

## 2011 ASSEMBLY JOINT RESOLUTION

1        *To renumber and amend* section 1 of article VIII; and *to create* section 1 (1) (e) of article  
 2                VIII of the constitution; **relating to:** different property tax levy rates for parts of  
 3                cities, villages, towns, counties, and school districts added by attachments to school  
 4                districts, consolidations, and boundary changes under cooperative agreements (first  
 5                consideration).

**JOINT LEGISLATIVE COUNCIL PREFATORY NOTE:** This draft resolution was prepared for the Joint Legislative Council’s Special Committee on Local Services Consolidation.

This proposed constitutional amendment, proposed to the 2011 legislature on first consideration, excepts from the requirement of the uniformity clause parts of cities, villages, towns, counties, and school districts added by attachments to school districts, by consolidations, and by boundary changes under cooperative agreements with other cities, villages, towns, counties, and school districts. The proposed constitutional amendment permits the governing body of the city, village, town, county, or school district to set different property tax levy rates on the parts for not more than 12 years, but the rates for each part must be uniform within that part.

The general statement of the Wisconsin Constitution that the “rule of taxation shall be uniform” is subject to other exceptions: real estate taxes may be collected in more than one way, and forests, minerals, agricultural land, undeveloped land, and certain kinds of personal property may be taxed differently than is other property.

In addition to the substantive changes, this joint resolution makes a stylistic change and breaks section 1 of article VIII of the constitution into subsections to facilitate future amendments and to avoid conflicts if other amendments to the section are proposed.

A constitutional amendment requires adoption by two successive legislatures, and ratification by the people, before it can become effective.

6                *Resolved by the assembly, the senate concurring, That:*

1           **SECTION 1.** Section 1 of article VIII of the constitution is renumbered section 1 (1)  
2 (intro.) and amended to read:

3           [Article VIII] Section 1 (1) (intro.) The rule of taxation shall be uniform ~~but the~~ except  
4 as follows:

5           (a) The legislature may empower by law authorize cities, villages, or towns to collect  
6 and return taxes on real estate located therein by optional methods.

7           (b) Taxes shall be levied upon such property with such classifications as to forests and  
8 minerals including or separate or severed from the land, as the legislature shall prescribe  
9 prescribes by law.

10          (c) Taxation of agricultural land and undeveloped land, both as defined by law, need  
11 not be uniform with the taxation of each other nor with the taxation of other real property.

12          (d) Taxation of merchants' stock-in-trade, manufacturers' materials and finished  
13 products, and livestock need not be uniform with the taxation of real property and other  
14 personal property, but the taxation of all such merchants' stock-in-trade, manufacturers'  
15 materials and finished products, and livestock shall be uniform, except that the legislature may  
16 provide by law that the value thereof shall be determined on an average basis. Taxes may also  
17 be imposed

18          (2) The legislature may by law impose taxes on incomes, privileges, and occupations,  
19 which taxes may be graduated and progressive, and reasonable exemptions may be provided.

20          **SECTION 2.** Section 1 (1) (e) of article VIII of the constitution is created to read:

21          [Article VIII] Section 1 (1) (e) If all or a portion of a city, village, or town becomes part  
22 of another city, village, or town; if all or a portion of a county becomes part of another county;  
23 or if all or a portion of a school district becomes part of another school district, pursuant to  
24 agreement, consolidation, or other law that includes approval of each of the governing bodies

1 of the political subdivisions involved, the governing body of the political subdivision may  
2 annually establish an amount of taxes on property for the additional part so that the property  
3 tax rates for that part are different from the rates in the remainder of the political subdivision  
4 or, if a new political subdivision is formed, the governing body may annually establish an  
5 amount of taxes on property for those parts previously in different political subdivisions so  
6 that the property tax rates for those parts are different from each other, but the rates for each  
7 part shall be uniform within that part. Different rates may apply for not more than 12 years,  
8 beginning with the year the different rates could first apply.

9 **SECTION 3. Numbering of new provisions.** (1) The new subsection (1) of section 1  
10 of article VIII of the constitution resulting from the renumbering and amendment of section  
11 1 of article VIII of the constitution by this joint resolution shall be designated by the next  
12 higher open whole subsection number in that section in that article if, before the ratification  
13 by the people of the amendment proposed in this joint resolution, any other ratified  
14 amendment has created a subsection (1) of section 1 of article VIII of the constitution of this  
15 state. If one or more joint resolutions create a subsection (1) of section 1 of article VIII  
16 simultaneously with the ratification by the people of the amendment proposed in this joint  
17 resolution, the subsections created shall be numbered and placed in a sequence so that the  
18 subsections created by the joint resolution having the lowest enrolled joint resolution number  
19 have the numbers designated in that joint resolution and the subsections created by the other  
20 joint resolutions have numbers that is in the same ascending order as is the numbers of the  
21 enrolled joint resolutions creating the subsections.

22 (2) The new subsection (2) of section 1 of article VIII of the constitution resulting from  
23 the renumbering and amendment of section 1 of article VIII of the constitution by this joint  
24 resolution shall be designated by the next higher open whole subsection number in that section

1 in that article if, before the ratification by the people of the amendment proposed in this joint  
2 resolution, any other ratified amendment has created a subsection (2) of section 1 of article  
3 VIII of the constitution of this state. If one or more joint resolutions create a subsection (2)  
4 of section 1 of article VIII simultaneously with the ratification by the people of the amendment  
5 proposed in this joint resolution, the subsections created shall be numbered and placed in a  
6 sequence so that the subsections created by the joint resolution having the lowest enrolled joint  
7 resolution number have the numbers designated in that joint resolution and the subsections  
8 created by the other joint resolutions have numbers that are in the same ascending order as are  
9 the numbers of the enrolled joint resolutions creating the subsections.

10 (3) The new paragraph (e) of subsection (1) of section 1 of article VIII of the constitution  
11 created in this joint resolution shall be designated by the next higher open whole paragraph  
12 letter in that subsection in that section in that article if, before the ratification by the people  
13 of the amendment proposed in this joint resolution, any other ratified amendment has created  
14 a paragraph (e) of subsection (1) of section 1 of article VIII of the constitution of this state.  
15 If one or more joint resolutions create a paragraph (e) of subsection (1) of section 1 of article  
16 VIII simultaneously with the ratification by the people of the amendment proposed in this joint  
17 resolution, the paragraphs created shall be lettered and placed in a sequence so that the  
18 paragraphs created by the joint resolution having the lowest enrolled joint resolution number  
19 have the letters designated in that joint resolution and the paragraphs created by the other joint  
20 resolutions have letters that are in the same ascending order as are the letters of the enrolled  
21 joint resolutions creating the paragraphs.

