

State of Misconsin 2001 - 2002 LEGISLATURE

LRB-1452/P3
MES/JK/JTK/RJM:kmg:

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PRELIMINARY DRAFT - NOT READY FOR LATRODUCTION

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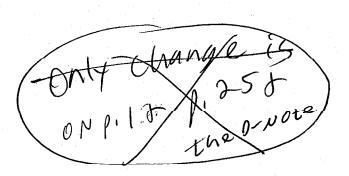
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(D-NOFE)

AN ACT to amend 5.02 (21), 5.58 (3), 5.68 (2), 5.68 (3), 7.51 (3) (b), 7.51 (3) (d), 7.51 (4) (b), 7.51 (5), 9.10 (1) (a), 9.10 (1) (b), 9.10 (2) (d), 9.10 (3) (a), 9.10 (4) (a), 9.10 (4) (d), 9.10 (7), 10.05, 10.07 (1), 11.31 (1) (h) (intro.), 17.13 (intro.), 17.13 (3), 25.50 (1) (d), 27.01 (3), 27.075 (1), 27.075 (2), 27.075 (3), 27.075 (4), 27.08 (1), 27.08 (3), 66.0301 (1) (a), 71.26 (1) (bm), 77.71 and 77.76 (4); and to create 5.58 (1u), 5.60 (6u), 7.53 (3m), 8.10 (6) (e), 8.11 (2f), 11.02 (8), 17.01 (11m), 17.27 (1f), 20.566 (1) (gc), 20.835 (4) (gc), 70.11 (37m), 77.25 (18m), 77.54 (9a) (i), 77.704, 77.707 (3), 77.76 (3n) and subchapter VI of chapter 229 [precedes 229.86] of the statutes; relating to: authorizing the creation of a local park and recreation district, authorizing a local park and recreation district to impose a sales tax and use tax and levy a property tax, and making an appropriation.

Analysis by the Legislative Reference Bureau

CREATION AND DISSOLUTION OF A DISTRICT

This bill authorizes certain contiguous municipalities (any city other than a 4151) Aless city, any village, or any town with a population greater than 2,500) to jointly

that has a majority of its territory

located in a county with apopulation greater than 500,000

create a local park and recreation district (district). A district is a local unit of government that is a body corporate and politic and that is separate and distinct from, and independent of, the state and the municipalities within its jurisdiction.

Subject to a number of conditions, a district may be created by one of two methods. Under the first method, the governing bodies of two or more contiguous municipalities adopt an enabling resolution that declares the need for establishing the district and contains a detailed description of the boundaries of the proposed district. Each municipality that adopts a substantially similar enabling resolution within 90 days, beginning with the date of adoption of the first enabling resolution. may be part of the initial jurisdiction of a district. Under the second method, a district consisting of two or more contiguous municipalities may be created by a petition and referendum. The petition must be circulated after December 31 and must be filed no later than the 3rd Tuesday in February in each municipality within the proposed boundaries of the district. If it is signed by a number of qualified electors residing in the municipality equal to at least 15% of the votes cast for governor in the municipality at the last gubernatorial election, a referendum is held at the next succeeding spring election. A district is then created with a jurisdiction that consists of each of the municipalities in which the referendum question is approved, except that no district may be created unless the referendum question is approved in at least two contiguous municipalities.

Before a district may be created, the governing bodies of each of the involved municipalities must reach an agreement that includes a number of components, including a method to provide a loan for initial operating funds for the district and a method to transfer title of the municipalities' park facilities to the district. Before such an agreement may be entered into, the participating municipalities must select an arbitrator who will decide by November 1 any of the issues that are not resolved by the municipalities by September 1. Also before a district may be created, a municipality must negotiate with a county the termination of any applicable agreement or contract under which a county exercises municipal park powers within the municipality. If a municipality is unable to negotiate the termination of any such agreements or contracts, the municipality may not become part of a district until the agreements or contracts expire or are otherwise terminated. Under the bill, no new agreements or contracts authorizing a county to exercise municipal park powers within a municipality may be entered into unless the agreements or contracts contain provisions under which the municipality may terminate the agreement or contracts so that it may create or participate in a district.

In connection with park facilities, the powers of a district board include: the authority to acquire, develop, maintain, improve, operate, and manage the park facilities; the authority to operate recreational facilities or programs; the authority to enter into contracts; the authority to employ personnel; and the authority to impose a sales tax and a use tax, and levy a property tax, to carry out its functions. Before the taxes imposed by a district may take effect, however, the district's action must be approved in a referendum.

A district is governed by a nine-member board of directors that is elected at-large at the spring election. The terms of directors are three years, although the

initial terms are staggered such that each one—third of the seats on the board are for terms of approximately one, two, and three years. The elected members of a district board may change any decision that was made by an arbitrator. A district board may adopt procedures to expand the jurisdiction of the district to include other municipalities, the governing bodies of which approve of their inclusion in the district.

A district may dissolve by action of the district board, subject to payment of the district's debts and fulfillment of its other contractual obligations. If a district is dissolved, its property must be transferred to the municipalities within the district's jurisdiction. The district board determines how, and to which municipality, the property is transferred based on factors including the current value of the park facilities initially transferred by a municipality to a district and the amount of money, sales tax revenue, and other contributions made by, or collected from, a municipality.

Under the bill, a municipality within the district's jurisdiction may make loans or lease or transfer property to a district. Generally, however, a municipality may not create a park or expend any funds to support park or recreational facilities after a district imposes taxes.

TAXATION

Under the bill, a district may adopt a resolution to impose a sales tax and a use tax at a rate of 0.1% on the sale or use of tangible personal property and services in the district, subject to approval by the electors of a district at a referendum. The district must hold the referendum at the first spring primary, spring election, September primary, general election, or special election held throughout the district that is held at least 45 days after the date on which the district adopts the resolution to impose the taxes. The district may use the tax revenue only for purposes related to park facilities. A retailer in the district may not collect the tax imposed by the district after the district dissolves.

Under the bill, the district may also levy a property tax on the property located in the district. However, the district must lower the property tax levy by the amount of any sales tax and use tax imposed by the district that was collected in the previous year.

Under the bill, a district's income is exempt from the income tax, a district's property is exempt from the property tax, property transferred to a district is exempt from the real estate transfer fee, and sales of tangible personal property or services to the district are exempt from all state and local sales taxes and use taxes.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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:

MES/JK/JTK/RJM:kmg:rs Section 1

SECTION 1. 5.02 (21) of the statutes is amended to read:

5.02 (21) "Spring election" means the election held on the first Tuesday in April to elect judicial, educational, and municipal officers, nonpartisan county officers, sewerage commissioners, and members of the board of directors of certain local park and recreation districts and to express preferences for the person to be the presidential candidate for each party.

Section 2. 5.58 (1u) of the statutes is created to read:

5.58 (1u) Board of directors of Certain Local Park and Recreation districts. Except as authorized in s. 5.655, there shall be a separate ballot for members of the board of directors of any local park and recreation district. Arrangement of the names on the ballot shall be determined by the local park and recreation district clerk in the manner provided under s. 5.60 (1) (b). The ballot shall be entitled "Official Primary Ballot for Member of the Board of Directors of the Local Park and Recreation District."

SECTION 3. 5.58 (3) of the statutes is amended to read:

5.58 (3) Names on spring ballot. Only 2 candidates for state superintendent, for any judicial office, or for any elected seat on a metropolitan sewerage commission or town sanitary district commission; in counties having a population of 500,000 or more only 2 candidates for member of the board of supervisors within each district; in counties having a population of less than 500,000 only 2 candidates for each member of the county board of supervisors from each district or numbered seat or only 4 candidates for each 2 members of the county board of supervisors from each district whenever 2 supervisors are elected to unnumbered seats from the same district; in 1st class cities only 2 candidates for any at-large seat and only 2 candidates from any election district to be elected to the board of school directors;

in school districts electing school board members to numbered seats, or pursuant to an apportionment plan or district representation plan, only 2 school board candidates for each numbered seat or within each district; in a local park and recreation district, twice as many candidates as are to be elected members of the board of directors of the local park and recreation district; and twice as many candidates as are to be elected members of other school boards or other elective officers receiving the highest number of votes at the primary shall be nominees for the office at the spring election. Only their names shall appear on the official spring ballot.

SECTION 4. 5.60 (6u) of the statutes is created to read:

5.60 (6u) Board of directors of Certain Local Park and Recreation districts. Except as authorized in s. 5.655, a separate ballot shall list the names of all candidates for member of the board of directors of any local park and recreation district. Arrangement of the names on the ballot shall be determined by the local park and recreation district clerk in the manner provided under sub. (1) (b). The ballot shall be entitled "Official Ballot for Member of the Board of Directors of the Local Park and Recreation District."

Section 5. 5.68 (2) of the statutes is amended to read:

5.68 (2) Except as otherwise expressly provided, all costs for ballots, supplies, notices, and any other materials necessary in preparing or conducting any election shall be paid for by the county or municipality whose clerk or board of election commissioners is responsible for providing them. If a ballot is prepared for a school, technical college, sewerage er, sanitary, or local park and recreation district, the district shall pay for the cost of the ballot. If no other level of government is involved in a school, technical college, sewerage er, sanitary, or local park and recreation

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24 25 district election, the district shall pay for all costs of the ballots, supplies, notices, and other materials. If ballots, supplies, notices, or other materials are used for elections within more than one unit of local government, the costs shall be proportionately divided between the units of local government involved in the election. In a 1st class city, all costs otherwise attributable to a school district shall be paid by the city. **Section 6.** 5.68 (3) of the statutes is amended to read:

5.68 (3) If voting machines are used or if an electronic voting system is used in which all candidates and referenda appear on the same ballot card, the ballots for all national, state, and county offices and for county and state referenda shall be prepared and paid for by the county wherein they are used. If the voting machine or electronic voting system ballot includes a municipal or school, technical college, sewerage or, sanitary, or local park and recreation district ballot, the cost of that portion of the ballot shall be reimbursed to the county or paid for by the municipality or district, except as provided in a 1st class city school district under sub. (2).

SECTION 7. 7.51 (3) (b) of the statutes is amended to read:

7.51 (3) (b) For ballots which relate only to municipal er, school district, or local park and recreation district offices or referenda, the inspectors, in lieu of par. (a), after counting the ballots shall return them to the proper ballot boxes, lock the boxes, paste paper over the slots, sign their names to the paper, and deliver them and the keys therefor to the municipal or, school district, or local park and recreation district clerk. The clerk shall retain the ballots until destruction is authorized under s. 7.23.

SECTION 8. 7.51 (3) (d) of the statutes is amended to read:

7.51 (3) (d) All absentee certificate envelopes which have been opened shall be returned by the inspectors to the municipal clerk in a securely sealed carrier envelope which is clearly marked "used absentee certificate envelopes".

envelopes shall be signed by the chief inspector and 2 other inspectors. Except when the ballots are used in a municipal or, school district, or local park and recreation district election only, the municipal clerk shall transmit the used envelopes to the county clerk.

SECTION 9. 7.51 (4) (b) of the statutes is amended to read:

7.51 (4) (b) The chief inspector, or one of the inspectors appointed by him or her, immediately after the votes are tabulated or counted at each election, shall report the returns of the election to the municipal clerk er, to the school district clerk for school district elections, except in 1st class cities, or to the local park and recreation district clerk for local park and recreation district elections. The clerk shall then make the returns public.

SECTION 10. 7.51 (5) of the statutes is amended to read:

7.51 (5) Returns. The inspectors shall make full and accurate return of the votes cast for each candidate and proposition on tally sheet blanks provided by the municipal clerk for the purpose. Each tally sheet shall record the returns for each office or referendum by ward, unless combined returns are authorized in accordance with s. 5.15 (6) (b) in which case the tally sheet shall record the returns for each group of combined wards. After recording the votes, the inspectors shall seal in a carrier envelope outside the ballot bag or container one inspectors' statement under sub. (4) (a), one tally sheet, and one poll or registration list for delivery to the county clerk, unless the election relates only to municipal or school district offices or referenda or local park and recreation district offices. The inspectors shall also similarly seal one inspectors' statement, one tally sheet, and one poll or registration list for delivery to the municipal clerk. For school district elections, except in 1st class cities, the inspectors shall similarly seal one inspectors' statement, one tally sheet, and one poll

or registration list for delivery to the school district clerk. For local park and recreation district elections, the inspectors shall similarly seal one inspectors' statement, one tally sheet, and one poll or registration list for delivery to the local park and recreation district clerk. The inspectors shall immediately deliver all ballots, statements, tally sheets, lists, and envelopes to the municipal clerk. The municipal clerk shall arrange for delivery of all ballots, statements, tally sheets, lists, and envelopes relating to a school district or local park and recreation district election to the school district or local park and recreation district clerk, respectively. The municipal clerk shall deliver the ballots, statements, tally sheets, lists, and envelopes for his or her municipality relating to any county, technical college district, state, or national election to the county clerk by 2 p.m. on the day following each such election. The person delivering the returns shall be paid out of the municipal treasury. Each clerk receiving ballots, statements, tally sheets, or envelopes shall retain them until destruction is authorized under s. 7.23 (1).

Section 11. 7.53 (3m) of the statutes is created to read:

7.53 (3m) Local park and recreation district clerk shall appoint 2 qualified electors of the district prior to the date of the election being canvassed, who shall, with the clerk, constitute the local park and recreation district board of canvassers. The clerk shall appoint a member to fill any temporary vacancy on the board of canvassers. The canvass shall begin as soon as possible after receipt of the returns and shall continue, without adjournment, until completed. The board of canvassers may return defective returns to the municipal board of canvassers in the manner provided in s. 7.60 (3). The board of canvassers shall prepare a written statement showing the numbers of votes cast for each person for each office and shall prepare a determination showing the names

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| of the persons who are elected to the board of directors. Following each primary |
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| election, the board of canvassers shall prepare a statement certifying the names of |
| the persons who have won nomination to the board of directors. Each statement and |
| determination shall be attested by each of the canvassers. The board of canvassers |
| shall file each statement and determination in the local park and recreation district |
| office. |
| SECTION 12. 8 10 (6) (e) of the statutes is created to read: |

8.10 (6) (e) For members of the board of directors of a local park and recreation district, with the local park and recreation district clerk.

SECTION 13. 8.11 (2f) of the statutes is created to read:

8.11 (2f) Board of directors of certain local park and recreation districts. A primary shall be held in a local park and recreation district whenever there are more than twice the number of candidates to be elected members of the board of directors of the local park and recreation district.

SECTION 14. 9.10 (1) (a) of the statutes is amended to read:

9.10 (1) (a) The qualified electors of the state; of any county, city, village, or town; of any congressional, legislative, judicial, or school district; of any local park and recreation district; or of any prosecutorial unit may petition for the recall of any incumbent elective official by filing a petition with the same official or agency with whom nomination papers or declarations of candidacy for the office are filed demanding the recall of the officeholder.

SECTION 15. 9.10 (1) (b) of the statutes is amended to read:

9.10 (1) (b) Except as provided in par. (c), a petition for recall of a state, congressional, legislative, judicial, or county officer shall be signed by electors equal to at least 25% of the vote cast for the office of governor at the last election within the

SECTION 15

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same district or territory as that of the officeholder being recalled. Except as provided in par. (c), a petition for the recall of a city, village, town, local park and recreation district, or school district officer shall be signed by electors equal to at least 25% of the vote cast for the office of president at the last election within the same district or territory as that of the officeholder being recalled.

SECTION 16. 9.10 (2) (d) of the statutes is amended to read:

9.10 (2) (d) No petition may be offered for filing for the recall of an officer unless the petitioner first files a registration statement under s. 11.05 (1) or (2) with the filing officer with whom the petition is filed. The petitioner shall append to the registration a statement indicating his or her intent to circulate a recall petition, the name of the officer for whom recall is sought and, in the case of a petition for the recall of a city, village, town, local park and recreation district, or school district officer, a statement of a reason for the recall which is related to the official responsibilities of the official for whom removal is sought. No petitioner may circulate a petition for the recall of an officer prior to completing registration. The last date that on which a petition for the recall of a state, congressional, legislative, judicial, or county officer may be offered for filing is 5 p.m. on the 60th day commencing after registration. The last date that on which a petition for the recall of a city, village, town, local park and recreation district, or school district officer may be offered for filing is 5 p.m. on the 30th day commencing after registration. After the recall petition has been offered for filing, no name may be added or removed. No signature may be counted unless the date of the signature is within the period provided in this paragraph.

SECTION 17. 9.10 (3) (a) of the statutes is amended to read:

9.10 (3) (a) This subsection applies to the recall of all elective officials other than city, village, town, local park and recreation district, and school district officials.

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City, village, town, <u>local park and recreation district</u>, and school district officials are recalled under sub. (4).

SECTION 18. 9.10 (4) (a) of the statutes is amended to read:

9.10 (4) (a) Within 10 days after a petition for the recall of a city, village, town, local park and recreation district, or school district official, is offered for filing, the officer against whom the petition is filed may file a written challenge with the municipal clerk or board of election commissioners or school district clerk official or agency with whom it the petition is filed, specifying any alleged insufficiency. If a challenge is filed, the petitioner may file a written rebuttal to the challenge with the clerk or board of election commissioners official or agency within 5 days after the challenge is filed. If a rebuttal is filed, the officer against whom the petition is filed may file a reply to any new matter raised in the rebuttal within 2 days after the rebuttal is filed. Within 14 days after the expiration of the time allowed for filing a reply to a rebuttal, the clerk or board of election commissioners official or agency shall file the certificate or an amended certificate. Within 31 days after the petition is offered for filing, the elerk or board of election commissioners official or agency shall determine by careful examination of the face of the petition whether the petition is sufficient and shall so state in a certificate issued by the official or agency and attached to the petition. If the petition is found to be insufficient, the certificate shall state the particulars creating the insufficiency. The petition may be amended to correct any insufficiency within 5 days following the affixing of the original certificate. Within 2 days after the offering of the amended petition for filing, the clerk or board of election commissioners official or agency shall again carefully examine the face of the petition to determine sufficiency and shall attach to the petition a certificate stating the findings. Immediately upon finding an original or

| amended petition sufficient, except in cities over 500,000 population, the municipal |
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| clerk or school district clerk and except with regard to a member of the board of |
| directors of a local park and recreation district, the official shall transmit the petition |
| to the governing body or to the school board. Immediately Except with regard to a |
| member of the board of directors of a local park and recreation district, immediately |
| upon finding an original or amended petition sufficient, in cities over 500,000 |
| population, the board of election commissioners shall file the petition in its office. |
| Immediately upon finding an original or amended petition sufficient, with regard to |
| a member of the board of directors of a local park and recreation district, the local |
| park and recreation district clerk shall file the petition in his or her office and shall |
| transmit a copy of the petition to the governing body of each city, village, and town |
| that has territory within the jurisdiction of the local park and recreation district. |

SECTION 19. 9.10 (4) (d) of the statutes is amended to read:

9.10 (4) (d) The governing body, school board, or board of election commissioners, upon receiving the certificate or copy of the certificate issued under par. (a), shall call an election on the Tuesday of the 6th week commencing after the date of the certificate. If Tuesday is a legal holiday, the recall election shall be held on the first day after Tuesday which is not a legal holiday.

SECTION 20. 9.10 (7) of the statutes is amended to read:

9.10 (7) Purpose. The purpose of this section is to facilitate the operation of article XIII, section 12, of the constitution and to extend the same rights to electors of cities, villages, towns, local park and recreation districts, and school districts.

SECTION 21. 10.05 of the statutes is amended to read:

10.05 Posting of notice. Unless specifically designated elsewhere, this section applies to villages, towns and, school districts, and local park and recreation

districts. Whenever a notice is required to be published, a village, town ex, school district, or local park and recreation district may post 3 notices in lieu of publication under ch. 985 whenever there is not a newspaper published within the village, town ex, school district, or local park and recreation district or whenever the governing body of the village, town ex, school district, or local park and recreation district chooses to post in order to supplement notice provided in a newspaper. Whenever the manner of giving notice is changed by the governing body, the body shall give notice of the change in the manner used before the change. Whenever posting is used, the notices shall be posted no later than the day prescribed by law for publication, or, if that day falls within the week preceding the election to be noticed, at least one week before the election. All notices given for the same election shall be given in the same manner.

Section 22. 10.07 (1) of the statutes is amended to read:

10.07 (1) Except as provided in sub. (2) in the case of voting machine ballots, whenever any county clerk of and one or more municipal of school district, or local park and recreation district clerks within the same county are directed to publish, or whenever 2 or more municipal, school district or local park and recreation district clerks within the same county are directed to publish any notice or portion of a notice under this chapter on the same date in the same newspaper, the text of which is identical, the clerks may publish one notice only. The cost of publication of such notice or the portion of the notice required shall be apportioned equally between the county and each municipality of school district, or local park and recreation district sharing in its publication.

Section 23. 11.02 (8) of the statutes is created to read:

| 1 | 11.02 (8) If the jurisdiction under sub. (3) is a local park and recreation district, |
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| 2 | the appropriate clerk is the local park and recreation district clerk. |
| 3 | SECTION 24. 11.31 (1) (h) (intro.) of the statutes is amended to read: |
| 4 | 11.31 (1) (h) (intro.) Candidates for any local office, who are elected from a |
| 5 | jurisdiction or district with less than 500,000 inhabitants according to the latest |
| 6 | federal census or census information on which the district is based, as certified by |
| 7 | the appropriate filing officer, and candidates for member of the board of directors of |
| 8 | a local park and recreation district, an amount equal to the greater of the following: |
| 9 | SECTION 25. 17.01 (11m) of the statutes is created to read: |
| 10 | 17.01 (11m) By a member of the board of directors of a local park and recreation |
| 11 | district, to the board of directors. The board of directors shall immediately give a copy |
| 12 | of each resignation under this subsection to the elections board and to the chief |
| 13 | executive officer of each municipality that has territory within the jurisdiction of the |
| 14 | district. |
| 15 | SECTION 26. 17.13 (intro.) of the statutes is amended to read: |
| 16 | 17.13 (intro.) Removal of village, town, town sanitary district, school |
| 17 | district, technical college and family care district, and local park and |
| 18 | recreation district officers. Officers of towns, town sanitary districts, villages, |
| 19 | school districts, technical college districts and, family care districts, and local park |
| 20 | and recreation districts may be removed as follows: |
| 21 | SECTION 27. 17.13 (3) of the statutes is amended to read: |
| 22 | 17.13 (3) All officers. Any village, town, town sanitary district, school district |
| 23 | er, technical college district, or local park and recreation district officer, elective or |
| 24 | appointive, including those embraced within subs. (1) and (2), by the judge of the |
| 25 | circuit court of the a circuit wherein the village, town, town sanitary district, school |

| 1 | district or, technical college district, or local park and recreation district is situated, |
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| 2 | for cause. |
| 3 | SECTION 28. 17.27 (1f) of the statutes is created to read: |
| 4 | 17.27 (1f) Board of directors of local park and recreation districts. Except |
| 5 | as provided in s. 9.10, a vacancy in the office of any member of the board of directors |
| 6 | of a local park and recreation district may be filled by temporary appointment of the |
| 7 | remaining members of the board of directors. The temporary appointee shall serve |
| 8 | until a successor is elected and qualified. If the vacancy occurs in any year after the |
| 9 | first Tuesday in April and on or before December 1, the vacancy shall be filled for the |
| 10 | residue of the unexpired term, if any, at on the date of the next spring election. If the |
| 11 | vacancy occurs in any year after December 1 or on or before the first Tuesday in April, |
| 12 | the vacancy shall be filled for the residue of the unexpired term, if any, at the 2nd |
| 13 | succeeding spring election. |
| 14 | SECTION 29. 20.005 (3) (schedule) of the statutes: at the appropriate place, |
| 15 | insert the following amounts for the purposes indicated: |
| 16 | 2001–02 2002–03 |
| 17 | 20.566 Revenue, department of |
| 18 | (1) Collection of taxes |
| 19 | (gc) Administration of local park and |
| 20 | recreation district taxes PR A -00- |
| 21 | Section 30. 20.566 (1) (gc) of the statutes is created to read: |
| 22 | 20.566 (1) (gc) Administration of local park and recreation district taxes. The |
| 23 | amounts in the schedule for administering the special district taxes imposed under |
| 24 | s. 77.704 by local park and recreation districts created under subch. VI of ch. 229. |

IES/JK/JTK/RJM:kmg:rs SECTION 30

- One and one-half percent of all moneys received from the taxes imposed under s.

 77.704 shall be credited to this appropriation account.
- 3 Section 31. 20.835 (4) (gc) of the statutes is created to read:
 - 20.835 (4) (gc) Local park and recreation district taxes. Ninety-eight and one-half percent of all moneys received from the taxes imposed under s. 77.704, for the purposes provided in s. 77.76 (3n).
 - **SECTION 32.** 25.50 (1) (d) of the statutes is amended to read:
 - 25.50 (1) (d) "Local government" means any county, town, village, city, power district, sewerage district, drainage district, town sanitary district, public inland lake protection and rehabilitation district, local professional baseball park district created under subch. III of ch. 229, family care district under s. 46.2895, local professional football stadium district created under subch. IV of ch. 229, local cultural arts district created under subch. V of ch. 229, local park and recreation district created under subch. VI of ch. 229, public library system, school district or technical college district in this state, any commission, committee, board, or officer of any governmental subdivision of this state, any court of this state, other than the court of appeals or the supreme court, or any authority created under s. 231.02, 233.02, or 234.02.
 - **Section 33.** 27.01 (3) of the statutes is amended to read:
 - 27.01 (3) Transfer of state park land to municipalities. The department may not transfer the ownership of any state park or land within any state park to any county, city, village or, town, county, or local park and recreation district created under subch. VI of ch. 229 unless it the department receives the approval of the joint committee on finance regarding the appropriate level of reimbursement to be

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received by the state to reflect the state's cost in acquiring and developing the state park or land within the state park.

SECTION 34. 27.075 (1) of the statutes is amended to read:

27.075 (1) The county board of any county with a population of less than 500,000 is hereby vested with all powers of a local, legislative, and administrative character for the purpose of governing, managing, controlling, improving, and caring for public parks, parkways, boulevards, and pleasure drives; and to carry out these powers in districts which it may create for different purposes, or throughout the county, and for such purposes to levy county taxes, to issue bonds, assessment certificates, and improvement bonds, or any other evidence of indebtedness. The powers hereby conferred under this section may be exercised by the county board in any town, city or village city, village, or town, or part thereof located in such the county upon the request of any such town, city or village city, village, or town, evidenced by a resolution adopted by a majority vote of the members-elect of its governing body, designating the particular park function, duty, or act, and the terms, if any, upon which the same shall be exercised by the county board. Such The resolution shall state whether the authority or function is to be exercised exclusively by the county or jointly by the county and the town, city or village city, village, or town, and shall also state that the exercise of such the power by the county is in the public interest. Upon the receipt of the resolution, the county board may, by a resolution adopted by a majority vote of its membership, elect to assume the exercise of such the authority or function, upon the terms and conditions set forth in the resolution presented by the town, city or village city, village, or town. A city, village, or town that wishes to create or participate in a local park and recreation district

under subch. VI of ch. 229 may negotiate the termination of any agreement entered into with a county under this subsection.

SECTION 35. 27.075 (2) of the statutes is amended to read:

by a majority of its membership, propose to the towns, cities and villages cities, villages, and towns located in such the county, or any of them, that it offers to exercise such the powers and functions therein in order that are necessary to consolidate municipal park services and functions in said the county. Such The resolution shall designate the particular function, duty, or act and the terms and conditions, if any, upon which the county board will perform the same. The powers conferred in sub. (1) and designated in such the resolution may thereafter be exercised by the county board in each such town, city or village which shall accept such city, village, or town which accepts the proposal by the adoption of a resolution by a majority vote of the members—elect of its governing body, except that no governing body may accept any proposal described under this subsection unless it contains a provision under which the city, village, or town may terminate its agreement with the county so that the city, village, or town may create or participate in a local park and recreation district under subch, VI of ch. 229.

Section 36. 27.075 (3) of the statutes is amended to read:

27.075 (3) After the adoption of resolutions by the county board, the county board shall have full power to it may legislate upon and administer the entire subject matter committed to it, and among other things, to and may determine, where not otherwise provided by law, the manner of exercising the power thus assumed. No county may exercise any power in a local park and recreation district under subch. VI of ch. 229.

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SECTION 37. 27.075 (4) of the statutes is amended to read:

27.075 (4) The town, city or village concerned A city, village, or town may enter into necessary contracts with the county, and appropriate money to pay the county, for the reasonable expenses incurred in rendering the park services assumed. Such The contract shall also provide a procedure for the termination of the contract by any city, village, or town that wishes to create or participate in a local park and recreation district under subch. VI of ch. 229. The expenses may be certified, returned, and paid as are other county charges, and, in the case of services performed pursuant to under a proposal for the consolidation thereof of municipal park services initiated by the county board and made available to each town, city and village city, village, and town in the county on the same terms, the expenses thereof shall be certified, returned. and paid as county charges; but in the event that each and every town, city and village if every city, village, and town in the county shall accept such accepts the proposal of the county board the expenses thereof shall be paid by county taxes to be levied and collected as are other taxes for county purposes. Said towns, cities and villages are vested with all necessary power to do the things herein required and to do all things and to exercise or relinquish any of the powers herein provided or contemplated. The procedure herein provided in this section for the request or acceptance of the exercise of the powers conferred on the county board in cities and villages is hereby prescribed as a special method of determining the local affairs and government of such cities and villages pursuant to article XI, section 3, of the constitution.

SECTION 38. 27.08 (1) of the statutes is amended to read:

27.08 (1) Every city that is not part of a local park and recreation district under subch. VI of ch. 229 may by ordinance create a board of park commissioners subject

to this section, or otherwise as provided by ordinance. Such, and if the city has a board of park commissioners the city shall terminate that board and end the board's authority under this section upon the city's creation of or participation in a local park and recreation district under subch. VI of ch. 229. The board shall be organized as directed by the common council shall provide.

SECTION 39. 27.08 (3) of the statutes is amended to read:

27.08 (3) In any city having no If a city does not have a board of park commissioners its and is not part of a local park and recreation district under subch.

VI of ch. 229, the city's public parks, parkways, boulevards, and pleasure drives shall be under the charge of its board of public works, if it has such last named board; etherwise or, if it does not have such a board, under the charge of its common council.

When so in charge, the board of public works or the common council may exercise all of the powers of a board of park commissioners. Upon a city's creation of or participation in a local park and recreation district under subch. VI of ch. 229, the city's board of public works or common council may not exercise any authority under this section.

SECTION 40. 66.0301 (1) (a) of the statutes is amended to read:

66.0301 (1) (a) In this section "municipality" means the state or any department or agency thereof, or any city, village, town, county, school district, public library system, public inland lake protection and rehabilitation district, sanitary district, farm drainage district, metropolitan sewerage district, sewer utility district, solid waste management system created under s. 59.70 (2), local exposition district created under subch. II of ch. 229, local professional baseball park district created under subch. III of ch. 229, local professional football stadium district created under subch. IV of ch. 229, — local cultural arts district created under subch. V of ch. 229,

| | local park and recreation district created under subch. VI of ch. 229, family care |
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| | district under s. 46.2895, water utility district, mosquito control district, municipal |
| | electric company, county or city transit commission, commission created by contract |
| | under this section, taxation district, regional planning commission, health |
| | SECTION 41. 70.11 (37m) of the statutes is created to read: |
| | 70.11 (37m) Local park and recreation district. The property of a local park |
| | and recreation district under subch. VI of ch. 229. |
| , | SECTION 42. 71.26 (1) (bm) of the statutes is amended to read: |
| | 71.26 (1) (bm) Certain local districts. Income of a local exposition district |
| | created under subch. II of ch. 229, a local professional baseball park district created |
| | under subch. III of ch. 229 er, a local professional football stadium district created |
| | under subch. IV of ch. 229 er, a local cultural arts district created under subch. V of |
| | ch. 229, or a local park and recreation district created under subch. VI of ch. 229. |
| | SECTION 43. 77.25 (18m) of the statutes is created to read: |
| | 77.25 (18m) To a local park and recreation district under subch. VI of ch. 229. |
| | SECTION 44. 77.54 (9a) (i) of the statutes is created to read: |
| | 77.54 (9a) (i) A local park and recreation district under subch. VI of ch. 229. |
| | SECTION 45. 77.704 of the statutes is created to read: |
| | 77.704 Adoption by resolution; local park and recreation district. A |
| | local park and recreation district created under subch. VI of ch. 229, by resolution |
| | under s. 229.863 (8), may impose a sales tax and a use tax under this subchapter at |
| | a rate of 0.1% of the gross receipts or sales price. Those taxes may be imposed only |
| | in their entirety. The imposition of the taxes under this section shall be effective on |
| | |

the first day of the first month that begins at least 30 days after the certification of

SECTION 45

the approval of the resolution by the electors in the district's jurisdiction under s. 229.863 (8).

Section 46. 77.707 (3) of the statutes is created to read:

77.707 (3) Retailers and the department of revenue may not collect a tax under s. 77.704 for any local park and recreation district created under subch. VI of ch. 229 after the calendar quarter during which the local park and recreation district board makes the certification to the department of revenue under s. 229.865, except that the department of revenue may collect from retailers taxes that accrued before that calendar quarter and fees, interest, and penalties that relate to those taxes.

SECTION 47. 77.71 of the statutes is amended to read:

77.71 Imposition of county and special district sales and use taxes. Whenever a county sales and use tax ordinance is adopted under s. 77.70 or a special district resolution is adopted under s. 77.704, 77.705, or 77.706, the following taxes are imposed:

- (1) For the privilege of selling, leasing, or renting tangible personal property and for the privilege of selling, performing, or furnishing services a sales tax is imposed upon retailers at the rate of 0.5% in the case of a county tax or at the rate under s. 77.704, 77.705, or 77.706 in the case of a special district tax of the gross receipts from the sale, lease, or rental of tangible personal property, except property taxed under sub. (4), sold, leased, or rented at retail in the county or special district or from selling, performing, or furnishing services described under s. 77.52 (2) in the county or special district.
- (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax or at the rate under s. 77.704, 77.705, or 77.706 in the case of a special district tax of the sales price upon every person storing, using, or otherwise consuming in the

county or special district tangible personal property or services if the property or service is subject to the state use tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3), or (4) has been paid relieves the buyer of liability for the tax under this subsection and except that if the buyer has paid a similar local tax in another state on a purchase of the same property or services that tax shall be credited against the tax under this subsection and except that for motor vehicles that are used for a purpose in addition to retention, demonstration, or display while held for sale in the regular course of business by a dealer the tax under this subsection is imposed not on the sales price but on the amount under s. 77.53 (1m).

- (3) An excise tax is imposed upon a contractor engaged in construction activities within the county or special district, at the rate of 0.5% in the case of a county tax or at the rate under s. 77.704, 77.705, or 77.706 in the case of a special district tax of the sales price of tangible personal property that is used in constructing, altering, repairing, or improving real property and that becomes a component part of real property in that county or special district, except that if the contractor has paid the sales tax of a county in the case of a county tax or of a special district in the case of a special district tax in this state on that property, or has paid a similar local sales tax in another state on a purchase of the same property, that tax shall be credited against the tax under this subsection.
- (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax or at the rate under s. 77.704, 77.705, or 77.706 in the case of a special district tax of the sales price upon every person storing, using, or otherwise consuming a motor vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer, all-terrain vehicle or aircraft, if that property must be registered or titled with this state and if that property is to be customarily kept in a county that

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has in effect an ordinance under s. 77.70 or in a special district that has in effect a resolution under s. 77.704, 77.705, or 77.706, except that if the buyer has paid a similar local sales tax in another state on a purchase of the same property that tax shall be credited against the tax under this subsection.

SECTION 48. 77.76 (3n) of the statutes is created to read:

77.76 (3n) From the appropriation under s. 20.835 (4) (gc), the department of revenue shall distribute 98.5% of the taxes reported for each local park and recreation district that has imposed taxes under this subchapter, minus the district portion of the retailers' discount, to the local park and recreation district no later than the end of the 3rd month following the end of the calendar quarter in which such amounts were reported. At the time of distribution, the department of revenue shall indicate the taxes reported by each taxpayer. In this subsection, the "district portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction, the numerator of which is the gross local park and recreation district sales and use taxes payable and the denominator of which is the sum of the gross state and local park and recreation district sales and use taxes payable. The local park and recreation district taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments of the local park and recreation district taxes previously distributed. Interest paid on refunds of local park and recreation district sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (gc) at the rate paid by this state under s. 77.60 (1) (a). Any local park and recreation district receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

SECTION 49. 77.76 (4) of the statutes is amended to read:

| 1 | 77.76 (4) There shall be retained by the state 1.5% of the taxes collected for |
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| 2 | taxes imposed by special districts under ss. 77.704, 77.705, and 77.706 and 1.75% of |
| 3 | the taxes collected for taxes imposed by counties under s. 77.70 to cover costs |
| 4 | incurred by the state in administering, enforcing, and collecting the tax. All interest |
| 5 | and penalties collected shall be deposited and retained by this state in the general |
| 6 | fund. |
| 7 | SECTION 50. Subchapter VI of chapter 229 [precedes 229.86] of the statutes is |
| 8 | created to read: |
| 9 | CHAPTER 229 |
| 10 | SUBCHAPTER VI |
| 11 | LOCAL PARK AND |
| 12 | RECREATION DISTRICTS |
| 13 | 229.86 Definitions. In this subchapter: |
| 14 | (1) "Board of directors" means the board of directors of a district. |
| 15 | (2) "Chief executive officer" means, as to a sponsoring municipality or as to a |
| 16 | municipality that is wholly within the jurisdiction of a district, the mayor or city |
| 17 | manager of a city, the village president of a village, or the town board chairperson of |
| 18 | a town. |
| 19 | (3) "District" means a special purpose district created under this subchapter. |
| 20 | (4) "Enabling resolution" means a resolution, or an amendment of a resolution, |
| 21 | adopted by the governing body of a municipality and signed by the chief executive |
| 22 | officer to create a district. majority of its territory lecated in a county with a population greater than 500,000 |
| 23 | (5) "Municipality" means any city other than a Wardays city, any village; or any |
| 24 | town with a population greater than 2,500. |
| | town with a population greater than 2,500. other than a village that has a majority of its territory located in a country with a population greater than 500,000 |
| | 500,000 |

enabling resolution.

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| 1 | (6) "Park facilities" means a public park, including improvements, that is |
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| 2 | owned by a district, or a public park, including improvements, that is owned by a |
| 3 | municipality but is under the management and control of a district, or both. |
| 4 | (7) "Sponsoring municipality" means any municipality that creates a district |
| 5 | in combination with another contiguous municipality. |
| 6 | 229.861 Creation, organization, and administration. (1) Subject to sub. |
| 7 | (5), 2 or more contiguous municipalities may create a special purpose district that is |
| 8 | a unit of government, that is a body corporate and politic, that is separate and |
| 9 | distinct from, and independent of, the state and the sponsoring municipalities, and |
| 10 | that has the powers under s. 229.863, if the sponsoring municipalities do all of the |
| 11 | following: |
| 12 | (a) Adopt an enabling resolution, subject to sub. (2), that does all of the |
| 13 | following: |
| 14 | 1. Declares the need for establishing the district. |
| 15 | 2. Contains findings of public purpose. |
| 16 | 3. Contains a detailed description of the boundaries of the proposed district. |
| 17 | 4. Declares an intention to negotiate with a county the termination of any |
| 18 | agreement entered into under s. 27.075 (1), (2), or (4). |
| 19 | (b) File copies of the enabling resolution with the clerk of each municipality and |
| 20 | county that is wholly or partly within the boundaries of the proposed district. |
| 21 | (2) Subject to sub. (5), a district shall consist of at least 2 contiguous |
| 22 | municipalities. Each sponsoring municipality shall be identified in a substantially |
| 23 | similar enabling resolution that is adopted by the governing body of each sponsoring |
| 24 | municipality within a 90-day period beginning with the date of adoption of the first |

- (3) A district consisting of 2 or more contiguous municipalities may also be created, subject to subs. (4) and (5), by a petition and referendum if all of the following occur:
- (a) A petition that conforms to the requirements of s. 8.40, which contains a detailed description and scale map of the proposed district, on the question of the creation of a district is circulated after December 31 and filed not later than 5 p.m. on the 3rd Tuesday in February in each municipality that is within the boundaries of the proposed district.
- (b) The petition is signed by a number of qualified electors residing in the municipality equal to at least 15% of the votes cast for governor in the municipality at the last gubernatorial election.
- (c) The signed petition is filed with the clerk of each municipality in which the petition is circulated.
- (4) If all of the steps in sub. (3) occur, each municipality in which petitions containing the requisite number of signatures are submitted to the clerk shall hold a referendum at the next succeeding spring election. Subject to sub. (5), if the question submitted at the referendum is approved by a majority of the electors who vote in the referendum at the spring election in at least 2 contiguous municipalities, a special purpose district that is a unit of government, that is a body corporate and politic, that is separate and distinct from, and independent of, the state and each municipality, and that has the powers under s. 229.863 is created, the boundaries of which include each municipality in which the question is approved. The referendum question shall be substantially as follows: "Shall a local park and recreation district, the territory of which includes in whole the [name of municipality], be created?"

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If a referendum question is not approved in at least 2 contiguous municipalities, no district may be created.

- (5) (a) Before a district may be created, the governing bodies of each municipality that has adopted a resolution under sub. (1) or in which a referendum question has been approved under sub. (4) shall adopt a resolution or enact an ordinance, not later than September 1 of the year in which the resolution under sub. (1) or the referendum question is approved, that, subject to pars. (b) and (c), contains an agreement among each of the governing bodies which addresses at least all of the following provisions:
- 1. A mechanism that provides, from each of the municipalities, a loan of start—up funds for the initial operating costs of the district. The loaned start—up funds shall be sufficient to sustain the district until it receives the first amount of proceeds from a tax that is imposed under s. 229.863 (8).
- 2. A method of appointing temporary members to the board of directors under sub. (6) (am) to serve until the initial members are elected at the spring election and qualified to take office.
- 3. A method to transfer title of the park facilities within their individual jurisdictions to the district.
- (b) Before the municipalities may consider a resolution or ordinance that is described in par. (a), all of the municipalities shall enter into an agreement on the selection of an arbitrator who will decide any of the issues under par. (a) that are not resolved by the municipalities by September 1 of the year described under par. (a). If the municipalities are unable to reach agreement on any of the items listed in par. (a), the arbitrator shall enter a binding decision, which resolves all such outstanding items, not later than November 1 of the year described under par. (a).

- (c) Before the municipalities may consider a resolution or ordinance that is described under par. (a), each municipality that is subject to an agreement or contract with a county under s. 27.075 (1), (2), or (4) shall negotiate with the county the termination of any such agreements or contracts. If a municipality is unable to negotiate the termination of any agreements or contracts under s. 27.075, the municipality may not become part of a district until the agreements or contracts expire or are otherwise terminated.
- (6) (a) The district is governed by its board of directors. The board of directors may adopt bylaws to govern the district's activities, subject to this subchapter. Except as provided in s. 229.862, the board of directors shall consist of 9 members who are elected at—large from the district at the spring election. The first election of members shall occur in April of the year following the year described in sub. (5) (a). Temporary members shall be appointed according to the agreement reached under sub. (5) (a) 2. or imposed by an arbitrator under sub. (5) (b) to serve until the initial members are elected at the spring election and qualified to take office.
- (b) The terms of the members of the board of directors shall be 3 years, beginning on the next succeeding first Monday in June, except that the terms of one—third of the initial persons elected or appointed to office shall expire on the first Monday in June that is one year following the next succeeding June; the terms of one—third of the initial persons elected or appointed to office shall expire on the first Monday in June that is 2 years following the next succeeding June; and the terms of one—third of the persons elected or appointed to office shall expire on the first Monday in June that is 3 years following the next succeeding June. Members of the board of directors may be removed from office before the expiration of their terms, for cause, as provided under s. 17.13 (3) and may be recalled as provided under s.

- 9.10. Vacancies in the office of member of the board of directors shall be filled as provided under s. 17.27 (1f).
- (c) The board of directors shall elect from its membership a chairperson, a vice chairperson, a secretary, and a treasurer. A majority of the current membership of the board of directors constitutes a quorum to do business. The district may take action based on the affirmative vote of a majority of those directors who are present at a meeting of the board of directors.
- (d) 1. The board of directors shall appoint a person to serve as clerk of the district. The clerk shall administer the affairs of the district, under the direction of the board of directors. Within 7 days after the appointment of any person to the board of directors, the clerk shall notify the person of his or her appointment.
- 2. No later than 5 p.m. on the 2nd Tuesday in January, the clerk shall certify to the county clerk of each county lying wholly or partially within the district the names of candidates who have filed valid nomination papers for member of the board of directors and who are eligible to have their names appear on the ballot under s. 8.30. If any municipality lying wholly or partially within the district prepares its own ballots under s. 7.15 (2) (c), the clerk shall similarly certify the names of candidates to the municipal clerk. In making these certifications, the clerk shall designate the form of each candidate's name to appear on the ballot in the manner prescribed under s. 7.08 (2) (a). The clerk shall certify to the county clerk of each county lying wholly or partially within the district the names of candidates who have won nomination to the board of directors and who are eligible to have their names appear on the ballot under s. 8.30. If any municipality lying wholly or partially within the district prepares its own ballots under s. 7.15 (2) (c), the clerk shall similarly certify the names of candidates to the municipal clerk. The clerk shall

- notify the municipal clerk of each municipality lying wholly or partially within the district of any district election and furnish each municipal clerk with a copy of the notice of the district election. If paper ballots are utilized at a district election, the clerk shall provide each municipal clerk with an adequate supply of ballots for the election at least 22 days before the election. The clerk shall issue certificates of election to persons who are elected to the board of directors after each election in the manner provided under s. 7.53 (4).
- (e) The members of the board of directors shall be reimbursed for their actual and necessary expenses incurred in the performance of their duties.
- (f) Upon the appointment under par. (a) and qualification of a majority of the members of a board of directors, the board of directors may exercise the powers and duties of a board of directors under this subchapter.
 - (g) At its first meeting, the board of directors shall name the district.

229.862 Jurisdiction and expansion. The initial jurisdiction of a district shall consist of the territory of all of the sponsoring municipalities that have acted under s. 229.861 (1) and (2) and all of the participating municipalities that have acted under s. 229.861 (3) in same year, or within 90 days after the adoption of the first enabling legislation that is described in s. 229.861 (1). The jurisdiction of the district may be expanded to include any other contiguous municipality under procedures adopted by the board of directors and consistent with an agreement entered into between the board of directors and the municipality. Under the terms of the agreement, the assets of the municipality to be included in the expanded jurisdiction shall be treated in a substantially similar manner as the assets of all other municipalities in the district. A district's jurisdiction may not be expanded unless the governing body of the municipality to be included in the expanded jurisdiction

| 1 | of the district approves the inclusion of the municipality in the district. Eligible |
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| 2 | electors of a municipality included in the expanded jurisdiction of a district may vote |
| 3 | for members of the board of directors at the first election occurring after the effective |
| 4 | date of the expansion at which members of the board of directors are elected. |
| 5 | 229.863 Powers of district. A district has all of the powers necessary or |
| 6 | convenient to carry out the purposes and provisions of this subchapter. In addition |
| 7 | to all other powers granted by this subchapter, a district may do all of the following: |
| 8 | (1) Adopt and alter an official seal. |
| 9 | (2) Sue and be sued in its own name, and plead and be impleaded. |
| 10 | (3) Maintain an office. |
| 11 | (4) In connection with park facilities: |
| 12 | (a) Acquire, develop, equip, maintain, improve, operate, and manage the park |
| 13 | facilities. |
| 14 | (b) Enter into contracts, subject to such standards as may be established by the |
| 15 | board of directors. |
| 16 | (c) Grant concessions. |
| 17 | (d) Operate recreational facilities or programs. |
| 18 | (5) Employ personnel, and fix and regulate their compensation; and provide, |
| 19 | either directly or subject to an agreement under s. 66.0301 as a participant in a |
| 20 | benefit plan of another municipality, any employee benefits, including an employee |
| 21 | pension plan. |
| 22 | (6) Purchase insurance, establish and administer a plan of self-insurance, or, |
| 23 | subject to an agreement with another political subdivision under s. 66.0301, |
| 24 | participate in a governmental plan of insurance or self-insurance. |

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- (7) Set standards governing the use of, and the conduct within, its park facilities and recreational facilities in order to promote public safety and convenience and to maintain order.
- (8) To carry out its functions, impose, by the adoption of a resolution, the taxes under subch. V of ch. 77, except that the taxes imposed by the resolution may not take effect until the resolution is approved by a majority of the electors in the district's jurisdiction voting on the resolution at a referendum, to be held at the first spring primary, spring election, September primary, general election, or special election held throughout the district that is held at least 45 days after the date of adoption of the resolution. The question shall be: "Shall a sales tax and a use tax be imposed at the rate of 0.1% in [name of the district] for purposes related to park facilities?" The clerk of the district shall publish the notices required under s. 10.06 (4) (c), (f), and (i) for any referendum held under this subsection. Notwithstanding s. 10.06 (4) (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is valid even if given and published late as long as it is given and published prior to the election as early as practicable. A district may not levy any taxes under this subsection that are not expressly authorized under subch. V of ch. 77. If a board of directors adopts a resolution that imposes taxes and the resolution is approved by the electors, the district shall deliver a certified copy of the resolution to the secretary of revenue at least 30 days before its effective date.
- (9) To carry out its functions, levy a tax on the taxable property in the district, as equalized by the department of revenue under s. 70.57, except that in any year the tax levy rate may not exceed 0.6 mill for each dollar of the district's equalized valuation, as determined under s. 70.57, and the district shall decrease the tax levy in any year by the amount of any taxes imposed under sub. (8) that is collected in the

| 1 | immediately preceding year. The tax levy shall be applied to the respective real |
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| 2 | property and personal property tax rolls of the city, village, and town included in the |
| 3 | district and shall not be included within any limitation on county or municipality |
| 4 | taxes. Collected taxes levied under this paragraph shall be paid to the district |
| 5 | treasurer. |
| 6 | (10) Accept gifts and other aid, which may be used only for the following |
| 7 | purposes: |
| 8 | (a) Maintaining the park facilities. |
| 9 | (b) Operating the park facilities. |
| 10 | (c) Making capital improvements to the park facilities. |
| 11 | (11) Administer the receipt of revenues, and oversee the payment of bills or |
| 12 | other debts incurred by the district. |
| 13 | (12) With regard to the elected members of the board of directors, change any |
| 14 | decision imposed by an arbitrator under s. 229.861 (5) (b). |
| 15 | 229.864 Powers and duties of, and limitations on, municipalities. (1) |
| 16 | The number of members of the board of directors specified in s. 229.861 (6) (a) may |
| 17 | be changed only by an agreement that is approved unanimously by the governing |
| 18 | bodies of each municipality that makes up the jurisdiction of the district. |
| 19 | (2) Except as otherwise provided in this section, the governing bodies of each |
| 20 | municipality that makes up the jurisdiction of the district may not create a park or |
| 21 | expend any funds to support a park or recreational facilities after the imposition of |
| 22 | the taxes described under s. 229.863 (9). |
| 23 | (3) In addition to any powers that it may otherwise have, a municipality located |

wholly or partly within a district's jurisdiction may do any of the following:

| 1 | (a) Make loans to a district upon terms that the municipality considers |
|----|--|
| 2 | appropriate. |
| 3 | (b) Lease or transfer property to a district upon terms that the municipality |
| 4 | considers appropriate. |
| 5 | 229.865 Dissolution of district. Subject to providing for the payment of its |
| 6 | debts, and the performance of its other contractual obligations, a district may be |
| 7 | dissolved by the action of the board of directors. If the district is dissolved, the board |
| 8 | of directors shall certify to the department of revenue that the district is dissolved, |
| 9 | and the property of the district shall be transferred to the municipalities in the |
| 10 | jurisdiction by the board of directors, based on at least all of the following factors: |
| 11 | (1) The current value of park facilities transferred by a municipality to a |
| 12 | district. |
| 13 | (2) The amount of money contributed to the district during its existence by a |
| 14 | municipality under s. 229.864 (2). |
| 15 | (3) The amount of sales tax revenue described under s. 229.863 (8) that is |
| 16 | collected in each municipality during the district's existence. |
| 17 | (4) The amount of any other contribution made by a municipality to a district, |
| 18 | including any contribution that is made under s. 229.864 (3). |
| 19 | (END) |

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-1452/1dn
RAC
KMAR

Representative Huber:

The Municipal Employment Relations Act covers municipal employers, as defined in s. 111.70 (1) (j). Because "municipal employer" is defined to include any "political subdivision of the state," I believe that the Municipal Employment Relations Act would cover any local park and recreation district created under subch. VI of ch. 229. A local park and recreation district is a local unit of government that performs local governmental functions and, therefore, must be viewed as a political subdivision of the state.

Rick A. Champagne Senior Legislative Attorney Phone: (608) 266–9930

E-mail: rick.champagne@legis.state.wi.us

Also, a local park and recreation district would be eligible to parsuignets en the Universities returned explaner. The thefinition of "employer" in returned explaner. It flowers any "governmental unit." Finally, 5. 40.02 (28) covers any "governmental unit." Finally, a local park and recreation district coved parsuignets in the a local park and recreation district coved parsuigness other them state health ensurance plan for governmental englosus other them the state under s. 40.51(7).

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-1452/1dn RAC:kmg:kjf

September 5, 2001

Representative Huber:

The Municipal Employment Relations Act covers municipal employers, as defined in s. 111.70 (1) (j). Because "municipal employer" is defined to include any "political subdivision of the state," I believe that the Municipal Employment Relations Act would cover any local park and recreation district created under subch. VI of ch. 229. A local park and recreation district is a local unit of government that performs local governmental functions and, therefore, must be viewed as a political subdivision of the state. Also, a local park and recreation district would be eligible to participate in the Wisconsin retirement system. The definition of "employer" in s. 40.02 (28) covers any "governmental unit." Finally, a local park and recreation district could participate in the state health insurance plan for governmental employers other than the state under s. 40.51 (7).

Rick A. Champagne Senior Legislative Attorney Phone: (608) 266–9930

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State of Misconsin

LEGISLATIVE REFERENCE BUREAU

STEPHEN R. MILLER CHIEF

100 NORTH HAMILTON STREET 5TH FLOOR MADISON, WI 53701-2037

LEGAL SECTION:

(608) 266-3561 (608) 264-6948

September 5, 2001

MEMORANDUM

To:

Representative Huber

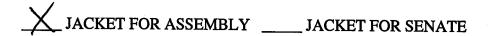
From:

Marc E. Shovers, Senior Legislative Attorney

Re:

LRB-1452/1 Creation of park districts

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.



If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-0129 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.

Gibson-Glass, Mary

From:

Gibson-Glass, Mary

Sent:

Thursday, October 04, 2001 1:58 PM

To: Cc: Levin, Jeremy Shovers, Marc

Subject:

LRB 1452, local park and recreation districts

Jeremy:

Instead of calling you this week, I thought it would be best to give you the information in writing.

In order for the local parks and recreation districts authorized in this draft to get stewardship funding as local units of government under the stewardship program enacted last session, they need to be specifically mentioned in the programs for which eligibility is wanted.

Under current law, funding to local units of government for the following stewardship funded programs is limited to cities, villages, towns, counties, certain sanitary districts, and public inland lake protection and rehabilitation districts:

Urban green space grants, s. 23.09 (19)

Stream bank protection program, s. 23,094

Baraboo Hills subprogram, 23.0917 (4m)

wants these

Stewardship funding for the following programs is even more restrictive since only cities, villages, towns, and counties are eligible:

Local parks aids, s. 23.09 (20)

Grants for acquisitions of property development rights, s. 23.09 (20m)

Urban river grants, s. 30.277

If you want this draft redrafted so that these parks and recreation districts may apply for stewardship funding under these programs, please contact me and let me know for which of these programs you want to allow these districts to be eligible. Also, if you have any other questions about stewardship funding for these districts please call me. For any other questions or redraft instructions concerning this draft, please contact Marc Shovers.

Mary Gibson-Glass Senior Legislative Attorney Legislative Reference Bureau 267 3215