

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB133)

Received: **06/11/99**

Received By: **shoveme**

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 (FA) -

Topic:

Tax incremental district financing, Village of Birnamwood special exception

Instructions:

See Attached. LFB motion # 1365

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>
/?	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:

<END>

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/?	shoveme 06/11/99	gilfokm 06/11/99		_____			
/1 12 MES 6/14 /kong	12-6-14-99 kong		jfrantze 06/11/99 26 6/14	_____	lrb_docadmin 06/11/99		
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1?	shoveme	1-6-11-99 Kandig	Sto 6/11	Sto 6/11			

Handwritten notes in the Drafting History table:
 - Under 'Reviewed': 1-6-11-99, Kandig (circled)
 - Under 'Typed': Sto 6/11
 - Under 'Proofed': Sto 6/11

FE Sent For:

<END>

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 applications 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.

MOw
 Burke
 Dacker
 Jauch
 Moore
 Shibley
 Plache
 Cowles
 Parizer
 Gato
 Porter
 Kaufert
 Albert
 Duff
 Ward
 Huber
 Riley

160



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0670/A
MES... King

RMNR

(FA)

Today

special 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

1 At the locations indicated, amend the bill as follows:

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

3

(END)



1999 BILL

1 **AN ACT to create** 66.46 (5) (bf) of the statutes; **relating to:** the filing of certain
2 forms related to a tax incremental financing district.

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 ¹⁶³⁰⁹ 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 had been filed on or before December 31, 1997.

(END)

except that the department may not certify a value increment ^{reme} under par. (b) before 1999

A note

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

60670/1dn
LRBb0620/1dn
MES: [initials]
[initials]

(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 ~~Jackson~~ *Biramwood*

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:kmgjf

June 11, 1999

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



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0670/D
MES:kmg:if

RMR

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

NOTE

Today

1 At the locations indicated, amend the bill as follows:

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

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

4 66.46 (5) (bf) Notwithstanding the time limits in par. (b), if the ~~village~~ clerk of

5 a ~~village~~ *city* that created a tax incremental district in July 1997 files with the

6 department of revenue, not later than May 31, 1999, the forms and application that

7 were originally due on or before December 31, 1997, the tax incremental base of the

8 district shall be calculated by the department of revenue as if the forms and

9 application had been filed on or before December 31, 1997, and, until the tax

10 incremental district terminates, the department of revenue shall allocate tax

11 increments and treat the district in all other respects as if the forms and application

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.”

3 (END)

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb0670/Jdn

MES:kmg/

June 11 1999

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State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0670/2
MES:kmg:jf

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