



State of Wisconsin  
2015 – 2016 LEGISLATURE

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**SENATE SUBSTITUTE AMENDMENT 1,  
TO SENATE BILL 689**

February 9, 2016 – Offered by Senator GUDEx.

1     **AN ACT** *to repeal* 74.41 (1) (d), 74.41 (3) and 74.41 (4) (a); *to consolidate,*  
2           *renumber and amend* 74.41 (4) (intro.) and (b); *to amend* 38.16 (3) (bg) 1.,  
3           70.73 (1m), 74.41 (1) (intro.), 74.41 (5) and 121.91 (4) (q) 1.; and *to create* 74.41  
4           (1m) of the statutes; **relating to:** the charge-back of rescinded or refunded  
5           property taxes.

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

6           **SECTION 1.** 38.16 (3) (bg) 1. of the statutes is amended to read:  
7           38.16 (3) (bg) 1. The limit otherwise applicable to a district board under this  
8           subsection is increased by an amount equal to the amount of any refunded or  
9           rescinded property taxes paid by the district board in the year of the levy if the  
10          ~~refunded or rescinded property taxes result in a redetermination of the district's~~  
11          ~~equalized valuation~~ as determined by the department under s. 74.41.

1           **SECTION 2.** 70.73 (1m) of the statutes is amended to read:

2           70.73 **(1m)** AFTER BOARD OF REVIEW. If a town, village, or city clerk or treasurer  
3 discovers a palpable error, as described under s. 74.33 (1), in the assessment roll after  
4 the board of review has adjourned for the year under s. 70.47 (4), the clerk or  
5 treasurer shall correct the assessment roll before calculating the property taxes that  
6 are due on the property related to the error and notify the department of revenue of  
7 the correction under s. ~~74.41 (1)~~ 70.57.

8           **SECTION 3.** 74.41 (1) (intro.) of the statutes is amended to read:

9           74.41 **(1)** SUBMISSION OF REFUNDED OR RESCINDED TAXES TO DEPARTMENT. (intro.)  
10 By October 1 of each year, the clerk of a taxation district may submit to the  
11 department of revenue, on a form prescribed by the department of revenue, a listing  
12 of all general property taxes on the taxation district's tax roll ~~which~~ that, subject to  
13 ~~sub.~~ subs. (1m) and (2), meet any of the following conditions:

14           **SECTION 4.** 74.41 (1) (d) of the statutes is repealed.

15           **SECTION 5.** 74.41 (1m) of the statutes is created to read:

16           74.41 **(1m)** AMOUNT COLLECTED FROM PROPERTY IN A TAX INCREMENTAL DISTRICT.  
17 A tax may not be included on a form submitted under sub. (1) if the tax was levied  
18 on property within a tax incremental district, as defined in s. 60.85 (1) (n) or 66.1105  
19 (2) (k), unless the current value of the tax incremental district is lower than the tax  
20 incremental base, as defined in s. 60.85 (1) (m) or 66.1105 (2) (j), in the assessment  
21 year for which the tax was refunded, rescinded, collected, or corrected under sub. (1)  
22 (a) to (c).

23           **SECTION 6.** 74.41 (3) of the statutes is repealed.

24           **SECTION 7.** 74.41 (4) (intro.) and (b) of the statutes are consolidated,  
25 renumbered 74.41 (4) and amended to read:

1           74.41 (4) ~~AMOUNT CHARGE-BACK AMOUNT DETERMINED. If the~~ The department of  
2 revenue determines under sub. (3) that the equalized value of the taxation district  
3 is changed as a result of consideration of the valuation represented by the taxes  
4 under sub. (1), the department of revenue shall do one of the following: (b) ~~Determine~~  
5 shall, by the November 15 following submission of the form under sub. (1), determine  
6 the amount of rescinded or refunded taxes to be charged back to, and collected from,  
7 each taxing jurisdiction for which taxes were collected by the taxation district, and  
8 determine the amount of taxes collected under s. 74.33 to be shared with each taxing  
9 jurisdiction for which taxes were collected by the taxation district. Except for  
10 interest on refunds under s. 70.511 (2) (b) that is paid with respect to property that  
11 was assessed under s. 70.995 and that is not paid by the department of  
12 administration under s. 70.511 (2) (bm), the amount determined may not include any  
13 interest. The determination of the department of revenue under this subsection is  
14 reviewable only under s. 227.53.

15           **SECTION 8.** 74.41 (4) (a) of the statutes is repealed.

16           **SECTION 9.** 74.41 (5) of the statutes is amended to read:

17           74.41 (5) NOTICE AND PAYMENT. (a) The department of revenue shall certify to  
18 the clerk of the taxation district the amount determined to be charged back or shared  
19 under sub. (4) ~~(a) or (b)~~ and shall furnish a copy of the certification to each affected  
20 taxing jurisdiction.

21           (b) Each taxing jurisdiction to which an amount is charged back under sub. (4)  
22 ~~(b)~~ shall pay the amount certified under par. (a) to the taxation district treasurer by  
23 February 15 of the year following the determination under sub. ~~(3)~~ (4). By February  
24 15 of the year following the determination under sub. ~~(3)~~ (4), the taxation district  
25 treasurer shall pay the amounts to be shared with other taxing jurisdictions.

