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☞ March 27, 2007 ... Informational Hearing ... Background & Briefing on Shared Revenue Program

(FORM UPDATED: 08/11/2010)

WISCONSIN STATE LEGISLATURE ...
PUBLIC HEARING - COMMITTEE RECORDS

2007-08

(session year)

Senate

(Assembly, Senate or Joint)

Committee on ... Labor, Elections and Urban Affairs (SC-LEUA)

COMMITTEE NOTICES ...

- Committee Reports ... **CR**
- Executive Sessions ... **ES**
- Public Hearings ... **PH**

INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL

- Appointments ... **Appt** (w/Record of Comm. Proceedings)
- Clearinghouse Rules ... **CRule** (w/Record of Comm. Proceedings)
- Hearing Records ... bills and resolutions (w/Record of Comm. Proceedings)
  (**ab** = Assembly Bill) (**ar** = Assembly Resolution) (**ajr** = Assembly Joint Resolution)
  (**sb** = Senate Bill) (**sr** = Senate Resolution) (**sjr** = Senate Joint Resolution)
- Miscellaneous ... **Misc**

* Contents organized for archiving by: Mike Barman (LRB) (October/2010)

Senate

Record of Committee Proceedings

Committee on Labor, Elections and Urban Affairs

Background and Briefing on Shared Revenue Program

March 27, 2007 **PUBLIC HEARING HELD**

Present: (3) Senators Coggs, Wirch and Grothman.
Absent: (2) Senators Lehman and A. Lasee.

Appearances For
- None.

Appearances Against
- None.

Appearances for Information Only
- Rick Olin — Legislative Fiscal Bureau
- Ed Huck — Wisconsin Alliance of Cities
- Mark Nicolini — City of Milwaukee
- Dan Thompson — League of Wisconsin Municipalities
- Mark O'Connell — Wisconsin Counties Association
- Rick Stadelman — Wisconsin Towns Association

Registrations For
- None.

Registrations Against
- None.

Registrations for Information Only
- None.

Adam Plotkin
Committee Clerk


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Ed Huck - 2/14/07
Alliance of Cities

Shared Revenue

* new Alliance formula last session
  - supported by LoMonis
* encourage regional econ. focus
* diff. equalization formula
* working w/ Plale + Wieckert
* 1/2 of what they want is now in budget
* need 'need' payment
  ~~proper~~
* working w/ FB on options
* Gottlieb doesn't necessarily like the AoC's plan
  - looking more @ re-distribution
* tied in to levy limits
  - ~~Cos.~~ 4% or net new-construction increase
  - bonus for keeping it under
  - Gov's proposal punitive on poor city's
    - only for non-shared rev.

AoC opposed

- constant base growth

Jt. hearing

Bringing issue forward
let Ed lay out proposal
set precendent for committee bills
any action would still go to finance
City may not like regional idea
- would be good for burbs
been lobbying Gov + towns

* Hansen/Schneider bill to repeal Newark tax exemption
  - good be expanded too far

* Regional Trans. Authority
  - two areas losing federal funding by 2010
  - La Crosse - La Croix (MN)
  - qualify for 1/2 cent sales tax

* Video franchising
  - Cable cos. + Grant Langley
  - AT+T in MKE
  - need state law change - copy Michigan
    - use AT+T/MKE as template
    - 30% in 3 yrs. / 50% in 5 yrs. for ~~footprint~~
  - state law that protects

x ← ould do * TIF Proposal - sec. 66.1105 (1)(L)(m)
  - Kenosha / Antaramian - spent outside district
  - raise area's value - helps TIF dist.
  - offering 0% interest loans

asking Newcomer in Assembly


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Plotkin, Adam

From: Paulson, Darcy
Sent: Tuesday, March 20, 2007 10:57 AM
To: Plotkin, Adam; Gottlieb, Mark
Subject: Speakers for joint hearing on Tuesday

At this time I have the following and do not expect anyone else:

Rick Olin — Fiscal Bureau
Ed Huck — Alliance of Cities
Mark Nicolini-City of Milwaukee
Dan Thompson — League of WI Munis
Mark O'Connell — WI Counties Assn.
Rick Stadelman — WI Towns Assn.

SC's invitee, Budget + Management Director
- will talk about history + benefit of shared rev. to city


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March 27
?

LEUA Jt. Hearing on Shared Rev

- Gottlieb opening remarks
  - keeping issue alive
- SC opening remarks
- Rick Olin (history of shared rev.)
  - history of shared revenue.
    - basically reading Info Paper #18
  - biggest problem w/ formula
    - formula prior to 2004, while not perfect, was better than what we have now
      - policy based formula responsive to changes in muni. gov't
    - spending $860 m w/o response
  - Grothman questions
    - what is local revenue effort? more you spend, more you get?
      - delay in revenue increase & payment increase
      - increase revenue takes 5 years for response
    - school aid formula - spend more, get less
      - this formula may be better
  - SC questions
- Ed Huck (w/ Mayor Hanna, Pres. & Appleton)
  - Hanna
    - don't look @ munis as one entity
    - state is collection of regional economies
    - difference between city & community
    - used to be anti-town org., now pro-urban
    - work needed on regional level
    - levy restraints work

~~14.5~~
~~7.5~~
~~22.0~~
~~2.5~~
~~24.6~~

- Ed Huck
  - 5 largest cities levies more than all towns combined in state
  - need non-property tax revenue to support economic development
  - equalized formula was still better than cuts
  - Montgomery Co., MD
- Dan Thompson
  - likes the regional distribution for new money
- Mark O'Connell
  - need to support economic development
  - sharing w/ communities that created state revenue
  - community aids, youth aids, jail services
  - $500m spent on these, they get $160m
  - improve utility aid pymt. please
  - incarceration rates way up
- Mark Nicolini
  - generate more jobs
- Rick Stadelman
  - appreciates opening of discussion
  - supports new formula looking @ regional
  - need more like a 2 mill cutoff


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Joint Hearing on Shared Revenue
March 27, 2007

General Info

Opening Remarks

- Thank co-chair Mark Gottlieb
- The programs known as Shared Revenue was designed to support Wisconsin's municipalities through the return of state tax revenue to limit the increase of local property taxes
- Need to examine increasing shared revenue in as equitable a manner as possible for all municipalities, that's why we're here today

Background Information

- Shared revenue as it was known was replaced by County and Municipal Aids as a result of 2001 Wisconsin Act 109
    - Act 109 eliminated the annual adjustment to shared revenue based on aidable revenues, per capita, and minimum/maximum components
    - Also cut 2003 aid levels by $90 million statewide
    - 2003 Shared Revenue - $970.3 million, 2004 County and Municipal Aids - $893.5 million
- Alliance of Cities Plan
    - Regional Economic Development Initiative based on the 2003 Kettl Commission recommendation
    - Provides across the board and incentive payments linked to growth in personal income – has two components
    - Increase would be equivalent to the percentage of shared revenue to the general fund revenue
        - For example, in 2003, shared revenue was 6.5% of state revenue. The increase for 2004 would have been 6.5%, or $60.85 million
    - the increase would be divided up into a 25% across the board increase and a 75% increase based on personal growth
        - the 25% ($15.21 million in 2004) increase would be distributed equally to all municipalities
        - the 75% (45.64 million in 2004) is distributed based on adjusted population to municipalities with a tax rate over 3 mills (applies to 841 out of 1851 of WI's munis) based on income growth in the Metropolitan Statistical Areas (there are 15 statewide)
        - the Alliance suggests four possible formulas for population adjustment: 1) per capita property value, 2) poverty rate, 3) per capita adjusted gross income, or 4) average of the 3 other factors

- Here is a table with some comparisons on how the plan would affect three cities and three towns/villages statewide

Cities	Across the Board	Prop. Value	Poverty	AGI	Average
Milwaukee	4,977,902	6,547,425	8,586,700	6,279,931	7,067,959
Madison	15,322	175,488	284,071	397,835	283,572
Eau Claire	162,059	767,427	874,502	760,336	804,607
Towns/Villages					
(V) Grafton	9,880	57,577	13,110	52,586	42,568
(T) Cottage Grove	1,784	63,277	16,279	73,632	50,633
(T) La Pointe	178	228	1,777	3,165	1,443

- Pros
  - All municipalities benefit from the across the board increase
  - Rewards economic development
  - Reinstitutes increases to shared revenue
- Cons
  - Relatively complicated formula
  - Benefits cities most, towns the least
  - Relies on data that may not always be accurate or up to date
  - How do you pay for the increases?

<u>Possible Questions for Witnesses</u>

- Rick Olin, Fiscal Bureau
  - How do cities such as Milwaukee pay into and benefit from the shared revenue/county and municipal aid formula?
  - (minutiae) Elaborate on the three old adjustments to shared revenue: aidable revenues, per capita, and minimum/maximum components
  - (if Gottlieb goes after Doyle for raiding the transportation fund to pay shared revenue) – how much of the proceeds from the sale of the tobacco settlement were used by Gov. McCallum to fund Shared Revenue? OR…how has the freeze in increases affected property tax rates statewide?
  - (if Gottlieb defends McCallum) – how did the elimination of shared revenue increases and the cut in county and municipal aids hurt local governments?
- Ed Huck, Alliance of Cities
  - Which of the four population adjustments do you prefer?
  - How do we fund this increase in county and municipal aids?
  - Why is this better than simply reinstating the aidable revenues, per capita and minimum/maximum components of the old shared revenue program?
  - (minutiae) what indicator of revenue growth would you use for the 75% distribution?

- Mark Nicolini, City of Milwaukee Management and Budget Director
    - (thank him for coming out on his vacation)
    - How is county and municipal aid integrated and used in the city budget?
    - Review how the 2003 change in shared revenue has affected city services and the levy
    - Milwaukee could potentially gain $13.5 million based on the 2004 numbers, is that enough of an increase to make a real difference for the city?
- Dan Thompson, League of Wisconsin Municipalities
    - After reviewing the Alliance's plan, do you feel it would benefit all Wisconsin municipalities?
    - Which of the population adjustments would you prefer?
- Mark O'Connell, Wisconsin Counties Association
    - Would counties support the use of metropolitan statistical areas as the basis for the 75% REDI (Regional Economic Development Initiative) distribution?
- Rick Stadelman, Wisconsin Towns Association
    - Would the across the board 25% increase be supported by the towns who may not usually qualify for the 75% REDI (Regional Economic Development Initiative) distribution?
    - For the towns that do qualify, which of the four population adjustments do you prefer?

- Things to watch for from Gottlieb
  - Watch that he doesn't say that small, property rich districts are paying for large, property poor ones.
    - For example, the Port Washingtons of the state are paying for the Milwaukees
    - Counter with questions for Rick Olin from Fiscal Bureau on the equitability of the system
  - Watch out for shots at Doyle for using the transportation fund to pay for shared revenue in his budgets
    - Counter by pointing out that McCallum is the one that froze the payments and sold the tobacco settlement to try and plug the budget shortfall in 2001
  - Watch for Gottlieb making any major changes to Alliance plan as if he's orally crafting the legislation
    - Bring him back to the fact that this is an informational hearing and if he wants to work on specific legislation, we can take the testimony from today and work with LRB to get it drafted


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WISCONSIN ALLIANCE OF CITIES

14 W. MIFFLIN STREET #206 • MADISON, WI 53703-2576
VOICE (608) 257-5881 • FAX (608) 257-5882 • www.wiscities.org
ed@wiscities.org • rich@wiscities.org • delores@wiscities.org

March 27, 2007

TO: Honorable members of the Committee on Urban and Local Affairs and Honorable members of the Committee on Labor, Elections and Urban Affairs

FROM: Edward J. Huck, Executive Director

RE: A Regional Economic Development Incentive (REDI)

The Wisconsin Alliance of Cities recommended in November of 2004 a new incentive program based on the following:

- Cities are the most important economic, social and cultural centers in Wisconsin, being home to millions of Wisconsin residents from Superior to Kenosha.
- Surrounding suburbs are often defined by their central city, but are equally important part of the 'market", or Metropolitan Statistical Area. (MSA)
- Older central cities provide needed services and institutions that serve the entire MSA.
- The current revenue sharing system provides needed tax capacity that was preempted by state government through property tax exemptions.
- Communities within a MSA often compete with one another for jobs and business when they should be working together to bring new jobs and higher incomes to their MSA.
- Cities need non-property tax revenue to provide needed basic services. Families will not support economic development activities if basic services are cut.

THE REGIONAL ECONOMIC DEVELOPMENT INCENTIVE

- No redistribution of the existing "revenue sharing program."
- The new REDI program should increase at the same per cent increase over base as general-purpose revenue.
- Use growth in revenue from the states progressive taxes as a base for future incentive payments to local governments.
- The new incentive payment would be divided into two appropriations.
  - 25% to increase the base from the old revenue sharing program. This would provide every community with much needed non-property tax revenue.
  - 75% to mitigate "need" for additional non-property tax revenue and would be distributed based on the income growth within each MSA or region instead of statewide and on individual revenue tax effort. The idea is that if local government works together to increase personal income the entire region would benefit.

- The regions were based on Metropolitan and Micropolitan Statistical Areas as defined by the White House office of Management and Budget. The goal was to identify natural regional economies and to not cluster poor income producing areas or high income producing areas. Examples are included in the Fiscal Bureau Paper I have included. Once the appropriation was made, it would become part of the base for the municipality's next appropriation.
- The need formula uses four proxies. **They are most effective when combined.** The first is mill rate. To demonstrate need, a local government must have at a mill rate greater than 3 mills.
- The remaining measurements of need are distributed on a per capita basis. The municipal population is either prorated or multiplied by the formula. The formula measures income, property values and poverty on a relative basis within the defined region. (Example: If a municipality is high in personal income per capita, high in property value per capita and low in poverty their population would be prorated. In the opposite case the population would be multiplied.)

It is our goal to work with the Legislature to develop a proposal that would be endorsed the League of Wisconsin Municipalities, the Wisconsin Towns association and the Wisconsin Alliance of Cities. This new program would become an annual and predictable part of municipal revenues. Thank you.

new public policy for ~~[illegible]~~ distribution
Working w/ Wieckert & Plale
can't have policy that creates losers
based on Kettl & Sheehy commissions
- equalization & growth of personal income is the goal

levy restraints only work in abscence of other ~~non taxable~~ non-property tax revenue


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LEAGUE OF WISCONSIN MUNICIPALITIES

122 W. Washington Avenue
Suite 300
Madison, Wisconsin 53703-2715

608/267-2380
800/991-5502
Fax: 608/267-0645

E-mail: league@lwm-info.org
www.lwm-info.org

March 27, 2007

To: Assembly Committee on Urban and Local Affairs
Senate Committee on Labor, Elections, and Urban Affairs

From: Dan Thompson, Executive Director

Re: data on municipal spending

I've compiled spending data on the twelve Wisconsin communities listed below. "Total Expended Uses" is a DOR term for total spending. It includes both operating spending and spending for debt service, even advance refunding debt loans or consolidation loans. This may cause a "double counting" for some municipalities in some years.

municipality	"Total expended uses" per capita, 2005 (rounded to the nearest dollar)
De Pere	1,462
Hartford	1,187
Madison	1,406
Milwaukee	1,623
Oostburg	1,338
Oshkosh	1,097
Pleasant Prairie	1,166
Port Washington	1,227
Racine	1,493
Waterford	3,020**
West Bend	1,811
Williams Bay	1,126
Total for all cities	1,417 (190 cities)
Total for all villages	1,231 (401 villages)

**Waterford had a fund transfer of $8.8 million in 2005, which distorts the data. The comparable spending data in 2004 for Waterford was $1,454 per capita.


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WISCONSIN TOWNS ASSOCIATION
Serving 1.5 Million Wisconsin Residents
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Do Town Taxpayers Pay a Fair Share of Taxes?

A report published annually by the state Department of Revenue (DOR) entitled "Town, Village and City Taxes" offers an answer. It includes a wealth of information about property taxes levied by each taxing jurisdiction in the state (including all towns, villages, cities, counties, K-12 school districts and others). The following tables are based on data from that report.

The first table summarizes statewide population, full taxable value and property tax levy aggregates classified by town, village and city. Note, for example, that about 1.7 million of the state's 5.4 million residents live in towns and that town property owners paid about $302 million in local taxes – these are taxes collected by towns for their own use. All other property taxes paid by town residents – which added up to over $2 billion this year -- went to counties, school districts and other governments.

Table One: 2003 Property Tax Collection Data				
	Towns	Villages	Cities	Total
2002 Population	1,705,356	703,180	3,045,360	5,453,896
2002 Full Value	129,647,408,900	$47,311,679,300	$158,367,390,500	$335,326,478,700
State Tax Credit	174,150,323	68,657,207	226,497,475	469,305,005
K-12 Tax	1,201,848,168	470,711,648	1,519,424,995	3,191,984,811
Tech College Tax	206,692,411	74,868,789	260,333,511	541,894,711
County Tax	630,426,978	194,831,130	665,204,243	1,490,462,351
Local Tax	302,278,332	267,694,201	1,226,024,313	1,795,996,846
Other Tax	36,475,761	68,314,609	238,448,294	343,238,664
Total Tax	$2,377,721,590	$1,076,420,367	$3,909,435,370	$7,363,577,327

Source: Wisconsin Department of Revenue, "Town Village and City Taxes: Levied 2002 – Collected 2003," http://www.dor.state.wi.us/pubs/slf/02tvc.pdf

When you compare town, village and city data, some interesting patterns emerge. For example, although cities have less than double the population of towns (about 3 million in cities versus 1.7 million in towns), their local taxes are many-fold higher than in towns. Also note that county tax burdens in cities and towns are much closer -- $665 million in cities, compared to $630 million in towns. Table Two helps to clarify these patterns by expressing the key data in per capita terms.

Notice that county tax collections amounted to $370 per town resident, versus only $218 per capita in cities. This difference can largely be explained by the fact that per capita property values are higher in towns. County property taxes are apportioned to underlying towns, villages and cities on the basis of each municipality's share of the county's full taxable value (that's one of the primary reasons the state establishes new "equalized values" each year). Because towns have relatively high per capita taxable values, they also end up paying a relatively large share of the county tax bill. The same can be said for Technical College and K-12 school district levies.

Table Two: 2003 Per Capita Property Tax Collections				
	Towns	Villages	Cities	Total
Per Cap Full Value	$76,024	$67,282	$52,003	$61,484
Per Cap Tax Credit	102	98	74	86
Per Cap K-12 Tax	705	669	499	585
Per Cap Tech Col Tax	121	106	85	99
Per Cap County Tax	370	277	218	273
Per Cap Local Tax	177	381	403	329
Per Cap Other Tax	21	97	78	63
Per Cap Total Tax	$1,394	$1,531	$1,284	$1,350

The bottom line is that total 2003 property tax collections amounted to nearly $1,400 per capita in towns, which is higher than the statewide average of $1,350 and well above the $1,300 per capita apportioned to cities.

Table Three looks at the same basic data in percentage terms. It shows, for example, that while towns had 31.3% of the state's total population, they levied only 16.8% of local taxes and paid 42.3% of the county tax levy.

Table Three: 2003 Percentage Distribution of Property Tax Levies				
	Towns	Villages	Cities	Total
% of Population	31.3	12.9	55.8	100.0
% of Full Market Value	38.7	14.1	47.2	100.0
% of State Tax Credit	37.1	14.6	48.3	100.0
% of K-12 Tax	37.7	14.7	47.6	100.0
% of Tech College Tax	38.1	13.8	48.0	100.0
% of County Tax	42.3	13.1	44.6	100.0
% of Local Tax	16.8	14.9	68.3	100.0
% of Other Tax	10.6	19.9	69.5	100.0
% of **Total Tax**	32.3	14.6	53.1	100.0

These data offer some important insights into who is levying property taxes and who is paying them. Two key findings emerge: towns keep their own-purpose taxes low and town property owners shoulder a greater-than-average share of school, county and other taxes. Here are some other observations based on the above data:

- Of the nearly $1.5 billion levied by counties for collection in 2003, towns paid $630 million or 42% of the total, although towns comprise only 31% of the total state population.
- Cities paid $655 million or less than 45% of county taxes, although they account for nearly 56% of the total state population..
- Put another way, county tax collections amounted to $370 per town resident, versus only $218 per capita in cities.
- The town share of K-12 school levies was $1.2 billion or $705 per capita, versus $1.5 billion or $499 per capita in cities.

- On the other hand, towns levied only $177 per capita ($302 million) while cities levied $403 per capita ($1.2 billion).
- But even after this is factored in, on a per capita basis town taxpayers actually paid slightly higher overall property taxes in 2003 than their city neighbors.
- So it's hard to argue that towns are not carrying their share of the property tax burden.

Town taxpayers also indirectly pay a share of city budget costs through the state Shared Revenue Program, which redistributes state income, sales and other general taxes to local governments. Another DOR publication (Bulletin No. 101; County and Municipal Revenues and Expenditures) shows that cities, which have 56% of the state's total population, got 74% of state aid payments while towns, which serve 30% of the state's population, got only 16% of the shared revenue, transportation and other state aid payments.

- Of $829 million distributed to municipalities in 2001, cities got $665 million, or 80%.
- By contrast, towns got less than $81 million from the 2001 Shared Revenue distribution, which works out to less than 10%.

W7686 County Road MMM | Shawano, WI 54166-6086
Phone: (715) 526-3157 | FAX: (715) 524-3917
wtastaff@wisctowns.com | webeditor@wisctowns.com


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IMPLEMENT THE REGIONAL ECONOMIC DEVELOPMENT INCENTIVE (REDI)

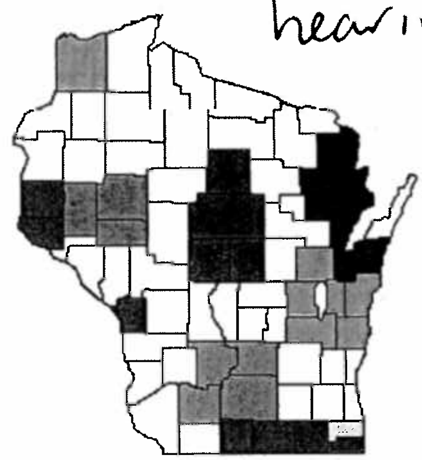
Shared Rev hearing

The Wisconsin Alliance of Cities proposes that state shared revenue be supplemented with a new revenue sharing proposal. Under the Regional Economic Development Incentive (REDI) both state and local governments would share in economic growth.

Cities are the backbone of job creation in Wisconsin and the barometer of how well our regional economies are doing.

The state Task Force on State and Local Government in January 2003 urged that state policy recognize "the reality that Wisconsin's economic strength begins in the (state's) communities and regions, and that regions compete globally."

To give our citizens a leg up on global competition, the Alliance of Cities calls for creation of a Regional Economic Development Incentive (REDI) that would for the first time link growth in state aid to growth in personal income — to more and better jobs for our citizens.



REDI Regions (counties in white are the "Rest of State" region)

The new incentive payment would be divided into two appropriations:

- 25% to increase the base from the old shared revenue program. This would provide every community an increase in non-property tax revenues as personal income within its region increases.
- 75% to mitigate need for additional non-property tax revenue, money that would be distributed based on the income growth within each metropolitan statistical area or region (or the "rest of state" region) instead of statewide, and based on an individual community's tax effort.

The idea is that if local governments work together to increase personal income, the entire region benefits.

Our recommended regions are based on the U.S Office of Management and Budget's definition of "core-based statistical areas," which include one or more counties, including a county containing a core urban area, as well as any adjacent counties that have a high degree of social and economic integration.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*now in Budget

2007 – 2008 LEGISLATURE

LRB–0925/2
MES:jld:jf

passed last session 65-30

2007 ASSEMBLY BILL 57

(2005 AB 188ish)

↳ referred to Bies' cmte. this year

now in budget
been fighting for 20 yrs.

February 13, 2007 – Introduced by Representatives BIES, SOLETSKI, ALBERS, BALLWEG, FRISKE, GUNDERSON, HAHN, HINES, KERKMAN, MUSSER, SEIDEL, SHERIDAN, TOWNSEND and WASSERMAN, cosponsored by Senators HANSEN, LEHMAN, SULLIVAN and WIRCH. Referred to Committee on Corrections and Courts.

choice between arbitration & court
held up in Reynold's last session

AN ACT *to amend* 62.13 (5) (i) of the statutes; **relating to:** disciplinary procedures for certain local law enforcement officers and fire fighters.

Analysis by the Legislative Reference Bureau

Generally, under current law, a law enforcement officer or fire fighter employed by a city, village, town, or county (local public safety officer) may be disciplined by a police or fire chief, sheriff, county board, civil service commission, grievance committee, or board of police and fire commissioners, depending on the unit of government for which the officer works and whether the county for which the officer works has in effect a civil service system. Discipline, under current law, includes suspension, reduction in rank, suspension and reduction in rank, and dismissal.

Also under current law, except with regard to police officers and fire fighters employed by a first class city (presently only Milwaukee), no local public safety officer may be suspended, reduced in rank, suspended and reduced in rank, or dismissed by a grievance committee, civil service commission, county board, or board of police and fire commissioners (tribunal) unless the tribunal determines that there is "just cause," as described in the statutes, to sustain the charges that have been brought against the local public safety officer. If the charges are sustained and the officer is disciplined under an order of the tribunal, he or she may appeal the order to the circuit court, except that a county law enforcement officer, under a recent decision of the Wisconsin Supreme Court, may proceed either with an appeal to the circuit court or with the grievance procedures, including arbitration, in the officer's collective bargaining agreement. The trial based on the appeal is before the court. The court must determine whether, upon the evidence and based on the statutory

stop this or get rid of PFC's (only cities over 10k — 138 cities)


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by the project plan for a district, and if at the time the construction, alteration, rebuilding or expansion begins there are improvements of the kinds named in this subdivision on the land outside the district in respect to which the costs are to be incurred.

L. Costs for the removal, or containment, of lead contamination in buildings or infrastructure if the city declares that such lead contamination is a public health concern.

m. With regard to a tax incremental district that is located in a city to which sub. (6) (d) applies and about which a finding has been made that not less than 50 percent, by area, of the real property within the district is a blighted area, project costs incurred for territory that is located within a one–half mile radius of the district's boundaries.

2. Notwithstanding subd. 1., none of the following may be included as project costs for any tax incremental district for which a project plan is approved on or after July 31, 1981:

a. The cost of constructing or expanding administrative buildings, police and fire buildings, libraries, community and recreational buildings and school buildings, unless the administrative buildings, police and fire buildings, libraries and community and recreational buildings were damaged or destroyed before January 1, 1997, by a natural disaster.

b. The cost of constructing or expanding any facility, if the city generally finances similar facilities only with utility user fees.

c. General government operating expenses, unrelated to the planning or development of a tax incremental district.

d. Cash grants made by the city to owners, lessees, or developers of land that is located within the tax incremental district unless the grant recipient has signed a development agreement with the city, a copy of which shall be sent to the appropriate joint review board or, if that joint review board has been dissolved, retained by the city in the official records for that tax incremental district.

3. Notwithstanding subd. 1., project costs may include any expenditures made or estimated to be made or monetary obligations incurred or estimated to be incurred by the city for newly platted residential development only for any tax incremental district for which a project plan is approved before September 30, 1995, or for a mixed–use development tax incremental district to which one of the following applies:

a. The density of the residential housing is at least 3 units per acre.

b. The residential housing is located in a conservation subdivision, as defined in s. 66.1027 (1) (a).

c. The residential housing is located in a traditional neighborhood development, as defined in s. 66.1027 (1) (c).

(g) "Project plan" means the properly approved plan for the development or redevelopment of a tax incremental district, including all properly approved amendments thereto.

(h) "Real property" has the meaning prescribed in s. 70.03.

(i) "Tax increment" means that amount obtained by multiplying the total county, city, school and other local general property taxes levied on all taxable property within a tax incremental district in a year by a fraction having as a numerator the value increment for that year in the district and as a denominator that year's equalized value of all taxable property in the district. In any year, a tax increment is "positive" if the value increment is positive; it is "negative" if the value increment is negative.

(j) "Tax incremental base" means the aggregate value, as equalized by the department of revenue, of all taxable property located within a tax incremental district on the date as of which the district is created, determined as provided in sub. (5) (b). The base of districts created before October 1, 1980, does not include the value of property exempted under s. 70.111 (17).

(k) "Tax incremental district" means a contiguous geographic area within a city defined and created by resolution of the local legislative body, consisting solely of whole units of property as are assessed for general property tax purposes, other than railroad rights–of–way, rivers or highways. Railroad rights–of–way, rivers or highways may be included in a tax incremental district only if they are continuously bounded on either side, or on both sides, by whole units of property as are assessed for general property tax purposes which are in the tax incremental district. "Tax incremental district" does not include any area identified as a wetland on a map under s. 23.32.

(L) "Taxable property" means all real and personal taxable property located in a tax incremental district.

(m) "Value increment" means the equalized value of all taxable property in a tax incremental district in any year minus the tax incremental base. In any year "value increment" is positive if the tax incremental base is less than the aggregate value of taxable property as equalized by the department of revenue; it is negative if that base exceeds that aggregate value.

(3) POWERS OF CITIES. In addition to any other powers conferred by law, a city may exercise any powers necessary and convenient to carry out the purposes of this section, including the power to:

(a) Create tax incremental districts and define the boundaries of the districts;

(b) Cause project plans to be prepared, approve the plans, and implement the provisions and effectuate the purposes of the plans;

(c) Issue tax incremental bonds and notes;

(d) Deposit moneys into the special fund of any tax incremental district; or

(e) Enter into any contracts or agreements, including agreements with bondholders, determined by the local legislative body to be necessary or convenient to implement the provisions and effectuate the purposes of project plans. The contracts or agreements may include conditions, restrictions, or covenants which either run with the land or which otherwise regulate the use of land.

(f) Designate, by ordinance or resolution, the local housing authority, the local redevelopmental authority, or both jointly, or the local community development authority, as agent of the city, to perform all acts, except the development of the master plan of the city, which are otherwise performed by the planning commission under this section and s. 66.1337.

(g) Create a standing joint review board that may remain in existence for the entire time that any tax incremental district exists in the city. All of the provisions that apply to a joint review board that is convened under sub. (4m) (a) apply to a standing joint review board that is created under this paragraph. A city may disband a joint review board that is created under this paragraph at any time.

(4) CREATION OF TAX INCREMENTAL DISTRICTS AND APPROVAL OF PROJECT PLANS. In order to implement the provisions of this section, the following steps and plans are required:

(a) Holding of a public hearing by the planning commission at which interested parties are afforded a reasonable opportunity to express their views on the proposed creation of a tax incremental district and the proposed boundaries of the district. Notice of the hearing shall be published as a class 2 notice, under ch. 985. Before publication, a copy of the notice shall be sent by first class mail to the chief executive officer or administrator of all local governmental entities having the power to levy taxes on property located within the proposed district and to the school board of any school district which includes property located within the proposed district. For a county with no chief executive officer or administrator, notice shall be sent to the county board chairperson.

(b) Designation by the planning commission of the boundaries of a tax incremental district recommended by it and submission of the recommendation to the local legislative body.

(c) Identification of the specific property to be included under par. (gm) 4. as blighted or in need of rehabilitation or conservation work. Owners of the property identified shall be notified of the proposed finding and the date of the hearing to be held under par. (e) at least 15 days prior to the date of the hearing. In cities with a redevelopment authority under s. 66.1333, the notification


FORWARD
E PLURIBUS UNUM

- Joint hearing on Shared Revenue Formula
    - With Gottlieb
    - Perhaps Mar. 27, afternoon — city of MKE has no problem having an info hearing on that
    - Ed Hucks wants it
    - Asked Ron Hermes (twice) for their opinion, no response — Robson - if info only OK
    - Left message for Robson's office
- Sudan bill meeting
    - From Kessler, with SC and Harsdorf
    - Luther Bayi & others from the Sudan yes
    - Morning of Fri. Mar. 16
    - Sharon, 6-5813
- Felmers Chaney tour
    - Michael Cockroft, 414-874-1603
    - Be the community speaker on Fri. Apr. 13? yes
        - Talk to all inmates for an hour with positive community message
- SC call Sachin Chheda, 414-412-6099, cell

~~Kathy Orosz, CBS 58~~
~~- wants to interview you on gun legislation today~~
~~- should be a message from the office on your phone~~

~~She is calling Dave SF + Deb Fifer~~
~~out in the hall now~~