



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0988/1
PG:cjs:md

DOA:.....Boggs, BB0217 – Freeze property tax levies

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

EDUCATION

HIGHER EDUCATION

This bill prohibits a technical college district board's tax levy for operations in 2011 and 2012 from being greater than its tax levy for operations in 2010. If a district board's levy exceeds the allowable amount, the Technical College System Board must reduce the district's state aid payments by the amount of the excess levy unless DOR determines that the district board's excess levy was caused by a clerical error made by DOR or a taxation district or county clerk.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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) (a) In this subsection:

1. "Department" means the department of revenue.

2. "Excess levy" means the amount by which a district board's tax levy exceeds the limit under par. (b).

3. "Tax levy" excludes taxes levied for the purpose of paying principal and interest on valid bonds and notes.

(b) Notwithstanding sub. (1), a district board's tax levy in 2011 and in 2012 may not exceed the district board's tax levy in 2010.

(c) Except as provided in par. (d), if the board determines that a district board imposed an excess levy in 2011 or 2012, the board shall do all of the following:

1. Reduce the amount of state aid payments to the district board in the school year in which the district board imposed the excess levy by an amount equal to the amount of the excess levy.

2. Ensure that the amount of any reductions in state aid under subd. 1. lapses to the general fund.

3. Ensure that the amount of the excess levy is not included in determining the limit described under par. (b) for the district board for the following year.

4. Ensure that, if a district board's excess levy exceeds the amount of state aid that may be reduced under subd. 1., the excess amount is subtracted from state aid payments in the following years until the total amount of the excess levy is subtracted from the state aid payments.

(d) The department may issue a finding that a district board is not liable for a penalty that would otherwise be imposed under par. (c) if the department determines that the district board's excess levy is caused by one of the following clerical errors:

1. The department, through mistake or inadvertence, has assessed to any county or taxation district, in the current year or in the previous year, a greater or

lesser valuation for any year than should have been assessed, causing the district board's levy to be erroneous in a way that directly causes an excess levy.

2. A taxation district clerk or a county clerk, through mistake or inadvertence in preparing or delivering the tax roll, causes a district board's levy to be erroneous in a way that directly causes an excess levy.

(END)