AN ACT to create 66.0318 of the statutes; relating to: the apportionment of law enforcement services costs among counties and municipalities.

Analysis by the Legislative Reference Bureau

Under current law, a county may levy taxes and appropriate funds to pay the costs of providing the services that it is authorized to provide, such as law enforcement, public works, parks, housing authorities, and museums. In general, such taxes are imposed on all residents of a county without regard to whether the residents live in cities, villages, or towns that are located within the county.

Current law also authorizes a county to levy taxes and expend money to support public library services. However, if a city, village, town, or school district (local governmental unit) that is located in a county that levies taxes for public library services appropriates and expends its own revenue for a library fund, that local governmental unit is, in general, exempted from having to pay the portion of the county tax levy that is used for library services if the local governmental unit applies in writing to the county for such an exemption.

Under this bill, if a city, village, or town (municipality), or a group of municipalities, provides law enforcement services for 24 hours per day, that municipality, or group, is exempted from having to pay the portion of the county tax levy that is used for any part of the county sheriff’s department patrol and investigative services if the municipality, or group, provides the county with written certification that the municipality provides such services to its residents. The bill does not apply to any county with a population of 500,000 or more (presently only Milwaukee County).
ASSEMBLY BILL 253

For further information see the local 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. 66.0318 of the statutes is created to read:

66.0318 County-municipal law enforcement services costs.  (1) Definition. In this section, “municipality” means a city, village, or town.

(2) Exemption from tax levy. (a) Subject to par. (c), any municipality that provides police protection services as described under par. (b), upon providing written notification to the county board of the county in which the municipality is located, is exempted from the portion of the county tax levy that is used to pay for any part of the county sheriff’s department patrol and investigative services if the municipality certifies in its written notification that it provides such services to its residents for 24 hours per day.

(b) A single municipality may act under par. (a) if it provides the written certification described under par. (a) and if it operates its own police department. A group of municipalities may act under par. (a) if each municipality provides the written certification described under par. (a) and if all of the residents of the group of municipalities receive police protection services under one of the following methods:

1. By entering into an intergovernmental cooperation agreement for police protection services under s. 66.0301.

2. By contracting with the other municipalities under s. 60.56 (1) (a) 3. or 61.65 (1) (a) 2.
3. By creating a joint police department under s. 60.56 (1) (a) 2., 61.65 (1) (a) 3., or 62.13 (2m).

(c) This section does not apply to any county with a population of 500,000 or more.

**SECTION 2. Initial applicability.**

(1) The treatment of section 66.0318 of the statutes first applies to a county tax levy for the fiscal year that begins on January 1 of the year after this subsection takes effect.

(END)