

1975 Senate Bill 606

Date published: October 1, 1975

CHAPTER 80, Laws of 1975

AN ACT to repeal 60.175 (4m) (b) and (c) and (5m) (g), 61.46 (3) (dm) 2 and 3 and (em) 7, 62.12 (4m) (dm) 2 and 3, 65.07 (2) (dm) 2 and 3 and 70.62 (4) (dm) 2 and 3 and (em) 7; to amend 8.50 (2) (a), 60.175 (1), (5), (5m) (intro.), (d) and (f), (6), (8) and (9), 61.46 (3) (a), (e), (em) (intro.), 4 and 6, (f), (h) and (i), 62.12 (4m) (a), (e), (em) (intro.), 4 and 6, (f), (h) and (i), 65.07 (2) (a), (e), (em) (intro.), 4 and 6, (f), (h) and (i), 67.035, 70.62 (4) (a), (e), (em) (intro.), 4 and 6, (f) and (i) and 121.90 (1) and (3); to repeal and recreate 121.91 (5) (b); and to create 60.175 (10) and (11), 61.46 (3) (j) and (k), 62.12 (4m) (j) and (k), 65.07 (2) (j) and (k), 70.62 (4) (k) and 121.92 of the statutes, relating to various changes in levy limitations on municipalities and counties and school district shared cost limitations and granting rule-making authority.

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

SECTION 1. 8.50 (2) (a) of the statutes is amended to read:

8.50 (2) (a) The date for the special election shall be not less than 55 nor more than 70 days from the date of the order except when the special election is held on the day of the general election and except when the special election is held pursuant to s. 60.175 (7), 61.46 (3) (g), 62.12 (4m) (g), 65.07 (2) (g), 70.62 (4) (g) and 121.93.

SECTION 1m. 60.175 (1) of the statutes, as created by chapter 39, laws of 1975, is amended to read:

60.175 (1) Tax levies of towns in 1975, payable in 1976, and subsequent years for town purposes shall not exceed the levy of the prior year by a greater percentage than

the percentage of the increase, if any, of the equalized value of all general property assessed in the entire state in 1975 and in subsequent years over the equalized value of all general property assessed in the entire state in 1974 and in subsequent years, respectively, except as provided in subs. (2), (3), (5), (8) ~~and~~ (9) ~~and~~ (10) ~~and~~ except that levies for the payment of principal and interest on general obligation bonds and notes issued for an original term of more than one year shall not be affected by this section. In determining the levies to be limited by this section, an amount equal to principal and interest on general obligation bonds and notes issued for an original term of more than one year included in the prior year's levy shall be excluded from the prior year's levy. In determining levies of 1976 and in subsequent years there shall be an additional exclusion from the prior year's levy of all nonlevy receipts for the retirement of general obligation bonds and notes issued for an original term of more than one year.

SECTION 2. 60.175 (4m) (b) and (c) of the statutes, as created by chapter 39, laws of 1975, are repealed.

SECTION 2m. 60.175 (5) and (5m) (intro.), (d) and (f) of the statutes, as created by chapter 39, laws of 1975, are amended to read:

60.175 (5) In any town where the population has increased at a rate greater than the statewide rate of population growth, the amount of increase allowed may be further increased by an amount equal to the previous year's levy multiplied by the difference between the town's actual population increase and the amount by which the town's population would have increased if the town's population had increased at the statewide rate of population growth. Population growth shall be measured between the year ~~in which the levy is being certified of levy~~ and the previous year. Population estimates determined under s. 16.96 (2) (c) shall be used in this subsection.

(5m) (intro.) ~~Upon filing an application with the department of revenue upon forms prescribed by the department by August 1, the~~ The amount of the levy allowed under this section may be further increased by the following amounts:

(d) ~~The~~ An amount ~~needed to offset~~ not to exceed the estimated amount of any decrease in federal general revenue sharing funds from the current year to the following year, if such estimates are available from the U.S. office of federal revenue sharing.

(f) The amount needed to defray the unreimbursed costs incurred in assuming ownership of a service or function previously owned and administered by the private sector.

SECTION 3. 60.175 (5m) (g) of the statutes, as created by chapter 39, laws of 1975, is repealed.

SECTION 4. 60.175 (6), (8) and (9) of the statutes, as created by chapter 39, laws of 1975, are amended to read:

60.175 (6) ~~The department of revenue shall determine the maximum levy allowed each town for town purposes under this section and shall certify such amount to each town on November 15 of each year, commencing with 1975. If the town levies taxes in excess of such~~ the maximum allowed by this section without receiving approval of the electors under sub. (7), the excess amount shall be subtracted from subsequent distributions of shared taxes under subch. I of ch. 79 until fully recovered, and the levy shall be reduced by the amount of such excess in determining the maximum allowable levy for the subsequent year.

(8) In the case of the county newly assuming functions formerly performed by the town, the levy of the town shall be reduced by the amount of unreimbursed expenses that the town formerly incurred in performing those functions. In the case of the town

newly assuming functions formerly performed by the county, the levy of the town shall be increased by the amount of the unreimbursed expenses that ~~the county formerly will~~ be incurred in performing those functions.

(9) The amount ~~certified~~ allowed under this section shall not be applied to cause the general property tax rate to exceed the maximum rate otherwise provided by statute.

SECTION 5. 60.175 (10) and (11) of the statutes are created to read:

60.175 (10) If the amount of an assessment is lowered pursuant to s. 70.995 (8) (a) so as to require a refund of property taxes, an amount not to exceed the amount of the refund may be added to the next levy. Any amount added to the next levy under this subsection shall be excluded from the base in determining the following levy. If, pursuant to s. 70.995 (8) (bd), the town receives property taxes in excess of the levy amount allowed under this section, an equivalent amount shall be subtracted from the next levy. Any amount subtracted from the next levy under this subsection may be added to the following levy.

(11) The department of revenue may promulgate rules to ensure the implementation of this section.

SECTION 6. 61.46 (3) (a) of the statutes, as created by chapter 39, laws of 1975, is amended to read:

61.46 (3) (a) Tax levies of villages in 1975, payable in 1976, and subsequent years for village purposes shall not exceed the levy of the prior year by a greater percentage than the percentage of the increase, if any, of the equalized value of all general property assessed in the entire state in 1975 and in subsequent years over the equalized value of all general property assessed in the entire state in 1974 and in subsequent years, respectively, except as provided in pars. (b), (c), (e), (h) ~~and~~, (i) and (j) and except that levies for the payment of principal and interest on general obligation bonds and notes issued for an original term of more than one year shall not be affected by this subsection. In determining the levies to be limited by this subsection, an amount equal to principal and interest on general obligation bonds and notes issued for an original term of more than one year included in the prior year's levy shall be excluded from the prior year's levy. In determining levies of 1976 and in subsequent years there shall be an additional exclusion from the prior year's levy of all nonlevy receipts for the retirement of general obligation bonds and notes issued for an original term of more than one year.

SECTION 7. 61.46 (3) (dm) 2 and 3 of the statutes, as created by chapter 39, laws of 1975, are repealed.

SECTION 8. 61.46 (3) (e) and (em) (intro.), 4 and 6 of the statutes, as created by chapter 39, laws of 1975, are amended to read:

61.46 (3) (e) In any village where the population has increased at a rate greater than the statewide rate of population growth, the amount of increase allowed may be further increased by an amount equal to the previous year's levy multiplied by the difference between the village's actual population increase and the amount by which the village's population would have increased if the village's population had increased at the statewide rate of population growth. Population growth shall be measured between the year ~~in which the levy is being certified~~ of levy and the previous year. Population estimates determined under s. 16.96 (2) (c) shall be used in this paragraph.

(em) (intro.) ~~Upon filing an application with the department of revenue upon forms prescribed by the department by August 1, the~~ The amount of the levy allowed under this subsection may be further increased by the following amounts:

4. ~~The~~ An amount ~~needed to offset~~ not to exceed the estimated amount of any decrease in federal general revenue sharing funds from the current year to the following year, if such estimates are available from the U.S. office of federal revenue sharing.

6. The amount needed to defray the unreimbursed costs incurred in assuming ownership of a service or function previously owned and administered by the private sector.

SECTION 9. 61.46 (3) (em) 7 of the statutes, as created by chapter 39, laws of 1975, is repealed.

SECTION 10. 61.46 (3) (f), (h) and (i) of the statutes, as created by chapter 39, laws of 1975, are amended to read:

61.46 (3) (f) ~~The department of revenue shall determine the maximum levy allowed each village for village purposes under this subsection and shall certify such amount to each village on November 15 of each year, commencing with 1975. If the village levies taxes in excess of such the maximum allowed by this subsection without receiving approval of the electors under par. (g), the excess amount shall be subtracted from subsequent distributions of shared taxes under subch. I of ch. 79 until fully recovered, and the levy shall be reduced by the amount of such excess in determining the maximum allowable levy for the subsequent year.~~

(h) In the case of the county newly assuming functions formerly performed by the village, the levy of the village shall be reduced by the amount of unreimbursed expenses that the village formerly incurred in performing those functions. In the case of the village newly assuming functions formerly performed by the county, the levy of the village shall be increased by the amount of the unreimbursed expenses that ~~the county formerly will be~~ incurred in performing those functions.

(i) The amount ~~certified~~ allowed under this subsection shall not be applied to cause the general property tax rate to exceed the maximum rate otherwise provided by statute.

SECTION 11. 61.46 (3) (j) and (k) of the statutes are created to read:

61.46 (3) (j) If the amount of an assessment is lowered pursuant to s. 70.995 (8) (a) so as to require a refund of property taxes, an amount not to exceed the amount of the refund may be added to the next levy. Any amount added to the next levy under this paragraph shall be excluded from the base in determining the following levy. If, pursuant to s. 70.995 (8) (bd), the village receives property taxes in excess of the levy amount allowed under this subsection, an equivalent amount shall be subtracted from the next levy. Any amount subtracted from the next levy under this paragraph may be added to the following levy.

(k) The department of revenue may promulgate rules to ensure the implementation of this subsection.

SECTION 12. 62.12 (4m) (a) of the statutes, as created by chapter 39, laws of 1975, is amended to read:

62.12 (4m) (a) Tax levies of cities in 1975, payable in 1976, and in subsequent years, for city purposes, shall not exceed the levy of the prior year by a greater

percentage than the percentage of the increase, if any, of the equalized value of all general property assessed in the entire state in 1975 and subsequent years over the equalized value of all general property assessed in the entire state in 1974 and subsequent years, respectively, except as provided in pars. (b), (c), (e), (h) ~~and~~, (i) ~~and (j)~~ and except that levies for the payment of principal and interest on ~~debt~~ general obligation bonds and notes issued for an original term of more than one year shall not be affected by this subsection. In determining the levies to be limited by this subsection, an amount equal to principal and interest on general obligation bonds and notes issued for an original term of more than one year included in the prior year's levy shall be excluded from the prior year's levy. In determining levies of 1976 and in subsequent years there shall be an additional exclusion from the prior year's levy of all nonlevy receipts for the retirement of general obligation bonds and notes issued for an original term of more than one year.

SECTION 13. 62.12 (4m) (dm) 2 and 3 of the statutes, as created by chapter 39, laws of 1975, are repealed.

SECTION 14. 62.12 (4m) (e) and (em) (intro.), 4 and 6 of the statutes, as created by chapter 39, laws of 1975, are amended to read:

62.12 (4m) (e) In any city where the population has increased at a rate greater than the statewide rate of population growth, the amount of increase allowed may be further increased by an amount equal to the previous year's levy multiplied by the difference between the city's actual population increase and the amount by which the city's population would have increased if the city's population had increased at the statewide rate of population growth. Population growth shall be measured between the year ~~in which the levy is being certified of levy~~ and the previous year. Population estimates determined under s. 16.96 (2) (c) shall be used in this paragraph.

(em) (intro.) ~~Upon filing an application with the department of revenue upon forms prescribed by the department by August 1, the~~ The amount of the levy allowed under this subsection may be further increased by the following amounts:

4. ~~The~~ An amount ~~needed to offset not to exceed~~ the estimated amount of any decrease in federal general revenue sharing funds from the current year to the following year, if such estimates are available from the U.S. office of federal revenue sharing.

6. The amount needed to defray the unreimbursed costs incurred in assuming ownership of a service or function previously owned and administered by the private sector.

SECTION 15. 62.12 (4m) (f), (h) and (i) of the statutes, as created by chapter 39, laws of 1975, are amended to read:

62.12 (4m) (f) ~~The department of revenue shall determine the maximum levy allowed each city for city purposes under this subsection and shall certify such amount to each city on November 15 of each year, commencing with 1975. If the city levies taxes in excess of such~~ the maximum allowed by this subsection without receiving approval of the electors under par. (g) the excess amount shall be subtracted from subsequent distributions of shared taxes under subch. I of ch. 79 until fully recovered, and the levy shall be reduced by the amount of such excess in determining the maximum allowable levy for the subsequent year.

(h) In the case of the county newly assuming functions formerly performed by the city, the levy of the city shall be reduced by the amount of unreimbursed expenses that the city formerly incurred in performing those functions. In the case of the city newly assuming functions formerly performed by the county, the levy of the city shall be increased by the amount of the unreimbursed expenses that ~~the county formerly will be~~ incurred in performing those functions.

(i) The amount certified allowed under this subsection shall not be applied to cause the general property tax rate to exceed the maximum rate otherwise provided by statute.

SECTION 16. 62.12 (4m) (j) and (k) of the statutes are created to read:

62.12 (4m) (j) If the amount of an assessment is lowered pursuant to s. 70.995 (8) (a) so as to require a refund of property taxes, an amount not to exceed the amount of refund may be added to the next levy. Any such amount added to the next levy under this paragraph shall be excluded from the base in determining the following levy. If, pursuant to s. 70.995 (8) (bd), the town receives property taxes in excess of the levy amount allowed under this subsection, an equivalent amount shall be subtracted from the next levy. Any such amount subtracted from the next levy under this paragraph may be added to the following levy.

(k) The department of revenue may promulgate rules to ensure the implementation of this subsection.

SECTION 17. 65.07 (2) (a) of the statutes, as created by chapter 39, laws of 1975, is amended to read:

65.07 (2) (a) Tax levies of the city in 1975, payable in 1976, and in subsequent years, for city purposes, shall not exceed the levy of the prior year by a greater percentage than the percentage of the increase, if any, of the equalized value of all general property assessed in the entire state in 1975 and subsequent years over the equalized value of all general property assessed in the entire state in 1974 and subsequent years, respectively, except as provided in pars. (b), (c), (e), (h) ~~and~~ (i) and (j) and except that levies for the payment of principal and interest on ~~debt~~ general obligation bonds and notes issued for an original term of more than one year shall not be affected by this subsection. In determining the levies to be limited by this subsection, an amount equal to principal and interest on general obligation bonds and notes issued for an original term of more than one year included in the prior year's levy shall be excluded from the prior year's levy. In determining levies of 1976 and in subsequent years there shall be an additional exclusion from the prior year's levy of all nonlevy receipts for the retirement of general obligation bonds and notes issued for an original term of more than one year.

SECTION 18. 65.07 (2) (dm) 2 and 3 of the statutes, as created by chapter 39, laws of 1975, are repealed.

SECTION 19. 65.07 (2) (e) and (em) (intro.), 4 and 6 of the statutes, as created by chapter 39, laws of 1975, are amended to read:

65.07 (2) (e) In any city where the population has increased at a rate greater than the statewide rate of population growth, the amount of increase allowed may be further increased by an amount equal to the previous year's levy multiplied by the difference between the city's actual population increase and the amount by which the

city's population would have increased if the city's population had increased at the statewide rate of population growth. Population growth shall be measured between the year ~~in which the levy is being certified~~ of levy and the previous year. Population estimates determined under s. 16.96 (2) (c) shall be used in this paragraph.

(em) (intro.) ~~Upon filing an application with the department of revenue upon forms prescribed by the department by August 1, the~~ The amount of the levy allowed under this subsection may be further increased by the following amounts:

4. The An amount needed to offset not to exceed the estimated amount of any decrease in federal general revenue sharing funds from the current year to the following year, if such estimates are available from the U.S. office of federal revenue sharing.

6. The amount needed to defray the unreimbursed costs incurred in assuming ownership of a service or function previously owned and administered by the private sector.

SECTION 20. 65.07 (2) (f), (h) and (i) of the statutes, as created by chapter 39, laws of 1975, are amended to read:

65.07 (2) (f) ~~The department of revenue shall determine the maximum levy allowed the city for city purposes under this subsection and shall certify such amount to the city on November 15 of each year, commencing with 1975. If the city levies taxes in excess of such the maximum allowed by this subsection without receiving approval of the electors under par. (g) the excess amount shall be subtracted from subsequent distributions of shared taxes under subch. I of ch. 79 until fully recovered, and the levy shall be reduced by the amount of such excess in determining the maximum allowable levy for the subsequent year.~~

(h) In the case of the county newly assuming functions formerly performed by the city, the levy of the city shall be reduced by the amount of unreimbursed expenses that the city formerly incurred in performing those functions. In the case of the city newly assuming functions formerly performed by the county, the levy of the city shall be increased by the amount of the unreimbursed expenses that ~~the county formerly will be~~ incurred in performing those functions.

(i) The amount ~~certified~~ allowed under this subsection shall not be applied to cause the general property tax rate to exceed the maximum rate otherwise provided by statute.

SECTION 21. 65.07 (2) (j) and (k) of the statutes are created to read:

65.07 (2) (j) If the amount of an assessment is lowered pursuant to s. 70.995 (8) (a) so as to require a refund of property taxes, an amount not to exceed the amount of the refund may be added to the next levy. Any such amount added to the next levy under this paragraph shall be excluded from the base in determining the following levy. If, pursuant to s. 70.995 (8) (bd), the town receives property taxes in excess of the levy amount allowed under this subsection, an equivalent amount shall be subtracted from the next levy. Any such amount subtracted from the next levy under this paragraph may be added to the following levy.

(k) The department of revenue may promulgate rules to ensure the implementation of this subsection.

SECTION 22. 67.035 of the statutes is amended to read:

67.035 Tax limitations not applicable to debt levies. All taxes levied or to be levied by any municipality proceeding under this chapter for the purpose of paying principal and interest on valid bonds or notes now or hereafter outstanding shall be and the same

are hereby declared to be without limitation notwithstanding the limitations imposed by s. 60.175, 61.46 (3), 62.12 (4m), 65.07 (2), 70.62 (4) or subch. IV of ch. 121, or any legislative limitation now or heretofore existing, and all such limitations are hereby repealed in so far as they apply to taxes levied or to be levied to pay principal and interest upon such bonds or notes.

SECTION 23. 70.62 (4) (a) of the statutes, as created by chapter 39, laws of 1975, is amended to read:

70.62 (4) (a) Tax levies of counties in 1975, payable in 1976, and in subsequent years for county purposes, shall not exceed the levy of the prior year by a greater percentage than the percentage of increase, if any, of the equalized value of all general property assessed in the state in 1975 and in subsequent years over the equalized value of all general property assessed in the state in 1974 and in subsequent years, respectively, except as provided in pars. (b), (c), (e), (h) ~~and~~, (i) ~~and~~ (j) ~~and~~ except that levies for the payment of principal and interest on general obligation bonds and notes issued for an original term of more than one year shall not be affected by this subsection. In determining the levies to be limited by this subsection, an amount equal to principal and interest on general obligation bonds and notes issued for an original term of more than one year included in the prior year's levy shall be excluded from the prior year's levy. In determining levies of 1976 and in subsequent years there shall be an additional exclusion from the prior year's levy of all nonlevy receipts for the retirement of general obligation bonds and notes issued for an original term of more than one year.

SECTION 24. 70.62 (4) (dm) 2 and 3 of the statutes, as created by chapter 39, laws of 1975, are repealed.

SECTION 25. 70.62 (4) (e) and (em) (intro.), 4 and 6 of the statutes, as created by chapter 39, laws of 1975, are amended to read:

70.62 (4) (e) In any county where the population has increased at a rate greater than the statewide rate of population growth, the amount of increase allowed may be further increased by an amount equal to the previous year's levy multiplied by the difference between the county's actual population increase and the amount by which the county's population would have increased if the county's population had increased at the statewide rate of population growth. Population growth shall be measured between the year ~~in which the levy is being certified~~ of levy and the previous year. Population estimates determined under s. 16.96 (2) (c) shall be used in this paragraph.

(em) (intro.) ~~Upon filing an application with the department of revenue upon forms prescribed by the department by August 1, the~~ The amount of the levy allowed under this subsection may be increased by the following amounts:

4. ~~The~~ An amount ~~needed to offset~~ not to exceed the estimated amount of any decrease in federal general revenue sharing funds from the current year to the following year, if such estimates are available from the U.S. office of federal revenue sharing.

6. The amount needed to defray the unreimbursed costs incurred in assuming ownership of a service or function previously owned and administered by the private sector.

SECTION 26. 70.62 (4) (em) 7 of the statutes, as created by chapter 39, laws of 1975, is repealed.

SECTION 27. 70.62 (4) (f) and (i) of the statutes, as created by chapter 39, laws of 1975, are amended to read:

70.62 (4) (f) ~~The department of revenue shall determine the maximum levy allowed for each county for county purposes under this subsection and shall certify such amount to each county on November 15 of each year, commencing with 1975. If the county levies taxes in excess of such the maximum allowed by this subsection without receiving approval of the electors under par. (g), the excess amount shall be subtracted from subsequent distributions of shared taxes under subch. I of ch. 79 until fully recovered, and the levy shall be reduced by the amount of such excess in determining the maximum allowable levy for the subsequent year.~~

(i) The amount ~~certified~~ allowed under this subsection shall not be applied to cause the general property tax rate to exceed the maximum rate otherwise provided by statute.

SECTION 28. 70.62 (4) (k) of the statutes is created to read:

70.62 (4) (k) The department of revenue may promulgate rules to ensure the implementation of this subsection.

SECTION 29. 121.90 (1) and (3) of the statutes, as created by chapter 39, laws of 1975, are amended to read:

121.90 (1) ~~“Shared cost budget” has the meaning set forth means the estimate made pursuant to s. 121.07 (5) of the shared cost defined in s. 121.07 (6), excluding any amount included therein for principal and interest payments on long-term indebtedness.~~

(3) ~~“Per Budgeted per pupil shared cost” is the amount set forth in s. 121.07 (6) shared cost budget divided by the membership.~~

SECTION 30. 121.91 (5) (b) of the statutes is repealed and recreated to read:

121.91 (5) (b) Prevent the payment of operational or nonoperational costs for a newly constructed school building or an addition to or improvement of an existing school building or other school facility.

SECTION 31. 121.92 of the statutes is created to read:

121.92 Adjustment for principal and interest. In addition to the allowable increase in shared cost per pupil computed under s. 121.91, a school district may increase its allowable shared cost budget by an amount equal to 109.5% multiplied by the amount excluded under s. 121.90 (1) for principal and interest payments on long-term indebtedness.
