

State of Misconsin 2019 - 2020 LEGISLATURE

LRB-1684/P4 MES:cdc&wlj

DOA:.....Quinn, BB0230 – Local levy limit adjustment for shared emergency services

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau LOCAL GOVERNMENT

1. Local levy limit adjustment for shared emergency services and joint fire departments

Generally, under current law, local levy limits are applied to the property tax levies that are imposed by political subdivisions (municipalities and counties). A political subdivision may not increase its levy by a percentage that exceeds its "valuation factor," which is the greater of 0 percent or the percentage change in the political subdivision's equalized value due to new construction, less improvements removed. Current law also contains a number of exceptions to the levy limit, such as amounts a county levies for a countywide emergency medical system, for a county children with disabilities education board, and for certain bridge and culvert construction and repair.

The bill creates another exception to local levy limits. Under the bill, fee increases apportioned to each political subdivision operating a joint emergency dispatch center do not apply to the levy limits, but only if the fees would cause the political subdivisions to exceed the levy limits, and only if the total charges imposed by the center for the current year, compared to the previous year, are less than or equal to the rate of inflation plus 1 percent. In addition, all member political subdivisions of a center must adopt a resolution in favor of exceeding the levy limit. Also under current law, a similar exception applies to municipalities operating a joint fire department. Currently, under this provision, the exception applies only if the total charges imposed by the joint fire department for the current year, compared to the previous year, increase by less than or equal to the rate of inflation plus 2 percent. This bill reduces the permitted yearly increase to the rate of inflation plus 1 percent.

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. 66.0602 (1) (ak) of the statutes is created to read:

66.0602 (1) (ak) "Joint emergency dispatch center" means an operation that serves as the dispatch center for 2 or more political subdivisions' law enforcement, fire, emergency medical services, or any other emergency services.

SECTION 2. 66.0602 (3) (e) 10. of the statutes is created to read:

66.0602 (3) (e) 10. The amount that a political subdivision levies in that year to pay for charges assessed by a joint emergency dispatch center, but only to the extent that such charges would cause the political subdivision to exceed the limit that is otherwise applicable under this section and only if all of the following apply:

a. The total charges assessed by the joint emergency dispatch center for the current year increase, relative the total charges assessed by the joint emergency dispatch center for the previous year, by a percentage that is less than or equal to the percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on September 30 of the year of the levy, plus 1 percent.

b. The governing body of each political subdivision that is served by the joint emergency dispatch center adopts a resolution in favor of exceeding the limit that is otherwise applicable under this section. **SECTION 3.** 66.0602 (3) (h) 2. a. of the statutes is amended to read:

66.0602 (3) (h) 2. a. The total charges assessed by the joint fire department for the current year increase, relative to the total charges assessed by the joint fire department for the previous year, by a percentage that is less than or equal to the percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on September 30 of the year of the levy, plus -2 -1 percent.

SECTION 4. 79.05 (2) (c) of the statutes is amended to read:

79.05 (2) (c) Its municipal budget; exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, levy limit adjustments under s. 66.0602 (3) (e) 10., recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, levy limit adjustments under s. 66.0602 (3) (e) 10., recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less

than the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10 percent.

(END)