

# State of Wisconsin



October 2013 Special Session  
Senate Bill 2

Date of enactment: **October 30, 2013**  
Date of publication\*: **October 31, 2013**

## 2013 WISCONSIN ACT 51

**AN ACT** to *renumber* 60.23 (32); and to *create* 60.23 (32) (b), 60.23 (32) (c) and 60.23 (32) (d) of the statutes; **relating to**: expanding the authority of the town of Brookfield in Waukesha County to create tax incremental financing districts.

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

**SECTION 1.** 60.23 (32) of the statutes is renumbered 60.23 (32) (a).

**SECTION 2.** 60.23 (32) (b) of the statutes is created to read:

60.23 (32) (b) 1. In this paragraph, "town" means the town of Brookfield in Waukesha County.

2. Subject to subd. 3., a town may exercise all powers of cities under s. 66.1105 to create a tax incremental district. If the town board exercises the powers of a city under s. 66.1105, it is subject to the same duties as a common council under s. 66.1105 and the town is subject to the same duties and liabilities as a city under s. 66.1105.

3. a. If a town creates a tax incremental district under s. 60.85, the town may not take any action with regard to that district except by acting under s. 60.85.

b. If a town creates a tax incremental district under par. (a), the town may not take any action with regard to that district except by acting under par. (a).

**SECTION 3.** 60.23 (32) (c) of the statutes is created to read:

60.23 (32) (c) If any part of a tax incremental district that is created as provided under par. (b) 2. is annexed by a city or village, any assets or liabilities associated with that annexed territory, including a proportional share of any bonds or other debt associated with the district, shall become the responsibility of the annexing city or village.

**SECTION 4.** 60.23 (32) (d) of the statutes is created to read:

60.23 (32) (d) If after January 1 a city or village annexes any part of a tax incremental district that is created as provided under par. (b) 2., the department of revenue shall redetermine the tax incremental base of the district by subtracting from the tax incremental base the value of the taxable property that is annexed from the existing district as of the following January 1, and if the annexation becomes effective on January 1 of any year, the redetermination shall be made as of that date. The tax incremental base as redetermined under this paragraph is effective for the purposes of this paragraph and par. (b) only if it less than the original tax incremental base determined under s. 66.1105 (5) (a).

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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."