

1999 DRAFTING REQUEST

Bill

Received: **10/26/98**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Administration-Budget 6-5468**

By/Representing: **Ziegler**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - property**

Extra Copies:

Topic:

DOA:.....Ziegler - Date changes for charging back refunded or rescinded property taxes

Instructions:

See Attached.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	shoveme 11/13/98	gilfokm 11/13/98	ismith 11/16/98	_____	lrb_docadmin 11/16/98		

FE Sent For:

<END>

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/P1	shoveme	11-13 King	IS 11/16	IS/KM 11/16	submit		
IP/MES 11/13/98							

FE Sent For:

<END>

Charging back refunded or rescinded
taxes date changes

Wisconsin Department of Revenue
Division of State and Local Finance
July 10, 1998

TITLE:

Charging back refunded or rescinded taxes date changes

DESCRIPTION OF CURRENT LAW AND PROBLEM:

S. 74.41 allows the taxation district clerk to file a form with the Department of Revenue by October 1 to determine whether a charge back of refunded or rescinded property taxes will be allowed. It further provides that the Department of Revenue shall determine the amount of the change, if any, to the equalized value due to consideration of the valuation error filed by the tax district clerk. This is to be accomplished by November 15. With about 500 forms each year, the time frame is too short to guarantee completion of all duties.

RECOMMENDATION FOR ACTION:

Amend statutes to move the date for filing from October 1 to September 15th.

FISCAL/ADMINISTRATIVE IMPACT:

No fiscal impact. All school districts and most counties and taxation districts have already set their budgets by November 15. There may be a desire to have the Department's determination known to the taxing jurisdictions in time to adjust their budgets (if necessary). Then the due date for filing would have to be advanced two more months to July 1 and the date for the Department's determination to September 1. This would also move the process ahead of our school district equalized value workload.

DRAFTING INSTRUCTIONS:

Amend s. 74.41(1) to read "by September 15th of each year..."

EFFECTIVE DATE:

For taxes levied based on assessments as of January 1, 1999.

PERSON TO CONTACT:

Frank Humphrey (608) 266-1657

(Note only: Town of Mukwonago and
Town of Summit occurred in 1996. School
district certify by November 6).

Kenneth Schuck (608) 266-0204



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0769/P1

MES... King

DOA:.....Ziegler – Date changes for charging back refunded or rescinded property taxes

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

SOON

do not gen

1 AN ACT ...; relating to: date changes for charging back refunded or rescinded
2 property taxes.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law and subject to some conditions, by October 1 of each year the clerk of a taxation district may submit to the department of revenue (DOR) a list of all general property taxes on the district's tax roll that have been rescinded or refunded to taxpayers due to valuation errors. DOR is then required to determine the amount of change, if any, in the equalized valuation of the taxation district based on such valuation errors.

This bill changes the date on which the list of rescinded or refunded general property taxes must to submitted to DOR from October 1 to September 15 of each year.

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

3 SECTION 1. 74.41 (1) (intro.) of the statutes is amended to read:



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0769/P1
MES:kmg:ijs

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property taxes

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NOTE TO DRAFTING FILE for LRB-0769:

Per the drafter, this draft has been redrafted to a “/1” as no problems remain in the draft that require resolution before introduction of the budget bill. There are no changes between the “/PX” and the “/1.”

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