



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
REFERENCE SECTION: (608) 266-0341  
FAX: (608) 264-6948

STEPHEN R. MILLER  
CHIEF

May 9, 2005

## MEMORANDUM

**To:** Representative McCormick

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2005 AB-347** (LRB 05-2610/1)

---

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

May 2, 2005

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on Assembly Bill 347 – Property Tax Credit for Disabled Veterans

The Department has the following concerns regarding this bill:

The bill does not provide a deadline for an eligible property owner to claim the credit. The author may wish to consider a December 1 deadline since all other property tax related information must be provided to municipal clerks on or before that date. In addition, it is unclear if the property tax bill could be adjusted if an owner applied for the credit after the property tax bill was issued.

The bill does not provide a deadline for a county to report to the Department of Revenue the total amount of the disabled veterans credits. The author may wish to consider a March 1 deadline to ensure sufficient time for the Department to make payments to municipalities by the 4<sup>th</sup> Monday in July. In addition, counties could, at that time, be required to submit to the Department the names, addresses, and property tax information of claimants to confirm eligibility and conduct required audits under the bill.

Mobile homes may be assessed as personal property or be subject to mobile home parking fees in lieu of property taxes. The author may wish to consider including these mobile homes as eligible property for the disabled veterans' property tax credit.

Under the bill, if an eligible owner sells a property, a county treasurer would not be notified and may continue to issue property tax credits for that property. The author may wish to amend sec. 79.10 (10m) (3) (d) to require a person who no longer owns the property to notify county treasurer.

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	s. 20.566 (2) (a)	\$ 38,300	
annual	s. 20.566 (2) (a)	\$ 76,600	1.5

If you have any questions regarding this technical memorandum, please contact Milda Aksamitauskas at (608) 261-5173; for administrative costs contact Julie Feavel at (608) 267-9892.

cc: Representative McCormick