AN ACT to renumber and amend 66.1110 (7) (a); and to create 66.1110 (7) (a) 2. of the statutes; relating to: expanding the types of property that may be specially assessed by a neighborhood improvement district.

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

SECTION 1e. 66.1110 (7) (a) of the statutes is renumbered 66.1110 (7) (a) 1. and amended to read:

66.1110 (7) (a) 1. Any parcel of real property used exclusively for less than 8 residential dwelling units and real property that is exempted from general property taxes under s. 70.11 may not be specially assessed for purposes of this section.

SECTION 1m. 66.1110 (7) (a) 2. of the statutes is created to read:

66.1110 (7) (a) 2. In a 1st class city, real property that is exempted from general property taxes under s. 70.11 may not be specially assessed for purposes of this section.

SECTION 2. Initial applicability.

(1) NEIGHBORHOOD IMPROVEMENT DISTRICTS. This act first applies to a special assessment that is imposed on the effective date of this subsection.