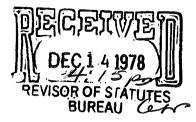
Tax.12

CERTIFICATE OF RULE AMENDMENT

STATE OF WISCONSIN) DEPARTMENT OF REVENUE)



TO ALL WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Dennis J. Conta, Secretary of the Department of Revenue and custodian of the official records of said Department, do hereby certify that the annexed amendments were duly approved and adopted by this Department on December 11, 1978. These rules relate to the definition of county and local property taxes for tax levy limit purposes.

I further certify that said copy has been compared by me with the original on file in this Department and that the same is a true copy thereof and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 201 East Washington Avenue in the City of Madison, this 11th day of December, 1978

Dennis J. Conta Secretary of Revenue

ORDER OF THE WISCONSIN DEPARTMENT OF REVENUE AMENDING RULES

Pursuant to authority vested in the Department of Revenue by Sections 60.175(11), 61.46(3)(k), 62.12(4m)(k), 65.07(2)(k), and 70.62 (4)(k), Wis. Stats., the Department hereby amends its rules as follows:

Sections Tax 12.04(2) and (3) of the WISCONSIN ADMINISTRATIVE CODE are amended to read:

Tax 12.04:

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(2) Town, village or city tax levies shall consist of the following items from its Statement of Taxes and Indebtedness: Special State Trust Fund Loans (C-7), Other State Special Charges (C-8), County Special Charges (C-9) Highway Taxes for Local Purpose (C-10), Highway Taxes for Special Benefits and County Aid Petitions (C-11), All Other Town, Village or City Taxes (C-13), Overrun (C-14) and Underrun (C-15). For the tax levy of 1978, and for subsequent years, the levy for these jurisdictions shall include all the items reportable in Section C of the Statement of Taxes except the following: Metropolitan Sewer District Taxes, Sanitary District Taxes, Public Inland Lake Protection and Rehabilitation District Taxes, and taxes for Tax Incremental Districts.

(3) County Levies shall consist of the following items of the county clerk's apportionment sheet: State Special Charges upon County (B-2), County Taxes Levied over the entire County (B-3a), County Taxes Levied Against Districts for Special Purpose (B-3b, 3c and 3d). For the tax levy of 1978, and for subsequent years, the levy for counties will include all items on Section B of the County Apportionment Sheet.

The amendments contained herein shall take effect on February 1:

Dated: December , 1978

WISCONSIN DEPARTMENT OF REVENUE BY:

Dennis J. Conta Secretary of Revenue