

2007 Senate Bill 14

Date of enactment: **March 16, 2007**
Date of publication*: **March 30, 2007**

2007 WISCONSIN ACT 4

AN ACT to amend 66.0627 (1); and to create 20.566 (2) (b) and 70.57 (4) of the statutes; relating to: providing loans to persons who are paying more property taxes as a result of the Department of Revenue's error in calculating equalized value and making an appropriation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:

		2005-06	2006-07
20.566	Revenue, Department of		
(2)	STATE AND LOCAL FINANCE		
(b)	Valuation error loans	GPR A -0-	600,000

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

20.566 (2) (b) *Valuation error loans.* The amounts in the schedule to make the payments under s. 70.57 (4) (a).

SECTION 3. 66.0627 (1) of the statutes is amended to read:

66.0627 (1) In this section, "service" includes snow and ice removal, weed elimination, street sprinkling, oiling and tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, recycling, storm water management, including construction of storm water management facilities, tree care, removal and disposition of dead animals under s. 60.23 (20), loan repayment under s. 70.57 (4) (b), soil conservation work under s. 92.115, and snow removal under s. 86.105.

SECTION 4. 70.57 (4) of the statutes is created to read:

70.57 (4) (a) From the appropriation under s. 20.566 (2) (b), the department shall provide payments to any taxation district that certifies to the department, in the manner prescribed by the department, that the most recent valuation of the taxation district's property under this section is greater than it should be because of a clerical, arithmetic, transpositional, or similar error made by the department, as confirmed by the department, and that the amount of the overvaluation represents 10 percent or more of the taxation district's valuation under this section in the year prior to the year in which the error occurred.

(b) A taxation district receiving payments under par. (a) shall use the payments to make loans to persons who own property located in the taxation district and who are paying more property taxes than they should be as a result of the error. A person may receive a loan by applying, in the manner prescribed by the department, to the taxation

* Section 991.11, WISCONSIN STATUTES 2005-06 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

district in which the person's property is located no later than June 15 of the year following the error. The state shall collect the amount of any loan issued under this paragraph as a state special charge against the taxation district for the year after the year in which the error occurred and the special charge shall not be included in the taxation district's levy. The taxation district shall assess the loan amount as a special charge against the property for which the loan was made on the property tax bill succeeding the loan, as provided under ch. 74 and s. 66.0627 (1). Except for interest and penalties, as provided under s. 74.47, that apply to any delinquent special charge based on the loan amount, neither the department nor the taxation district may charge interest on any loan issued under this paragraph. The maximum loan amount that a person may receive under this paragraph shall be calculated by multiplying the assessed value of the person's property by a decimal determined by the department as follows:

1. For the year in which the error occurred, apportion

county, school district, technical college district, and metropolitan sewerage district property taxes, and state forestation taxes under s. 70.58, to the taxation district using the taxation district's erroneous valuation.

2. For the year in which the error occurred, apportion county, school district, technical college district, and metropolitan sewerage district property taxes, and state forestation taxes under s. 70.58, to the taxation district using the taxation district's correct valuation.

3. Subtract the amount determined under subd. 2. from the amount determined under subd. 1.

4. Divide the amount determined under subd. 3. by the taxation district's assessed value for the year in which the error occurred and express the result as a decimal.

(c) The department shall make the payments under par. (a) monthly, based on the amounts requested in loan applications to the taxation district each month, except that the department shall make no payments to a taxation district after June 30 of the year following the year in which the error occurred.