



2017 ASSEMBLY BILL 368

June 2, 2017 - Introduced by Representatives ZEPNICK, C. TAYLOR, CROWLEY, VRUWINK, BERCEAU and OHNSTAD, cosponsored by Senators CARPENTER and L. TAYLOR. Referred to Committee on Local Government.

- 1 **AN ACT to create** 66.0602 (3) (e) 10. of the statutes; **relating to:** exceptions from
2 local levy limits for public safety purposes.

Analysis by the Legislative Reference Bureau

Generally under current law, local levy limits are applied to the property tax levies that are imposed in December of each year. Current law prohibits any city, village, town, or county (political subdivision) from increasing its levy by a percentage that exceeds its “valuation factor,” which is defined as the greater of either zero percent or the percentage change in the political subdivision’s equalized value due to new construction, less improvements removed. In addition, the calculation of a political subdivision’s levy does not include any tax increment that is generated by a tax incremental district.

Current law contains a number of exceptions to the levy limit, such as amounts a county levies for a countywide emergency medical system, for a county children with disabilities education board, and for certain bridge and culvert construction and repair. In addition, a political subdivision may exceed the levy limit that is otherwise applicable if its governing body adopts a resolution to do so and if that resolution is approved by the electors in a referendum.

This bill creates another exception to local levy limits. Under the bill, amounts levied by a political subdivision for public safety purposes do not apply to the levy limit that is otherwise applicable. The bill first applies to a levy that is imposed in December 2017.

