

State of Wisconsin



2003 Senate Bill 206

Date of enactment:
Date of publication*:

2003 WISCONSIN ACT

AN ACT to repeal and recreate 66.0602 (5); and to create 66.0602 (3) (f) and 66.0602 (3) (g) of the statutes; relating to: changes to levy limits related to towns, certain cities or villages, and 1st class cities.

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

SECTION 1. 66.0602 (3) (f) of the statutes is created to read:

66.0602 (3) (f) If a city or village which has been providing services for a fee to property located in a town for at least 10 years, annexes territory from that town, the city's or village's levy increase limit otherwise applicable under this section is increased in the current year by an amount equal to the city's or village's mill rate applied to the current assessed value of the annexed territory, and the levy increase limit otherwise applicable under this section in the current year for the town from which the territory is annexed is decreased by the town's mill rate applied to the assessed value of the annexed territory as of the last year that the territory was subject to taxation by the town, as determined by the department of revenue.

SECTION 2. 66.0602 (3) (g) of the statutes is created to read:

66.0602 (3) (g) The limit otherwise applicable under this section does not apply to the amount that a 1st class city levies for school purposes.

SECTION 3. 66.0602 (5) of the statutes, as created by 2003 Wisconsin Act (Senate Bill 44), is repealed and recreated to read:

66.0602 (5) **EXCEPTION, CERTAIN TOWNS.** A town with a population of less than 2,000 may exceed the levy increase limit otherwise applicable under this section to the town if a special or an annual town meeting adopts a resolution to that effect. The limit otherwise applicable to the town under sub. (2) is increased in the next fiscal year by the percentage approved by a majority of those voting on the question. Within 14 days after the adoption of the resolution, the town clerk shall certify the results of the vote to the department of revenue.

SECTION 4. Nonstatutory provisions.

(1) **RECONCILIATION PROVISION.** If 2003 Wisconsin Act (Senate Bill 44) does not create section 66.0602 of the statutes, then this act is void.

SECTION 5. Effective date.

(1) This act takes effect on July 1, 2003, or on the day after publication of 2003 Wisconsin Act (Senate Bill 44), whichever is later.

* Section 991.11, WISCONSIN STATUTES 2001-02: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

BILL HISTORY FOR SENATE BILL 206 (LRB -2882)

An Act to repeal and recreate 66.0602 (5); and to create 66.0602 (3) (f) and 66.0602 (3) (g) of the statutes; relating to: changes to levy limits related to towns, certain cities or villages, and 1st class cities. (FE)

2003

06-23. S.	Introduced by Senators Panzer and Darling ; cosponsored by Representatives Gard and Kaufert .	
06-23. S.	Read first time and referred to committee on Senate Organization	247
06-23. S.	Executive action taken.	
06-23. S.	Report passage recommended by committee on Senate Organization, Ayes 5, Noes 0 .	248
06-23. S.	Available for scheduling.	
06-23. S.	Placed on calendar 6-24-2003 by committee on Senate Organization.	
06-24. S.	Read a second time	253
06-24. S.	Ordered to a third reading	253
06-24. S.	Rules suspended	253
06-24. S.	Read a third time and passed, Ayes 22, Noes 11	253
06-24. S.	Ordered immediately messaged	253
06-24. A.	Received from Senate	285
06-24. A.	Read first time and referred to committee on Rules	286
06-25. A.	Made a special order of business at 8:08 A.M. pursuant to Assembly Resolution 23 ...	286
06-25. A.	Read a second time	290
06-25. A.	Ordered to a third reading	290
06-25. A.	Rules suspended	290
06-25. A.	Read a third time and concurred in, Ayes 81, Noes 11	290
06-25. A.	Ordered immediately messaged	290
06-26. S.	Received from Assembly concurred in.	
06-26. S.	Received from Assembly concurred in.	

**2003
ENROLLED BILL**

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ADOPTED DOCUMENTS:

Orig Engr SubAmdt

03-2887 2

Amendments to above (if none, write "NONE"): None

Corrections - show date (if none, write "NONE"): None

Topic Changes to levy limits retained
to certain towns, villages, and cities

6/26/03 [Signature]
Date Enrolling Drafter

ELECTRONIC PROCEDURE:

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- Bill index librarian 1 copy

2003 SENATE BILL 206

June 23, 2003 - Introduced by Senators PANZER and DARLING, cosponsored by Representatives GARD and KAUFERT. Referred to Committee on Senate Organization.

1 **AN ACT to repeal and recreate** 66.0602 (5); and **to create** 66.0602 (3) (f) and
2 66.0602 (3) (g) of the statutes; **relating to:** changes to levy limits related to
3 towns, certain cities or villages, and 1st class cities.

Analysis by the Legislative Reference Bureau

The 2003-05 state budget bill as passed by the state senate on June 19, 2003, and by the state assembly on June 20, 2003, creates local levy limits that apply to cities, villages, towns, counties (political subdivisions), and technical college districts. The budget bill prohibits political subdivisions from increasing their levy by a percentage that exceeds the percentage change in the political subdivision's equalized value due to new construction, less improvements removed. With regard to technical college districts, the levy limit is the levy for the previous year multiplied by 1.026. Under the budget bill, the levy limits do not apply beginning three years after the effective date of the budget bill.

An exception to the levy limits allows towns with a population of less than 2,000 to exceed the limit otherwise applicable if the annual town meeting adopts a resolution to that effect. Under this bill, such a town may exceed the limit otherwise applicable if a special or an annual town meeting adopts a resolution to that effect.

This bill also allows a city or village which has been providing services for a fee to property located in a town for at least ten years, and which annexes territory from that town, to increase the limit otherwise applicable in the current year by an amount equal to the city's or village's mill rate applied to the current assessed value of the annexed territory. The limit otherwise applicable to the town from which the

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territory was annexed is reduced by an amount equal to the town's mill rate multiplied by the assessed value of the annexed territory as of the last year that the territory was subject to town taxation.

Also under this bill, the limit otherwise applicable does not apply to the amount that a 1st class city (presently only Milwaukee) levies for school purposes. Currently, a 1st class city school district is not authorized to levy a tax; the city in which the school district is located levies a tax for school purposes at the direction of the school board.

This bill is void if the budget bill becomes law without the provision establishing levy limit.

For further information see the *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.** 66.0602 (3) (f) of the statutes is created to read:

2 66.0602 (3) (f) If a city or village which has been providing services for a fee to
3 property located in a town for at least 10 years, annexes territory from that town, the
4 city's or village's levy increase limit otherwise applicable under this section is
5 increased in the current year by an amount equal to the city's or village's mill rate
6 applied to the current assessed value of the annexed territory, and the levy increase
7 limit otherwise applicable under this section in the current year for the town from
8 which the territory is annexed is decreased by the town's mill rate applied to the
9 assessed value of the annexed territory as of the last year that the territory was
10 subject to taxation by the town, as determined by the department of revenue.

11 **SECTION 2.** 66.0602 (3) (g) of the statutes is created to read:

12 66.0602 (3) (g) The limit otherwise applicable under this section does not apply
13 to the amount that a 1st class city levies for school purposes.

14 **SECTION 3.** 66.0602 (5) of the statutes, as created by 2003 Wisconsin Act
15 (Senate Bill 44), is repealed and recreated to read:

