Assembly Amendment (AA-AB133)

Received: 06/11/99 Wanted: As time permits For: Legislative Fiscal Bureau 6-3013 This file may be shown to any legislator: NO May Contact:				Received By: shoveme					
					Identical to LRB: By/Representing: Runde				
					Drafter: shoveme				
					Alt. Drafters:				
Subject: Munis - tax incrmntal financing					Extra Copies:				
Pre To	pic:								
LFB:	Runde (FA) -	-							
Topic:									
Tax inc	remental distri	ct financing, Vi	llage of Birna	amwood spec	ial exception				
Instruc	etions:			***************************************		<u> </u>			
See Atta	ached. LFB m	otion # 1365							
Draftin	g History:								
Vers.	Drafted	Reviewed	<u>Typed</u>	Proofed	Submitted	<u>Jacketed</u>	Required		
/?	shoveme 06/11/99	gilfokm 06/11/99							
/1			jfrantze 06/11/99		lrb_docadmin 06/11/99				
/2	shoveme 06/14/99	gilfokm 06/14/99	jfrantze 06/14/99		lrb_docadmin 06/14/99				
FE Sent	For								

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Assembly Amendment (AA-AB133)

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Assembly Amendment (AA-AB133)

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Wanted: As time permits Identical to LRB:

For: Legislative Fiscal Bureau 6-3013 By/Representing: Runde

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

May Contact: Alt. Drafters:

Subject: Munis - tax incrmntal financing Extra Copies:

Pre Topic:

LFB:....Runde -

Topic:

Tax incremental district financing, Village of Birnamwood

Instructions:

See Attached. LFB motion # 1365

Drafting History:

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For:

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Senator Jauch

GENERAL FUND TAXES

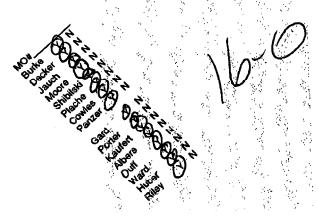
Tax Incremental Financing Districts

Motion:

Move to specify that if a village clerk of a village that created a tax incremental district in July, 1997, filed the forms and splications for that district with the Department of Revenue by May 31, 1999, DOR shall certify the base for the district as if the forms and applications had been filed by December 31, 1997. Further, specify that DOR shall allocate tax increments and treat the district in all other respects as if the forms had been filed on or before December 31, 1997 except that DOR may not certify a TIF value increment before 1999.

Note:

Under current law, once a joint review board for a proposed TIF district approves a TIF project plan, or an amended plan, the clerk of the city or village creating the District is required to complete certain forms and applications and submit the documents on or before December 31 of the year in which the TID was created. Upon receipt of the application, DOR is required to certify the value of the full aggregate base of the taxable property in the district. This motion would create an exception to the filing requirement by allowing any TIF district that was created in July, 1997, that submitted the forms and applications associated with that district to DOR by May 31, 1999, to have the District's base to be certified based on their 1997 aggregate taxable value. Further, the first TIF value increment that DOR could certify would be in 1999. The Village of Birnamwood in Shawano County would be among those eligible for the extended application period.



Motion #1365



State of Misconsin 1999 - 2000 LEGISLATURE

LRBb0670/

spacial exception

LFB:.....Runde Tax incremental district financing, Village of Birnamwood

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

(D-NOte)

At the locations indicated, amend the bill as follows:

1/1. Page 818, line 15: after that line insert:

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LRB-1182/1 MES:kmg:hmh

1999 BILL

AN ACT to create 66.46 (5) (bf) of the statutes; relating to: the filing of certain

forms related to a tax/incremental financing district.

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Analysis by the Legislative Reference Bureau

Under the current tax incremental financing (TIF) program, a city or village may create a tax incremental district (TID) in part of its territory to foster development if at least 50% of the area to be included in the TID is blighted, in need of rehabilitation or suitable for industrial sites. Before a city or village may create a TID, several steps and plans are required. These steps and plans include public hearings on the proposed TID, preparation and adoption by the local planning commission of a proposed project plan for the TID, approval of the proposed project plan by the common council or village board and creation by the city or village of a joint review board to review the proposal. The joint review board, which is made up of representatives of the overlying taxing jurisdictions of the proposed TID, must approve the project plan or the TID may not be created. If an existing TID project plan is amended by a planning commission, these steps are also required.

Once these steps are accomplished, the city clerk is required to complete certain forms and an application and submit the documents to the department of revenue (DOR) on or before December 31 of the year in which the TID is created. Upon receipt of the application, DOR is required to certify the full aggregate value of the taxable property in the city, which constitutes the tax incremental base of the TID.

This bill specifies that if a village clerk submits to DOR the required forms and an application for a TID that was created in July 1997, on or before May 31, 1999, even though the forms and application were originally due on December 31, 1997,

BILL

DOR must proceed as if the forms had been timely filed not later than December 31, 1997.

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:

16309

SECTION 4/. 66.46 (5) (bf) of the statutes is created to read:

66.46 (5) (bf) Notwithstanding the time limits in par. (b), if the village clerk of a village that created a tax incremental district in July 1997 files with the department of revenue, not later than May 31, 1999, the forms and application that were originally due on or before December 31, 1997, the tax incremental base of the district shall be calculated by the department of revenue as if the forms and application had been filed on or before December 31, 1997, and, until the tax incremental district terminates, the department of revenue shall allocate tax increments and treat the district in all other respects as if the forms and application

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had been filed on or before December 31, 1997.

(END)

may not certify a value sincrement under par. (b)

before 1999

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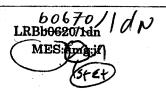
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() Note

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU



June 10, 1999

This note is meant to alert you that it is possible that a Wisconsin court would find that this legislation is a "private or local bill" that, under art. IV, sec. 18, of the Wisconsin Constitution, must be enacted as single-subject legislation. If so, this legislation cannot validly be enacted as part of the state budget bill because the budget bill clearly encompasses more than one subject.

Under Milwaukee Brewers Baseball Club v. Wisconsin Dept. of Health and Social Services, 130 Wis. 2d 79, 115 (1986), "a legislative provision which is specific to any person, place or thing is a private or local law within the meaning of art. IV, sec. 18, unless: 1) the general subject matter of the provision relates to a state responsibility of statewide dimension; and 2) its enactment will have direct and immediate effect on a specific statewide concern or interest". This proposal is applicable only to the Village of parkspan Birmanood

Because it is difficult to predict the potential for and outcome of any court action on this proposal, should it be enacted as part of the budget, you may wish to consider introducing this proposal as a separate bill.

Marc E. Shovers Senior Legislative Attorney Phone: (608) 266-0129

E-mail: Marc.Shovers@legis.state.wi.us

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRBb0670/1dn MES:kmg:jf

June 11, 1999

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State of Misconsin

LRBb0670/02 MES:kmg:jf

LFB:.....Runde (FA) - Tax incremental district financing, Village of Birnamwood special exception

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45





At the locations indicated, amend the bill as follows:

1. Page 818, line 15: after that line insert:

"SECTION 1630g. 66.46 (5) (bf) of the statutes is created to read:

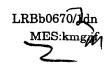
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- 1 had been filed on or before December 31, 1997, except that the department may not
- 2 certify a value increment under par. (b) before 1999.".

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(END)

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU





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State of Misconsin 1999 - 2000 LEGISLATURE

LRBb0670/2 MES:kmg:jf

LFB:.....Runde (FA) - Tax incremental district financing, Village of Birnamwood special exception

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- 1 December 31, 1997, except that the department may not certify a value increment
- 2 under par. (b) before 1999.".

3 (END)