



2013 SENATE BILL 299

1 **AN ACT** *to create* 70.62 (4) of the statutes; **relating to:** an exemption from the
2 county property tax levy for municipalities on Madeline Island that levy taxes
3 for airports or for public health or economic development services.

Analysis by the Legislative Reference Bureau

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

4 **SECTION 1.** 70.62 (4) of the statutes is created to read:
5 70.62 (4) EXEMPTION FROM LEVY. (a) If a county levies a tax under sub. (1) for
6 operating or maintaining, or providing services to, an airport, for public health
7 services, or economic development services, a town located in the county, and on
8 Madeline Island, shall be exempt from the taxes levied for such purposes if the town
9 applies to the county for an exemption no later than September 1 of the year to which
10 the exemption relates and the town provides documentation with the application

SENATE BILL 299**SECTION 1**

1 that indicates that the town levies a tax for the same purpose that is at least equal
2 to the amount calculated as follows:

3 1. Divide the amount of tax the county levied in the prior year for operating or
4 maintaining, or providing services to, an airport, for public health services, or
5 economic development services, less any amount levied for capital expenditures, by
6 the equalized valuation of property in that area of the county that was subject to the
7 county property tax levy for such services in the prior year.

8 2. Multiply the amount determined under subd. 1. by the equalized valuation
9 of property in the town for the current year.

10 (am) The county board shall make a decision to approve or disapprove an
11 application received under par. (a), and notify the applicant of its decision, no later
12 than 30 days after the date on which it receives the application. If the county board
13 disapproves an application under par. (a) the town may appeal the county board's
14 decision to the circuit court of the county.

15 (b) For purposes of par. (a), "public health services" includes emergency fire,
16 ambulance, and medical services and operating or maintaining a community health
17 care clinic. For purposes of par. (a), "economic development services" includes
18 providing community, business, and economic development information and
19 assistance services and programs, loans, surveys, design assistance, site preparation
20 and infrastructure for brownfield development, administrative assistance, and
21 permitting assistance.

22 (c) No county may increase its levy on any municipality to compensate for
23 granting the exemption under par. (a).

24 **SECTION 2. Initial applicability.**

