



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-1779/P1  
SWB:skw

DOA:.....Quinn, BB0488 - Minimum Growth Factor for County and  
Municipal Levy Limits

**FOR 2023-2025 BUDGET -- NOT READY FOR INTRODUCTION**

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

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*Analysis by the Legislative Reference Bureau*

**LOCAL GOVERNMENT**

***Levy limits; alternative minimum growth factor increase***

This bill increases the alternative minimum growth factor used to calculate local levy limits from 0 percent to 2 percent, beginning with levies imposed in December 2023. Generally under current law, local levy limits are applied to the property tax levies that are imposed by a political subdivision in December of each year. Current law prohibits any 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. The bill changes that alternative percentage factor for purposes of the valuation factor to 2 percent.

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

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

**SECTION 1.** 66.0602 (1) (d) of the statutes is amended to read:

66.0602 (1) (d) "Valuation factor" means a percentage equal to the greater of either the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current or ~~zero~~ 2 percent.

**SECTION 9330. Initial applicability; Local Government.**

(1) LEVY LIMITS; ALTERNATIVE MINIMUM GROWTH FACTOR INCREASE. The treatment of s. 66.0602 (1) (d) first applies to a levy that is imposed in December 2023.

(END)