



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2013 Wisconsin Act 282
[2013 Senate Bill 299]

Madeline Island Property Tax

Under 2013 Wisconsin Act 282, a town located on Madeline Island is exempt from the portions of the county property tax levy related to operating or maintaining, or providing services to, an airport; and for public health or economic development services. The town must levy a tax for the same purposes in an amount proportionate to the county levy for those purposes.

A town must apply to the county for such treatment by September 1 of the year to which the exemption relates. The county has 30 days to render a decision on the application and inform the town of that decision. A county may not increase its levy on other municipalities to compensate for an exemption provided to a town under the Act.

Effective date: Act 282 takes effect on April 18, 2014, and first applies to property tax assessments as of January 1, 2014.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.