



**WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO**

2005 Senate Bill 412

**Assembly
Amendment 1**

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Current Law

Under current law, on or before **November 1**, a school board must determine the amount to be levied as property tax to operate and maintain the schools. [s. 120.12 (3), Stats.] On or before **November 6**, the school district clerk must certify the appropriate amount to each appropriate municipal clerk who then assesses the amount as property tax. [s. 120.12 (3), Stats.] The statutes also provide that all information related to the school district's property tax levy must be submitted to the taxation district (city, village, or town) no later than **December 1**. [s. 74.09 (5), Stats.] With one exception (which applies under certain circumstances related to the timing of refund checks for taxes made from an escrow account), the clerk of the taxation district must transfer the tax roll to the treasurer of the taxation district by **December 8**. [s. 74.03, Stats.] In practice, the tax bills are generally sent out soon after the tax roll is transferred; however, the taxation district clerk is required to mail the property tax bills no later than the **third Monday in December**. [s. 74.09 (5), Stats.]

2005 Senate Bill 412

Senate Bill 412 changes the November 1 date to November 10. Senate Bill 412 also changes the November 6 date to November 13.

Assembly Amendment 1 to Senate Bill 412

Senate Bill 412, as amended by Assembly Amendment 1 to the bill, changes the November 1 date to November 10 and the November 6 date to November 13 **only if** the school board has scheduled a referendum to be held at the general election in November of that year regarding bonding, temporary borrowing on promissory notes, or exceeding the revenue limit. If no referendum is scheduled for then, the November 1 and November 6 dates remain as under current law.

Legislative History

The Senate passed Senate Bill 412 on a voice vote. Assembly Amendment 1 to the bill was introduced by Representative Nass. The Assembly adopted Assembly Amendment 1 to the bill on a vote of Ayes, 94; Noes, 1. The Assembly then passed the bill, as amended, on a voice vote.

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