



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-3485/1  
EVM:ahe

## 2017 ASSEMBLY BILL 768

December 19, 2017 - Introduced by Representatives KOOYENGA, GOYKE and JAGLER, cosponsored by Senators LASEE and JOHNSON. Referred to Committee on Housing and Real Estate.

- 1     **AN ACT** *to renumber and amend* 66.1201 (22); and *to create* 66.1201 (22) (a)  
2             and 66.1201 (22) (b) of the statutes; **relating to:** tax-exempt property of  
3             housing authorities.

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### *Analysis by the Legislative Reference Bureau*

Under current law, the common council of a city may create a housing authority. A housing authority may exercise a variety of powers generally related to increasing the availability of safe and sanitary dwelling accommodations for persons of low income. Currently, the property of a housing authority is exempt from state and local taxes. This bill specifies that for purposes of this exemption property of an authority includes property in which an authority or an entity in which the authority holds an ownership interest holds a partial ownership interest if the property is held either as part of a financing or equity plan that includes state or federal tax credits, financing, funding, or rent subsidy or for a purpose related to the conversion of a housing project to a rental or housing assistance program under a contract with the federal government.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

**ASSEMBLY BILL 768****SECTION 1**

1           **SECTION 1.** 66.1201 (22) of the statutes is renumbered 66.1201 (22) (intro.) and  
2 amended to read:

3           **66.1201 (22)** TAX EXEMPTION AND PAYMENTS IN LIEU OF TAXES. (intro.) The  
4 property of an authority is public property used for essential public and  
5 governmental purposes and the property and an authority are exempt from all taxes  
6 of the state or any state public body, except that the city in which a project or projects  
7 are located may fix a sum to be paid annually in lieu of taxes by the authority for the  
8 services, improvements, or facilities furnished to the property of the authority by the  
9 city. The amount paid in lieu of taxes may not exceed the amount that would be levied  
10 as the annual tax of the city upon the project. Property of an authority includes  
11 property in which an authority or an entity in which the authority holds an  
12 ownership interest holds a partial ownership interest if the property is held for any  
13 of the following purposes:

14           **SECTION 2.** 66.1201 (22) (a) of the statutes is created to read:

15           **66.1201 (22)** (a) As part of a financing or equity plan that includes state or  
16 federal tax credits, financing, funding, or rent subsidy.

17           **SECTION 3.** 66.1201 (22) (b) of the statutes is created to read:

18           **66.1201 (22)** (b) A purpose related to the conversion of a housing project to a  
19 rental or housing assistance program under a contract with the federal government.

20           **SECTION 4. Initial applicability.**

21           (1) The treatment of section 66.1201 (22) of the statutes first applies to the  
22 property tax assessments as of January 1, 2018.

23   (END)