



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2015 Wisconsin Act 317
[2015 Assembly Bill 843]

**Charge-Back of Rescinded or
Refunded Property Taxes**

2015 Wisconsin Act 317 modifies procedures that apply when a taxation district rescinds or refunds property taxes to a taxpayer. The Act requires the Department of Revenue (DOR) to charge back a portion of the rescinded or refunded amount to the applicable taxing jurisdictions within the taxation district, regardless of the impact on equalized value. Prior law had specified that a charge-back or adjustment was required if the rescinding or refunding of property taxes affected the taxation district's equalized value.

The Act also provides that taxes levied within a tax incremental district (TID) are not eligible for a charge-back unless the TID value is lower than the tax incremental base.

Effective date: April 1, 2016

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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>.