



**WISCONSIN LEGISLATIVE COUNCIL
ACT MEMO**

2009 Wisconsin Act 147 [2009 Assembly Bill 165]	Property Eligible for Special Assessments in Neighborhood Improvement Districts
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Under *current law*, a municipality (any city, village, or town) may create a Neighborhood Improvement District (NID), upon being petitioned to do so by an owner of real property located in the proposed NID, if a number of steps are taken. If a NID is created under an approved operating plan, the municipality may impose special assessments on real property located within the NID to provide for the development and promotion of the NID. However, under current law, NID special assessments may not be imposed on any parcel of real property that is either: (1) used exclusively for less than eight residential dwelling units; or (2) exempted from general property taxes.

2009 Wisconsin Act 147, which applies only to a first class city (Milwaukee), changes what types of property located in a NID are exempt from being specially assessed. The Act provides that for the City of Milwaukee, NID special assessments *may* be imposed on real property *used exclusively for less than eight residential dwelling units*. The result is that for the City of Milwaukee, NID special assessments are only prohibited from being imposed on real property exempt from general property taxes.

The Act does not change current law related to NID special assessments for all other municipalities; for all municipalities other than the City of Milwaukee, NID special assessments may not be imposed on both types of property.

Effective date: 2009 Wisconsin Act 147 went into effect on March 24, 2010.

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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/>.