



2005 SENATE BILL 680

April 6, 2006 – Introduced by Senator DARLING, cosponsored by Representatives GIELOW and WASSERMAN. Referred to Committee on Veterans, Homeland Security, Military Affairs, Small Business and Government Reform.

1 **AN ACT** *to create* 66.0602 (3) (h) of the statutes; **relating to:** creating an
2 exception to the local levy limits for amounts assessed by a joint fire
3 department.

Analysis by the Legislative Reference Bureau

The state budget bill, 2005 Wisconsin Act 25, created local levy limits that generally prohibit a political subdivision (any city, village, town, or county) from increasing its levy by a percentage that exceeds the percentage change in the political subdivision's equalized value due to new construction, less improvements removed, but not less than 2 percent, and not including any such changes in a tax incremental district. Current law contains exceptions to the levy limits for political subdivisions that transfer the provision of services, for cities or villages that annex town territory, and for a county levy that relates to a county Children with Disabilities Education Board. The levy limits do not apply beginning on January 1, 2007.

This bill creates another exception to the levy limits. Under the bill, the limits do not apply to amounts levied by a municipality (any city, village, or town) to pay for charges assessed by a joint fire department, but only to the extent that the assessment would cause the municipality to exceed the otherwise applicable levy limit. Also under the bill, the exception applies only if the total charges assessed by a joint fire department for the current year exceed the prior year's assessment by a percentage that is less than or equal to the percentage change in the consumer price index, plus 2 percent, and only if the governing bodies of each municipality served by the department adopt a resolution in favor of exceeding the limit.

