

## 2007 DRAFTING REQUEST

### Senate Joint Resolution

Received: 12/05/2007

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: David Hansen (608) 266-5670

By/Representing: jay

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Constitutional Amendments

Extra Copies:

Submit via email: YES

Requester's email: Sen.Hansen@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

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#### Pre Topic:

No specific pre topic given

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#### Topic:

Providing a homeowners property tax credit that is exempt from the uniformity clause requirements

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#### Instructions:

See Attached

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#### 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>
/?	jkreye 12/05/2007	wjackson 12/06/2007		_____			
/1			rschluet 12/06/2007	_____	cduerst 12/06/2007	mbarman 12/10/2007	

FE Sent For: *none*

<END>

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/?	jkreye	1 Wlj 12/6					
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FE Sent For:

<END>

**Kreye, Joseph**

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**From:** Wadd, Jay  
**Sent:** Wednesday, December 05, 2007 12:36 PM  
**To:** Kreye, Joseph  
**Subject:** HOPE (LRB-1176/1)

Morning, Joe.

Long time no talk. Hope all is going well.

We've decided we want to try a different approach for our Property tax exemption bill (LRB-1176/1). We'd like to re-draft it as a constitutional amendment and also index the \$60,000 for inflation.

Any idea how long that will take to get back?

Thanks,

jay

## Kreye, Joseph

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**From:** Wadd, Jay  
**Sent:** Wednesday, December 05, 2007 12:46 PM  
**To:** Kreye, Joseph  
**Subject:** RE: HOPE (LRB-1176/1)

I think that would work just fine. Thanks, Joe!

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**From:** Kreye, Joseph  
**Sent:** Wednesday, December 05, 2007 12:45 PM  
**To:** Wadd, Jay  
**Subject:** RE: HOPE (LRB-1176/1)

Hi Jay,

Everything's fine with me. Good to hear from ya'.

I can probably get something to you in about a week based on my present workload.

Would that work?

Joe

**Joseph T. Kreye**  
Senior Legislative Attorney  
Legislative Reference Bureau  
(608) 266-2263

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**From:** Wadd, Jay  
**Sent:** Wednesday, December 05, 2007 12:36 PM  
**To:** Kreye, Joseph  
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Thanks,

jay

3592/1

no stays

Senate

2007 ASSEMBLY JOINT RESOLUTION 39

in 12-5-07

due Wed 12-12-07

March 27, 2007 - Introduced by Representatives NEWCOMER, BALLWEG, BERCEAU, GOTTlieb, GUNDERSON, HINTZ, KRAMER, F. LASEE, LOTHIAN, NYGREN, STRACHOTA, TOWNSEND and ZIPPERER, cosponsored by Senators ERPENBACH, KEDZIE, LEHMAN and LEIBHAM. Referred to Committee on Urban and Local Affairs.

providing property tax relief to persons who have their principal dwelling in this state

Regen

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To renumber and amend section 1 of article VIII; and to create section 1 (1) (e) of article VIII of the constitution; relating to: different property tax levy rates for parts of cities, villages, towns, counties, and school districts added by attachments to school districts, consolidations, and boundary changes under cooperative agreements (first consideration).

Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 2007 legislature on first consideration, excepts from the requirement of the "uniformity clause" parts of cities, villages, towns, counties, and school districts added by attachments to school districts, consolidations, and boundary changes under cooperative agreements with other cities, villages, towns, counties, and school districts. The proposed constitutional amendment permits the governing body of the city, village, town, county, or school district to set different property tax levy rates on the parts for not more than 12 years, but the rates for each part must be uniform within that part.

The general statement of the Wisconsin Constitution that the "rule of taxation shall be uniform" is subject to other exceptions: real estate taxes may be collected in more than one way, and forests, minerals, agricultural land, undeveloped land, and certain kinds of personal property may be taxed differently than is other property.

In addition to the substantive changes, this joint resolution makes stylistic changes and breaks section 1 of the constitution into subsections to facilitate future amendments and to avoid conflicts if other amendments to the section are proposed.

INSERT A

A constitutional amendment requires adoption by two successive legislatures, and ratification by the people, before it can become effective.

***Resolved by the ~~assembly the senate~~ concurring, That:***

**SECTION 1.** Section 1 of article VIII of the constitution is amended to read:

[Article VIII] Section 1 (1) (intro.) The rule of taxation shall be uniform ~~but the~~  
except as follows:

(a) The legislature may empower by law authorize cities, villages, or towns to collect and return taxes on real estate located therein by optional methods.

(b) Taxes shall be levied upon such property with such classifications as to forests and minerals including or separate or severed from the land, as the legislature shall ~~prescribe.~~ prescribes by law.

(c) Taxation of agricultural land and undeveloped land, both as defined by law, need not be uniform with the taxation of each other nor with the taxation of other real property.

(d) Taxation of merchants' stock-in-trade, manufacturers' materials and finished products, and livestock need not be uniform with the taxation of real property and other personal property, but the taxation of all such merchants' stock-in-trade, manufacturers' materials and finished products, and livestock shall be uniform, except that the legislature may provide by law that the value thereof shall be determined on an average basis. ~~Taxes may also be imposed~~

(2) The legislature may by law impose taxes on incomes, privileges, and occupations, which taxes may be graduated and progressive, and reasonable exemptions may be provided.

**SECTION 2.** Section 1 (1) (e) of article VIII of the constitution is created to read:

1 [Article VIII] Section 1 (1) (e) If all or a portion of a city, village, or town becomes  
 2 part of another city, village, or town, pursuant to law authorizing consolidations or  
 3 boundary changes under cooperative agreements; if all or a portion of a county  
 4 becomes part of another county, pursuant to law authorizing consolidations or  
 5 boundary changes under cooperative agreements; or if all or a portion of a school  
 6 district becomes part of another school district, pursuant to law authorizing  
 7 attachments, consolidations, or boundary changes under cooperative agreements,  
 8 the governing body of the city, village, town, county, or school district may set  
 9 property tax levy rates for the additional part that are different from the rates set  
 10 for the other parts of the city, village, town, county, or school district for not more than  
 11 12 years after the attachment, consolidation, or boundary change, but the rates for  
 12 each part shall be uniform within that part.

INDENT 3-12

13 **SECTION 3. Numbering of new provisions.** (1) The new subsection (1) of  
 14 section 1 of article VIII of the constitution resulting from the amendment of section  
 15 1 of article VIII of the constitution by this joint resolution shall be designated by the  
 16 next higher open whole subsection number in that section in that article if, before the  
 17 ratification by the people of the amendment proposed in this joint resolution, any  
 18 other ratified amendment has created a subsection (1) of section 1 of article VIII of  
 19 the constitution of this state. If one or more joint resolutions create a subsection (1)  
 20 of section 1 of article VIII simultaneously with the ratification by the people of the  
 21 amendment proposed in this joint resolution, the subsections created shall be  
 22 numbered and placed in a sequence so that the subsections created by the joint  
 23 resolution having the lowest enrolled joint resolution number have the numbers  
 24 designated in that joint resolution and the subsections created by the other joint



1 resolutions have numbers that are in the same ascending order as are the numbers  
2 of the enrolled joint resolutions creating the subsections.

3 (2) The new subsection (2) of section 1 of article VIII of the constitution  
4 resulting from the amendment of section 1 of article VIII of the constitution by this  
5 joint resolution shall be designated by the next higher open whole subsection number  
6 in that section in that article if, before the ratification by the people of the  
7 amendment proposed in this joint resolution, any other ratified amendment has  
8 created a subsection (2) of section 1 of article VIII of the constitution of this state.  
9 If one or more joint resolutions create a subsection (2) of section 1 of article VIII  
10 simultaneously with the ratification by the people of the amendment proposed in this  
11 joint resolution, the subsections created shall be numbered and placed in a sequence  
12 so that the subsections created by the joint resolution having the lowest enrolled joint  
13 resolution number have the numbers designated in that joint resolution and the  
14 subsections created by the other joint resolutions have numbers that are in the same  
15 ascending order as are the numbers of the enrolled joint resolutions creating the  
16 subsections.

17 (3) The new paragraph (e) of subsection (1) of section 1 of article VIII of the  
18 constitution created in this joint resolution shall be designated by the next higher  
19 open whole paragraph letter in that subsection in that section in that article if, before  
20 the ratification by the people of the amendment proposed in this joint resolution, any  
21 other ratified amendment has created a paragraph (e) of subsection (1) of section 1  
22 of article VIII of the constitution of this state. If one or more joint resolutions create  
23 a paragraph (e) of subsection (1) of section 1 of article VIII simultaneously with the  
24 ratification by the people of the amendment proposed in this joint resolution, the  
25 paragraphs created shall be lettered and placed in a sequence so that the paragraphs

1 created by the joint resolution having the lowest enrolled joint resolution number  
2 have the letters designated in that joint resolution and the paragraphs created by  
3 the other joint resolutions have letters that are in the same ascending order as are  
4 the letters of the enrolled joint resolutions creating the paragraphs.

5 ***Be it further resolved, That*** this proposed amendment be referred to the  
6 legislature to be chosen at the next general election and that it be published for 3  
7 months previous to the time of holding such election.

8 (END)

INSERT A

3592/1 JK

No  
91

a property tax credit provided to individuals who own property in this state that the individual uses as his or her principal dwelling; if the credit is determined by multiplying the school tax rate applicable to the property by the property's fair market value. The fair market value, however, may not exceed \$60,000, as adjusted by the annual change in inflation.

3592 / J/K

INSERT 3-12

Ⓝ = The legislature shall provide by law a property tax credit to individuals who own property in this state that the individual uses as his or her principal dwelling; if the credit is determined by multiplying the school tax rate applicable to the property by the property's fair market value. The fair market value; however, may not exceed \$60,000; as adjusted by the annual change in inflation.

## Kreye, Joseph

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**From:** Wadd, Jay  
**Sent:** Monday, December 10, 2007 1:06 PM  
**To:** Kreye, Joseph  
**Subject:** RE: Amendment draft

I think it's lrb-3592/1

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**From:** Kreye, Joseph  
**Sent:** Monday, December 10, 2007 1:05 PM  
**To:** Wadd, Jay  
**Subject:** RE: Amendment draft

Will do. What's the LRB number again?

Joe

**Joseph T. Kreye**  
Senior Legislative Attorney  
Legislative Reference Bureau  
(608) 266-2263

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**From:** Wadd, Jay  
**Sent:** Friday, December 07, 2007 1:43 PM  
**To:** Kreye, Joseph  
**Subject:** Amendment draft

Joe,

Can you please jacket the constitutional amendment version of HOPE as well?

Thanks.