



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0503/P3  
MES&PG:jld:ph

DOA:.....Quinn, BB0220 – Repeal county tax levy rate limit, s. 59.605, and technical college levy rate limit

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT** ...; **relating to:** the budget.

---

*Analysis by the Legislative Reference Bureau*

**EDUCATION**

**HIGHER EDUCATION**

Current law imposes a limit of 1.5 mills on the property taxes levied by a technical college district board for the operation of the district. This bill eliminates that limit.

**LOCAL GOVERNMENT**

Under current law and subject to a number of exceptions, no county may impose an operating levy at an operating levy rate that exceeds 0.001 or the operating levy rate in 1992, whichever is greater. "Operating levy" is defined as the county purpose levy, less the debt levy, and "operating levy rate" is defined as the total levy rate minus the debt levy rate.

A county may exceed the limit under current law if its board adopts a resolution stating its wish to exceed the operating levy rate limit that is otherwise applicable and if that resolution is approved by the electors of the county in a referendum. The limit may also be exceeded if a county increases the services that it provides by adding responsibility for providing a service transferred to the county by another governmental unit.

Under current law, the county operating levy rate limit is suspended such that it does not apply to a county's levy that is imposed in December 2011 or December 2012.

Under this bill, the county operating levy rate limit is sunset and does not apply to any county levy that is imposed in December 2011 or any year thereafter.

For further information see the *state and 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.** 38.16 (1) of the statutes is amended to read:

38.16 (1) Annually by October 31, or within 10 days after receipt of the equalized valuations from the department of revenue, whichever is later, the district board may levy a tax, ~~not exceeding 1.5 mills~~ on the full value of the taxable property of the district, for the ~~purpose~~ purposes of making capital improvements, acquiring equipment ~~and~~, operating and maintaining the schools of the district, ~~except that the mill limitation is not applicable to taxes levied for the purpose of~~ and paying principal and interest on valid bonds or notes now or hereafter outstanding as provided in s. 67.035. The district board secretary shall file with the clerk of each city, village and town, any part of which is located in the district, a certified statement showing the amount of the levy and the proportionate amount of the tax to be spread upon the tax rolls for collection in each city, village and town. Such proportion shall be ascertained on the basis of the ratio of full value of the taxable property of that part of the city, village or town located in the district to the full value of all taxable property in the district, as certified to the district board secretary by the department of revenue. Upon receipt of the certified statement from the district board secretary, the clerk of each city, village and town shall spread the amounts thereof upon the tax rolls for collection. When the taxes are collected, such amounts shall be paid by the treasurer of each city, village and town to the district board treasurer.

**SECTION 2.** 38.16 (3) (e) of the statutes is repealed.

**SECTION 3.** 59.605 (6) of the statutes is amended to read:

59.605 (6) ~~TEMPORARY SUSPENSION~~ SUNSET OF THE LIMIT. This section does not apply to a county's levy that is imposed in December 2011 or ~~December 2012~~ any year thereafter.

**SECTION 9343. Initial applicability; Technical College System.**

(1) LEVY RATE LIMIT. The treatment of section 38.16 (1) and (3) (e) of the statutes first applies to the tax levy imposed in 2013.

(END)