

2003 DRAFTING REQUEST

Senate Amendment (SA-SB44)

Received: **06/04/2003**

Received By: **mlief**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Kava**

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

Drafter: **mlief**

May Contact:

Addl. Drafters: **jkreye**

Subject: **Education - school finance**

Extra Copies: **PG**

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to:

Pre Topic:

LFB:.....Kava -

Topic:

Equalization aid adjustment for reassessed telephone company property

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mlief 06/04/2003	wjackson 06/04/2003	chaugen 06/04/2003	_____			
/1			chaugen 06/04/2003	_____	mbarman 06/04/2003		
/2	mlief	wjackson	chaskett	_____	sbasford		

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	06/10/2003	06/10/2003	06/10/2003	_____	06/10/2003		

FE Sent For:

<END>

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/1		12 WLj 6/10	chaugen 06/04/2003		mbarman 06/04/2003		

*2 cph
6/10*

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1?	mlief	1 mlj 6/4	ch 6-4	ch 6-4 mlj			

FE Sent For:

<END>

2003

Date (time)
needed

SOON

LRB b 036211

**LFB BUDGET AMENDMENT
[ONLY FOR LFB]**

MJL:WLj : _____

See form **AMENDMENTS — COMPONENTS & ITEMS.**

**LFB AMENDMENT
TO 2003 SENATE BILL 44**

>>FOR JT. FIN. SUB. — NOT FOR INTRODUCTION<<

At the locations indicated, amend the bill as follows:



~~#. Page , line :~~

~~#. Page , line :~~

~~#. Page line :~~

~~#. Page , line :~~

~~#. Page , line :~~

~~#. Page , line :~~

**SENATE AMENDMENT ,
TO 2003 SENATE BILL 44**

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

2 **1.** Page 670, line 5: delete that line and substitute:

3 **"SECTION 1545b.** 70.57 (2) of the statutes is renumbered 70.57 (2) (a) and
4 amended to read:".

5 **2.** Page 670, line 6: after "(2)" insert "(a)".

6 **3.** Page 670, line 10: after that line insert:

7 **"SECTION 1545m.** 70.57 (2) (b) of the statutes is created to read:

8 70.57 (2) (b) If a court makes a final redetermination on the assessment of
9 telephone company property subject to taxation under s. 70.112 (4) and subch. IV of
10 ch. 76 that is higher or lower than the previous assessment, the department of
11 revenue shall recertify the equalized value of the school district in which such
12 property is located."



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0362/1
MJL:wj:pb

2
2

LFB:.....Kava - Equalization aid adjustment for reassessed telephone company property

FOR 2003-05 BUDGET - NOT READY FOR INTRODUCTION

SENATE AMENDMENT,

TO 2003 SENATE BILL 44

RMR

Now

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

2 1. Page 670, line 5: delete that line and substitute:

3 "SECTION 1545b. 70.57 (2) of the statutes is renumbered 70.57 (2) (a) and
4 amended to read:".

5 2. Page 670, line 6: after "(2)" insert "(a)".

6 3. Page 670, line 10: after that line insert:

7 "SECTION 1545m. 70.57 (2) (b) of the statutes is created to read:

8 70.57 (2) (b) If a court makes a final redetermination on the assessment of
9 telephone company property subject to taxation under s. 70.112 (4) and subch. IV of
10 ch. 76 that is ~~higher~~ lower than the previous assessment, the department of

1 revenue shall recertify the equalized value of the school district in which such
2 property is located.”.

3 ~~4. Page 826, line 19: after “assessment,” insert, “~~or if, after June 30, 1995,~~ the
4 state board of assessors, the office of the commissioner of tax appeals, or a court
5 makes a final redetermination on the assessment of telephone company property
6 subject to taxation under s. 70.112 (4) and subch. IV of ch. 76 that is lower than the
7 previous assessment.”.~~

8 5. Page 827, line 10: delete “~~commission~~” and substitute “~~commission~~”.

9 6. Page 827, line 12: after “assessment,” insert “or if, after June 30, 1995, the
10 state board of assessors, the office of the commissioner of tax appeals, or a court
11 makes a final redetermination on the assessment of telephone company property
12 subject to taxation under s. 70.112 (4) and subch. IV of ch. 76 that is higher than the
13 previous assessment.”.

14 (END)

INS 2 -14 ✓

BILL

~~Public Act 03-07~~ ~~the date of law insert~~

1 and the state aid computed under s. 121.08 for that school year using the school
2 district's equalized valuation as recertified under s. 70.57 (2).

JNS
2-14
(cont'd)

3 SECTION ^{2041 r} ~~2~~ 121.09 ^{2r} (am) of the statutes is created to read:

4 121.09 (am) If ~~the date of the general legislation on JCA-00-1001 pending~~

5 ~~on April 30, 2003~~ the state board of assessors makes a final redetermination on the
6 assessment of telephone company property subject to taxation under s. 70.112 (4)

7 and subch. IV of ch. 76 that is lower than the previous assessment, the school board
8 of the school district in which the property is located may, within 4 years after the

9 ~~effective date of this subsection~~ ^{redetermination} [revisor inserts date], file the determination of the
10 ~~state board of assessors~~ with the state superintendent, requesting an adjustment in

11 state aid to the school district. If the state superintendent determines that the
12 ^{re} determination is final and that it has been filed within the 4-year period, the state

13 shall pay to the school district in the subsequent fiscal year, from the appropriation
14 under s. 20.255 (2) (ac), an amount equal to the difference between the state aid

15 computed under s. 121.08 for the school year commencing after the year subject to
16 the valuation recertification, using the school district's equalized valuation as

17 originally certified, and the state aid computed under s. 121.08 for that school year
18 using the school district's equalized valuation as recertified under s. 70.57 (2).

19 ~~the~~ office of the commissioner of tax appeals, or a
court

after the effective date of this subsection
revisor inserts date

~~the effective date of the bill~~
4 years after date of recertification

BILL

Page 827, line 20 after that line insert

INS
2-14
C

1 and the state aid computed under s. 121.08 for that school year using the school
2 district's equalized valuation as recertified under s. 70.57 (2).

3 SECTION 121.09 (1m) of the statutes is created to read:

4 121.09 (1m) If ~~during the time period beginning on~~ ^{after} June 30, 1995 ^{and before the effective date} and ending ^{of}
5 on ~~June 30, 2005~~ ^{the} the state board of assessors makes a final redetermination on the ^{of this} subsection
6 assessment of telephone company property subject to taxation under s. 70.112 (4) ^{revisor}
7 and subch. IV of ch. 76 that is lower than the previous assessment, the school board ^{inserts}
8 of the school district in which the property is located may, within 4 years after the ^{date}
9 effective date of this subsection [revisor inserts date], file the ^{re}determination ~~with~~
10 ~~state board of assessors~~ with the state superintendent, requesting an adjustment in
11 state aid to the school district. If the state superintendent determines that the
12 redetermination is final and that it has been filed within the 4-year period, the state
13 shall pay to the school district in the subsequent fiscal year, from the appropriation
14 under s. 20.255 (2) (ac), an amount equal to the difference between the state aid
15 computed under s. 121.08 for the school year commencing after the year subject to
16 the valuation recertification, using the school district's equalized valuation as
17 originally certified, and the state aid computed under s. 121.08 for that school year
18 using the school district's equalized valuation as recertified under s. 70.57 (2).

19 the office of the commissioner of tax appeals, or a court
(END)

~~4 years after effective date of the bill~~
4 years after date of redetermination





State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0362/2
MJL:wlj:cph

LFB:.....Kava - Equalization aid adjustment for reassessed telephone
company property

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

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3 "SECTION 1545b. 70.57 (2) of the statutes is renumbered 70.57 (2) (a) and
4 amended to read:".

5 **2.** Page 670, line 6: after "(2)" insert "(a)".

6 **3.** Page 670, line 10: after that line insert:

7 "SECTION 1545m. 70.57 (2) (b) of the statutes is created to read:

8 70.57 (2) (b) If a court makes a final redetermination on the assessment of
9 telephone company property subject to taxation under s. 70.112 (4) and subch. IV of

1 ch. 76 that is lower than the previous assessment, the department of revenue shall
2 recertify the equalized value of the school district in which such property is located.”.

3 **4.** Page 827, line 20: after that line insert:

4 **“SECTION 2041m.** 121.09 (2m) of the statutes is created to read:

5 121.09 (2m) If after June 30, 1995, and before the effective date of this
6 subsection [revisor inserts date], the state board of assessors, the office of the
7 commissioner of tax appeals, or a court makes a final redetermination on the
8 assessment of telephone company property subject to taxation under s. 70.112 (4)
9 and subch. IV of ch. 76 that is lower than the previous assessment, the school board
10 of the school district in which the property is located may, within 4 years after the
11 effective date of this subsection [revisor inserts date], file the redetermination
12 with the state superintendent, requesting an adjustment in state aid to the school
13 district. If the state superintendent determines that the redetermination is final and
14 that it has been filed within the 4-year period, the state shall pay to the school
15 district in the subsequent fiscal year, from the appropriation under s. 20.255 (2) (ac),
16 an amount equal to the difference between the state aid computed under s. 121.08
17 for the school year commencing after the year subject to the valuation recertification,
18 using the school district’s equalized valuation as originally certified, and the state
19 aid computed under s. 121.08 for that school year using the school district’s equalized
20 valuation as recertified under s. 70.57 (2).

21 **SECTION 2041r.** 121.09 (2r) of the statutes is created to read:

22 121.09 (2r) If after the effective date of this subsection [revisor inserts date],
23 the state board of assessors, the office of the commissioner of tax appeals, or a court
24 makes a final redetermination on the assessment of telephone company property

1 subject to taxation under s. 70.112 (4) and subch. IV of ch. 76 that is lower than the
2 previous assessment, the school board of the school district in which the property is
3 located may, within 4 years after the redetermination, file the redetermination with
4 the state superintendent, requesting an adjustment in state aid to the school district.
5 If the state superintendent determines that the redetermination is final and that it
6 has been filed within the 4–year period, the state shall pay to the school district in
7 the subsequent fiscal year, from the appropriation under s. 20.255 (2) (ac), an amount
8 equal to the difference between the state aid computed under s. 121.08 for the school
9 year commencing after the year subject to the valuation recertification, using the
10 school district’s equalized valuation as originally certified, and the state aid
11 computed under s. 121.08 for that school year using the school district’s equalized
12 valuation as recertified under s. 70.57 (2).”.

13 (END)