report. If the town does not pay within 30 days of issuance, the department of revenue shall reduce and withhold the amount of the shared revenue payments to the town under subch. I of ch. 79, in the following year, by an amount equal to the unpaid penalty.

**SECTION 9.** 60.85 (10) (b) of the statutes is amended to read:

60.85 (10) (b) If the department of revenue receives a notice under par. (a) during the period from January 1 to ~~May~~ April 15, the effective date of the notice is the date the notice is received. If the notice is received during the period from ~~May~~ April 16 to December 31, the effective date of the notice is the first January 1 after the department of revenue receives the notice.

**SECTION 10.** 66.1105 (4) (gm) 4. bm. of the statutes is amended to read:

66.1105 (4) (gm) 4. bm. The project costs relate directly to eliminating blight, directly serve to rehabilitate or conserve the area or directly serve to promote industrial ~~or mixed-use~~ development, consistent with the purpose for which the tax incremental district is created under subd. 4. a.; and

**SECTION 11.** 66.1105 (5) (be) of the statutes is repealed.

**SECTION 12.** 66.1105 (5) (cm) of the statutes is amended to read:

66.1105 (5) (cm) ~~The city clerk shall annually, after May 1 but before May 21, by written notice, inform the department of revenue of any amendment to the project plan which has been adopted.~~ The city clerk shall also give written notice of the adoption of an amendment to the department of revenue within 60 days after its adoption. The department of revenue may prescribe forms to

be used by the city clerk when giving notice as required by this paragraph.

**SECTION 13.** 66.1105 (6) (ae) of the statutes is amended to read:

66.1105 (6) (ae) With regard to each district for which the department of revenue authorizes the allocation of a tax increment under par. (a), the department shall charge the city that created the district an annual administrative fee of \$150 that the city shall pay to the department no later than ~~May~~ April 15. If the city does not pay the fee that is required under this paragraph, by ~~May~~ April 15, the department may not authorize the allocation of a tax increment under par. (a) for that city.

**SECTION 14.** 66.1105 (6m) (d) 3. of the statutes is repealed.

**SECTION 15.** 66.1105 (6m) (d) 4. of the statutes is amended to read:

66.1105 (6m) (d) 4. If an annual report is not timely filed under ~~subd. 3. or~~ par. (c), the department of revenue shall notify the city that the report is past due. If the city does not file the report within 60 days of the date on the notice, except as provided in this subdivision, the department shall charge the city a fee of \$100 per day for each day that the report is past due, up to a maximum penalty of \$6,000 per report. If the city does not pay within 30 days of issuance, the department of revenue shall reduce and withhold the amount of the shared revenue payments to the city under subch. I of ch. 79, in the following year, by an amount equal to the unpaid penalty.

**SECTION 16.** 66.1105 (8) (b) of the statutes is amended to read:

66.1105 (8) (b) If the department of revenue receives a notice under par. (a) during the period from January 1 to ~~May~~ April 15, the effective date of the notice is the date the notice is received. If the notice is received during the period from ~~May~~ April 16 to December 31, the effective date of the notice is the first January 1 after the department of revenue receives the notice.

**SECTION 17.** 66.1106 (7) (am) of the statutes is amended to read:

66.1106 (7) (am) With regard to each district for which the department authorizes the allocation of a tax increment under par. (a), the department shall charge the political subdivision that created the district an annual administrative fee of \$150 that the political subdivision shall pay to the department no later than ~~May~~ April 15. If the political subdivision does not pay the fee that is required under this paragraph, by ~~May~~ April 15, the department may not authorize the allocation of a tax increment under par. (a) for that political subdivision.

**SECTION 18.** 66.1106 (7) (c) of the statutes is amended to read:

66.1106 (7) (c) If the department receives the notice described under sub. (10) (b) during the period from January 1 to ~~May~~ April 15, the effective date of the notice is the date on which the notice is received. If the department

receives the notice described under sub. (10) (b) during the period from ~~May~~ April 16 to December 31, the effective date of the notice is the first January 1 after the date on which the notice is received.

**SECTION 19.** 66.1106 (10m) (c) of the statutes is repealed.

**SECTION 20.** 66.1106 (10m) (d) of the statutes is amended to read:

66.1106 (10m) (d) If an annual report is not timely filed under ~~par. (c) or~~ sub. (10) (a), the department of revenue shall notify the political subdivision that the annual report is past due. If the political subdivision does not file the report within 60 days of the date on the notice, the department shall charge the political subdivision a fee of \$100 per day for each day that the report is past due, up to a maximum penalty of \$6,000 per report. If the political subdivision does not pay within 30 days of issuance, the department of revenue shall reduce and withhold the amount of the shared revenue payments to the political

subdivision under subch. I of ch. 79, in the following year, by an amount equal to the unpaid penalty.

**SECTION 21. Effective dates.** This act takes effect on the day after publication, except as follows:

(1) PENALTIES. The treatment of sections 60.85 (6) (f) 3. and 4., 66.1105 (6m) (d) 3. and 4., and 66.1106 (10m) (c) and (d) of the statutes takes effect on the January 1 after publication.

(2) PAYMENT, TERMINATION NOTIFICATION, CERTIFICATION DATES. The treatment of sections 60.85 (6) (am) and (10) (b), 66.1105 (6) (ae) and (8) (b), and 66.1106 (7) (am) and (c) of the statutes takes effect on the January 1 after publication.

(3) PRELIMINARY PROJECT PLAN NOTIFICATIONS. The treatment of sections 60.85 (5) (f) and 66.1105 (5) (cm) of the statutes takes effect on the January 1 after publication.

(4) BASE VALUES, TOWNS. The treatment of section 60.85 (3) (L) and (5) (b), (c), and (d) 1. of the statutes takes effect retroactively to October 1, 2015.