



1997 ASSEMBLY BILL 557

October 17, 1997 - Introduced by Representatives GRONEMUS and KREIBICH.
Referred to Committee on Ways and Means.

1 **AN ACT to repeal** 20.835 (1), 66.77 (4) (a), 66.77 (4) (c) and subchapter I of chapter
2 79 [precedes 79.005]; and **to amend** 16.96 (2) (a), 16.96 (2) (dm), 16.96 (2) (e),
3 20.835 (title), 25.50 (3) (b), 33.32 (3) (b), 66.03 (5), 66.77 (4) (b), 73.03 (49) (d),
4 76.28 (7) and 79.14 of the statutes; **relating to:** eliminating shared revenue,
5 increasing the school levy credit and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill eliminates shared revenue payments and increases the school levy credit by an amount equal to the annual expenditure on shared revenue since 1995. The school levy credit is part of the money spent on schools for purposes of fulfilling the states commitment to fund two-thirds of the schools' costs.

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:

6 **SECTION 1.** 16.96 (2) (a) of the statutes is amended to read:
7 16.96 (2) (a) On or before August 10 of each year, the department shall make
8 its preliminary population determinations and shall notify the clerk of each

ASSEMBLY BILL 557**SECTION 1**

1 municipality and county of its preliminary population determinations. The
2 ~~reference date for all population determinations for state shared revenue~~
3 ~~distribution purposes shall be January 1.~~

4 **SECTION 2.** 16.96 (2) (dm) of the statutes is amended to read:

5 16.96 (2) (dm) The results of special censuses conducted for municipalities and
6 counties under contract with the U.S. bureau of the census shall be used as a basis
7 for the respective population determinations on August 10 if the final certified
8 results of such censuses are received by the department before July 1 in the year in
9 which the determination is made. The results of special censuses conducted for
10 municipalities and counties under contract with the U.S. bureau of the census shall
11 be used as a basis for the respective population determinations on October 10 if the
12 final certified results of such censuses are received by the department before October
13 1 in the year in which the determination is made. If a municipality or county notifies
14 the department in writing by October 1 of its intention to contract for a special census
15 with the U.S. bureau of the census in support of a challenge to the August 10
16 population determination, and if the final certified results of such a special census
17 are received by the department before July 15 in the following year, the department
18 shall adjust the preceding October 10 population estimate to reflect the results of the
19 special census. If a municipality or county notifies the department of its intention
20 to contract for a special census but the results are not received by July 15 in the
21 following year, the department may use the best information from the most recent
22 federal census. The department shall report the adjusted population determination
23 to the department of revenue before August 1 of the year subsequent to the challenge.
24 The department shall prorate census results for census dates occurring after the
25 reference date of any population determination back to the reference date of the

ASSEMBLY BILL 557

1 estimate for all municipalities and counties under par. (a). ~~Upon receiving an~~
2 ~~adjusted population determination, the department of revenue shall correct shared~~
3 ~~revenue distributions under subch. I of ch. 79 according to s. 79.08.~~ If a municipality
4 contracts with the U.S. bureau of the census for a special census, the municipality
5 shall assure that the results of such special census are certified to the department
6 not later than 30 days after the release of the census results by the U.S. bureau of
7 the census.

8 **SECTION 3.** 16.96 (2) (e) of the statutes is amended to read:

9 16.96 (2) (e) Before August 1 of the year following the year in which a federal
10 decennial census is taken, the department shall adjust the October 10 population
11 determinations of the decennial census year to correspond to the final federal
12 decennial census results as reported to an agency of the state by the U.S. bureau of
13 the census under 13 USC 141 (c). The department may use preliminary results from
14 the decennial census for any municipality or a county for which the final results are
15 not available before August 1 of the year following the decennial census year. The
16 department shall prorate each population determination adjustment from the
17 decennial census date back to the reference date of the estimate for all municipalities
18 and counties under par. (a) in the decennial census year. The department shall report
19 the adjusted population determination to the department of revenue before August
20 1 of the year following the federal decennial census year. ~~Upon receiving an adjusted~~
21 ~~population determination, the department of revenue shall correct shared revenue~~
22 ~~distributions under subch. I of ch. 79 according to s. 79.08.~~

23 **SECTION 4.** 20.835 (title) of the statutes is amended to read:

24 **20.835 (title) Shared revenue and tax Tax relief.**

25 **SECTION 5.** 20.835 (1) of the statutes is repealed.

ASSEMBLY BILL 557**SECTION 6**

1 **SECTION 6.** 25.50 (3) (b) of the statutes is amended to read:

2 25.50 **(3)** (b) On the dates specified and to the extent to which they are
3 available, subject to s. 16.53 (10), funds payable to local governments under ~~ss. 79.03,~~
4 ~~79.04, 79.05, 79.058, 79.06, 79.08 and~~ s. 79.10 shall be considered local funds and,
5 pursuant to the instructions of local officials, may be paid into the separate accounts
6 of all local governments established in the local government pooled-investment fund
7 and, pursuant to the instructions of local officials, to the extent to which they are
8 available, be disbursed or invested.

9 **SECTION 7.** 33.32 (3) (b) of the statutes is amended to read:

10 33.32 **(3)** (b) If a county or municipality fails to pay a special assessment levied
11 by a district, the clerk of the district may certify this fact to the department of
12 administration, and shall state the amount due. ~~The department, at the time of~~
13 ~~making the next scheduled distribution under s. 79.03, shall deduct the amount~~
14 ~~claimed from the payment due the county or municipality, and shall forward it to the~~
15 ~~district~~ The amount owed is a special charge.

16 **SECTION 8.** 66.03 (5) of the statutes is amended to read:

17 66.03 **(5)** APPORTIONMENT BOARD. The boards or councils of the municipalities,
18 or committees, thereof selected for that purpose, acting together, shall constitute an
19 apportionment board. When any municipality is dissolved by reason of all of its
20 territory being so transferred the board or council thereof existing at the time of such
21 dissolution shall, for the purpose of this section, continue to exist as the governing
22 body of such municipality until there has been an apportionment of assets by
23 agreement of the interested municipalities or by an order of the circuit court. After
24 an agreement for apportionment of assets has been entered into between the
25 interested municipalities, or an order of the circuit court becomes final, a copy of such

ASSEMBLY BILL 557

1 apportionment agreement, or of such order, certified to by the clerks of the interested
2 municipalities, shall be filed with the department of revenue, the department of
3 natural resources, the department of transportation, the ~~department of education~~
4 state superintendent of public instruction, the department of administration, and
5 with any other department or agency of the state from which the town may be
6 entitled by law to receive funds or certifications or orders relating to the distribution
7 or disbursement of funds, with the county treasurer, with the treasurer of any
8 municipality, or with any other entity from which payment would have become due
9 if such dissolved municipality from which such territory was transferred had
10 continued in existence. Subject to ~~ss. 79.006 and s. 86.303 (4)~~, thereafter payments
11 ~~from the shared revenue account made pursuant to ch. 79~~, payments of forest crop
12 taxes under s. 77.05, of transportation aids under s. 20.395, of state aids for school
13 purposes under ch. 121, payments for managed forest land under subch. VI of ch. 77
14 and all payments due from a department or agency of the state, from a county, from
15 a municipality, or from any other entity from which payments would have become
16 due if such dissolved municipality from which such territory was transferred had
17 continued in existence, shall be paid to the interested municipality as provided by
18 such agreement for apportionment of assets or by any order of apportionment by the
19 circuit court and such payments shall have the same force and effect as if made to
20 the dissolved municipality from which such territory was transferred.

21 **SECTION 9.** 66.77 (4) (a) of the statutes is repealed.

22 **SECTION 10.** 66.77 (4) (b) of the statutes is amended to read:

23 66.77 (4) (b) ~~If the amount of the reduction made under par. (a) is insufficient~~
24 ~~to recover fully the amount of the penalized excess, request~~ Request the department
25 of transportation to reduce the aids paid in that following year to the county under

ASSEMBLY BILL 557**SECTION 10**

1 s. 86.30 (2) (e) by the amount needed to recover as much of the remainder penalized
2 excess as is possible.

3 **SECTION 11.** 66.77 (4) (c) of the statutes is repealed.

4 **SECTION 12.** 73.03 (49) (d) of the statutes is amended to read:

5 73.03 (49) (d) Recommend a method to adjust ~~the shared revenue formula and~~
6 ~~other~~ formulas one factor of which is equalized value to compensate counties,
7 municipalities and school districts that are adversely affected by use-value
8 assessment.

9 **SECTION 13.** 76.28 (7) of the statutes is amended to read:

10 76.28 (7) REPORTS. Every light, heat and power company shall, on or before
11 March 1 in each year, make and return to the department in the form and upon the
12 blanks the department prescribes a true statement of the operation of its business
13 during the preceding calendar year, ~~including provision of the “amount shown in the~~
14 ~~account plus leased property” for purposes of the payment to municipalities and~~
15 ~~counties under s. 79.04.~~ That statement shall be certified by the president and
16 treasurer of the company or 2 of the company’s principal officers. For sufficient
17 reason shown, the department may, upon written request, allow any further time for
18 making and filing the report that it deems necessary but not to exceed 30 days. If
19 any company fails to file that report within the time prescribed or as extended under
20 this subsection, the department shall add to the taxes due from that company \$25,
21 and no company may contest the imposition of that penalty in any action or
22 proceeding.

23 **SECTION 14.** Subchapter I of chapter 79 [precedes 79.005] of the statutes is
24 repealed.

25 **SECTION 15.** 79.14 of the statutes is amended to read:

