



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2005 Wisconsin Act 484
[2005 Senate Bill 680]

**Exception to Local Levy Limits for
Joint Fire Department Assessments**

Wisconsin Act 484 creates an exception to local levy limits for the amount that a city, village, or town levies to pay for charges assessed by a joint fire department, to the extent and under the conditions summarized below.

The state budget bill (2005 Wisconsin Act 25) created temporary local levy limits (which sunset and do not apply beginning January 1, 2007) that generally prohibit a city, village, town, or county from increasing its levy by a percentage that exceeds its statutorily defined “valuation factor”—i.e., the percentage change between the previous year and the current year in its January 1 equalized value due to new construction, less improvements removed, but not less than 2%. (Such changes in tax incremental districts are not included). Exceptions to these levy limits include those for transferring responsibility for providing services to another governmental unit, for cities or villages that annex town territory, and for the amount a county levies for a county Children with Disabilities Education Board.

The Act creates another exception to the levy limits for the amount that a city, village, or town levies to pay for charges assessed by a joint fire department, but only to the extent that the amount levied to pay for such charges would cause the city, village, or town to exceed the levy limit otherwise applicable. For the exception to apply, the governing body of each city, village, and town served by the joint fire department must adopt a resolution in favor of exceeding the levy limit; and the total charges assessed by the joint fire department for the current year may not exceed those assessed for the previous year by more than a statutorily specified percentage (in general, the percentage change in the U.S. consumer price index for all urban consumers, plus 2%).

Effective Date: The Act takes effect on June 14, 2006.

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MO:rv

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature’s Web site at: <http://www.legis.state.wi.us/>.