



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-0905/P1
EVM:amn

DOA:.....Quinn, BB0299 - County and municipal levy limits - negative fee adjustment repeal

FOR 2021-2023 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

LOCAL GOVERNMENT

Levy limit negative adjustment for certain service revenues

Generally, under current law, local levy increase limits are applied to the property tax levies that are imposed by political subdivisions in December of each year. Current law prohibits a political subdivision from increasing its levy by a percentage that exceeds its "valuation factor," which is defined as the greater of either 0 percent or the percentage change in the political subdivision's equalized value due to new construction, less improvements removed.

Also under current law, a political subdivision must reduce its allowable levy by the estimated amount of any revenue from fees or payments in lieu of taxes if the revenue is received for providing certain "covered services" that were funded with property tax revenues in calendar year 2013. The "covered services" are certain garbage collection, fire protection, snow plowing, street sweeping, and storm water management.

This bill repeals the requirement that a political subdivision must reduce its allowable levy by the estimated amount of revenues received for providing covered services that were funded with property tax revenues in calendar year 2013.

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 (2m) (a) of the statutes is renumbered 66.0602 (2m).

SECTION 2. 66.0602 (2m) (b) of the statutes is repealed.

(END)