



RMR

2001 ASSEMBLY BILL

WANTED: BY
~~FRS~~ 4:30
~~AAA~~
Today's 10/18

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1 AN ACT to amend 5.02 (21), 5.58 (3), 5.68 (2), 5.68 (3), 7.51 (3) (b), 7.51 (3) (d),
2 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),
3 9.10 (4) (d), 9.10 (7), 10.05, 10.07 (1), 11.31 (1) (h) (intro.), 17.13 (intro.), 17.13
4 (3), 23.09 (19) (a) 2., 23.09 (20) (ab) 1., 23.09 (20m) (a) 1., 23.0917 (4m) (a) 3.,
5 23.094 (1), 25.50 (1) (d), 27.01 (3), 27.075 (1), 27.075 (2), 27.075 (3), 27.075 (4),
6 27.08 (1), 27.08 (3), 30.277 (1b) (a), 66.0301 (1) (a), 71.26 (1) (bm), 77.71 and
7 77.76 (4); and to create 5.58 (1u), 5.60 (6u), 7.53 (3m), 8.10 (6) (e), 8.11 (2f),
8 11.02 (8), 17.01 (11m), 17.27 (1f), 20.566 (1) (gc), 20.835 (4) (gc), 70.11 (37m),
9 77.25 (18m), 77.54 (9a) (i), 77.704, 77.707 (3), 77.76 (3n) and subchapter VI of
10 chapter 229 [precedes 229.86] of the statutes; relating to: authorizing the
11 creation of a local park and recreation district, authorizing a local park and
12 recreation district to impose a sales tax and use tax and levy a property tax,
13 authorizing a local park and recreation district to apply for funding from

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authorizing a local park and recreation district to impose impact fees and issue debt,

1 certain programs that receive funding from the stewardship 2000 program) and
 2 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 city that has a majority of its territory located in a county with a population greater than 500,000, any village other than a village that has a majority of its territory located in a county with a population greater than 500,000, or any town) to jointly 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, except the issue of whether to elect members of the board of directors of the district pursuant to an apportionment plan (see below). 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

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the authority to impose an impact fee on developers for park facilities, the authority to issue debt for capital improvements to park facilities,
 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. The bill also grants these districts eligibility for various conservation programs that are funded with stewardship moneys. These programs include the local park aids program and the urban green space programs.

A district is governed by a nine-member board of directors that is elected at-large at the spring election. Unless each of the governing bodies of the municipalities of which the district is comprised agree to the contrary, the members of the board of directors of the district are elected from separate geographic areas within the district, the boundaries of which are prescribed by the governing bodies in an apportionment plan. If the bodies cannot agree on a plan, the boundaries are prescribed by an arbitrator. The issue of whether the board of directors shall be elected pursuant to an apportionment plan is not arbitrable. Although all of the electors of the district may participate in the election of all of the members of the board of directors, if an apportionment plan is used, each member of the board of directors must, at the time of taking office, reside within the apportioned area for which he or she is elected or appointed to fill a vacancy. 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 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.

or impose an impact fee on a developer for park facilities,

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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:

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

2 5.02 (21) "Spring election" means the election held on the first Tuesday in April
3 to elect judicial, educational, and municipal officers, nonpartisan county officers,
4 sewerage commissioners, and members of the board of directors of local park and
5 recreation districts and to express preferences for the person to be the presidential
6 candidate for each party.

7 **SECTION 2.** 5.58 (1u) of the statutes is created to read:

8 5.58 (1u) BOARD OF DIRECTORS OF LOCAL PARK AND RECREATION DISTRICTS. Except
9 as authorized in s. 5.655, there shall be a separate ballot for members of the board
10 of directors of any local park and recreation district. Arrangement of the names on

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1 the ballot shall be determined by the local park and recreation district clerk in the
2 manner provided under s. 5.60 (1) (b). The ballot shall be entitled “Official Primary
3 Ballot for Member of the Board of Directors of the Local Park and Recreation
4 District.”

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

6 5.58 (3) NAMES ON SPRING BALLOT. Only 2 candidates for state superintendent,
7 for any judicial office, or for any elected seat on a metropolitan sewerage commission
8 or town sanitary district commission; in counties having a population of 500,000 or
9 more only 2 candidates for member of the board of supervisors within each district; in
10 counties having a population of less than 500,000 only 2 candidates for each
11 member of the county board of supervisors from each district or numbered seat or
12 only 4 candidates for each 2 members of the county board of supervisors from each
13 district whenever 2 supervisors are elected to unnumbered seats from the same
14 district; in 1st class cities only 2 candidates for any at-large seat and only 2
15 candidates from any election district to be elected to the board of school directors;
16 in school districts electing school board members to numbered seats, or pursuant to
17 an apportionment plan or district representation plan, only 2 school board
18 candidates for each numbered seat or within each district; in a local park and
19 recreation district, twice as many candidates as are to be elected members of the
20 board of directors, or, if the district elects board members from apportioned areas,
21 twice as many candidates as are to be elected members of the board of directors from
22 each apportioned area; and twice as many candidates as are to be elected members
23 of other school boards or other elective officers receiving the highest number of votes
24 at the primary shall be nominees for the office at the spring election. Only their
25 names shall appear on the official spring ballot.

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

2 **5.60 (6u) BOARD OF DIRECTORS OF CERTAIN LOCAL PARK AND RECREATION DISTRICTS.**

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

9 **SECTION 5.** 5.68 (2) of the statutes is amended to read:

10 **5.68 (2)** Except as otherwise expressly provided, all costs for ballots, supplies,
11 notices, and any other materials necessary in preparing or conducting any election
12 shall be paid for by the county or municipality whose clerk or board of election
13 commissioners is responsible for providing them. If a ballot is prepared for a school,
14 technical college, sewerage ~~or~~, sanitary, or local park and recreation district, the
15 district shall pay for the cost of the ballot. If no other level of government is involved
16 in a school, technical college, sewerage ~~or~~, sanitary, or local park and recreation
17 district election, the district shall pay for all costs of the ballots, supplies, notices, and
18 other materials. If ballots, supplies, notices, or other materials are used for elections
19 within more than one unit of local government, the costs shall be proportionately
20 divided between the units of local government involved in the election. In a 1st class
21 city, all costs otherwise attributable to a school district shall be paid by the city.

22 **SECTION 6.** 5.68 (3) of the statutes is amended to read:

23 **5.68 (3)** If voting machines are used or if an electronic voting system is used
24 in which all candidates and referenda appear on the same ballot card, the ballots for
25 all national, state, and county offices and for county and state referenda shall be

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1 prepared and paid for by the county wherein they are used. If the voting machine
2 or electronic voting system ballot includes a municipal or school, technical college,
3 sewerage ~~or~~, sanitary, or local park and recreation district ballot, the cost of that
4 portion of the ballot shall be reimbursed to the county or paid for by the municipality
5 or district, except as provided in a 1st class city school district under sub. (2).

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

7 7.51 (3) (b) For ballots which relate only to municipal ~~or~~, school district, or local
8 park and recreation district offices or referenda, the inspectors, in lieu of par. (a),
9 after counting the ballots shall return them to the proper ballot boxes, lock the boxes,
10 paste paper over the slots, sign their names to the paper, and deliver them and the
11 keys therefor to the municipal ~~or~~, school district, or local park and recreation district
12 clerk. The clerk shall retain the ballots until destruction is authorized under s. 7.23.

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

14 7.51 (3) (d) All absentee certificate envelopes which have been opened shall be
15 returned by the inspectors to the municipal clerk in a securely sealed carrier
16 envelope which is clearly marked “used absentee certificate envelopes”. The
17 envelopes shall be signed by the chief inspector and 2 other inspectors. Except when
18 the ballots are used in a municipal ~~or~~, school district, or local park and recreation
19 district election only, the municipal clerk shall transmit the used envelopes to the
20 county clerk.

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

22 7.51 (4) (b) The chief inspector, or one of the inspectors appointed by him or her,
23 immediately after the votes are tabulated or counted at each election, shall report
24 the returns of the election to the municipal clerk ~~or~~, to the school district clerk for
25 school district elections, except in 1st class cities, or to the local park and recreation

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1 district clerk for local park and recreation district elections. The clerk shall then
2 make the returns public.

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

4 7.51 (5) RETURNS. The inspectors shall make full and accurate return of the
5 votes cast for each candidate and proposition on tally sheet blanks provided by the
6 municipal clerk for the purpose. Each tally sheet shall record the returns for each
7 office or referendum by ward, unless combined returns are authorized in accordance
8 with s. 5.15 (6) (b) in which case the tally sheet shall record the returns for each group
9 of combined wards. After recording the votes, the inspectors shall seal in a carrier
10 envelope outside the ballot bag or container one inspectors' statement under sub. (4)
11 (a), one tally sheet, and one poll or registration list for delivery to the county clerk,
12 unless the election relates only to municipal or school district offices or referenda or
13 local park and recreation district offices. The inspectors shall also similarly seal one
14 inspectors' statement, one tally sheet, and one poll or registration list for delivery to
15 the municipal clerk. For school district elections, except in 1st class cities, the
16 inspectors shall similarly seal one inspectors' statement, one tally sheet, and one poll
17 or registration list for delivery to the school district clerk. For local park and
18 recreation district elections, the inspectors shall similarly seal one inspectors'
19 statement, one tally sheet, and one poll or registration list for delivery to the local
20 park and recreation district clerk. The inspectors shall immediately deliver all
21 ballots, statements, tally sheets, lists, and envelopes to the municipal clerk. The
22 municipal clerk shall arrange for delivery of all ballots, statements, tally sheets,
23 lists, and envelopes relating to a school district or local park and recreation district
24 election to the school district or local park and recreation district clerk, respectively.
25 The municipal clerk shall deliver the ballots, statements, tally sheets, lists, and

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1 envelopes for his or her municipality relating to any county, technical college district,
2 state, or national election to the county clerk by 2 p.m. on the day following each such
3 election. The person delivering the returns shall be paid out of the municipal
4 treasury. Each clerk receiving ballots, statements, tally sheets, or envelopes shall
5 retain them until destruction is authorized under s. 7.23 (1).

6 **SECTION 11.** 7.53 (3m) of the statutes is created to read:

7 **7.53 (3m) LOCAL PARK AND RECREATION DISTRICT ELECTIONS.** The local park and
8 recreation district clerk shall appoint 2 qualified electors of the district prior to the
9 date of the election being canvassed, who shall, with the clerk, constitute the local
10 park and recreation district board of canvassers. The clerk shall appoint a member
11 to fill any temporary vacancy on the board of canvassers. The canvass shall begin
12 as soon as possible after receipt of the returns and shall continue, without
13 adjournment, until completed. The board of canvassers may return defective returns
14 to the municipal board of canvassers in the manner provided in s. 7.60 (3). The board
15 of canvassers shall prepare a written statement showing the numbers of votes cast
16 for each person for each office and shall prepare a determination showing the names
17 of the persons who are elected to the board of directors. Following each primary
18 election, the board of canvassers shall prepare a statement certifying the names of
19 the persons who have won nomination to the board of directors. Each statement and
20 determination shall be attested by each of the canvassers. The board of canvassers
21 shall file each statement and determination in the local park and recreation district
22 office.

23 **SECTION 12.** 8.10 (6) (e) of the statutes is created to read:

24 **8.10 (6) (e)** For members of the board of directors of a local park and recreation
25 district, with the local park and recreation district clerk.

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

2 **8.11 (2f) BOARD OF DIRECTORS OF CERTAIN LOCAL PARK AND RECREATION DISTRICTS.**

3 A primary shall be held in a local park and recreation district whenever there are
4 more than twice the number of candidates to be elected members of the board of
5 directors of the local park and recreation district, or, if the district elects board
6 members from apportioned areas, more than twice as many candidates as are to be
7 elected members of the board of directors from any apportioned area.

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

9 9.10 (1) (a) The qualified electors of the state; of any county, city, village, or
10 town; of any congressional, legislative, judicial, or school district; of any local park
11 and recreation district; or of any prosecutorial unit may petition for the recall of any
12 incumbent elective official by filing a petition with the same official or agency with
13 whom nomination papers or declarations of candidacy for the office are filed
14 demanding the recall of the officeholder.

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

16 9.10 (1) (b) Except as provided in par. (c), a petition for recall of a state,
17 congressional, legislative, judicial, or county officer shall be signed by electors equal
18 to at least 25% of the vote cast for the office of governor at the last election within the
19 same district or territory as that of the officeholder being recalled. Except as
20 provided in par. (c), a petition for the recall of a city, village, town, local park and
21 recreation district, or school district officer shall be signed by electors equal to at
22 least 25% of the vote cast for the office of president at the last election within the same
23 district or territory as that of the officeholder being recalled.

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

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1 9.10 (2) (d) No petition may be offered for filing for the recall of an officer unless
2 the petitioner first files a registration statement under s. 11.05 (1) or (2) with the
3 filing officer with whom the petition is filed. The petitioner shall append to the
4 registration a statement indicating his or her intent to circulate a recall petition, the
5 name of the officer for whom recall is sought and, in the case of a petition for the recall
6 of a city, village, town, local park and recreation district, or school district officer, a
7 statement of a reason for the recall which is related to the official responsibilities of
8 the official for whom removal is sought. No petitioner may circulate a petition for
9 the recall of an officer prior to completing registration. The last date ~~that~~ on which
10 a petition for the recall of a state, congressional, legislative, judicial, or county officer
11 may be offered for filing is 5 p.m. on the 60th day commencing after registration. The
12 last date ~~that~~ on which a petition for the recall of a city, village, town, local park and
13 recreation district, or school district officer may be offered for filing is 5 p.m. on the
14 30th day commencing after registration. After the recall petition has been offered
15 for filing, no name may be added or removed. No signature may be counted unless
16 the date of the signature is within the period provided in this paragraph.

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

18 9.10 (3) (a) This subsection applies to the recall of all elective officials other
19 than city, village, town, local park and recreation district, and school district officials.
20 City, village, town, local park and recreation district, and school district officials are
21 recalled under sub. (4).

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

23 9.10 (4) (a) Within 10 days after a petition for the recall of a city, village, town,
24 local park and recreation district, or school district official, is offered for filing, the
25 officer against whom the petition is filed may file a written challenge with the

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1 ~~municipal clerk or board of election commissioners or school district clerk~~ official or
2 agency with whom it the petition is filed, specifying any alleged insufficiency. If a
3 challenge is filed, the petitioner may file a written rebuttal to the challenge with the
4 ~~clerk or board of election commissioners~~ official or agency within 5 days after the
5 challenge is filed. If a rebuttal is filed, the officer against whom the petition is filed
6 may file a reply to any new matter raised in the rebuttal within 2 days after the
7 rebuttal is filed. Within 14 days after the expiration of the time allowed for filing a
8 reply to a rebuttal, the ~~clerk or board of election commissioners~~ official or agency
9 shall file the certificate or an amended certificate. Within 31 days after the petition
10 is offered for filing, the ~~clerk or board of election commissioners~~ official or agency
11 shall determine by careful examination of the face of the petition whether the
12 petition is sufficient and shall so state in a certificate issued by the official or agency
13 and attached to the petition. If the petition is found to be insufficient, the certificate
14 shall state the particulars creating the insufficiency. The petition may be amended
15 to correct any insufficiency within 5 days following the affixing of the original
16 certificate. Within 2 days after the offering of the amended petition for filing, the
17 ~~clerk or board of election commissioners~~ official or agency shall again carefully
18 examine the face of the petition to determine sufficiency and shall attach to the
19 petition a certificate stating the findings. Immediately upon finding an original or
20 amended petition sufficient, except in cities over 500,000 population, ~~the municipal~~
21 ~~clerk or school district clerk~~ and except with regard to a member of the board of
22 directors of a local park and recreation district, the official shall transmit the petition
23 to the governing body or to the school board. ~~Immediately~~ Except with regard to a
24 member of the board of directors of a local park and recreation district, immediately
25 upon finding an original or amended petition sufficient, in cities over 500,000

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1 population, the board of election commissioners shall file the petition in its office.
2 Immediately upon finding an original or amended petition sufficient, with regard to
3 a member of the board of directors of a local park and recreation district, the local
4 park and recreation district clerk shall file the petition in his or her office and shall
5 transmit a copy of the petition to the governing body of each city, village, and town
6 that has territory within the jurisdiction of the local park and recreation district.

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

8 9.10 (4) (d) The governing body, school board, or board of election
9 commissioners, upon receiving the certificate or copy of the certificate issued under
10 par. (a), shall call an election on the Tuesday of the 6th week commencing after the
11 date of the certificate. If Tuesday is a legal holiday, the recall election shall be held
12 on the first day after Tuesday which is not a legal holiday.

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

14 9.10 (7) PURPOSE. The purpose of this section is to facilitate the operation of
15 article XIII, section 12, of the constitution and to extend the same rights to electors
16 of cities, villages, towns, local park and recreation districts, and school districts.

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

18 **10.05 Posting of notice.** Unless specifically designated elsewhere, this
19 section applies to villages, towns and, school districts, and local park and recreation
20 districts. Whenever a notice is required to be published, a village, town ~~or~~, school
21 district, or local park and recreation district may post 3 notices in lieu of publication
22 under ch. 985 whenever there is not a newspaper published within the village, town
23 ~~or~~, school district, or local park and recreation district or whenever the governing
24 body of the village, town ~~or~~, school district, or local park and recreation district
25 chooses to post in order to supplement notice provided in a newspaper. Whenever

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1 the manner of giving notice is changed by the governing body, the body shall give
2 notice of the change in the manner used before the change. Whenever posting is
3 used, the notices shall be posted no later than the day prescribed by law for
4 publication, or, if that day falls within the week preceding the election to be noticed,
5 at least one week before the election. All notices given for the same election shall be
6 given in the same manner.

7 **SECTION 22.** 10.07 (1) of the statutes is amended to read:

8 10.07 (1) Except as provided in sub. (2) in the case of voting machine ballots,
9 whenever any county clerk ~~or~~ and one or more municipal, school district, or local
10 park and recreation district clerks within the same county are directed to publish,
11 or whenever 2 or more municipal, school district or local park and recreation district
12 clerks within the same county are directed to publish any notice or portion of a notice
13 under this chapter on the same date in the same newspaper, the text of which is
14 identical, the clerks may publish one notice only. The cost of publication of such
15 notice or the portion of the notice required shall be apportioned equally between the
16 county and each municipality ~~or~~, school district, or local park and recreation district
17 sharing in its publication.

18 **SECTION 23.** 11.02 (8) of the statutes is created to read:

19 11.02 (8) If the jurisdiction under sub. (3) is a local park and recreation district,
20 the appropriate clerk is the local park and recreation district clerk.

21 **SECTION 24.** 11.31 (1) (h) (intro.) of the statutes is amended to read:

22 11.31 (1) (h) (intro.) Candidates for any local office, who are elected from a
23 jurisdiction or district with less than 500,000 inhabitants according to the latest
24 federal census or census information on which the district is based, as certified by

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1 the appropriate filing officer, and candidates for member of the board of directors of
2 a local park and recreation district, an amount equal to the greater of the following:

3 **SECTION 25.** 17.01 (11m) of the statutes is created to read:

4 17.01 (11m) By a member of the board of directors of a local park and recreation
5 district, to the board of directors. The board of directors shall immediately give a copy
6 of each resignation under this subsection to the elections board and to the chief
7 executive officer of each municipality that has territory within the jurisdiction of the
8 district.

9 **SECTION 26.** 17.13 (intro.) of the statutes is amended to read:

10 **17.13 (intro.) Removal of village, town, town sanitary district, school**
11 **district, technical college and family care district, and local park and**
12 **recreation district officers.** Officers of towns, town sanitary districts, villages,
13 school districts, technical college districts ~~and~~, family care districts, and local park
14 and recreation districts may be removed as follows:

15 **SECTION 27.** 17.13 (3) of the statutes is amended to read:

16 17.13 (3) ALL OFFICERS. Any village, town, town sanitary district, school district
17 ~~or~~, technical college district, or local park and recreation district officer, elective or
18 appointive, including those embraced within subs. (1) and (2), by ~~the~~ a judge of the
19 circuit court of the a circuit wherein the village, town, town sanitary district, school
20 district ~~or~~, technical college district, or local park and recreation district is situated,
21 for cause.

22 **SECTION 28.** 17.27 (1f) of the statutes is created to read:

23 17.27 (1f) BOARD OF DIRECTORS OF LOCAL PARK AND RECREATION DISTRICTS. Except
24 as provided in s. 9.10, a vacancy in the office of any member of the board of directors
25 of a local park and recreation district may be filled by temporary appointment of the

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1 remaining members of the board of directors. The temporary appointee shall serve
 2 until a successor is elected and qualified. If the vacancy occurs in any year after the
 3 first Tuesday in April and on or before December 1, the vacancy shall be filled for the
 4 residue of the unexpired term, if any, at on the date of the next spring election. If the
 5 vacancy occurs in any year after December 1 or on or before the first Tuesday in April,
 6 the vacancy shall be filled for the residue of the unexpired term, if any, at the 2nd
 7 succeeding spring election.

8 **SECTION 29.** 20.005 (3) (schedule) of the statutes: at the appropriate place,
 9 insert the following amounts for the purposes indicated:

	2001-02	2002-03
--	----------------	----------------

11 **20.566 Revenue, department of**

12 (1) COLLECTION OF TAXES

(gc) Administration of local park and recreation district taxes	PR	A	-0-	-0-
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15 **SECTION 30.** 20.566 (1) (gc) of the statutes is created to read:

16 20.566 (1) (gc) *Administration of local park and recreation district taxes.* The
 17 amounts in the schedule for administering the special district taxes imposed under
 18 s. 77.704 by local park and recreation districts created under subch. VI of ch. 229.
 19 One and one-half percent of all moneys received from the taxes imposed under s.
 20 77.704 shall be credited to this appropriation account.

21 **SECTION 31.** 20.835 (4) (gc) of the statutes is created to read:

22 20.835 (4) (gc) *Local park and recreation district taxes.* Ninety-eight and
 23 one-half percent of all moneys received from the taxes imposed under s. 77.704, for
 24 the purposes provided in s. 77.76 (3n).

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1 **SECTION 32.** 23.09 (19) (a) 2. of the statutes is amended to read:

2 23.09 (19) (a) 2. “Governmental unit” means a city, village, town, county, lake
3 sanitary district, as defined in s. 30.50 (4q), public inland lake protection and
4 rehabilitation district, or local park and recreation district under subch. VI of ch. 229,
5 or the Kickapoo reserve management board.

6 **SECTION 33.** 23.09 (20) (ab) 1. of the statutes is amended to read:

7 23.09 (20) (ab) 1. “Governmental unit” means a municipality, a local park and
8 recreation district under subch. VI of ch. 229, or the Kickapoo reserve management
9 board.

10 **SECTION 34.** 23.09 (20m) (a) 1. of the statutes is amended to read:

11 23.09 (20m) (a) 1. “Governmental unit” means a city, village, town, county, or
12 local park and creation district under subch. VI of ch. 229, or the Kickapoo reserve
13 management board.

14 **SECTION 35.** 23.0917 (4m) (a) 3. of the statutes is amended to read:

15 23.0917 (4m) (a) 3. “Local governmental unit” means a city, village, town,
16 county, lake sanitary district, as defined in s. 30.50 (4q), ~~or a~~ public inland lake
17 protection and rehabilitation district, or local park and recreation district under
18 subch. VI of ch. 229.

19 **SECTION 36.** 23.094 (1) of the statutes is amended to read:

20 23.094 (1) DEFINITION. In this section, “political subdivision” means a city,
21 village, town, county, lake sanitary district, as defined in s. 30.50 (4q), ~~or~~ public
22 inland lake protection and rehabilitation district, or local park and recreation
23 district under subch. VI of ch. 229.

24 **SECTION 37.** 25.50 (1) (d) of the statutes is amended to read:

ASSEMBLY BILL**SECTION 37**

1 25.50 (1) (d) “Local government” means any county, town, village, city, power
2 district, sewerage district, drainage district, town sanitary district, public inland
3 lake protection and rehabilitation district, local professional baseball park district
4 created under subch. III of ch. 229, family care district under s. 46.2895, local
5 professional football stadium district created under subch. IV of ch. 229, local
6 cultural arts district created under subch. V of ch. 229, local park and recreation
7 district created under subch. VI of ch. 229, public library system, school district or
8 technical college district in this state, any commission, committee, board, or officer
9 of any governmental subdivision of this state, any court of this state, other than the
10 court of appeals or the supreme court, or any authority created under s. 231.02,
11 233.02, or 234.02.

12 **SECTION 38.** 27.01 (3) of the statutes is amended to read:

13 27.01 (3) **TRANSFER OF STATE PARK LAND TO MUNICIPALITIES.** The department may
14 not transfer the ownership of any state park or land within any state park to any
15 ~~county, city, village or, town,~~ county, or local park and recreation district created
16 under subch. VI of ch. 229 unless ~~it~~ the department receives the approval of the joint
17 committee on finance regarding the appropriate level of reimbursement to be
18 received by the state to reflect the state’s cost in acquiring and developing the state
19 park or land within the state park.

20 **SECTION 39.** 27.075 (1) of the statutes is amended to read:

21 27.075 (1) The county board of any county with a population of less than
22 500,000 is ~~hereby~~ vested with all powers of a local, legislative, and administrative
23 character for the purpose of governing, managing, controlling, improving, and caring
24 for public parks, parkways, boulevards, and pleasure drives; and to carry out these
25 powers in districts which it may create for different purposes, or throughout the

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1 county, and for such purposes to levy county taxes, to issue bonds, assessment
2 certificates, and improvement bonds, or any other evidence of indebtedness. The
3 powers hereby conferred under this section may be exercised by the county board in
4 any ~~town, city or village~~ city, village, or town, or part thereof located in ~~such~~ the
5 county upon the request of any such ~~town, city or village~~ city, village, or town,
6 evidenced by a resolution adopted by a majority vote of the members-elect of its
7 governing body, designating the particular park function, duty, or act, and the terms,
8 if any, upon which the same shall be exercised by the county board. ~~Such~~ The
9 resolution shall state whether the authority or function is to be exercised exclusively
10 by the county or jointly by the county and the ~~town, city or village~~ city, village, or
11 town, and shall also state that the exercise of ~~such~~ the power by the county is in the
12 public interest. Upon the receipt of the resolution, the county board may, by a
13 resolution adopted by a majority vote of its membership, elect to assume the exercise
14 of ~~such~~ the authority or function, upon the terms and conditions set forth in the
15 resolution presented by the ~~town, city or village~~ city, village, or town. A city, village,
16 or town that wishes to create or participate in a local park and recreation district
17 under subch. VI of ch. 229 may negotiate the termination of any agreement entered
18 into with a county under this subsection.

19 **SECTION 40.** 27.075 (2) of the statutes is amended to read:

20 27.075 (2) The county board of any ~~such~~ county may, by a resolution adopted
21 by a majority of its membership, propose to the ~~towns, cities and villages~~ cities,
22 villages, and towns located in ~~such~~ the county, or any of them, that it offers to exercise
23 ~~such~~ the powers and functions ~~therein in order~~ that are necessary to consolidate
24 municipal park services and functions in ~~said~~ the county. ~~Such~~ The resolution shall
25 designate the particular function, duty, or act and the terms and conditions, if any,

ASSEMBLY BILL**SECTION 40**

1 upon which the county board will perform the same. The powers conferred in sub.
2 (1) and designated in such ~~the~~ resolution may thereafter be exercised by the county
3 board in each ~~such town, city or village which shall accept such~~ city, village, or town
4 which accepts the proposal by the adoption of a resolution by a majority vote of the
5 members-elect of its governing body, except that no governing body may accept any
6 proposal described under this subsection unless it contains a provision under which
7 the city, village, or town may terminate its agreement with the county so that the city,
8 village, or town may create or participate in a local park and recreation district under
9 subch. VI of ch. 229.

10 **SECTION 41.** 27.075 (3) of the statutes is amended to read:

11 27.075 (3) After the adoption of resolutions by the county board, ~~the county~~
12 ~~board shall have full power to~~ it may legislate upon and administer the entire subject
13 matter committed to it, ~~and among other things, to~~ and may determine, where not
14 otherwise provided by law, the manner of exercising the power thus assumed. No
15 county may exercise any power in a local park and recreation district under subch.
16 VI of ch. 229.

17 **SECTION 42.** 27.075 (4) of the statutes is amended to read:

18 27.075 (4) ~~The town, city or village concerned~~ A city, village, or town may enter
19 into ~~necessary~~ contracts with the county, and appropriate money to pay the county,
20 for the reasonable expenses incurred in rendering the park services assumed. ~~Such~~
21 The contract shall also provide a procedure for the termination of the contract by any
22 city, village, or town that wishes to create or participate in a local park and recreation
23 district under subch. VI of ch. 229. The expenses may be certified, returned, and paid
24 as are other county charges, and, in the case of services performed pursuant to under
25 a proposal for the consolidation ~~thereof~~ of municipal park services initiated by the

ASSEMBLY BILL

1 county board and made available to each ~~town, city and village~~ city, village, and town
2 in the county on the same terms, the expenses thereof shall be certified, returned,
3 and paid as county charges; but ~~in the event that each and every town, city and~~
4 ~~village~~ if every city, village, and town in the county shall ~~accept such~~ accepts the
5 proposal of the county board the expenses thereof shall be paid by county taxes to be
6 levied and collected as are other taxes for county purposes. ~~Said towns, cities and~~
7 ~~villages are vested with all necessary power to do the things herein required and to~~
8 ~~do all things and to exercise or relinquish any of the powers herein provided or~~
9 ~~contemplated.~~ The procedure herein provided in this section for the request or
10 acceptance of the exercise of the powers conferred on the county board in cities and
11 villages is ~~hereby prescribed~~ as a special method of determining the local affairs and
12 government of such cities and villages pursuant to article XI, section 3, of the
13 constitution.

14 **SECTION 43.** 27.08 (1) of the statutes is amended to read:

15 27.08 (1) Every city that is not part of a local park and recreation district under
16 subch. VI of ch. 229 may by ordinance create a board of park commissioners subject
17 to this section, or otherwise as provided by ordinance. ~~Such, and if the city has a~~
18 ~~board of park commissioners the city shall terminate that board and end the board's~~
19 ~~authority under this section upon the city's creation of or participation in a local park~~
20 ~~and recreation district under subch. VI of ch. 229.~~ The board shall be organized as
21 directed by the common council shall provide.

22 **SECTION 44.** 27.08 (3) of the statutes is amended to read:

23 27.08 (3) ~~In any city having no~~ If a city does not have a board of park
24 ~~commissioners its~~ and is not part of a local park and recreation district under subch.
25 VI of ch. 229, the city's public parks, parkways, boulevards, and pleasure drives shall

ASSEMBLY BILL**SECTION 44**

1 be under the charge of its board of public works, ~~if it has such last named board;~~
2 ~~otherwise or, if it does not have such a board,~~ under the charge of its common council.

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

8 **SECTION 45.** 30.277 (1b) (a) of the statutes is amended to read:

9 30.277 (1b) (a) "Governmental unit" means a city, village, town, county, or local
10 park and recreation district under subch. VI of ch. 229, or the Kickapoo reserve
11 management board.

12 **SECTION 46.** 66.0301 (1) (a) of the statutes, as affected by 2001 Wisconsin Act
13 16, is amended to read:

14 66.0301 (1) (a) In this section "municipality" means the state or any
15 department or agency thereof, or any city, village, town, county, school district, public
16 library system, public inland lake protection and rehabilitation district, sanitary
17 district, farm drainage district, metropolitan sewerage district, sewer utility district,
18 solid waste management system created under s. 59.70 (2), local exposition district
19 created under subch. II of ch. 229, local professional baseball park district created
20 under subch. III of ch. 229, local professional football stadium district created under
21 subch. IV of ch. 229, ~~a~~ local cultural arts district created under subch. V of ch. 229,
22 local park and recreation district created under subch. VI of ch. 229, family care
23 district under s. 46.2895, water utility district, mosquito control district, municipal
24 electric company, county or city transit commission, commission created by contract

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1 under this section, taxation district, regional planning commission, or city-county
2 health department.

3 **SECTION 47.** 70.11 (37m) of the statutes is created to read:

4 **70.11 (37m) LOCAL PARK AND RECREATION DISTRICT.** The property of a local park
5 and recreation district under subch. VI of ch. 229.

6 **SECTION 48.** 71.26 (1) (bm) of the statutes is amended to read:

7 **71.26 (1) (bm) *Certain local districts.*** Income of a local exposition district
8 created under subch. II of ch. 229, a local professional baseball park district created
9 under subch. III of ch. 229 ~~or~~, a local professional football stadium district created
10 under subch. IV of ch. 229 ~~or~~, a local cultural arts district created under subch. V of
11 ch. 229, or a local park and recreation district created under subch. VI of ch. 229.

12 **SECTION 49.** 77.25 (18m) of the statutes is created to read:

13 **77.25 (18m)** To a local park and recreation district under subch. VI of ch. 229.

14 **SECTION 50.** 77.54 (9a) (i) of the statutes is created to read:

15 **77.54 (9a) (i)** A local park and recreation district under subch. VI of ch. 229.

16 **SECTION 51.** 77.704 of the statutes is created to read:

17 **77.704 Adoption by resolution; local park and recreation district.** A
18 local park and recreation district created under subch. VI of ch. 229, by resolution
19 under s. 229.863 (8), may impose a sales tax and a use tax under this subchapter at
20 a rate of 0.1% of the gross receipts or sales price. Those taxes may be imposed only
21 in their entirety. The imposition of the taxes under this section shall be effective on
22 the first day of the first month that begins at least 30 days after the certification of
23 the approval of the resolution by the electors in the district's jurisdiction under s.
24 229.863 (8).

25 **SECTION 52.** 77.707 (3) of the statutes is created to read:

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ASSEMBLY BILL

1 77.707 (3) Retailers and the department of revenue may not collect a tax under
2 s. 77.704 for any local park and recreation district created under subch. VI of ch. 229
3 after the calendar quarter during which the local park and recreation district board
4 makes the certification to the department of revenue under s. 229.865, except that
5 the department of revenue may collect from retailers taxes that accrued before that
6 calendar quarter and fees, interest, and penalties that relate to those taxes.

7 **SECTION 53.** 77.71 of the statutes is amended to read:

8 **77.71 Imposition of county and special district sales and use taxes.**

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

12 (1) For the privilege of selling, leasing, or renting tangible personal property
13 and for the privilege of selling, performing, or furnishing services a sales tax is
14 imposed upon retailers at the rate of 0.5% in the case of a county tax or at the rate
15 under s. 77.704, 77.705, or 77.706 in the case of a special district tax of the gross
16 receipts from the sale, lease, or rental of tangible personal property, except property
17 taxed under sub. (4), sold, leased, or rented at retail in the county or special district
18 or from selling, performing, or furnishing services described under s. 77.52 (2) in the
19 county or special district.

20 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax or
21 at the rate under s. 77.704, 77.705, or 77.706 in the case of a special district tax of
22 the sales price upon every person storing, using, or otherwise consuming in the
23 county or special district tangible personal property or services if the property or
24 service is subject to the state use tax under s. 77.53, except that a receipt indicating
25 that the tax under sub. (1), (3), or (4) has been paid relieves the buyer of liability for

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1 the tax under this subsection and except that if the buyer has paid a similar local tax
2 in another state on a purchase of the same property or services that tax shall be
3 credited against the tax under this subsection and except that for motor vehicles that
4 are used for a purpose in addition to retention, demonstration, or display while held
5 for sale in the regular course of business by a dealer the tax under this subsection
6 is imposed not on the sales price but on the amount under s. 77.53 (1m).

7 (3) An excise tax is imposed upon a contractor engaged in construction
8 activities within the county or special district, at the rate of 0.5% in the case of a
9 county tax or at the rate under s. 77.704, 77.705, or 77.706 in the case of a special
10 district tax of the sales price of tangible personal property that is used in
11 constructing, altering, repairing, or improving real property and that becomes a
12 component part of real property in that county or special district, except that if the
13 contractor has paid the sales tax of a county in the case of a county tax or of a special
14 district in the case of a special district tax in this state on that property, or has paid
15 a similar local sales tax in another state on a purchase of the same property, that tax
16 shall be credited against the tax under this subsection.

17 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax or
18 at the rate under s. 77.704, 77.705, or 77.706 in the case of a special district tax of
19 the sales price upon every person storing, using, or otherwise consuming a motor
20 vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer,
21 semitrailer, all-terrain vehicle or aircraft, if that property must be registered or
22 titled with this state and if that property is to be customarily kept in a county that
23 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
24 resolution under s. 77.704, 77.705, or 77.706, except that if the buyer has paid a

ASSEMBLY BILL**SECTION 53**

1 similar local sales tax in another state on a purchase of the same property that tax
2 shall be credited against the tax under this subsection.

3 **SECTION 54.** 77.76 (3n) of the statutes is created to read:

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

23 **SECTION 55.** 77.76 (4) of the statutes is amended to read:

24 77.76 (4) There shall be retained by the state 1.5% of the taxes collected for
25 taxes imposed by special districts under ss. 77.704, 77.705, and 77.706 and 1.75% of

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1 the taxes collected for taxes imposed by counties under s. 77.70 to cover costs
2 incurred by the state in administering, enforcing, and collecting the tax. All interest
3 and penalties collected shall be deposited and retained by this state in the general
4 fund.

5 **SECTION 56.** Subchapter VI of chapter 229 [precedes 229.86] of the statutes is
6 created to read:

7 **CHAPTER 229**

8 **SUBCHAPTER VI**

9 **LOCAL PARK AND**

10 **RECREATION DISTRICTS**

11 **229.86 Definitions.** In this subchapter:

12 (1) “Board of directors” means the board of directors of a district.

13 (2) “Chief executive officer” means, as to a sponsoring municipality or as to a
14 municipality that is wholly within the jurisdiction of a district, the mayor or city
15 manager of a city, the village president of a village, or the town board chairperson of
16 a town.

17 (3) “District” means a special purpose district created under this subchapter.

18 (4) “Enabling resolution” means a resolution, or an amendment of a resolution,
19 adopted by the governing body of a municipality and signed by the chief executive
20 officer to create a district.

21 (5) “Municipality” means any city other than a city that has a majority of its
22 territory located in a county with a population greater than 500,000; any village
23 other than a village that has a majority of its territory located in a county with a
24 population greater than 500,000; or any town.

ASSEMBLY BILL**SECTION 56**

1 (6) “Park facilities” means a public park, including improvements, that is
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
25 enabling resolution.

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1 (3) A district consisting of 2 or more contiguous municipalities may also be
2 created, subject to subs. (4) and (5), by a petition and referendum if all of the following
3 occur:

4 (a) A petition that conforms to the requirements of s. 8.40, which contains a
5 detailed description and scale map of the proposed district, on the question of the
6 creation of a district is circulated after December 31 and filed not later than 5 p.m.
7 on the 3rd Tuesday in February in each municipality that is within the boundaries
8 of the proposed district.

9 (b) The petition is signed by a number of qualified electors residing in the
10 municipality equal to at least 15% of the votes cast for governor in the municipality
11 at the last gubernatorial election.

12 (c) The signed petition is filed with the clerk of each municipality in which the
13 petition is circulated.

14 (4) If all of the steps in sub. (3) occur, each municipality in which petitions
15 containing the requisite number of signatures are submitted to the clerk shall hold
16 a referendum at the next succeeding spring election. Subject to sub. (5), if the
17 question submitted at the referendum is approved by a majority of the electors who
18 vote in the referendum at the spring election in at least 2 contiguous municipalities,
19 a special purpose district that is a unit of government, that is a body corporate and
20 politic, that is separate and distinct from, and independent of, the state and each
21 municipality, and that has the powers under s. 229.863 is created, the boundaries of
22 which include each municipality in which the question is approved. The referendum
23 question shall be substantially as follows: "Shall a local park and recreation district,
24 the territory of which includes in whole the [name of municipality], be created?"

ASSEMBLY BILL**SECTION 56**

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

3 (5) (a) Before a district may be created, the governing bodies of each
4 municipality that has adopted a resolution under sub. (1) or in which a referendum
5 question has been approved under sub. (4) shall adopt a resolution or enact an
6 ordinance, not later than September 1 of the year in which the resolution under sub.
7 (1) or the referendum question is approved, that, subject to pars. (b) and (c), contains
8 an agreement among each of the governing bodies which addresses at least all of the
9 following provisions:

10 1. A mechanism that provides, from each of the municipalities, a loan of
11 start-up funds for the initial operating costs of the district. The loaned start-up
12 funds shall be sufficient to sustain the district until it receives the first amount of
13 proceeds from a tax that is imposed under s. 229.863 (8).

14 2. A method of appointing temporary members to the board of directors under
15 sub. (6) (am) to serve until the initial members are elected at the spring election and
16 qualified to take office.

17 3. An apportionment plan for the election of the board of directors of the district
18 board under sub. (6) (b), unless the governing bodies of all of the municipalities of
19 which the district is initially comprised provide for the election of members of the
20 board of directors without an apportionment plan.

21 4. A method to transfer title of the park facilities within their individual
22 jurisdictions to the district.

23 (b) 1. Before the municipalities may consider a resolution or ordinance that is
24 described in par. (a), all of the municipalities shall enter into an agreement on the
25 selection of an arbitrator who will decide any of the issues under par. (a) that are not

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1 resolved by the municipalities by September 1 of the year described under par. (a),
2 except as provided in subd. 2. If the municipalities are unable to reach agreement
3 on any of the items listed in par. (a), the arbitrator shall enter a binding decision,
4 which resolves all such outstanding items, not later than November 1 of the year
5 described under par. (a).

6 2. If the municipalities are unable to reach an agreement concerning whether
7 the members of the board of directors shall be elected with or without an
8 apportionment plan under sub. (6) (b), the board of directors shall be elected
9 pursuant to an apportionment plan.

10 (c) Before the municipalities may consider a resolution or ordinance that is
11 described under par. (a), each municipality that is subject to an agreement or
12 contract with a county under s. 27.075 (1), (2), or (4) shall negotiate with the county
13 the termination of any such agreements or contracts. If a municipality is unable to
14 negotiate the termination of any agreements or contracts under s. 27.075, the
15 municipality may not become part of a district until the agreements or contracts
16 expire or are otherwise terminated.

17 (6) (a) 1. The district is governed by its board of directors. The board of directors
18 may adopt bylaws to govern the district's activities, subject to this subchapter.
19 Except as provided in s. 229.862, the board of directors shall consist of 9 members
20 who are elected at-large.

21 2. The board of directors shall be elected at the spring election pursuant to an
22 apportionment plan under par. (b) unless the governing bodies of each of the
23 municipalities of which the district is comprised by resolution determine, no later
24 than November 1 preceding any spring election, that the members of the board of
25 directors shall be elected at that election and thereafter without an apportionment

ASSEMBLY BILL**SECTION 56**

1 plan. If the governing bodies of each municipality of which the district is comprised
2 determine to elect members of the board of directors without an apportionment plan,
3 the governing bodies may, no later than November 1 preceding a spring election, by
4 resolution determine to elect members of the board of directors at that election and
5 thereafter pursuant to an apportionment plan, if an identical plan is adopted by each
6 of those governing bodies by that date.

7 3. The first election of members of the board of directors shall occur in April of
8 the year following the year described in sub. (5) (a). Temporary members shall be
9 appointed according to the agreement reached under sub. (5) (a) 2. or imposed by an
10 arbitrator under sub. (5) (b) to serve until the initial members are elected at the
11 spring election and qualified to take office.

12 (b) 1. Each apportionment plan shall divide the entire district into apportioned
13 geographic areas for the election of members of the board of directors. The
14 boundaries of the apportioned areas shall remain unchanged unless the governing
15 bodies of each of the municipalities of which the district is comprised agree, by
16 resolution adopted no later than November 1 preceding a spring election, to prescribe
17 revised boundaries for the election of members of the board of directors at that
18 election and thereafter, and except that, if a municipality becomes a part of the
19 district after its creation, the governing bodies of the municipalities of which the
20 district is comprised shall, by resolution, prescribe identical revised boundaries of
21 the apportioned areas no later than September 1 preceding the first spring election
22 at which members of the board of directors are to be elected from the new district.
23 If the governing bodies are unable to reach an agreement concerning an identical
24 apportionment plan by September 1 preceding that spring election, an arbitrator

ASSEMBLY BILL

1 appointed pursuant to sub. (5) (b) 1. shall resolve the dispute no later than November
2 1 preceding that election.

3 2. If the members of the board of directors are elected pursuant to an
4 apportionment plan, each candidate for member of the board of directors shall state
5 on the face of his or her declaration of candidacy and nomination papers the
6 apportioned area for which the candidate seeks office.

7 (c) Each member of the board of directors shall be a resident of the district and,
8 if an apportionment plan for the election of members of the board of directors is used,
9 shall be a resident of the apportioned area for which he or she is elected at the time
10 that the member takes the oath of office. If a member of the board of directors who
11 is elected from an apportioned area ceases to be a resident of that area after the
12 beginning of his or her term of office but continues to be a resident of the district, the
13 member may continue to serve for the remainder of the term for which he or she was
14 elected or appointed.

15 (d) The terms of the members of the board of directors shall be 3 years,
16 beginning on the next succeeding first Monday in June, except that the terms of
17 one-third of the initial persons elected or appointed to office shall expire on the first
18 Monday in June that is one year following the next succeeding June; the terms of
19 one-third of the initial persons elected or appointed to office shall expire on the first
20 Monday in June that is 2 years following the next succeeding June; and the terms
21 of one-third of the persons elected or appointed to office shall expire on the first
22 Monday in June that is 3 years following the next succeeding June. Members of the
23 board of directors may be removed from office before the expiration of their terms,
24 for cause, as provided under s. 17.13 (3) and may be recalled as provided under s.

ASSEMBLY BILL

1 9.10. Vacancies in the office of member of the board of directors shall be filled as
2 provided under s. 17.27 (1f).

3 (e) The board of directors shall elect from its membership a chairperson, a vice
4 chairperson, a secretary, and a treasurer. A majority of the current membership of
5 the board of directors constitutes a quorum to do business. The district may take
6 action based on the affirmative vote of a majority of those directors who are present
7 at a meeting of the board of directors.

8 (f) 1. The board of directors shall appoint a person to serve as clerk of the
9 district. The clerk shall administer the affairs of the district, under the direction of
10 the board of directors. Within 7 days after the appointment of any person to fill a
11 vacancy on the board of directors, the clerk shall notify the person of his or her
12 appointment.

13 2. No later than 5 p.m. on the 2nd Tuesday in January, the clerk shall certify
14 to the county clerk of each county lying wholly or partially within the district the
15 names of candidates who have filed valid nomination papers for member of the board
16 of directors and who are eligible to have their names appear on the ballot under s.
17 8.30. If any municipality lying wholly or partially within the district prepares its
18 own ballots under s. 7.15 (2) (c), the clerk shall similarly certify the names of
19 candidates to the municipal clerk. In making these certifications, the clerk shall
20 designate the form of each candidate's name to appear on the ballot in the manner
21 prescribed under s. 7.08 (2) (a). If a primary is held for any seat on a board of
22 directors, the clerk shall certify to the county clerk of each county lying wholly or
23 partially within the district the names of candidates who have won nomination to the
24 board of directors and who are eligible to have their names appear on the ballot under
25 s. 8.30. If any municipality lying wholly or partially within the district prepares its

ASSEMBLY BILL

1 own ballots under s. 7.15 (2) (c), the clerk shall similarly certify the names of
2 candidates to the municipal clerk. The clerk shall notify the municipal clerk of each
3 municipality lying wholly or partially within the district of any district election and
4 furnish each municipal clerk with a copy of the notice of the district election. If paper
5 ballots are utilized at a district election, the clerk shall provide each municipal clerk
6 with an adequate supply of ballots for the election at least 22 days before the election.
7 The clerk shall issue certificates of election to persons who are elected to the board
8 of directors after each election in the manner provided under s. 7.53 (4).

9 (g) The members of the board of directors shall be reimbursed for their actual
10 and necessary expenses incurred in the performance of their duties.

11 (h) Upon the election under par. (a) and qualification of a majority of the
12 members of a board of directors, the board of directors may exercise the powers and
13 duties of a board of directors under this subchapter.

14 (i) At its first meeting, the board of directors shall name the district.

15 **229.862 Jurisdiction and expansion.** The initial jurisdiction of a district
16 shall consist of the territory of all of the sponsoring municipalities that have acted
17 under s. 229.861 (1) and (2) and all of the participating municipalities that have acted
18 under s. 229.861 (3) in same year, or within 90 days after the adoption of the first
19 enabling legislation that is described in s. 229.861 (1). The jurisdiction of the district
20 may be expanded to include any other contiguous municipality under procedures
21 adopted by the board of directors and consistent with an agreement entered into
22 between the board of directors and the municipality. Under the terms of the
23 agreement, the assets of the municipality to be included in the expanded jurisdiction
24 shall be treated in a substantially similar manner as the assets of all other
25 municipalities in the district. A district's jurisdiction may not be expanded unless

ASSEMBLY BILL**SECTION 56**

1 the governing body of the municipality to be included in the expanded jurisdiction
2 of the district approves the inclusion of the municipality in the district. Eligible
3 electors of a municipality included in the expanded jurisdiction of a district may vote
4 for members of the board of directors at the first election occurring after the effective
5 date of the expansion at which members of the board of directors are elected.

6 **229.863 Powers of district.** A district has all of the powers necessary or
7 convenient to carry out the purposes and provisions of this subchapter. In addition
8 to all other powers granted by this subchapter, a district may do all of the following:

9 (1) Adopt and alter an official seal.

10 (2) Sue and be sued in its own name, and plead and be impleaded.

11 (3) Maintain an office.

12 (4) In connection with park facilities:

13 (a) Acquire, develop, equip, maintain, improve, operate, and manage the park
14 facilities.

15 (b) Enter into contracts, subject to such standards as may be established by the
16 board of directors.

17 (c) Grant concessions.

18 (d) Operate recreational facilities or programs.

19 (5) Employ personnel, and fix and regulate their compensation; and provide,
20 either directly or subject to an agreement under s. 66.0301 as a participant in a
21 benefit plan of another municipality, any employee benefits, including an employee
22 pension plan.

23 (6) Purchase insurance, establish and administer a plan of self-insurance, or,
24 subject to an agreement with another political subdivision under s. 66.0301,
25 participate in a governmental plan of insurance or self-insurance.

ASSEMBLY BILL

1 (7) Set standards governing the use of, and the conduct within, its park
2 facilities and recreational facilities in order to promote public safety and convenience
3 and to maintain order.

4 (8) To carry out its functions, impose, by the adoption of a resolution, the taxes
5 under subch. V of ch. 77, except that the taxes imposed by the resolution may not take
6 effect until the resolution is approved by a majority of the electors in the district's
7 jurisdiction voting on the resolution at a referendum, to be held at the first spring
8 primary, spring election, September primary, general election, or special election
9 held throughout the district that is held at least 45 days after the date of adoption
10 of the resolution. The question shall be: "Shall a sales tax and a use tax be imposed
11 at the rate of 0.1% in [name of the district] for purposes related to park facilities?"
12 The clerk of the district shall publish the notices required under s. 10.06 (4) (c), (f),
13 and (i) for any referendum held under this subsection. Notwithstanding s. 10.06 (4)
14 (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is valid even
15 if given and published late as long as it is given and published prior to the election
16 as early as practicable. A district may not levy any taxes under this subsection that
17 are not expressly authorized under subch. V of ch. 77. If a board of directors adopts
18 a resolution that imposes taxes and the resolution is approved by the electors, the
19 district shall deliver a certified copy of the resolution to the secretary of revenue at
20 least 30 days before its effective date.

21 (9) To carry out its functions, levy a tax on the taxable property in the district,
22 as equalized by the department of revenue under s. 70.57, except that in any year the
23 tax levy rate may not exceed 0.6 mill for each dollar of the district's equalized
24 valuation, as determined under s. 70.57, and the district shall decrease the tax levy
25 in any year by the amount of any taxes imposed under sub. (8) that is collected in the

ASSEMBLY BILL

SECTION 56

1 immediately preceding year. The tax levy shall be applied to the respective real
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).

INS
38-14

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).

fee
or impose an impact under D. 66.0617 for park facilities,
COMM

23 (3) In addition to any powers that it may otherwise have, a municipality located
24 wholly or partly within a district's jurisdiction may do any of the following:

66.0617

ASSEMBLY BILL

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)

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INS 23-2 ✓

SECTION 1. 66.0617 (1) (a) of the statutes is amended to read:

66.0617 (1) (a) "Capital costs" means the capital costs to construct, expand, or improve public facilities, including the cost of land, and including legal, engineering, and design costs to construct, expand, or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering, and design costs unless the political subdivision or ^{local} ~~park~~ and recreation district can demonstrate that its legal, engineering, and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does not include other noncapital costs to construct, expand, or improve public facilities or the costs of equipment to construct, expand, or improve public facilities.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 2. 66.0617 (1) (c) of the statutes is amended to read:

66.0617 (1) (c) "Impact fees" means cash contributions, contributions of land or interests in land, or any other items of value that are imposed on a developer by a political subdivision or a ^{local} ~~park~~ and recreation district under this section.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 3. 66.0617 (1) (d) of the statutes is amended to read:

66.0617 (1) (d) "Land development" means the construction or modification of improvements to real property that creates additional residential dwelling units within a political subdivision or ^{local} ~~park~~ and recreation district or that results in nonresidential uses that create a need for new, expanded, or improved public facilities within a political subdivision or ^{local} ~~park~~ and recreation district.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 4. 66.0617 (1) (d) of the statutes is created to read:
 66.0617 (1) (d) ^g ~~g~~ ^{Local} "Park and recreation district" has the meaning given for district in s. 229.86 (3).

SECTION 5. 66.0617 (1) (g) of the statutes is amended to read:
 66.0617 (1) (g) "Service area" means a geographic area delineated by a political subdivision ^{local} or park and recreation district within which there are public facilities.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 6. 66.0617 (1) (h) of the statutes is amended to read:
 66.0617 (1) (h) "Service standard" means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land, or other appropriate measure, as specified by the political subdivision ^{local} or park and recreation district.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 7. 66.0617 (2) (a) of the statutes is amended to read:
 66.0617 (2) (a) Subject to par. (am), a political subdivision may enact an ordinance under this section, ^{local} and a park and recreation district may adopt an resolution under this section, that imposes impact fees on developers to pay for the capital costs that are necessary to accommodate land development.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 8. 66.0617 (2) (am) of the statutes is renumbered 66.0617 (2) (am) 1.

SECTION 9. 66.0617 (2) (am) 2. of the statutes is created to read:
 66.0617 (2) (am) 2. No ^{local} park and recreation district may impose an impact fee under this section for any purpose other than park facilities, as ~~that term is~~ defined in s. 229.86 (6).

SECTION 10. 66.0617 (3) of the statutes is amended to read:
 66.0617 (3) PUBLIC HEARING; NOTICE. Before enacting an ordinance or adopting a resolution that imposes impact fees, or amending an existing ordinance or resolution that imposes impact fees, a political subdivision ^{local} or a park and recreation

district shall hold a public hearing on the proposed ordinance or amendment. Notice of the public hearing shall be published as a class 1 notice under ch. 985, and shall specify where a copy of the proposed ordinance or amendment and the public facilities needs assessment may be obtained.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 11. 66.0617 (4) (a) (intro.) of the statutes is amended to read:

66.0617 (4) (a) (intro.) Before enacting an ordinance or adopting a resolution that imposes impact fees or amending an ordinance or resolution that imposes impact fees by revising the amount of the fee or altering the public facilities for which impact fees may be imposed, a political subdivision or a ^{local} park and recreation ~~department~~ ^{district} shall prepare a needs assessment for the public facilities for which it is anticipated that impact fees may be imposed. The public facilities needs assessment shall include, but not be limited to, the following:

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 12. 66.0617 (4) (b) of the statutes is amended to read:

66.0617 (4) (b) A public facilities needs assessment or revised public facilities needs assessment that is prepared under this subsection shall be available for public inspection and copying in the office of the clerk of the political subdivision or in the office of the secretary of the board of the ^{local} park and recreation district at least 20 days before the hearing under sub. (3).

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 13. 66.0617 (5) of the statutes is amended to read:

66.0617 (5) DIFFERENTIAL FEES, IMPACT FEE ZONES. (a) An ordinance enacted or resolution adopted under this section may impose different impact fees on different types of land development.

(b) An ordinance enacted or resolution adopted under this section may delineate geographically defined zones within the political subdivision or ^{local} park and

recreation district and may impose impact fees on land development in a zone that differ from impact fees imposed on land development in other zones within the political subdivision ^{local} ~~or~~ park and recreation district. The public facilities needs assessment that is required under sub. (4) shall explicitly identify the differences, such as land development or the need for those public facilities, which justify the differences between zones in the amount of impact fees imposed.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 14. 66.0617 (6) (intro.) of the statutes is amended to read:

66.0617 (6) STANDARDS FOR IMPACT FEES. (intro.) Impact fees imposed by an ordinance enacted or resolution adopted under this section:

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 15. 66.0617 (6) (b) of the statutes is amended to read:

66.0617 (6) (b) May not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the political subdivision ^{local} ~~or~~ park and recreation district.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 16. 66.0617 (6) (h) of the statutes is created to read:

66.0617 (6) (h) Shall be payable by the developer to the ^{local} ~~park~~ and recreation district either in full or in instalment payments that are approved by the park and recreation district.

SECTION 17. 66.0617 (7) of the statutes is amended to read:

66.0617 (7) LOW-COST HOUSING. An ordinance enacted or resolution adopted under this section may provide for an exemption from, or a reduction in the amount of, impact fees on land development that provides low-cost housing, except that no amount of an impact fee for which an exemption or reduction is provided under this subsection may be shifted to any other development in the land development in

which the low-cost housing is located or to any other land development in the political subdivision ^{local} ~~or~~ park and recreation district.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 18. 66.0617 (8) of the statutes is amended to read:

66.0617 (8) REQUIREMENTS FOR IMPACT FEE REVENUES. Revenues from impact fees shall be placed in a segregated, interest-bearing account and shall be accounted for separately from the other funds of the political subdivision ^{local} ~~or~~ park and recreation district. Impact fee revenues and interest earned on impact fee revenues may be expended only for capital costs for which the impact fees were imposed.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 19. 66.0617 (9) of the statutes is amended to read:

66.0617 (9) REFUND OF IMPACT FEES. An ordinance enacted or resolution adopted under this section shall specify that impact fees that are imposed and collected by a political subdivision ^{local} ~~or~~ park and recreation district but are not used within a reasonable period of time after they are collected to pay the capital costs for which they were imposed shall be refunded to the current owner of the property with respect to which the impact fees were imposed. The ordinance or resolution shall specify, by type of public facility, reasonable time periods within which impact fees must be spent or refunded under this subsection. In determining the length of the time periods under the ordinance, a political subdivision ^{local} ~~or~~ park and recreation district shall consider what are appropriate planning and financing periods for the particular types of public facilities for which the impact fees are imposed.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 20. 66.0617 (10) of the statutes is amended to read:

66.0617 (10) APPEAL. A political subdivision that enacts an impact fee ordinance under this section shall, by ordinance, ^{local} ~~and a~~ park and recreation district that adopts an impact fee resolution under this section shall, by resolution, specify

a procedure under which a developer upon whom an impact fee is imposed has the right to contest the amount, collection, or use of the impact fee to the governing body of the political subdivision ^{local -} ~~or park~~ and recreation district.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

SECTION 21. 67.01 (5) of the statutes is amended to read:

67.01 (5) "Municipality" means any of the following which is authorized to levy a tax: a county, city, village, town, school district, board of park commissioners, technical college district, metropolitan sewerage district created under ss. 200.01 to 200.15 or 200.21 to 200.65, town sanitary district under subch. IX of ch. 60, ^{all} ~~local park~~ ^{open space} and recreation district under subch. VI of ch. 229, public inland lake protection and rehabilitation district established under s. 33.23, 33.235[✓] or 33.24[✓], and any other public body empowered to borrow money and issue obligations to repay the money out of public funds or revenues. "Municipality" does not include the state.

History: 1971 c. 188; 1977 c. 163; 1981 c. 169, 282; 1981 c. 390 s. 252; 1983 a. 24; 1983 a. 189 ss. 74, 75, 329 (7); 1983 a. 207; 1985 a. 29, 187, 225, 332; 1987 a. 197; 1989 a. 56; 1993 a. 399; 1999 a. 150 ss. 621, 672.

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- (13) Adopt a resolution to impose impact fees under s. 66.0617. ✓
- (14) Issue debt under ch. 67^{✓ only} for capital improvements to park facilities.

text: treat



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

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P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 266-5648

STEPHEN R. MILLER
CHIEF

CrB

November 21, 2001

MEMORANDUM

To: Representative Huber

From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129
Joseph T. Kreye, Legislative Attorney, (608) 266-2263
Jeffery T. Kuesel, Assistant Chief Counsel, (608) 266-6778
Robert J. Marchant, Legislative Attorney, (608) 261-4454
Mary Gibson-Glass, Sr. Legislative Attorney, (608) 267-3215

Subject: Technical Memorandum to **2001 AB 601** (LRB-1452/3)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

November 20, 2001

TO: Marc Shovers
Joseph Kreye
Jeffery Kuesel
Robert Marchant
Mary Gibson-Glass
Legislative Reference Bureau

FROM: Brian Pahnke
Department of Revenue

SUBJECT: Technical Memorandum on 2001 AB 601 Regarding Creation of Park Districts

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>	<u>FTE</u>
one-time (FY 02)	s. 20.566 (1) (a)	\$ 588,200	
annual (FY 02)	s. 20.566 (1) (a)	\$ 164,500	4.0
annual (FY 03)	s. 20.566 (1) (a)	\$ 346,000	5.0

Although the Department would be allowed to retain 1.5% of park district sales tax collections, it is unlikely that this would be sufficient to recover ongoing costs. Such recovery would require total collections from the 0.1% park district tax of \$23 million ($\$346,000 / 1.5\%$), which is more than was collected in 2000 from the 0.1% tax collected for the five-county Southeast Wisconsin Regional Baseball Park District.

Under proposed s. 77.704 (see page 29 of bill), the imposition of a park district's sales tax would start "on the first day of the first month that begins at least 30 days after" DOR receives notification that the tax was approved by voters. While 30 days was sufficient for the imposition of the baseball and football stadium taxes, which were unique, expected, and one-time events, 30 days will not be sufficient time for DOR to notify taxpayers about park districts. Because of the potential for many park districts to be created and to reduce potential administrative errors, the Department suggests that park district adoption of the sales tax should have the same time requirements as county adoption of the sales tax under s. 77.70.

If you have any questions regarding this technical memorandum, please contact Daniel Huegel at 266-5705 for technical concerns or Dennis Collier at 266-5773 regarding the cost estimate.