

State of Misconsin 2013 - 2014 LEGISLATURE



2013 ASSEMBLY BILL 372

September 17, 2013 - Introduced by Representative Bewley, cosponsored by Senator Jauch. Referred to Committee on Ways and Means.

AN ACT *to create* 70.62 (4) of the statutes; **relating to:** an exemption from the county property tax levy for municipalities on Madeline Island and Washington Island that levy taxes for airports or for public health or economic development services.

Analysis by the Legislative Reference Bureau

Under this bill, a town located on Madeline Island or Washington Island is exempt from the county property tax levy related to operating or maintaining, or providing services to, an airport or for public health or economic development services, if the town levies a tax for the same purposes and in an amount that is proportionate to the amount the county levies for those purposes.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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

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

Section 1. 70.62 (4) of the statutes is created to read:

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- 1. Divide the amount of tax the county levied in the prior year for operating or maintaining, or providing services to, an airport, for public health services, or economic development services, less any amount levied for capital expenditures, by the equalized valuation of property in that area of the county that was subject to the county property tax levy for such services in the prior year.
- 2. Multiply the amount determined under subd. 1. by the equalized valuation of property in the town for the current year.
- (b) For purposes of par. (a), "public health services" includes emergency fire, ambulance, and medical services and operating or maintaining a community health care clinic. For purposes of par. (a), "economic development services" includes providing community, business, and economic development information and assistance services and programs, loans, surveys, design assistance, site preparation and infrastructure for brownfield development, administrative assistance, and permitting assistance.

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2013.

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