



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

September 30, 2013

MEMORANDUM

To: Senator Jauch

From: Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **2013 SB 299** (LRB-3103/1) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

September 26, 2013

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Robert Schmidt
Department of Revenue

SUBJECT: Technical Memorandum on 2013 SB 299 Relating to an Exemption from the County Property Tax Levy for Municipalities on Madeline Island and Washington Island that Levy Taxes for Airports or for Public Health or Economic Development Services

The Department of Revenue (DOR) has the following concerns with the bill:

(1) The bill would be effective for the levy allocated in December 2013. Because Ashland County and Door County are well into the budget process at this time, we suggest that making the proposal effective for taxes levied in 2014 would prevent potential problems with implementation.

(2) The bill does not provide a deadline by which the Town of La Pointe and the Town of Washington should make their application to the county board for exemption. We suggest that this be no later than September 1. In turn, the county board should be required to decide on the application within a certain period of time. We suggest that this occur within 30 days of the receipt of the application. If the county board rejects the application, an appeals process may be needed should the affected town object.

(3) DOR assumes that this exemption would need to be applied for annually, since the finances behind the various services could vary from year to year. Is this consistent with the author's intent?

If you have any questions regarding this technical memorandum, please contact Daniel Huegel at 266-5705.

cc: Senator Bob Jauch