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Received: 12/19/2006				Received By: jkreye					
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For: Ad	lministration-F	Budget			By/Representing: Easton Drafter: jkreye Addl. Drafters:				
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/2	jkreye 01/24/2007	jdyer 01/24/2007	rschluet 01/24/200)7	cduerst 01/24/2007		State		
/3	jkreye 01/25/2007	kfollett 01/25/2007	jfrantze 01/26/200)7	sbasford 01/26/2007		State		
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LRB-1183

01/28/2007 05:23:24 PM Page 2

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2007-09 Budget Bill Statutory Language Drafting Request

• Topic: Create an appropriation for IPAS

• Tracking Code: BBD240

SBO team: Tax and Local Government

SBO analyst: EastonPhone: 6-7597

• Email: Darren.easton@wisconsin.gov

Agency acronym: DOR

• Agency number: 566

Priority (Low, Medium, High): Medium

Statutory Language Request December 18, 2006

TITLE: CREATE APPROPRIATION FOR INTEGRATED PROPERTY ASSESSMENT SYSTEM

RECOMMENDATION FOR ACTION:

Create a new appropriation at 20.566(2)(b) to for the Integrated Property Assessment System (IPAS). The language should be similar to 20.566(3)(b):

The amounts in the schedule for technology expenses necessary to create an integrated property assessment system.

EFFECTIVE DATE OR INITIAL APPLICABILITY:

July 1, 2007

PERSON TO CONTACT:

Darren Easton 6-7597 Darren.easton@wisconsin.gov



State of Misconsin 2007 - 2008 LEGISLATURE

LRB-1183/1

(jcd

DOA:.....Easton, BB0240 - Appropriation for integrated property assessment system

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

in 12-19-06

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau TAXATION

PROPERTY TAXATION

This bill creates an appropriation for DOR for technology expenses necessary to create an integrated property assessment system.

For further information see the *state* 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:

- 2 SECTION 1. 20.566 (2) (b) of the statutes is created to read:
- 3 20.566 (2) (b) Integrated property assessment system technology. The amounts
- 4 in the schedule for technology expenses necessary to create an integrated property
- $\xrightarrow{5} \underset{6}{\text{assessment system.}}$

(END)

Legislative Proposal Summary Wisconsin Department of Revenue State and Local Finance

January 22, 2007

TITLE: The Wisconsin Property Assessment Manual (WPAM) As a Component of the Integrated Property Assessment System (IPAS)

DESCRIPTION OF CURRENT LAW AND PROBLEM

SLF currently prepares the Wisconsin Property Assessment Manual (WPAM), per Sec. 73.03(2a) of the Wisconsin Statutes, to guide assessors to implement best practices in their work, provide standards, and guidelines for classification and valuation. However, the manual is only available in hard-copy for purchase and only assessors who sign the assessment role are required to purchase the WPAM. The WPAM would also be beneficial to Board of Review members, manufacturers and other property owners. The WPAM costs \$200 for Volume 1, \$120 for Volume 1 Revisions and \$517.20 for Volume 2, and these fees fund a program revenue account. Due to the significant cost, each year the number of purchases by those who are not required to buy the manual decreases. As a result, many individuals who would benefit from the information contained in the manual do not have access to it. Additionally, there are fewer assessors who sign the assessment role due to assessment firms and other assessors valuing multiple jurisdictions. As a result, there is currently not enough revenue generated to support production of the WPAM. The program revenue account which takes in fees paid for the manual and funds production of the manual is now in a deficit situation.

Quality assessments are an essential component of an equitable property tax system. In an overall plan to improve the quality of assessments, the Division of State and Local Finance (SLF) is developing an Integrated Property Assessment System (IPAS) that will modernize our manufacturing assessment process and allow us to exchange and analyze stakeholder data more efficiently. Future phases of IPAS include attribute data from local assessors, sales analysis, and GIS capabilities that can be coordinated to enhance the DOA GIS efforts. An integrated system will enable the division to operate more efficiently, provide better customer service and thorough data analysis to increase the accuracy of assessments and the overall fairness and equity in property tax administration. Encouraging local governments to provide us with additional information to enhance our efforts would allow for an even more useful product.

Therefore, in conjunction with the creation of IPAS and SLF's strategy to upgrade the technology systems to provide better data and services to our stakeholders, SLF plans to make the WPAM available on-line free of cost to assessors and the other individuals who would benefit from its use. Doing so, however, eliminates the funding source, insufficient as it is, for the program revenue appropriation which supports the production of the manual.

RECOMMENDATION FOR ACTION

Modify the funding source under Sec. 73.03(2a) from "The cost of the development, preparation, publication and distribution of the manual and of revisions and amendments to it shall be borne by the assessors and requesters at an individual volume cost or a subscription cost as determined by the department. All receipts shall be credited to the appropriation under <u>s. 20.566 (2) (hi)</u>. The department may provide free assessment manuals to other state agencies or exchange them at no cost with agencies of other states or of the federal government for similar information or publications" *to read* "The cost of the development, preparation, and on-line

publication of the manual and of revisions and amendments shall be funded through reimbursement from the appropriation under s.20.566 (2) (b) and credited to the appropriation under s.20.566 (2) (hi)."

Changing the funding source in this way would eliminate the reliance on the limited number of purchasers yet enable the WPAM to continue to be produced, published, and updated with the changes in the discipline of assessment, including court decisions that affect assessment practices, costs, statistical and other information considered by the department to be important to local assessors. The change in this funding is deemed to be appropriate since the accuracy and reliability of the data produced by the users of the WPAM will be necessary for future phases of IPAS as we include attribute data from local assessors, sales analysis, and GIS capabilities.

ADMINISTRATIVE IMPACT

The WPAM would no longer have to be distributed if they were available online. This would decrease printing costs, postage and shipping time.

FAIRNESS /TAX EQUITY

Providing on-line access to the assessment manual will also provide greater fairness and tax equity. Currently assessors signing an assessment role are required to purchase the manual. Others could purchase it if they chose to, but often don't. If it were available free and online, Board of Review members, property owners, manufacturers and anyone else who needed the information would have it available to them at no cost.

IMPACT ON ECONOMIC DEVELOPMENT

None

FISCAL EFFECT

Revenue Estimate – Funds sufficient to support the WPAM to continue to be produced, published, and updated.

Costs of Initiatives:

1) Costs associated with the on-line processing of WPAM including the FTE who prepares and updates the manual and who will be responsible for the publishing on-line of the WPAM, \$90,300 in FY08 and FY09.

DRAFTING INSTRUCTIONS

Modify s. 73.03(2a) to eliminate "The cost of the development, preparation, publication and distribution of the manual and of revisions and amendments to it shall be borne by the assessors and requesters at an individual volume cost or a subscription cost as determined by

the department. All receipts shall be credited to the appropriation under <u>s. 20.566 (2) (hi)</u>. The department may provide free assessment manuals to other state agencies or exchange them at no cost with agencies of other states or of the federal government for similar information or publications" to and replace with, "The cost of the development, preparation, and on-line publication of the manual and of revisions and amendments shall be funded through reimbursement from the appropriation under s.20.566 (2) (b) and credited to the appropriation under s.20.566 (2) (hi)."

Structure this appropriation as services and continuing due to the cyclical nature of costs associated with significant updates to the WPAM.

EFFECTIVE DATE AND/OR INITIAL APPLICABILITY

July 1, 2007

INTERESTED/AFFECTED PARTIES

All Certified Assessors Municipal Governments Department of Revenue Manufacturers Property Owners Counties

DOR CONTACT PERSON

Jean Gerstner Deputy Administrator 608-266-9759 jgerstne@dor.state.wi.us

Kreye, Joseph

From:

Easton, Darren - DOA

Sent:

Tuesday, January 23, 2007 3:58 PM

To:

Kreye, Joseph

Subject:

07-1183

Attachments: Property Assessment Manual 1-22 jmr1.doc

Hello Joe.

We need to amend the referenced LRB draft to include the following changes:

DRAFTING INSTRUCTIONS

Modify s. 73.03(2a) to eliminate "The cost of the development, preparation, publication and distribution of the manual and of revisions and amendments to it shall be borne by the assessors and requesters at an individual volume cost or a subscription cost as determined by the department. All receipts shall be credited to the appropriation under s. 20.566 (2) (hi). The department may provide free assessment manuals to other state agencies or exchange them at no cost with agencies of other states or of the federal government for similar information or publications" to and replace with, "The cost of the development, preparation, and on-line publication of the manual and of revisions and amendments shall be funded through reimbursement from the appropriation under s.20.566 (2) (b) and credited to the appropriation under s.20.566 (2) (hi)."

Structure this appropriation as services and continuing due to the cyclical nature of costs associated with significant updates to the WPAM.

Also, we need 20.566(2) (hi) to read: "Wisconsin property assessment manual. All moneys received under s. 73.03 (2a) shall be credited to this appropriation." This change deletes the first sentence. "The amounts in the schedule for the purposes of s. 73.03 (2a)."

The paper from DOR goes into more detail if you're interested

Darren 6-7597



State of Misconsin 2007 - 2008 LEGISLATURE

LRB-1183/1 JK:jld:rs

RMR

DOA:.....Easton, BB0240 - Appropriation for integrated property assessment system

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

in 1-24-07

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AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau TAXATION

PROPERTY TAXATION

This bill creates an appropriation for DOR for technology expenses necessary to create an integrated property assessment system

For further information see the *state* 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:

2	Section 1. 20.566 (2) (b) of the statutes is created to read:
3	20.566 (2) (b) Integrated property assessment system technology. The amounts
4	in the schedule for technology expenses necessary to create an integrated property
5	assessment system; including expenses receiving to pullish Me manual under 5. 73.03 (2a) on the luters

MY

****Note: This Section involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

(END)

- (NGERT 2-1

2007-2008 DRAFTING INSERT FROM THE LEGISLATIVE REFERENCE BUREAU

Insert 2 - 1

SECTION 1. 20.566 (2) (hi) of the statutes is repealed.

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****Note: This Section involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

SECTION 2. 20.566 (3) (gm) of the statutes is amended to read:

20.566 (3) (gm) Reciprocity agreement and publications. The amounts in the schedule to provide services for the Minnesota income tax reciprocity agreement under s. 71.10 (7) and for publications except as provided in par. (g) and sub. (2) (hi) (b). All moneys received by the department of revenue in return for the provision of these services shall be credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at the end of the 2006-07 fiscal year, the unencumbered balance of this appropriation account shall lapse to the general fund.

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 39 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231; 2005 a. 25, 71, 323, 460; s. 13.93 (2) (c).

reflected in the revised schedule in s. 20.005, stats.

SECTION 3. 73.03 (2a) of the statutes is amended to read:

73.03 (2a) To prepare, have published and distribute to each property tax assessor and to others who so request assessment manuals. The manual shall discuss and illustrate accepted assessment methods, techniques and practices with a view to more nearly uniform and more consistent assessments of property at the local level. The manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs, and statistical and other information considered valuable to local assessors by the department. The manual shall incorporate standards for the assessment of all types of renewable energy resource systems used in this state as soon as such systems are used in sufficient numbers and sufficient data exists to



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allow the formulation of valid guidelines. The manual shall incorporate standards, which the department of revenue and the state historical society of Wisconsin shall develop, for the assessment of nonhistoric property in historic districts and for the assessment of historic property, including but not limited to property that is being preserved or restored; property that is subject to a protective easement, covenant or other restriction for historic preservation purposes; property that is listed in the national register of historic places in Wisconsin or in this state's register of historic places and property that is designated as a historic landmark and is subject to restrictions imposed by a municipality or by a landmarks commission. The manual shall incorporate general guidelines about ways to determine whether property is taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in specific situations. The manual shall state that assessors are required to comply with s. 70.32 (1g) and shall suggest procedures for doing so. The manual or a supplement to it shall specify per acre value guidelines for each municipality for various categories of agricultural land based on the income that could be generated from its estimated rental for agricultural use, as defined by rule, and capitalization rates established by rule. The manual shall include guidelines for classifying land as agricultural land, as defined in s. 70.32 (2) (c) 1g., and guidelines for distinguishing between land and improvements to land. The cost of the development, preparation. and Internet publication and distribution of the manual and of revisions and amendments to it shall be borne by the assessors and requesters at an individual volume cost or a subscription cost as determined by the department. All receipts shall be credited to paid from the appropriation under s. 20.566 (2) (hi). The department may provide free assessment manuals to other state agencies or



- 1 exchange them at no cost with agencies of other states or of the federal government
- 2 for similar information or publications (b).

History: 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979 c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981 c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269 (3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995 a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999 a. 9, 31, 185; 2001 a. 16, 44, 104, 107, 109; 2003 a. 33, 127; 2005 a. 25, 259.

(end insert 2-1)

Kreye, Joseph

From:

Grant, Peter

Sent:

Thursday, January 25, 2007 4:12 PM

To:

Kreye, Joseph

Subject: RE: Additions to LRB 1183

Well, how do you refer to the "estimate"? Is it the amount in the schedule? If it is, you could in a nonstat direct the DOA secretary, during the 08-09 fiscal year, to lapse to the general fund from the GPR approps under 20.566 an amount equal to the amount by which the amount credited to 20.566(2)(hi) during the 07-08 fiscal year exceeded the amount appropriated to DOR under 20.566(2)(hi) in the 07-08 fiscal year. (I think I got all those years right, but I'm not sure.) If the "estimate" he's referring to is not the amount shown in the schedule, then I don't know.

Also, I'd prefer to specify which GPR approp the lapse will come from. Then you could just say that the amount lapses, and you wouldn't have to direct DOA to do anything. But it works either way.

From: Kreye, Joseph

Sent: Thursday, January 25, 2007 3:59 PM

To: Grant, Peter

Subject: FW: Additions to LRB 1183

Peter.

Does this make sense to you?

From: Koskinen, John - DOA

Sent: Thursday, January 25, 2007 3:48 PM **To:** Easton, Darren - DOA; Kreye, Joseph **Subject:** RE: Additions to LRB 1183

Joe

The current program revenue position of this appropriation at the end of December was \$-225,800. A program revenue appropriation can be in deficit if revenues supporting the appropriation do not match estimates even if the spending is within the amount set in Ch. 20.

The situation for this appropriation is that the revenues, sales of the property assessment manual, are declining. Those sales will stop altogether after DOR switches to completely on-line versions. DOR will not have the opportunity to collect revenue to relieve the deficit.

So, the idea is to make the general fund whole by directing DOR to lapse funds from their GPR operations appropriations to offset the deficit in s.20.566 (2) (hi).

John K

From: Easton, Darren - DOA

Sent: Thursday, January 25, 2007 3:25 PM

To: Koskinen, John - DOA

Subject: FW: Additions to LRB 1181

From: Kreye, Joseph [mailto:Joseph.Kreye@legis.wisconsin.gov]

Sent: Thursday, January 25, 2007 1:59 PM

To: Easton, Darren - DOA

Subject: RE: Additions to LRB 1181

Darren,

Do you mean LRB-1183, related to an integrated property tax system? If so, I can certainly repeal s. 20.566 (2) (hi) on July 1, 2008, however I'm not sure what you mean by using lapses to pay for any deficit in the appropriation. How can there be a "deficit" in s. 20.566 (2) (hi) after it is repealed? After it is repealed, all moneys remaining in the account lapse to the general fund and there is no appropriation from which to draw the funds. So I don't understand where the idea of a deficit comes in.

Even before the appropriation is repealed, I don't understand how there can be a deficit. Section 20.001(2) (b), as it relates to program revenues, indicates that "no expenditures may be made exceeding the amounts in the schedule" except that joint finance or DOA may supplement any such appropriation that has insufficient funds.

So I guess I need your help trying to understand this. Thanks.

Joe

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

From: Easton, Darren - DOA

Sent: Thursday, January 25, 2007 11:47 AM

To: Kreye, Joseph

Subject: RE: Additions to LRB 1181

Joe,

Can you put in some no-stat language with this one?

We want 20.566(2)(hi) repealed after June 30, 2008. If there is a deficit in that appropriation after it is repealed then we want DOR lapses to pay for it.

Thanks.

Darren 6-7597

From: Easton, Darren - DOA

Sent: Wednesday, January 24, 2007 10:27 AM

To: Kreye, Joseph

Subject: Additions to LRB 1181

Hello Joe,

The attached document has instructions for the real estate transfer fee draft.

We are taking all proceeds from the fee and putting them in a new trust fund to pay county shared revenues and support youth aids, circuit courts, and affordable housing.

Call me if you need anything.

Darren M. Easton Executive Policy and Budget Analyst 608-266-7597



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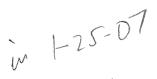
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State of Misconsin 2007 - 2008 LEGISLATURE

LRB-1183/2 JK:jld:tps

DOA:.....Easton, BB0240 - Appropriation for integrated property assessment system

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION





AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau TAXATION

PROPERTY TAXATION

This bill creates an appropriation for DOR for technology expenses necessary to create an integrated property assessment system and to publish the Wisconsin Property Assessment Manual on the Internet.

For further information see the **state** 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:

SECTION 1. 20.566 (2) (b) of the statutes is created to read:

20.566 (2) (b) Integrated property assessment system technology. The amounts in the schedule for technology expenses necessary to create an integrated property assessment system, including expenses necessary to publish the manual under s.

6 73.03 (2a) on the Internet.

****NOTE: This Section involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

SECTION 2. 20.566 (2) (hi) of the statutes is repealed.

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SECTION 3. 20.566 (3) (gm) of the statutes is amended to read:

20.566 (3) (gm) Reciprocity agreement and publications. The amounts in the schedule to provide services for the Minnesota income tax reciprocity agreement under s. 71.10 (7) and for publications except as provided in par. (g) and sub. (2) (hi) (b). All moneys received by the department of revenue in return for the provision of these services shall be credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at the end of the 2006-07 fiscal year, the unencumbered balance of this appropriation account shall lapse to the general fund.

****NOTE: This Section involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

Section 4. 73.03 (2a) of the statutes is amended to read:

73.03 (2a) To prepare, have published and distribute to each property tax assessor and to others who so request assessment manuals. The manual shall discuss and illustrate accepted assessment methods, techniques and practices with a view to more nearly uniform and more consistent assessments of property at the local level. The manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs, and statistical and other information considered valuable to local assessors by the department. The manual shall incorporate standards for the assessment of all types of renewable energy resource systems used in this state as soon as such systems are used in sufficient numbers and sufficient data exists to allow the formulation of valid guidelines. The manual shall incorporate standards,

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which the department of revenue and the state historical society of Wisconsin shall develop, for the assessment of nonhistoric property in historic districts and for the assessment of historic property, including but not limited to property that is being preserved or restored; property that is subject to a protective easement, covenant or other restriction for historic preservation purposes; property that is listed in the national register of historic places in Wisconsin or in this state's register of historic places and property that is designated as a historic landmark and is subject to restrictions imposed by a municipality or by a landmarks commission. The manual shall incorporate general guidelines about ways to determine whether property is taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in specific situations. The manual shall state that assessors are required to comply with s. 70.32 (1g) and shall suggest procedures for doing so. The manual or a supplement to it shall specify per acre value guidelines for each municipality for various categories of agricultural land based on the income that could be generated from its estimated rental for agricultural use, as defined by rule, and capitalization rates established by rule. The manual shall include guidelines for classifying land as agricultural land, as defined in s. 70.32 (2) (c) 1g., and guidelines for distinguishing between land and improvements to land. The cost of the development, preparation, and Internet publication and distribution of the manual and of revisions and amendments to it shall be borne by the assessors and requesters at an individual volume cost or a subscription cost as determined by the department. All receipts shall be credited to paid from the appropriation under s. 20.566 (2) (hi). The department may provide free assessment manuals to other state agencies or

- exchange them at no cost with agencies of other states or of the federal government
- 2 for similar information or publications (b).

1NSERT 4-2 (END)

2007-2008 DRAFTING INSERT FROM THE LEGISLATIVE REFERENCE BUREAU

Insert 4 - 2

Section 9101. Nonstatutory p	orovisions;	Administration.
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(1) PROPERTY ASSESSMENT MANUAL COSTS. The secretary of administration shall, during the 2008–09 fiscal year, lapse to the general fund from the general program revenue appropriations under section 20.566 of the statutes an amount equal to the amount by which the amount credited to the appropriation account under section 20.566 (2) (hi) of the statutes during the 2007–08 fiscal year exceeded the amount appropriated to the department of revenue under section 20.566 (2) (hi) of the statutes in the 2007–08 fiscal year.

SECTION 9441. Effective dates; Revenue.

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(1) PROPERTY ASSESSMENT MANUAL COSTS. The treatment of section 20.566 (2) (hi) of the statutes takes effect on July 1, 2008.



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State of Misconsin 2007 - 2008 LEGISLATURE

LRB-1183/8
JK:jld&kjfjt

DOA:.....Easton, BB0240 - Appropriation for integrated property assessment system

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION





AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau TAXATION

PROPERTY TAXATION

This bill creates an appropriation for DOR for technology expenses necessary to create an integrated property assessment system and to publish the Wisconsin Property Assessment Manual on the Internet.

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****Note: This Section involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

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SECTION 9101. Nonstatutory provisions; Administration.

(1) Property assessment manual costs. The secretary of administration shall, during the 2008–09 fiscal year, lapse to the general fund from the general program revenue appropriations under section 20.566 of the statutes an amount equal to the amount by which the amount credited to the appropriation account under section 20.566 (2) (hi) of the statutes during the 2007–08 fiscal year exceeded the amount appropriated to the department of revenue under section 20.566 (2) (hi) of the statutes in the 2007–08 fiscal year.

SECTION 9441. Effective dates; Revenue.

(1) Property assessment manual costs. The treatment of section 20.566 (2) (hi) of the statutes takes effect on July 1, 2008.

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(END)



State of Misconsin 2007 - 2008 LEGISLATURE

LRB-1183/4/

JK:jld&kjf;rs

DOA:.....Easton, BB0240 - Appropriation for integrated property assessment system

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

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in 1-2607

AN ACT/...; relating to: the budget.

Analysis by the Legislative Reference Bureau TAXATION

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SECTION 9441. Effective dates; Revenue.

(1) PROPERTY ASSESSMENT MANUAL COSTS. The treatment of section 20.566 (2) (hi) of the statutes takes effect on July 1, 2008.

(END)

Notwithstanding section 20,001(3)(a) to (c)
of the statutes,

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB Research (608–266–0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

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DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-1183/5dn JK:cjs:nwn

January 26, 2007

Darren:

This draft makes technical corrections to the nonstatutory language related to lapsing DOR appropriations.

Joseph T. Kreye Legislative Attorney Phone: (608) 266–2263

E-mail: joseph.kreye@legis.wisconsin.gov



State of Misconsin 2007 - 2008 LEGISLATURE

LRB-1183/5 JK:jld&kjf&cs:nwn

DOA:.....Easton, BB0240 - Appropriation for integrated property assessment system

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

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Section 9241. Fiscal changes; Revenue.

(1) Property assessment manual costs. Notwithstanding section 20.001 (3) (a) to (c) of the statutes, the secretary of administration shall, during the 2008–09 fiscal year, lapse to the general fund from the general program revenue appropriations under section 20.566 of the statutes an amount equal to the amount by which the amount credited to the appropriation account under section 20.566 (2) (hi) of the statutes during the 2007–08 fiscal year exceeded the amount appropriated to the department of revenue under section 20.566 (2) (hi) of the statutes in the 2007–08 fiscal year.

Section 9441. Effective dates; Revenue.

(1) PROPERTY ASSESSMENT MANUAL COSTS. The treatment of section 20.566 (2) (hi) of the statutes takes effect on July 1, 2008.

(END)