



2001 SENATE BILL 322

November 21, 2001 - Introduced by Senators ERPENBACH, DECKER, HANSEN, BAUMGART and WIRCH, cosponsored by Representatives HUBER, UNDERHEIM, ZIEGELBAUER, MUSSER, PLOUFF, URBAN, BALOW, KRAWCZYK, J. LEHMAN, JESKEWITZ, TURNER, STONE, MILLER, OLSEN, LASSA, OTT, BERCEAU, GUNDERSON, SHILLING, DUFF, MEYERHOFER and KAUFERT. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to renumber** 66.0617 (2) (am); **to amend** 5.02 (21), 5.58 (3), 5.68 (2), 5.68
2 (3), 7.51 (3) (b), 7.51 (3) (d), 7.51 (4) (b), 7.51 (5), 9.10 (1) (a), 9.10 (1) (b), 9.10 (2)
3 (d), 9.10 (3) (a), 9.10 (4) (a), 9.10 (4) (d), 9.10 (7), 10.05, 10.07 (1), 11.31 (1) (h)
4 (intro.), 17.13 (intro.), 17.13 (3), 23.09 (19) (a) 2., 23.09 (20) (ab) 1., 23.09 (20m)
5 (a) 1., 23.0917 (4m) (a) 3., 23.094 (1), 25.50 (1) (d), 27.01 (3), 27.075 (1), 27.075
6 (2), 27.075 (3), 27.075 (4), 27.08 (1), 27.08 (3), 30.277 (1b) (a), 66.0301 (1) (a),
7 66.0617 (1) (a), 66.0617 (1) (c), 66.0617 (1) (d), 66.0617 (1) (g), 66.0617 (1) (h),
8 66.0617 (2) (a), 66.0617 (3), 66.0617 (4) (a) (intro.), 66.0617 (4) (b), 66.0617 (5),
9 66.0617 (6) (intro.), 66.0617 (6) (b), 66.0617 (7), 66.0617 (8), 66.0617 (9), 66.0617
10 (10), 67.01 (5), 71.26 (1) (bm), 77.71 and 77.76 (4); and **to create** 5.58 (1u), 5.60
11 (6u), 7.53 (3m), 8.10 (6) (e), 8.11 (2f), 11.02 (8), 17.01 (11m), 17.27 (1f), 20.566
12 (1) (gc), 20.835 (4) (gc), 66.0617 (1) (dg), 66.0617 (2) (am) 2., 66.0617 (6) (h), 70.11
13 (37m), 77.25 (18m), 77.54 (9a) (i), 77.704, 77.707 (3), 77.76 (3n) and subchapter
14 VI of chapter 229 [precedes 229.86] of the statutes; **relating to:** authorizing the

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1 creation of a local park and recreation district, authorizing a local park and
2 recreation district to impose a sales tax and use tax and levy a property tax,
3 authorizing a local park and recreation district to apply for funding from
4 certain programs that receive funding from the stewardship 2000 program,
5 authorizing a local park and recreation district to impose impact fees and issue
6 debt, and making an appropriation.

Analysis by the Legislative Reference Bureau

CREATION AND DISSOLUTION OF A DISTRICT

This bill authorizes certain contiguous municipalities (any city other than a city that has a majority of its territory located in a county with a population greater than 500,000, any village other than a village that has a majority of its territory located in a county with a population greater than 500,000, or any town) to jointly create a local park and recreation district (district). A district is a local unit of government that is a body corporate and politic and that is separate and distinct from, and independent of, the state and the municipalities within its jurisdiction.

Subject to a number of conditions, a district may be created by one of two methods. Under the first method, the governing bodies of two or more contiguous municipalities adopt an enabling resolution that declares the need for establishing the district and contains a detailed description of the boundaries of the proposed district. Each municipality that adopts a substantially similar enabling resolution within 90 days, beginning with the date of adoption of the first enabling resolution, may be part of the initial jurisdiction of a district. Under the second method, a district consisting of two or more contiguous municipalities may be created by a petition and referendum. The petition must be circulated after December 31 and must be filed no later than the 3rd Tuesday in February in each municipality within the proposed boundaries of the district. If it is signed by a number of qualified electors residing in the municipality equal to at least 15% of the votes cast for governor in the municipality at the last gubernatorial election, a referendum is held at the next succeeding spring election. A district is then created with a jurisdiction that consists of each of the municipalities in which the referendum question is approved, except that no district may be created unless the referendum question is approved in at least two contiguous municipalities.

Before a district may be created, the governing bodies of each of the involved municipalities must reach an agreement that includes a number of components, including a method to provide a loan for initial operating funds for the district and a method to transfer title of the municipalities' park facilities to the district. Before such an agreement may be entered into, the participating municipalities must select

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an arbitrator who will decide by November 1 any of the issues that are not resolved by the municipalities by September 1, except the issue of whether to elect members of the board of directors of the district pursuant to an apportionment plan (see below). Also before a district may be created, a municipality must negotiate with a county the termination of any applicable agreement or contract under which a county exercises municipal park powers within the municipality. If a municipality is unable to negotiate the termination of any such agreements or contracts, the municipality may not become part of a district until the agreements or contracts expire or are otherwise terminated. Under the bill, no new agreements or contracts authorizing a county to exercise municipal park powers within a municipality may be entered into unless the agreements or contracts contain provisions under which the municipality may terminate the agreement or contracts so that it may create or participate in a district.

In connection with park facilities, the powers of a district board include: the authority to acquire, develop, maintain, improve, operate, and manage the park facilities; the authority to operate recreational facilities or programs; the authority to enter into contracts; the authority to employ personnel; the authority to impose an impact fee on developers for park facilities; the authority to issue debt for capital improvements to park facilities; and the authority to impose a sales tax and a use tax, and levy a property tax, to carry out its functions. Before the taxes imposed by a district may take effect, however, the district's action must be approved in a referendum. The bill also grants these districts eligibility for various conservation programs that are funded with stewardship moneys. These programs include the local park aids program and the urban green space programs.

A district is governed by a nine-member board of directors that is elected at-large at the spring election. Unless each of the governing bodies of the municipalities of which the district is comprised agree to the contrary, the members of the board of directors of the district are elected from separate geographic areas within the district, the boundaries of which are prescribed by the governing bodies in an apportionment plan. If the bodies cannot agree on a plan, the boundaries are prescribed by an arbitrator. The issue of whether the board of directors shall be elected pursuant to an apportionment plan is not arbitrable. Although all of the electors of the district may participate in the election of all of the members of the board of directors, if an apportionment plan is used, each member of the board of directors must, at the time of taking office, reside within the apportioned area for which he or she is elected or appointed to fill a vacancy. The terms of directors are three years, although the initial terms are staggered such that each one-third of the seats on the board are for terms of approximately one, two, and three years.

The members of a district board may change any decision that was made by an arbitrator. A district board may adopt procedures to expand the jurisdiction of the district to include other municipalities, the governing bodies of which approve of their inclusion in the district.

A district may dissolve by action of the district board, subject to payment of the district's debts and fulfillment of its other contractual obligations. If a district is dissolved, its property must be transferred to the municipalities within the district's

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jurisdiction. The district board determines how, and to which municipality, the property is transferred based on factors including the current value of the park facilities initially transferred by a municipality to a district and the amount of money, sales tax revenue, and other contributions made by, or collected from, a municipality.

Under the bill, a municipality within the district's jurisdiction may make loans or lease or transfer property to a district. Generally, however, a municipality may not create a park or expend any funds to support park or recreational facilities, or impose an impact fee on a developer for park facilities, after a district imposes taxes.

TAXATION

Under the bill, a district may adopt a resolution to impose a sales tax and a use tax at a rate of 0.1% on the sale or use of tangible personal property and services in the district, subject to approval by the electors of a district at a referendum. The district must hold the referendum at the first spring primary, spring election, September primary, general election, or special election held throughout the district that is held at least 45 days after the date on which the district adopts the resolution to impose the taxes. The district may use the tax revenue only for purposes related to park facilities. A retailer in the district may not collect the tax imposed by the district after the district dissolves.

Under the bill, the district may also levy a property tax on the property located in the district. However, the district must lower the property tax levy by the amount of any sales tax and use tax imposed by the district that was collected in the previous year.

Under the bill, a district's income is exempt from the income tax, a district's property is exempt from the property tax, property transferred to a district is exempt from the real estate transfer fee, and sales of tangible personal property or services to the district are exempt from all state and local sales taxes and use taxes.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this 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:

- 1 **SECTION 1.** 5.02 (21) of the statutes is amended to read:
- 2 5.02 (21) "Spring election" means the election held on the first Tuesday in April
- 3 to elect judicial, educational, and municipal officers, nonpartisan county officers,
- 4 sewerage commissioners, and members of the board of directors of local park and

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1 recreation districts and to express preferences for the person to be the presidential
2 candidate for each party.

3 **SECTION 2.** 5.58 (1u) of the statutes is created to read:

4 5.58 (1u) BOARD OF DIRECTORS OF LOCAL PARK AND RECREATION DISTRICTS. Except
5 as authorized in s. 5.655, there shall be a separate ballot for members of the board
6 of directors of any local park and recreation district. Arrangement of the names on
7 the ballot shall be determined by the local park and recreation district clerk in the
8 manner provided under s. 5.60 (1) (b). The ballot shall be entitled "Official Primary
9 Ballot for Member of the Board of Directors of the Local Park and Recreation
10 District."

11 **SECTION 3.** 5.58 (3) of the statutes is amended to read:

12 5.58 (3) NAMES ON SPRING BALLOT. Only 2 candidates for state superintendent,
13 for any judicial office, or for any elected seat on a metropolitan sewerage commission
14 or town sanitary district commission; in counties having a population of 500,000 or
15 more only 2 candidates for member of the board of supervisors within each district;,
16 in counties having a population of less than 500,000 only 2 candidates for each
17 member of the county board of supervisors from each district or numbered seat or
18 only 4 candidates for each 2 members of the county board of supervisors from each
19 district whenever 2 supervisors are elected to unnumbered seats from the same
20 district; in 1st class cities only 2 candidates for any at-large seat and only 2
21 candidates from any election district to be elected to the board of school directors;,
22 in school districts electing school board members to numbered seats, or pursuant to
23 an apportionment plan or district representation plan, only 2 school board
24 candidates for each numbered seat or within each district; in a local park and
25 recreation district, twice as many candidates as are to be elected members of the

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1 board of directors, or, if the district elects board members from apportioned areas,
2 twice as many candidates as are to be elected members of the board of directors from
3 each apportioned area; and twice as many candidates as are to be elected members
4 of other school boards or other elective officers receiving the highest number of votes
5 at the primary shall be nominees for the office at the spring election. Only their
6 names shall appear on the official spring ballot.

7 **SECTION 4.** 5.60 (6u) of the statutes is created to read:

8 5.60 (6u) BOARD OF DIRECTORS OF CERTAIN LOCAL PARK AND RECREATION DISTRICTS.

9 Except as authorized in s. 5.655, a separate ballot shall list the names of all
10 candidates for member of the board of directors of any local park and recreation
11 district. Arrangement of the names on the ballot shall be determined by the local
12 park and recreation district clerk in the manner provided under sub. (1) (b). The
13 ballot shall be entitled "Official Ballot for Member of the Board of Directors of the
14 Local Park and Recreation District."

15 **SECTION 5.** 5.68 (2) of the statutes is amended to read:

16 5.68 (2) Except as otherwise expressly provided, all costs for ballots, supplies,
17 notices, and any other materials necessary in preparing or conducting any election
18 shall be paid for by the county or municipality whose clerk or board of election
19 commissioners is responsible for providing them. If a ballot is prepared for a school,
20 technical college, sewerage or, sanitary, or local park and recreation district, the
21 district shall pay for the cost of the ballot. If no other level of government is involved
22 in a school, technical college, sewerage or, sanitary, or local park and recreation
23 district election, the district shall pay for all costs of the ballots, supplies, notices, and
24 other materials. If ballots, supplies, notices, or other materials are used for elections
25 within more than one unit of local government, the costs shall be proportionately

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1 divided between the units of local government involved in the election. In a 1st class
2 city, all costs otherwise attributable to a school district shall be paid by the city.

3 **SECTION 6.** 5.68 (3) of the statutes is amended to read:

4 5.68 (3) If voting machines are used or if an electronic voting system is used
5 in which all candidates and referenda appear on the same ballot card, the ballots for
6 all national, state, and county offices and for county and state referenda shall be
7 prepared and paid for by the county wherein they are used. If the voting machine
8 or electronic voting system ballot includes a municipal or school, technical college,
9 sewerage ~~or~~, sanitary, or local park and recreation district ballot, the cost of that
10 portion of the ballot shall be reimbursed to the county or paid for by the municipality
11 or district, except as provided in a 1st class city school district under sub. (2).

12 **SECTION 7.** 7.51 (3) (b) of the statutes is amended to read:

13 7.51 (3) (b) For ballots which relate only to municipal ~~or~~, school district, or local
14 park and recreation district offices or referenda, the inspectors, in lieu of par. (a),
15 after counting the ballots shall return them to the proper ballot boxes, lock the boxes,
16 paste paper over the slots, sign their names to the paper, and deliver them and the
17 keys therefor to the municipal ~~or~~, school district, or local park and recreation district
18 clerk. The clerk shall retain the ballots until destruction is authorized under s. 7.23.

19 **SECTION 8.** 7.51 (3) (d) of the statutes is amended to read:

20 7.51 (3) (d) All absentee certificate envelopes which have been opened shall be
21 returned by the inspectors to the municipal clerk in a securely sealed carrier
22 envelope which is clearly marked "used absentee certificate envelopes". The
23 envelopes shall be signed by the chief inspector and 2 other inspectors. Except when
24 the ballots are used in a municipal ~~or~~, school district, or local park and recreation

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1 district election only, the municipal clerk shall transmit the used envelopes to the
2 county clerk.

3 **SECTION 9.** 7.51 (4) (b) of the statutes is amended to read:

4 7.51 (4) (b) The chief inspector, or one of the inspectors appointed by him or her,
5 immediately after the votes are tabulated or counted at each election, shall report
6 the returns of the election to the municipal clerk ~~or~~, to the school district clerk for
7 school district elections, except in 1st class cities, or to the local park and recreation
8 district clerk for local park and recreation district elections. The clerk shall then
9 make the returns public.

10 **SECTION 10.** 7.51 (5) of the statutes is amended to read:

11 7.51 (5) RETURNS. The inspectors shall make full and accurate return of the
12 votes cast for each candidate and proposition on tally sheet blanks provided by the
13 municipal clerk for the purpose. Each tally sheet shall record the returns for each
14 office or referendum by ward, unless combined returns are authorized in accordance
15 with s. 5.15 (6) (b) in which case the tally sheet shall record the returns for each group
16 of combined wards. After recording the votes, the inspectors shall seal in a carrier
17 envelope outside the ballot bag or container one inspectors' statement under sub. (4)
18 (a), one tally sheet, and one poll or registration list for delivery to the county clerk,
19 unless the election relates only to municipal or school district offices or referenda or
20 local park and recreation district offices. The inspectors shall also similarly seal one
21 inspectors' statement, one tally sheet, and one poll or registration list for delivery to
22 the municipal clerk. For school district elections, except in 1st class cities, the
23 inspectors shall similarly seal one inspectors' statement, one tally sheet, and one poll
24 or registration list for delivery to the school district clerk. For local park and
25 recreation district elections, the inspectors shall similarly seal one inspectors'

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1 statement, one tally sheet, and one poll or registration list for delivery to the local
2 park and recreation district clerk. The inspectors shall immediately deliver all
3 ballots, statements, tally sheets, lists, and envelopes to the municipal clerk. The
4 municipal clerk shall arrange for delivery of all ballots, statements, tally sheets,
5 lists, and envelopes relating to a school district or local park and recreation district
6 election to the school district or local park and recreation district clerk, respectively.
7 The municipal clerk shall deliver the ballots, statements, tally sheets, lists, and
8 envelopes for his or her municipality relating to any county, technical college district,
9 state, or national election to the county clerk by 2 p.m. on the day following each such
10 election. The person delivering the returns shall be paid out of the municipal
11 treasury. Each clerk receiving ballots, statements, tally sheets, or envelopes shall
12 retain them until destruction is authorized under s. 7.23 (1).

13 **SECTION 11.** 7.53 (3m) of the statutes is created to read:

14 7.53 (3m) LOCAL PARK AND RECREATION DISTRICT ELECTIONS. The local park and
15 recreation district clerk shall appoint 2 qualified electors of the district prior to the
16 date of the election being canvassed, who shall, with the clerk, constitute the local
17 park and recreation district board of canvassers. The clerk shall appoint a member
18 to fill any temporary vacancy on the board of canvassers. The canvass shall begin
19 as soon as possible after receipt of the returns and shall continue, without
20 adjournment, until completed. The board of canvassers may return defective returns
21 to the municipal board of canvassers in the manner provided in s. 7.60 (3). The board
22 of canvassers shall prepare a written statement showing the numbers of votes cast
23 for each person for each office and shall prepare a determination showing the names
24 of the persons who are elected to the board of directors. Following each primary
25 election, the board of canvassers shall prepare a statement certifying the names of

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1 the persons who have won nomination to the board of directors. Each statement and
2 determination shall be attested by each of the canvassers. The board of canvassers
3 shall file each statement and determination in the local park and recreation district
4 office.

5 **SECTION 12.** 8.10 (6) (e) of the statutes is created to read:

6 8.10 (6) (e) For members of the board of directors of a local park and recreation
7 district, with the local park and recreation district clerk.

8 **SECTION 13.** 8.11 (2f) of the statutes is created to read:

9 8.11 (2f) BOARD OF DIRECTORS OF CERTAIN LOCAL PARK AND RECREATION DISTRICTS.
10 A primary shall be held in a local park and recreation district whenever there are
11 more than twice the number of candidates to be elected members of the board of
12 directors of the local park and recreation district, or, if the district elects board
13 members from apportioned areas, more than twice as many candidates as are to be
14 elected members of the board of directors from any apportioned area.

15 **SECTION 14.** 9.10 (1) (a) of the statutes is amended to read:

16 9.10 (1) (a) The qualified electors of the state; of any county, city, village, or
17 town; of any congressional, legislative, judicial, or school district; of any local park
18 and recreation district; or of any prosecutorial unit may petition for the recall of any
19 incumbent elective official by filing a petition with the same official or agency with
20 whom nomination papers or declarations of candidacy for the office are filed
21 demanding the recall of the officeholder.

22 **SECTION 15.** 9.10 (1) (b) of the statutes is amended to read:

23 9.10 (1) (b) Except as provided in par. (c), a petition for recall of a state,
24 congressional, legislative, judicial, or county officer shall be signed by electors equal
25 to at least 25% of the vote cast for the office of governor at the last election within the

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1 same district or territory as that of the officeholder being recalled. Except as
2 provided in par. (c), a petition for the recall of a city, village, town, local park and
3 recreation district, or school district officer shall be signed by electors equal to at
4 least 25% of the vote cast for the office of president at the last election within the same
5 district or territory as that of the officeholder being recalled.

6 **SECTION 16.** 9.10 (2) (d) of the statutes is amended to read:

7 9.10 (2) (d) No petition may be offered for filing for the recall of an officer unless
8 the petitioner first files a registration statement under s. 11.05 (1) or (2) with the
9 filing officer with whom the petition is filed. The petitioner shall append to the
10 registration a statement indicating his or her intent to circulate a recall petition, the
11 name of the officer for whom recall is sought and, in the case of a petition for the recall
12 of a city, village, town, local park and recreation district, or school district officer, a
13 statement of a reason for the recall which is related to the official responsibilities of
14 the official for whom removal is sought. No petitioner may circulate a petition for
15 the recall of an officer prior to completing registration. The last date that on which
16 a petition for the recall of a state, congressional, legislative, judicial, or county officer
17 may be offered for filing is 5 p.m. on the 60th day commencing after registration. The
18 last date that on which a petition for the recall of a city, village, town, local park and
19 recreation district, or school district officer may be offered for filing is 5 p.m. on the
20 30th day commencing after registration. After the recall petition has been offered
21 for filing, no name may be added or removed. No signature may be counted unless
22 the date of the signature is within the period provided in this paragraph.

23 **SECTION 17.** 9.10 (3) (a) of the statutes is amended to read:

24 9.10 (3) (a) This subsection applies to the recall of all elective officials other
25 than city, village, town, local park and recreation district, and school district officials.

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1 City, village, town, local park and recreation district, and school district officials are
2 recalled under sub. (4).

3 **SECTION 18.** 9.10 (4) (a) of the statutes is amended to read:

4 9.10 (4) (a) Within 10 days after a petition for the recall of a city, village, town,
5 local park and recreation district, or school district official, is offered for filing, the
6 officer against whom the petition is filed may file a written challenge with the
7 ~~municipal clerk or board of election commissioners or school district clerk~~ official or
8 agency with whom it ~~the petition~~ is filed, specifying any alleged insufficiency. If a
9 challenge is filed, the petitioner may file a written rebuttal to the challenge with the
10 ~~clerk or board of election commissioners~~ official or agency within 5 days after the
11 challenge is filed. If a rebuttal is filed, the officer against whom the petition is filed
12 may file a reply to any new matter raised in the rebuttal within 2 days after the
13 rebuttal is filed. Within 14 days after the expiration of the time allowed for filing a
14 reply to a rebuttal, the ~~clerk or board of election commissioners~~ official or agency
15 shall file the certificate or an amended certificate. Within 31 days after the petition
16 is offered for filing, the ~~clerk or board of election commissioners~~ official or agency
17 shall determine by careful examination of the face of the petition whether the
18 petition is sufficient and shall so state in a certificate issued by the official or agency
19 and attached to the petition. If the petition is found to be insufficient, the certificate
20 shall state the particulars creating the insufficiency. The petition may be amended
21 to correct any insufficiency within 5 days following the affixing of the original
22 certificate. Within 2 days after the offering of the amended petition for filing, the
23 ~~clerk or board of election commissioners~~ official or agency shall again carefully
24 examine the face of the petition to determine sufficiency and shall attach to the
25 petition a certificate stating the findings. Immediately upon finding an original or

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1 amended petition sufficient, except in cities over 500,000 population, ~~the municipal~~
2 ~~clerk or school district clerk~~ and except with regard to a member of the board of
3 directors of a local park and recreation district, the official shall transmit the petition
4 to the governing body or to the school board. ~~Immediately~~ Except with regard to a
5 member of the board of directors of a local park and recreation district, immediately
6 upon finding an original or amended petition sufficient, in cities over 500,000
7 population, the board of election commissioners shall file the petition in its office.
8 Immediately upon finding an original or amended petition sufficient, with regard to
9 a member of the board of directors of a local park and recreation district, the local
10 park and recreation district clerk shall file the petition in his or her office and shall
11 transmit a copy of the petition to the governing body of each city, village, and town
12 that has territory within the jurisdiction of the local park and recreation district.

13 **SECTION 19.** 9.10 (4) (d) of the statutes is amended to read:

14 9.10 (4) (d) The governing body, school board, or board of election
15 commissioners, upon receiving the certificate or copy of the certificate issued under
16 par. (a), shall call an election on the Tuesday of the 6th week commencing after the
17 date of the certificate. If Tuesday is a legal holiday, the recall election shall be held
18 on the first day after Tuesday which is not a legal holiday.

19 **SECTION 20.** 9.10 (7) of the statutes is amended to read:

20 9.10 (7) PURPOSE. The purpose of this section is to facilitate the operation of
21 article XIII, section 12, of the constitution and to extend the same rights to electors
22 of cities, villages, towns, local park and recreation districts, and school districts.

23 **SECTION 21.** 10.05 of the statutes is amended to read:

24 **10.05 Posting of notice.** Unless specifically designated elsewhere, this
25 section applies to villages, towns ~~and~~, school districts, and local park and recreation

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1 districts. Whenever a notice is required to be published, a village, town ~~or~~, school
2 district, or local park and recreation district may post 3 notices in lieu of publication
3 under ch. 985 whenever there is not a newspaper published within the village, town
4 ~~or~~, school district, or local park and recreation district or whenever the governing
5 body of the village, town ~~or~~, school district, or local park and recreation district
6 chooses to post in order to supplement notice provided in a newspaper. Whenever
7 the manner of giving notice is changed by the governing body, the body shall give
8 notice of the change in the manner used before the change. Whenever posting is
9 used, the notices shall be posted no later than the day prescribed by law for
10 publication, ~~or~~, if that day falls within the week preceding the election to be noticed,
11 at least one week before the election. All notices given for the same election shall be
12 given in the same manner.

13 **SECTION 22.** 10.07 (1) of the statutes is amended to read:

14 10.07 (1) Except as provided in sub. (2) in the case of voting machine ballots,
15 whenever any county clerk ~~or~~ and one or more municipal ~~or~~, school district, or local
16 park and recreation district clerks within the same county are directed to publish,
17 or whenever 2 or more municipal, school district or local park and recreation district
18 clerks within the same county are directed to publish any notice or portion of a notice
19 under this chapter on the same date in the same newspaper, the text of which is
20 identical, the clerks may publish one notice only. The cost of publication of such
21 notice or the portion of the notice required shall be apportioned equally between the
22 county and each municipality ~~or~~, school district, or local park and recreation district
23 sharing in its publication.

24 **SECTION 23.** 11.02 (8) of the statutes is created to read:

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1 11.02 (8) If the jurisdiction under sub. (3) is a local park and recreation district,
2 the appropriate clerk is the local park and recreation district clerk.

3 **SECTION 24.** 11.31 (1) (h) (intro.) of the statutes is amended to read:

4 11.31 (1) (h) (intro.) Candidates for any local office, who are elected from a
5 jurisdiction or district with less than 500,000 inhabitants according to the latest
6 federal census or census information on which the district is based, as certified by
7 the appropriate filing officer, and candidates for member of the board of directors of
8 a local park and recreation district, an amount equal to the greater of the following:

9 **SECTION 25.** 17.01 (11m) of the statutes is created to read:

10 17.01 (11m) By a member of the board of directors of a local park and recreation
11 district, to the board of directors. The board of directors shall immediately give a copy
12 of each resignation under this subsection to the elections board and to the chief
13 executive officer of each municipality that has territory within the jurisdiction of the
14 district.

15 **SECTION 26.** 17.13 (intro.) of the statutes is amended to read:

16 **17.13 Removal of village, town, town sanitary district, school district,**
17 **technical college and family care district, and local park and recreation**
18 **district officers.** (intro.) Officers of towns, town sanitary districts, villages, school
19 districts, technical college districts and, family care districts, and local park and
20 recreation districts may be removed as follows:

21 **SECTION 27.** 17.13 (3) of the statutes is amended to read:

22 17.13 (3) ALL OFFICERS. Any village, town, town sanitary district, school district
23 or, technical college district, or local park and recreation district officer, elective or
24 appointive, including those embraced within subs. (1) and (2), by the a judge of the
25 circuit court of ~~the~~ a circuit wherein the village, town, town sanitary district, school

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1 district or, technical college district, or local park and recreation district is situated,
2 for cause.

3 **SECTION 28.** 17.27 (1f) of the statutes is created to read:

4 17.27 (1f) BOARD OF DIRECTORS OF LOCAL PARK AND RECREATION DISTRICTS. Except
5 as provided in s. 9.10, a vacancy in the office of any member of the board of directors
6 of a local park and recreation district may be filled by temporary appointment of the
7 remaining members of the board of directors. The temporary appointee shall serve
8 until a successor is elected and qualified. If the vacancy occurs in any year after the
9 first Tuesday in April and on or before December 1, the vacancy shall be filled for the
10 residue of the unexpired term, if any, at on the date of the next spring election. If the
11 vacancy occurs in any year after December 1 or on or before the first Tuesday in April,
12 the vacancy shall be filled for the residue of the unexpired term, if any, at the 2nd
13 succeeding spring election.

14 **SECTION 29.** 20.005 (3) (schedule) of the statutes: at the appropriate place,
15 insert the following amounts for the purposes indicated:

	2001-02	2002-03
--	----------------	----------------

17 **20.566 Revenue, department of**

18 (1) COLLECTION OF TAXES

19 (gc) Administration of local park and				
20 recreation district taxes	PR	A	-0-	-0-

21 **SECTION 30.** 20.566 (1) (gc) of the statutes is created to read:

22 20.566 (1) (gc) *Administration of local park and recreation district taxes.* The
23 amounts in the schedule for administering the special district taxes imposed under
24 s. 77.704 by local park and recreation districts created under subch. VI of ch. 229.

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1 One and one-half percent of all moneys received from the taxes imposed under s.
2 77.704 shall be credited to this appropriation account.

3 **SECTION 31.** 20.835 (4) (gc) of the statutes is created to read:

4 20.835 (4) (gc) *Local park and recreation district taxes.* Ninety-eight and
5 one-half percent of all moneys received from the taxes imposed under s. 77.704, for
6 the purposes provided in s. 77.76 (3n).

7 **SECTION 32.** 23.09 (19) (a) 2. of the statutes is amended to read:

8 23.09 (19) (a) 2. "Governmental unit" means a city, village, town, county, lake
9 sanitary district, as defined in s. 30.50 (4q), public inland lake protection and
10 rehabilitation district, or local park and recreation district under subch. VI of ch. 229,
11 or the Kickapoo reserve management board.

12 **SECTION 33.** 23.09 (20) (ab) 1. of the statutes is amended to read:

13 23.09 (20) (ab) 1. "Governmental unit" means a municipality, a local park and
14 recreation district under subch. VI of ch. 229, or the Kickapoo reserve management
15 board.

16 **SECTION 34.** 23.09 (20m) (a) 1. of the statutes is amended to read:

17 23.09 (20m) (a) 1. "Governmental unit" means a city, village, town, county, or
18 local park and creation district under subch. VI of ch. 229, or the Kickapoo reserve
19 management board.

20 **SECTION 35.** 23.0917 (4m) (a) 3. of the statutes is amended to read:

21 23.0917 (4m) (a) 3. "Local governmental unit" means a city, village, town,
22 county, lake sanitary district, as defined in s. 30.50 (4q), ~~or a~~ public inland lake
23 protection and rehabilitation district, or local park and recreation district under
24 subch. VI of ch. 229.

25 **SECTION 36.** 23.094 (1) of the statutes is amended to read:

SENATE BILL 322**SECTION 36**

1 23.094 (1) DEFINITION. In this section, “political subdivision” means a city,
2 village, town, county, lake sanitary district, as defined in s. 30.50 (4q), ~~or public~~
3 inland lake protection and rehabilitation district, or local park and recreation
4 district under subch. VI of ch. 229.

5 **SECTION 37.** 25.50 (1) (d) of the statutes is amended to read:

6 25.50 (1) (d) “Local government” means any county, town, village, city, power
7 district, sewerage district, drainage district, town sanitary district, public inland
8 lake protection and rehabilitation district, local professional baseball park district
9 created under subch. III of ch. 229, family care district under s. 46.2895, local
10 professional football stadium district created under subch. IV of ch. 229, local
11 cultural arts district created under subch. V of ch. 229, local park and recreation
12 district created under subch. VI of ch. 229, public library system, school district or
13 technical college district in this state, any commission, committee, board, or officer
14 of any governmental subdivision of this state, any court of this state, other than the
15 court of appeals or the supreme court, or any authority created under s. 231.02,
16 233.02, or 234.02.

17 **SECTION 38.** 27.01 (3) of the statutes is amended to read:

18 27.01 (3) TRANSFER OF STATE PARK LAND TO MUNICIPALITIES. The department may
19 not transfer the ownership of any state park or land within any state park to any
20 county, city, village ~~or~~, town, county, or local park and recreation district created
21 under subch. VI of ch. 229 unless ~~it~~ the department receives the approval of the joint
22 committee on finance regarding the appropriate level of reimbursement to be
23 received by the state to reflect the state’s cost in acquiring and developing the state
24 park or land within the state park.

25 **SECTION 39.** 27.075 (1) of the statutes is amended to read:

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1 27.075 (1) The county board of any county with a population of less than
2 500,000 is hereby vested with all powers of a local, legislative, and administrative
3 character for the purpose of governing, managing, controlling, improving, and caring
4 for public parks, parkways, boulevards, and pleasure drives; and to carry out these
5 powers in districts which it may create for different purposes, or throughout the
6 county, and for such purposes to levy county taxes, to issue bonds, assessment
7 certificates, and improvement bonds, or any other evidence of indebtedness. The
8 powers hereby conferred under this section may be exercised by the county board in
9 any ~~town, city or village~~ city, village, or town, or part thereof located in ~~such the~~
10 county upon the request of any such ~~town, city or village~~ city, village, or town,
11 evidenced by a resolution adopted by a majority vote of the members-elect of its
12 governing body, designating the particular park function, duty, or act, and the terms,
13 if any, upon which the same shall be exercised by the county board. ~~Such~~ The
14 resolution shall state whether the authority or function is to be exercised exclusively
15 by the county or jointly by the county and the ~~town, city or village~~ city, village, or
16 town, and shall also state that the exercise of ~~such the~~ the power by the county is in the
17 public interest. Upon the receipt of the resolution, the county board may, by a
18 resolution adopted by a majority vote of its membership, elect to assume the exercise
19 of ~~such the~~ the authority or function, upon the terms and conditions set forth in the
20 resolution presented by the ~~town, city or village~~ city, village, or town. A city, village,
21 or town that wishes to create or participate in a local park and recreation district
22 under subch. VI of ch. 229 may negotiate the termination of any agreement entered
23 into with a county under this subsection.

24 **SECTION 40.** 27.075 (2) of the statutes is amended to read:

SENATE BILL 322**SECTION 40**

1 27.075 (2) The county board of any ~~such~~ county may, by a resolution adopted
2 by a majority of its membership, propose to the ~~towns, cities and villages~~ cities,
3 villages, and towns located in ~~such~~ the county, or any of them, that it offers to exercise
4 ~~such~~ the powers and functions ~~therein in order that are necessary~~ to consolidate
5 municipal park services and functions in ~~said~~ the county. ~~Such~~ The resolution shall
6 designate the particular function, duty, or act and the terms and conditions, if any,
7 upon which the county board will perform the same. The powers conferred in sub.
8 (1) and designated in ~~such~~ the resolution may ~~thereafter~~ be exercised by the county
9 board in each ~~such town, city or village which shall accept such~~ city, village, or town
10 which accepts the proposal by the adoption of a resolution by a majority vote of the
11 members-elect of its governing body, ~~except that no governing body may accept any~~
12 proposal described under this subsection unless it contains a provision under which
13 the city, village, or town may terminate its agreement with the county so that the city,
14 village, or town may create or participate in a local park and recreation district under
15 subch. VI of ch. 229.

16 **SECTION 41.** 27.075 (3) of the statutes is amended to read:

17 27.075 (3) After the adoption of resolutions by the county board, ~~the county~~
18 ~~board shall have full power to~~ it may legislate upon and administer the entire subject
19 matter committed to it, ~~and among other things, to~~ and may determine, where not
20 otherwise provided by law, the manner of exercising the power thus assumed. No
21 county may exercise any power in a local park and recreation district under subch.
22 VI of ch. 229.

23 **SECTION 42.** 27.075 (4) of the statutes is amended to read:

24 27.075 (4) ~~The town, city or village concerned~~ A city, village, or town may enter
25 into ~~necessary~~ contracts with the county, and appropriate money to pay the county,

SENATE BILL 322

1 for the reasonable expenses incurred in rendering the park services assumed. Such
2 The contract shall also provide a procedure for the termination of the contract by any
3 city, village, or town that wishes to create or participate in a local park and recreation
4 district under subch. VI of ch. 229. The expenses may be certified, returned, and paid
5 as are other county charges, and, in the case of services performed pursuant to under
6 a proposal for the consolidation thereof of municipal park services initiated by the
7 county board and made available to each town, city and village city, village, and town
8 in the county on the same terms, the expenses thereof shall be certified, returned,
9 and paid as county charges; but in the event that each and every town, city and
10 village if every city, village, and town in the county shall accept such accepts the
11 proposal of the county board the expenses thereof shall be paid by county taxes to be
12 levied and collected as are other taxes for county purposes. Said towns, cities and
13 villages are vested with all necessary power to do the things herein required and to
14 do all things and to exercise or relinquish any of the powers herein provided or
15 contemplated. The procedure herein provided in this section for the request or
16 acceptance of the exercise of the powers conferred on the county board in cities and
17 villages is hereby prescribed as a special method of determining the local affairs and
18 government of such cities and villages pursuant to article XI, section 3, of the
19 constitution.

20 **SECTION 43.** 27.08 (1) of the statutes is amended to read:

21 27.08 (1) Every city that is not part of a local park and recreation district under
22 subch. VI of ch. 229 may by ordinance create a board of park commissioners subject
23 to this section, or otherwise as provided by ordinance. Such, and if the city has a
24 board of park commissioners the city shall terminate that board and end the board's
25 authority under this section upon the city's creation of or participation in a local park

SENATE BILL 322**SECTION 43**

1 and recreation district under subch. VI of ch. 229. The board shall be organized as
2 directed by the common council shall provide.

3 **SECTION 44.** 27.08 (3) of the statutes is amended to read:

4 27.08 (3) ~~In any city having no~~ If a city does not have a board of park
5 commissioners ~~its~~ and is not part of a local park and recreation district under subch.
6 VI of ch. 229, the city's public parks, parkways, boulevards, and pleasure drives shall
7 be under the charge of its board of public works, ~~if it has such last named board;~~
8 ~~otherwise~~ or, if it does not have such a board, under the charge of its common council.
9 When so in charge, the board of public works or the common council may exercise all
10 of the powers of a board of park commissioners. Upon a city's creation of or
11 participation in a local park and recreation district under subch. VI of ch. 229, the
12 city's board of public works or common council may not exercise any authority under
13 this section.

14 **SECTION 45.** 30.277 (1b) (a) of the statutes is amended to read:

15 30.277 (1b) (a) "Governmental unit" means a city, village, town, county, or local
16 park and recreation district under subch. VI of ch. 229, or the Kickapoo reserve
17 management board.

18 **SECTION 46.** 66.0301 (1) (a) of the statutes, as affected by 2001 Wisconsin Act
19 16, is amended to read:

20 66.0301 (1) (a) In this section "municipality" means the state or any
21 department or agency thereof, or any city, village, town, county, school district, public
22 library system, public inland lake protection and rehabilitation district, sanitary
23 district, farm drainage district, metropolitan sewerage district, sewer utility district,
24 solid waste management system created under s. 59.70 (2), local exposition district
25 created under subch. II of ch. 229, local professional baseball park district created

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1 under subch. III of ch. 229, local professional football stadium district created under
2 subch. IV of ch. 229, ~~a~~ local cultural arts district created under subch. V of ch. 229,
3 local park and recreation district created under subch. VI of ch. 229, family care
4 district under s. 46.2895, water utility district, mosquito control district, municipal
5 electric company, county or city transit commission, commission created by contract
6 under this section, taxation district, regional planning commission, or city-county
7 health department.

8 **SECTION 47.** 66.0617 (1) (a) of the statutes is amended to read:

9 66.0617 (1) (a) “Capital costs” means the capital costs to construct, expand, or
10 improve public facilities, including the cost of land, and including legal, engineering,
11 and design costs to construct, expand, or improve public facilities, except that not
12 more than 10% of capital costs may consist of legal, engineering, and design costs
13 unless the political subdivision or local park and recreation district can demonstrate
14 that its legal, engineering, and design costs which relate directly to the public
15 improvement for which the impact fees were imposed exceed 10% of capital costs.
16 “Capital costs” does not include other noncapital costs to construct, expand, or
17 improve public facilities or the costs of equipment to construct, expand, or improve
18 public facilities.

19 **SECTION 48.** 66.0617 (1) (c) of the statutes is amended to read:

20 66.0617 (1) (c) “Impact fees” means cash contributions, contributions of land
21 or interests in land, or any other items of value that are imposed on a developer by
22 a political subdivision or a local park and recreation district under this section.

23 **SECTION 49.** 66.0617 (1) (d) of the statutes is amended to read:

24 66.0617 (1) (d) “Land development” means the construction or modification of
25 improvements to real property that creates additional residential dwelling units

SENATE BILL 322**SECTION 49**

1 within a political subdivision or local park and recreation district or that results in
2 nonresidential uses that create a need for new, expanded, or improved public
3 facilities within a political subdivision or local park and recreation district.

4 **SECTION 50.** 66.0617 (1) (dg) of the statutes is created to read:

5 66.0617 (1) (dg) "Local park and recreation district" has the meaning given for
6 district in s. 229.86 (3).

7 **SECTION 51.** 66.0617 (1) (g) of the statutes is amended to read:

8 66.0617 (1) (g) "Service area" means a geographic area delineated by a political
9 subdivision or local park and recreation district within which there are public
10 facilities.

11 **SECTION 52.** 66.0617 (1) (h) of the statutes is amended to read:

12 66.0617 (1) (h) "Service standard" means a certain quantity or quality of public
13 facilities relative to a certain number of persons, parcels of land, or other appropriate
14 measure, as specified by the political subdivision or local park and recreation
15 district.

16 **SECTION 53.** 66.0617 (2) (a) of the statutes is amended to read:

17 66.0617 (2) (a) Subject to par. (am), a political subdivision may enact an
18 ordinance under this section, and a local park and recreation district may adopt a
19 resolution under this section, that imposes impact fees on developers to pay for the
20 capital costs that are necessary to accommodate land development.

21 **SECTION 54.** 66.0617 (2) (am) of the statutes is renumbered 66.0617 (2) (am)

22 1.

23 **SECTION 55.** 66.0617 (2) (am) 2. of the statutes is created to read:

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1 66.0617 (2) (am) 2. No local park and recreation district may impose an impact
2 fee under this section for any purpose other than park facilities, as defined in s.
3 229.86 (6).

4 **SECTION 56.** 66.0617 (3) of the statutes is amended to read:

5 66.0617 (3) PUBLIC HEARING; NOTICE. Before enacting an ordinance or adopting
6 a resolution that imposes impact fees, or amending an existing ordinance or
7 resolution that imposes impact fees, a political subdivision or a local park and
8 recreation district shall hold a public hearing on the proposed ordinance or
9 amendment. Notice of the public hearing shall be published as a class 1 notice under
10 ch. 985, and shall specify where a copy of the proposed ordinance or amendment and
11 the public facilities needs assessment may be obtained.

12 **SECTION 57.** 66.0617 (4) (a) (intro.) of the statutes is amended to read:

13 66.0617 (4) (a) (intro.) Before enacting an ordinance or adopting a resolution
14 that imposes impact fees or amending an ordinance or resolution that imposes
15 impact fees by revising the amount of the fee or altering the public facilities for which
16 impact fees may be imposed, a political subdivision or a local park and recreation
17 district shall prepare a needs assessment for the public facilities for which it is
18 anticipated that impact fees may be imposed. The public facilities needs assessment
19 shall include, but not be limited to, the following:

20 **SECTION 58.** 66.0617 (4) (b) of the statutes is amended to read:

21 66.0617 (4) (b) A public facilities needs assessment or revised public facilities
22 needs assessment that is prepared under this subsection shall be available for public
23 inspection and copying in the office of the clerk of the political subdivision or in the
24 office of the secretary of the board of the local park and recreation district at least 20
25 days before the hearing under sub. (3).

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1 **SECTION 59.** 66.0617 (5) of the statutes is amended to read:

2 66.0617 **(5)** DIFFERENTIAL FEES, IMPACT FEE ZONES. (a) An ordinance enacted or
3 resolution adopted under this section may impose different impact fees on different
4 types of land development.

5 (b) An ordinance enacted or resolution adopted under this section may
6 delineate geographically defined zones within the political subdivision or local park
7 and recreation district and may impose impact fees on land development in a zone
8 that differ from impact fees imposed on land development in other zones within the
9 political subdivision or local park and recreation district. The public facilities needs
10 assessment that is required under sub. (4) shall explicitly identify the differences,
11 such as land development or the need for those public facilities, which justify the
12 differences between zones in the amount of impact fees imposed.

13 **SECTION 60.** 66.0617 (6) (intro.) of the statutes is amended to read:

14 66.0617 **(6)** STANDARDS FOR IMPACT FEES. (intro.) Impact fees imposed by an
15 ordinance enacted or resolution adopted under this section:

16 **SECTION 61.** 66.0617 (6) (b) of the statutes is amended to read:

17 66.0617 **(6)** (b) May not exceed the proportionate share of the capital costs that
18 are required to serve land development, as compared to existing uses of land within
19 the political subdivision or local park and recreation district.

20 **SECTION 62.** 66.0617 (6) (h) of the statutes is created to read:

21 66.0617 **(6)** (h) Shall be payable by the developer to the local park and
22 recreation district either in full or in installment payments that are approved by the
23 park and recreation district.

24 **SECTION 63.** 66.0617 (7) of the statutes is amended to read:

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1 66.0617 (7) LOW-COST HOUSING. An ordinance enacted or resolution adopted
2 under this section may provide for an exemption from, or a reduction in the amount
3 of, impact fees on land development that provides low-cost housing, except that no
4 amount of an impact fee for which an exemption or reduction is provided under this
5 subsection may be shifted to any other development in the land development in
6 which the low-cost housing is located or to any other land development in the
7 political subdivision or local park and recreation district.

8 **SECTION 64.** 66.0617 (8) of the statutes is amended to read:

9 66.0617 (8) REQUIREMENTS FOR IMPACT FEE REVENUES. Revenues from impact
10 fees shall be placed in a segregated, interest-bearing account and shall be accounted
11 for separately from the other funds of the political subdivision or local park and
12 recreation district. Impact fee revenues and interest earned on impact fee revenues
13 may be expended only for capital costs for which the impact fees were imposed.

14 **SECTION 65.** 66.0617 (9) of the statutes is amended to read:

15 66.0617 (9) REFUND OF IMPACT FEES. An ordinance enacted or resolution adopted
16 under this section shall specify that impact fees that are imposed and collected by
17 a political subdivision or local park and recreation district but are not used within
18 a reasonable period of time after they are collected to pay the capital costs for which
19 they were imposed shall be refunded to the current owner of the property with
20 respect to which the impact fees were imposed. The ordinance or resolution shall
21 specify, by type of public facility, reasonable time periods within which impact fees
22 must be spent or refunded under this subsection. In determining the length of the
23 time periods under the ordinance, a political subdivision or local park and recreation
24 district shall consider what are appropriate planning and financing periods for the
25 particular types of public facilities for which the impact fees are imposed.

SENATE BILL 322**SECTION 66**

1 **SECTION 66.** 66.0617 (10) of the statutes is amended to read:

2 66.0617 (10) APPEAL. A political subdivision that enacts an impact fee
3 ordinance under this section shall, by ordinance, and a local park and recreation
4 district that adopts an impact fee resolution under this section shall, by resolution,
5 specify a procedure under which a developer upon whom an impact fee is imposed
6 has the right to contest the amount, collection, or use of the impact fee to the
7 governing body of the political subdivision or local park and recreation district.

8 **SECTION 67.** 67.01 (5) of the statutes is amended to read:

9 67.01 (5) "Municipality" means any of the following which is authorized to levy
10 a tax: a county, city, village, town, school district, board of park commissioners,
11 technical college district, metropolitan sewerage district created under ss. 200.01 to
12 200.15 or 200.21 to 200.65, town sanitary district under subch. IX of ch. 60, local park
13 and recreation district under subch. VI of ch. 229, public inland lake protection and
14 rehabilitation district established under s. 33.23, 33.235, or 33.24, and any other
15 public body empowered to borrow money and issue obligations to repay the money
16 out of public funds or revenues. "Municipality" does not include the state.

17 **SECTION 68.** 70.11 (37m) of the statutes is created to read:

18 70.11 (37m) LOCAL PARK AND RECREATION DISTRICT. The property of a local park
19 and recreation district under subch. VI of ch. 229.

20 **SECTION 69.** 71.26 (1) (bm) of the statutes is amended to read:

21 71.26 (1) (bm) *Certain local districts.* Income of a local exposition district
22 created under subch. II of ch. 229, a local professional baseball park district created
23 under subch. III of ch. 229 ~~or~~, a local professional football stadium district created
24 under subch. IV of ch. 229 ~~or~~, a local cultural arts district created under subch. V of
25 ch. 229, or a local park and recreation district created under subch. VI of ch. 229.

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1 **SECTION 70.** 77.25 (18m) of the statutes is created to read:

2 77.25 (18m) To a local park and recreation district under subch. VI of ch. 229.

3 **SECTION 71.** 77.54 (9a) (i) of the statutes is created to read:

4 77.54 (9a) (i) A local park and recreation district under subch. VI of ch. 229.

5 **SECTION 72.** 77.704 of the statutes is created to read:

6 **77.704 Adoption by resolution; local park and recreation district.** A
7 local park and recreation district created under subch. VI of ch. 229, by resolution
8 under s. 229.863 (8), may impose a sales tax and a use tax under this subchapter at
9 a rate of 0.1% of the gross receipts or sales price. Those taxes may be imposed only
10 in their entirety. The imposition of the taxes under this section shall be effective on
11 the first day of the first month that begins at least 30 days after the certification of
12 the approval of the resolution by the electors in the district's jurisdiction under s.
13 229.863 (8).

14 **SECTION 73.** 77.707 (3) of the statutes is created to read:

15 77.707 (3) Retailers and the department of revenue may not collect a tax under
16 s. 77.704 for any local park and recreation district created under subch. VI of ch. 229
17 after the calendar quarter during which the local park and recreation district board
18 makes the certification to the department of revenue under s. 229.865, except that
19 the department of revenue may collect from retailers taxes that accrued before that
20 calendar quarter and fees, interest, and penalties that relate to those taxes.

21 **SECTION 74.** 77.71 of the statutes is amended to read:

22 **77.71 Imposition of county and special district sales and use taxes.**
23 Whenever a county sales and use tax ordinance is adopted under s. 77.70 or a special
24 district resolution is adopted under s. 77.704, 77.705, or 77.706, the following taxes
25 are imposed:

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1 (1) For the privilege of selling, leasing, or renting tangible personal property
2 and for the privilege of selling, performing, or furnishing services a sales tax is
3 imposed upon retailers at the rate of 0.5% in the case of a county tax or at the rate
4 under s. 77.704, 77.705, or 77.706 in the case of a special district tax of the gross
5 receipts from the sale, lease, or rental of tangible personal property, except property
6 taxed under sub. (4), sold, leased, or rented at retail in the county or special district
7 or from selling, performing, or furnishing services described under s. 77.52 (2) in the
8 county or special district.

9 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax or
10 at the rate under s. 77.704, 77.705, or 77.706 in the case of a special district tax of
11 the sales price upon every person storing, using, or otherwise consuming in the
12 county or special district tangible personal property or services if the property or
13 service is subject to the state use tax under s. 77.53, except that a receipt indicating
14 that the tax under sub. (1), (3), or (4) has been paid relieves the buyer of liability for
15 the tax under this subsection and except that if the buyer has paid a similar local tax
16 in another state on a purchase of the same property or services that tax shall be
17 credited against the tax under this subsection and except that for motor vehicles that
18 are used for a purpose in addition to retention, demonstration, or display while held
19 for sale in the regular course of business by a dealer the tax under this subsection
20 is imposed not on the sales price but on the amount under s. 77.53 (1m).

21 (3) An excise tax is imposed upon a contractor engaged in construction
22 activities within the county or special district, at the rate of 0.5% in the case of a
23 county tax or at the rate under s. 77.704, 77.705, or 77.706 in the case of a special
24 district tax of the sales price of tangible personal property that is used in
25 constructing, altering, repairing, or improving real property and that becomes a

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1 component part of real property in that county or special district, except that if the
2 contractor has paid the sales tax of a county in the case of a county tax or of a special
3 district in the case of a special district tax in this state on that property, or has paid
4 a similar local sales tax in another state on a purchase of the same property, that tax
5 shall be credited against the tax under this subsection.

6 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax or
7 at the rate under s. 77.704, 77.705, or 77.706 in the case of a special district tax of
8 the sales price upon every person storing, using, or otherwise consuming a motor
9 vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer,
10 semitrailer, all-terrain vehicle or aircraft, if that property must be registered or
11 titled with this state and if that property is to be customarily kept in a county that
12 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
13 resolution under s. 77.704, 77.705, or 77.706, except that if the buyer has paid a
14 similar local sales tax in another state on a purchase of the same property that tax
15 shall be credited against the tax under this subsection.

16 **SECTION 75.** 77.76 (3n) of the statutes is created to read:

17 77.76 (3n) From the appropriation under s. 20.835 (4) (gc), the department of
18 revenue shall distribute 98.5% of the taxes reported for each local park and
19 recreation district that has imposed taxes under this subchapter, minus the district
20 portion of the retailers' discount, to the local park and recreation district no later
21 than the end of the 3rd month following the end of the calendar quarter in which such
22 amounts were reported. At the time of distribution, the department of revenue shall
23 indicate the taxes reported by each taxpayer. In this subsection, the "district portion
24 of the retailers' discount" is the amount determined by multiplying the total
25 retailers' discount by a fraction, the numerator of which is the gross local park and

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1 recreation district sales and use taxes payable and the denominator of which is the
2 sum of the gross state and local park and recreation district sales and use taxes
3 payable. The local park and recreation district taxes distributed shall be increased
4 or decreased to reflect subsequent refunds, audit adjustments, and all other
5 adjustments of the local park and recreation district taxes previously distributed.
6 Interest paid on refunds of local park and recreation district sales and use taxes shall
7 be paid from the appropriation under s. 20.835 (4) (gc) at the rate paid by this state
8 under s. 77.60 (1) (a). Any local park and recreation district receiving a report under
9 this subsection is subject to the duties of confidentiality to which the department of
10 revenue is subject under s. 77.61 (5).

11 **SECTION 76.** 77.76 (4) of the statutes is amended to read:

12 77.76 (4) There shall be retained by the state 1.5% of the taxes collected for
13 taxes imposed by special districts under ss. ~~77.704~~, 77.705, and 77.706 and 1.75% of
14 the taxes collected for taxes imposed by counties under s. 77.70 to cover costs
15 incurred by the state in administering, enforcing, and collecting the tax. All interest
16 and penalties collected shall be deposited and retained by this state in the general
17 fund.

18 **SECTION 77.** Subchapter VI of chapter 229 [precedes 229.86] of the statutes is
19 created to read:

CHAPTER 229**SUBCHAPTER VI****LOCAL PARK AND****RECREATION DISTRICTS**

24 **229.86 Definitions.** In this subchapter:

25 (1) "Board of directors" means the board of directors of a district.

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1 (2) “Chief executive officer” means, as to a sponsoring municipality or as to a
2 municipality that is wholly within the jurisdiction of a district, the mayor or city
3 manager of a city, the village president of a village, or the town board chairperson of
4 a town.

5 (3) “District” means a special purpose district created under this subchapter.

6 (4) “Enabling resolution” means a resolution, or an amendment of a resolution,
7 adopted by the governing body of a municipality and signed by the chief executive
8 officer to create a district.

9 (5) “Municipality” means any city other than a city that has a majority of its
10 territory located in a county with a population greater than 500,000; any village
11 other than a village that has a majority of its territory located in a county with a
12 population greater than 500,000; or any town.

13 (6) “Park facilities” means a public park, including improvements, that is
14 owned by a district, or a public park, including improvements, that is owned by a
15 municipality but is under the management and control of a district, or both.

16 (7) “Sponsoring municipality” means any municipality that creates a district
17 in combination with another contiguous municipality.

18 **229.861 Creation, organization, and administration.** (1) Subject to sub.
19 (5), 2 or more contiguous municipalities may create a special purpose district that is
20 a unit of government, that is a body corporate and politic, that is separate and
21 distinct from, and independent of, the state and the sponsoring municipalities, and
22 that has the powers under s. 229.863, if the sponsoring municipalities do all of the
23 following:

24 (a) Adopt an enabling resolution, subject to sub. (2), that does all of the
25 following:

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1 1. Declares the need for establishing the district.

2 2. Contains findings of public purpose.

3 3. Contains a detailed description of the boundaries of the proposed district.

4 4. Declares an intention to negotiate with a county the termination of any
5 agreement entered into under s. 27.075 (1), (2), or (4).

6 (b) File copies of the enabling resolution with the clerk of each municipality and
7 county that is wholly or partly within the boundaries of the proposed district.

8 **(2)** Subject to sub. (5), a district shall consist of at least 2 contiguous
9 municipalities. Each sponsoring municipality shall be identified in a substantially
10 similar enabling resolution that is adopted by the governing body of each sponsoring
11 municipality within a 90-day period beginning with the date of adoption of the first
12 enabling resolution.

13 **(3)** A district consisting of 2 or more contiguous municipalities may also be
14 created, subject to subs. (4) and (5), by a petition and referendum if all of the following
15 occur:

16 (a) A petition that conforms to the requirements of s. 8.40, which contains a
17 detailed description and scale map of the proposed district, on the question of the
18 creation of a district is circulated after December 31 and filed not later than 5 p.m.
19 on the 3rd Tuesday in February in each municipality that is within the boundaries
20 of the proposed district.

21 (b) The petition is signed by a number of qualified electors residing in the
22 municipality equal to at least 15% of the votes cast for governor in the municipality
23 at the last gubernatorial election.

24 (c) The signed petition is filed with the clerk of each municipality in which the
25 petition is circulated.

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1 (4) If all of the steps in sub. (3) occur, each municipality in which petitions
2 containing the requisite number of signatures are submitted to the clerk shall hold
3 a referendum at the next succeeding spring election. Subject to sub. (5), if the
4 question submitted at the referendum is approved by a majority of the electors who
5 vote in the referendum at the spring election in at least 2 contiguous municipalities,
6 a special purpose district that is a unit of government, that is a body corporate and
7 politic, that is separate and distinct from, and independent of, the state and each
8 municipality, and that has the powers under s. 229.863 is created, the boundaries of
9 which include each municipality in which the question is approved. The referendum
10 question shall be substantially as follows: "Shall a local park and recreation district,
11 the territory of which includes in whole the [name of municipality], be created?"
12 If a referendum question is not approved in at least 2 contiguous municipalities, no
13 district may be created.

14 (5) (a) Before a district may be created, the governing bodies of each
15 municipality that has adopted a resolution under sub. (1) or in which a referendum
16 question has been approved under sub. (4) shall adopt a resolution or enact an
17 ordinance, not later than September 1 of the year in which the resolution under sub.
18 (1) or the referendum question is approved, that, subject to pars. (b) and (c), contains
19 an agreement among each of the governing bodies which addresses at least all of the
20 following provisions:

21 1. A mechanism that provides, from each of the municipalities, a loan of
22 start-up funds for the initial operating costs of the district. The loaned start-up
23 funds shall be sufficient to sustain the district until it receives the first amount of
24 proceeds from a tax that is imposed under s. 229.863 (8).

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1 2. A method of appointing temporary members to the board of directors under
2 sub. (6) (am) to serve until the initial members are elected at the spring election and
3 qualified to take office.

4 3. An apportionment plan for the election of the board of directors of the district
5 board under sub. (6) (b), unless the governing bodies of all of the municipalities of
6 which the district is initially comprised provide for the election of members of the
7 board of directors without an apportionment plan.

8 4. A method to transfer title of the park facilities within their individual
9 jurisdictions to the district.

10 (b) 1. Before the municipalities may consider a resolution or ordinance that is
11 described in par. (a), all of the municipalities shall enter into an agreement on the
12 selection of an arbitrator who will decide any of the issues under par. (a) that are not
13 resolved by the municipalities by September 1 of the year described under par. (a),
14 except as provided in subd. 2. If the municipalities are unable to reach agreement
15 on any of the items listed in par. (a), the arbitrator shall enter a binding decision,
16 which resolves all such outstanding items, not later than November 1 of the year
17 described under par. (a).

18 2. If the municipalities are unable to reach an agreement concerning whether
19 the members of the board of directors shall be elected with or without an
20 apportionment plan under sub. (6) (b), the board of directors shall be elected
21 pursuant to an apportionment plan.

22 (c) Before the municipalities may consider a resolution or ordinance that is
23 described under par. (a), each municipality that is subject to an agreement or
24 contract with a county under s. 27.075 (1), (2), or (4) shall negotiate with the county
25 the termination of any such agreements or contracts. If a municipality is unable to

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1 negotiate the termination of any agreements or contracts under s. 27.075, the
2 municipality may not become part of a district until the agreements or contracts
3 expire or are otherwise terminated.

4 (6) (a) 1. The district is governed by its board of directors. The board of directors
5 may adopt bylaws to govern the district's activities, subject to this subchapter.
6 Except as provided in s. 229.862, the board of directors shall consist of 9 members
7 who are elected at-large.

8 2. The board of directors shall be elected at the spring election pursuant to an
9 apportionment plan under par. (b) unless the governing bodies of each of the
10 municipalities of which the district is comprised by resolution determine, no later
11 than November 1 preceding any spring election, that the members of the board of
12 directors shall be elected at that election and thereafter without an apportionment
13 plan. If the governing bodies of each municipality of which the district is comprised
14 determine to elect members of the board of directors without an apportionment plan,
15 the governing bodies may, no later than November 1 preceding a spring election, by
16 resolution determine to elect members of the board of directors at that election and
17 thereafter pursuant to an apportionment plan, if an identical plan is adopted by each
18 of those governing bodies by that date.

19 3. The first election of members of the board of directors shall occur in April of
20 the year following the year described in sub. (5) (a). Temporary members shall be
21 appointed according to the agreement reached under sub. (5) (a) 2. or imposed by an
22 arbitrator under sub. (5) (b) to serve until the initial members are elected at the
23 spring election and qualified to take office.

24 (b) 1. Each apportionment plan shall divide the entire district into apportioned
25 geographic areas for the election of members of the board of directors. The

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1 boundaries of the apportioned areas shall remain unchanged unless the governing
2 bodies of each of the municipalities of which the district is comprised agree, by
3 resolution adopted no later than November 1 preceding a spring election, to prescribe
4 revised boundaries for the election of members of the board of directors at that
5 election and thereafter, and except that, if a municipality becomes a part of the
6 district after its creation, the governing bodies of the municipalities of which the
7 district is comprised shall, by resolution, prescribe identical revised boundaries of
8 the apportioned areas no later than September 1 preceding the first spring election
9 at which members of the board of directors are to be elected from the new district.
10 If the governing bodies are unable to reach an agreement concerning an identical
11 apportionment plan by September 1 preceding that spring election, an arbitrator
12 appointed pursuant to sub. (5) (b) 1. shall resolve the dispute no later than November
13 1 preceding that election.

14 2. If the members of the board of directors are elected pursuant to an
15 apportionment plan, each candidate for member of the board of directors shall state
16 on the face of his or her declaration of candidacy and nomination papers the
17 apportioned area for which the candidate seeks office.

18 (c) Each member of the board of directors shall be a resident of the district and,
19 if an apportionment plan for the election of members of the board of directors is used,
20 shall be a resident of the apportioned area for which he or she is elected at the time
21 that the member takes the oath of office. If a member of the board of directors who
22 is elected from an apportioned area ceases to be a resident of that area after the
23 beginning of his or her term of office but continues to be a resident of the district, the
24 member may continue to serve for the remainder of the term for which he or she was
25 elected or appointed.

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1 (d) The terms of the members of the board of directors shall be 3 years,
2 beginning on the next succeeding first Monday in June, except that the terms of
3 one-third of the initial persons elected or appointed to office shall expire on the first
4 Monday in June that is one year following the next succeeding June; the terms of
5 one-third of the initial persons elected or appointed to office shall expire on the first
6 Monday in June that is 2 years following the next succeeding June; and the terms
7 of one-third of the persons elected or appointed to office shall expire on the first
8 Monday in June that is 3 years following the next succeeding June. Members of the
9 board of directors may be removed from office before the expiration of their terms,
10 for cause, as provided under s. 17.13 (3) and may be recalled as provided under s.
11 9.10. Vacancies in the office of member of the board of directors shall be filled as
12 provided under s. 17.27 (1f).

13 (e) The board of directors shall elect from its membership a chairperson, a vice
14 chairperson, a secretary, and a treasurer. A majority of the current membership of
15 the board of directors constitutes a quorum to do business. The district may take
16 action based on the affirmative vote of a majority of those directors who are present
17 at a meeting of the board of directors.

18 (f) 1. The board of directors shall appoint a person to serve as clerk of the
19 district. The clerk shall administer the affairs of the district, under the direction of
20 the board of directors. Within 7 days after the appointment of any person to fill a
21 vacancy on the board of directors, the clerk shall notify the person of his or her
22 appointment.

23 2. No later than 5 p.m. on the 2nd Tuesday in January, the clerk shall certify
24 to the county clerk of each county lying wholly or partially within the district the
25 names of candidates who have filed valid nomination papers for member of the board

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1 of directors and who are eligible to have their names appear on the ballot under s.
2 8.30. If any municipality lying wholly or partially within the district prepares its
3 own ballots under s. 7.15 (2) (c), the clerk shall similarly certify the names of
4 candidates to the municipal clerk. In making these certifications, the clerk shall
5 designate the form of each candidate's name to appear on the ballot in the manner
6 prescribed under s. 7.08 (2) (a). If a primary is held for any seat on a board of
7 directors, the clerk shall certify to the county clerk of each county lying wholly or
8 partially within the district the names of candidates who have won nomination to the
9 board of directors and who are eligible to have their names appear on the ballot under
10 s. 8.30. If any municipality lying wholly or partially within the district prepares its
11 own ballots under s. 7.15 (2) (c), the clerk shall similarly certify the names of
12 candidates to the municipal clerk. The clerk shall notify the municipal clerk of each
13 municipality lying wholly or partially within the district of any district election and
14 furnish each municipal clerk with a copy of the notice of the district election. If paper
15 ballots are utilized at a district election, the clerk shall provide each municipal clerk
16 with an adequate supply of ballots for the election at least 22 days before the election.
17 The clerk shall issue certificates of election to persons who are elected to the board
18 of directors after each election in the manner provided under s. 7.53 (4).

19 (g) The members of the board of directors shall be reimbursed for their actual
20 and necessary expenses incurred in the performance of their duties.

21 (h) Upon the election under par. (a) and qualification of a majority of the
22 members of a board of directors, the board of directors may exercise the powers and
23 duties of a board of directors under this subchapter.

24 (i) At its first meeting, the board of directors shall name the district.

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1 **229.862 Jurisdiction and expansion.** The initial jurisdiction of a district
2 shall consist of the territory of all of the sponsoring municipalities that have acted
3 under s. 229.861 (1) and (2) and all of the participating municipalities that have acted
4 under s. 229.861 (3) in same year, or within 90 days after the adoption of the first
5 enabling legislation that is described in s. 229.861 (1). The jurisdiction of the district
6 may be expanded to include any other contiguous municipality under procedures
7 adopted by the board of directors and consistent with an agreement entered into
8 between the board of directors and the municipality. Under the terms of the
9 agreement, the assets of the municipality to be included in the expanded jurisdiction
10 shall be treated in a substantially similar manner as the assets of all other
11 municipalities in the district. A district's jurisdiction may not be expanded unless
12 the governing body of the municipality to be included in the expanded jurisdiction
13 of the district approves the inclusion of the municipality in the district. Eligible
14 electors of a municipality included in the expanded jurisdiction of a district may vote
15 for members of the board of directors at the first election occurring after the effective
16 date of the expansion at which members of the board of directors are elected.

17 **229.863 Powers of district.** A district has all of the powers necessary or
18 convenient to carry out the purposes and provisions of this subchapter. In addition
19 to all other powers granted by this subchapter, a district may do all of the following:

- 20 (1) Adopt and alter an official seal.
- 21 (2) Sue and be sued in its own name, and plead and be impleaded.
- 22 (3) Maintain an office.
- 23 (4) In connection with park facilities:
 - 24 (a) Acquire, develop, equip, maintain, improve, operate, and manage the park
25 facilities.

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1 (b) Enter into contracts, subject to such standards as may be established by the
2 board of directors.

3 (c) Grant concessions.

4 (d) Operate recreational facilities or programs.

5 **(5)** Employ personnel, and fix and regulate their compensation; and provide,
6 either directly or subject to an agreement under s. 66.0301 as a participant in a
7 benefit plan of another municipality, any employee benefits, including an employee
8 pension plan.

9 **(6)** Purchase insurance, establish and administer a plan of self-insurance, or,
10 subject to an agreement with another political subdivision under s. 66.0301,
11 participate in a governmental plan of insurance or self-insurance.

12 **(7)** Set standards governing the use of, and the conduct within, its park
13 facilities and recreational facilities in order to promote public safety and convenience
14 and to maintain order.

15 **(8)** To carry out its functions, impose, by the adoption of a resolution, the taxes
16 under subch. V of ch. 77, except that the taxes imposed by the resolution may not take
17 effect until the resolution is approved by a majority of the electors in the district's
18 jurisdiction voting on the resolution at a referendum, to be held at the first spring
19 primary, spring election, September primary, general election, or special election
20 held throughout the district that is held at least 45 days after the date of adoption
21 of the resolution. The question shall be: "Shall a sales tax and a use tax be imposed
22 at the rate of 0.1% in ... [name of the district] for purposes related to park facilities?"
23 The clerk of the district shall publish the notices required under s. 10.06 (4) (c), (f),
24 and (i) for any referendum held under this subsection. Notwithstanding s. 10.06 (4)
25 (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is valid even

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1 if given and published late as long as it is given and published prior to the election
2 as early as practicable. A district may not levy any taxes under this subsection that
3 are not expressly authorized under subch. V of ch. 77. If a board of directors adopts
4 a resolution that imposes taxes and the resolution is approved by the electors, the
5 district shall deliver a certified copy of the resolution to the secretary of revenue at
6 least 30 days before its effective date.

7 (9) To carry out its functions, levy a tax on the taxable property in the district,
8 as equalized by the department of revenue under s. 70.57, except that in any year the
9 tax levy rate may not exceed 0.6 mill for each dollar of the district's equalized
10 valuation, as determined under s. 70.57, and the district shall decrease the tax levy
11 in any year by the amount of any taxes imposed under sub. (8) that is collected in the
12 immediately preceding year. The tax levy shall be applied to the respective real
13 property and personal property tax rolls of the city, village, and town included in the
14 district and shall not be included within any limitation on county or municipality
15 taxes. Collected taxes levied under this paragraph shall be paid to the district
16 treasurer.

17 (10) Accept gifts and other aid, which may be used only for the following
18 purposes:

- 19 (a) Maintaining the park facilities.
- 20 (b) Operating the park facilities.
- 21 (c) Making capital improvements to the park facilities.

22 (11) Administer the receipt of revenues, and oversee the payment of bills or
23 other debts incurred by the district.

24 (12) With regard to the elected members of the board of directors, change any
25 decision imposed by an arbitrator under s. 229.861 (5) (b).

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1 (13) Adopt a resolution to impose impact fees under s. 66.0617.

2 (14) Issue debt under ch. 67 only for capital improvements to park facilities.

3 **229.864 Powers and duties of, and limitations on, municipalities. (1)**

4 The number of members of the board of directors specified in s. 229.861 (6) (a) may
5 be changed only by an agreement that is approved unanimously by the governing
6 bodies of each municipality that makes up the jurisdiction of the district.

7 (2) Except as otherwise provided in this section, the governing bodies of each
8 municipality that makes up the jurisdiction of the district may not create a park or
9 expend any funds to support a park or recreational facilities, or impose an impact fee
10 under s. 66.0617 for park facilities, after the imposition of the taxes described under
11 s. 229.863 (9).

12 (3) In addition to any powers that it may otherwise have, a municipality located
13 wholly or partly within a district's jurisdiction may do any of the following:

14 (a) Make loans to a district upon terms that the municipality considers
15 appropriate.

16 (b) Lease or transfer property to a district upon terms that the municipality
17 considers appropriate.

18 **229.865 Dissolution of district.** Subject to providing for the payment of its
19 debts, and the performance of its other contractual obligations, a district may be
20 dissolved by the action of the board of directors. If the district is dissolved, the board
21 of directors shall certify to the department of revenue that the district is dissolved,
22 and the property of the district shall be transferred to the municipalities in the
23 jurisdiction by the board of directors, based on at least all of the following factors:

24 (1) The current value of park facilities transferred by a municipality to a
25 district.

