

State of Wisconsin



2013 Senate Bill 299

Date of enactment: **April 16, 2014**
Date of publication*: **April 17, 2014**

2013 WISCONSIN ACT 282

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

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

SECTION 1. 70.62 (4) of the statutes is created to read:

70.62 (4) EXEMPTION FROM LEVY. (a) If a county levies a tax under sub. (1) for operating or maintaining, or providing services to, an airport, for public health services, or economic development services, a town located in the county, and on Madeline Island, shall be exempt from the taxes levied for such purposes if the town applies to the county for an exemption no later than September 1 of the year to which the exemption relates and the town provides documentation with the application that indicates that the town levies a tax for the same purpose that is at least equal to the amount calculated as follows:

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

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

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

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

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

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2014.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."