

# State of Wisconsin



2017 Assembly Bill 768

Date of enactment: **April 16, 2018**  
Date of publication\*: **April 17, 2018**

## 2017 WISCONSIN ACT 316

AN ACT *to renumber and amend* 66.1201 (22); and *to create* 66.1201 (22) (a) and 66.1201 (22) (b) of the statutes; relating to: tax-exempt property of housing authorities.

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

**SECTION 1.** 66.1201 (22) of the statutes is renumbered 66.1201 (22) (intro.) and amended to read:

66.1201 (22) TAX EXEMPTION AND PAYMENTS IN LIEU OF TAXES. (intro.) The property of an authority is public property used for essential public and governmental purposes and the property and an authority are exempt from all taxes of the state or any state public body, except that the city in which a project or projects are located may fix a sum to be paid annually in lieu of taxes by the authority for the services, improvements, or facilities furnished to the property of the authority by the city. The amount paid in lieu of taxes may not exceed the amount that would be levied as the annual tax of the city upon the project. Property of an authority includes property in which an authority operating within a 1st class city or an entity in which

an authority operating within a 1st class city holds an ownership interest holds a partial ownership interest if the property is held for any of the following purposes:

**SECTION 2.** 66.1201 (22) (a) of the statutes is created to read:

66.1201 (22) (a) As part of a financing or equity plan that includes state or federal tax credits, financing, funding, or rent subsidy.

**SECTION 3.** 66.1201 (22) (b) of the statutes is created to read:

66.1201 (22) (b) A purpose related to the conversion of a housing project to a rental or housing assistance program under a contract with the federal government.

**SECTION 4. Initial applicability.**

(1) The treatment of section 66.1201 (22) of the statutes first applies to the property tax assessments as of January 1, 2018.

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\* 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."