



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2007 Wisconsin Act 4**  
[2007 Senate Bill 14]

**Loans for Excess Property Taxes**

2007 Wisconsin Act 4 provides that if a taxation district's assessment has been overvalued through the mistake of the Department of Revenue (DOR), the district must receive payments from DOR. The district then will use the payments to make loans to persons who own property located in the district and who are paying more property taxes than they should have paid as a result of the error. The amount of any loan will be collected as a state special charge against the taxation district in the following year.

*Effective Date:* The Act takes effect on March 31, 2007.

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September 19, 2007

RS:ksm

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.