

1973 Senate Bill 32

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CHAPTER 61 , Laws of 1973

AN ACT to repeal 120.76; to amend 70.53, 120.12 (3), 120.17 (8) (a), 121.06 (1) and 121.07 (4); and to create 38.16 (3) of the statutes, relating to adjustment of school district or vocational district property tax payments.

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

SECTION 1. 38.16 (3) of the statutes is created to read:

38.16 (3) After the effective date of this subsection (1973), the mill levy which district boards may not exceed set forth in subs. (1) and (2), as affected by the laws of 1973, shall be decreased by an amount which will provide a limit on levies equal to the amount by which levies would have been limited had this subsection not been enacted. The director of the board and the department of administration shall certify a new mill amount or amounts to the board on government operations who shall determine whether the amount certified limits levies by an amount equal to the amount by which levies would have been limited had this subsection not been enacted. Upon approval by the board on government operations that the amounts certified are correct according to this subsection the revisor of statutes shall substitute them for the amount or amounts they replace in the next printing of the statutes.

SECTION 2. 70.53 of the statutes is amended to read:

70.53 Statement of assessment and exemptions. Upon the correction of the assessment roll as provided in s. 70.52, the clerks shall prepare and, on or before the 2nd Monday in August, transmit to the supervisor of assessments for the taxation district a detailed statement of the aggregate of each of the several items of taxable property specified in s. 70.30, a detailed statement of each of the several classes of taxable real estate, entering land and improvements separately, as prescribed in s.

70.32 (2), the aggregate of all taxable property by elementary and secondary school district and by vocational school district, and a detailed statement of the aggregate of each of the several items of exempt real property as specified by the department of revenue, entering land and improvements separately. The supervisor of assessments shall review and correct such statement and provide corrected copies to the county clerk with respect to the towns, cities and villages within each county, and to the secretary of revenue. Every county clerk shall, at the expense of the county, annually procure and furnish to each town, city and village clerk blanks for such statements, the form of which shall be prescribed by the department of revenue.

SECTION 3. 120.12 (3) of the statutes is amended to read:

120.12 (3) TAX FOR OPERATION AND MAINTENANCE. (a) On or before the 3rd Monday in October, determine the amount necessary to be raised to operate and maintain the schools of the school district if the annual meeting has not voted a tax sufficient for such purposes for the ensuing school term. The On or before the last working day in October, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified to him and enter it on the tax rolls as other school district taxes are assessed and entered.

(b) If a tax sufficient to operate and maintain the schools of a school district for the ensuing school year has not been determined, certified and levied prior to the effective date of school district reorganization, except an attachment to a city school district, affecting any territory of the school district, the school board of the reorganized school district shall determine, on or before the 3rd Monday of October following the effective date of the reorganization, the amount of deficiency in operation and maintenance funds on the effective date of the reorganization which should have been paid by the property in the reorganized school district if such tax had been determined, certified and assessed prior to the effective date of the reorganization. The On or before the last working day in October, the school district clerk shall certify the appropriate amount to each appropriate municipal clerk who shall assess, enter and collect such amount as a special tax on such property. This paragraph does not affect the apportionment of assets and liabilities under s. 66.03.

(c) If on or before the 3rd Monday in October the school board determines that the annual meeting has voted a tax greater than that needed to operate the schools of the school district for the ensuing school year, the school board may lower the tax voted by the annual meeting. The On or before the last working day in October, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified to him and enter it on the tax rolls in lieu of the amount previously reported.

SECTION 4. 120.17 (8) (a) of the statutes is amended to read:

120.17 (8) (a) Annually on or before ~~August 31~~ the last working day in October, deliver to the clerk of each municipality having territory within the school district a certified statement showing that proportion of the amount of taxes voted and not before reported, and that proportion of the amount of tax to be collected in such year, if any, for the annual payment of any loan to be assessed on that part of the school district territory lying within the municipality. Such proportion shall be determined from the full values certified to the school district clerk under s. 121.06 (2).

SECTION 5. 120.76 of the statutes is repealed.

SECTION 6. 121.06 (1) of the statutes is amended to read:

121.06 (1) Annually on or before ~~August~~ October 1, the full value of the taxable property in each school district, in each part of a city, village and town in a joint school district and in each city authorized to issue bonds for school purposes, including territory attached only for school purposes, shall be determined by the department of revenue according to its best judgment from all sources of information available to it and shall be certified by the department to the state superintendent.

SECTION 7. 121.07 (4) of the statutes is amended to read:

121.07 (4) SCHOOL DISTRICT EQUALIZED VALUATION. "School district equalized valuation" is the full value of the taxable property of the territory in the school district as ~~last~~ certified for the prior year under s. 121.06 (2).
