CHAPTER 79
STATE REVENUE SHARING

SUBCHAPTER I
MUNICIPAL AND COUNTY SHARED REVENUE

79.005 Definitions. In this subchapter:

1b “Alternative energy resource” means a renewable resource, as defined in s. 196.378 (1) (h); garbage, as defined in s. 289.01 (9); or nonvegetation-based industrial, commercial, or household waste.

1d “Base load electric generating facility” means an electric generating facility that has a capacity factor that is greater than 60 percent, as determined by the public service commission.

1l “Capacity factor” means the anticipated actual annual output of an electric generating facility expressed as a percentage of the facility’s potential output. For purposes of this subchapter, the public service commission may review the capacity factor of an electric generating facility at any time.

1g “Cogeneration production plant” means an electric generating facility that produces electricity and another form of thermal energy, including heat or steam, that is used for industrial, commercial, heating, or cooling purposes.

1m “Municipality” means any town, village or city in this state. If a municipality is located in more than one county, payments under this subchapter shall be computed using data for the municipality as a whole.

2 “Population” means the number of persons residing in each municipality and county of the state as last determined by the department of administration under s. 16.96.

2m “Power generation unit” means a complete set of electric generating equipment, as defined in s. 196.52 (9) (a) 1., that, collectively, is sufficient to generate electric power.

3 “Production plant” does not include substations and general structures.

4 “Repowered” means any of the following:

(a) Replacing the boiler on an existing fossil fuel steam unit with a combustion turbine and heat recovery steam generator and reusing the steam turbine and heat rejection system.

(b) Adding a heat recovery steam generator to a simple cycle combustion turbine.

(c) Demolishing or abandoning an existing power generation unit and replacing it with a new power generation unit at the same site.

(d) Replacing steam generating equipment at a combustion-based renewable facility, as defined in s. 196.378 (1) (g), that is located in this state, to increase efficiency or capacity, if the facility remains a combustion-based renewable facility, as defined in s. 196.378 (1) (g), after replacing the equipment.

79.006 New incorporations. The information needed for the determinations under this chapter shall be calculated as follows: for those years for which the necessary data does not exist, the data for the new municipality and the municipality from which it was formed shall be combined and the sum shall be apportioned to each municipality in proportion to its respective full value in the first year of assessment of the new municipality; if the municipality is formed before April 1, the department of administration shall certify the population of the newly created municipality, and the corrected population of the municipality from which it was formed, and those figures shall be used for distributions under this chapter in the year after the incorporation.


79.01 Accounts established. (1) There is established an account in the general fund entitled the “Expenditure Restraint Program Account.” There shall be appropriated to that account $25,000,000 in 1991, in 1992, and in 1993; $42,000,000 in 1994; $48,000,000 in each year beginning in 1995 and ending in 1999; $57,000,000 in the year 2000 and in the year 2001; $57,570,000 in 2002; and $58,145,700 in 2003 and in each year thereafter.

(2) There is established an account in the general fund entitled the “County and Municipal Aid Account.” The total amount to be distributed in 2011 to counties and municipalities from the county and municipal aid account is $824,825,715 and the total amount to be distributed to counties and municipalities in 2012, and in each year thereafter, from the county and municipal aid account is $748,075,715.

79.015 Statement of estimated payments. The department of revenue, on or before the first Monday in July and the 3rd Monday in November, shall provide to each municipality and county a statement of estimated payments to be made in the next calendar year to the municipality or county under ss. 79.035, 79.04, and 79.05.


79.02 Shared revenue distributions. (1) Except as provided in sub. (2) (b), the department of administration, upon certification by the department of revenue, shall distribute shared revenue payments to each municipality and county on the 4th Monday in July and the 3rd Monday in November.

(a) In this subsection, “estimated payments” means the amounts in the statement provided to the county or municipality under s. 79.015.
(b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall equal 15 percent of the municipality’s or county’s estimated payments under ss. 79.035 and 79.04 and 100 percent of the municipality’s estimated payments under s. 79.05. Upon certification by the department of revenue, the estimated payment under s. 79.05 may be distributed before the 4th Monday in July.

(3) (a) Subject to s. 59.605 (4), payments to each municipality and county in November shall equal that municipality’s or county’s entitlement under ss. 79.035, 79.04, and 79.05 for the current year. The department shall then adjust the result of the calculation by the total population of all counties. The department shall then divide $29,086,600 by the total population of all counties. The department of revenue shall first divide $29,086,600 by 10 cents for each $1,000 of the county’s equalized value, as determined under s. 79.02 (3) (e), or 25 cents for each $1,000 of the municipality’s equalized value, as determined under s. 79.05.

(b) For the distribution in 2004 and subsequent years, the total amount of the November payments to each county and municipality under sub. (1) shall be reduced by an amount equal to the amount of supplements paid from the appropriation account under s. 20.435 (4) (b) and (gm) that the county or municipality received for the fiscal year in which a payment is made under this section, as determined under s. 49.45 (51).

(4) (a) For the distribution in 2012, the total amount of the payments to all municipalities under this section shall be reduced by $47,663,400 and the total amount of the payments to all counties under this section shall be reduced by $29,086,600.

(b) 1. To calculate the reduction under this subsection for each municipality, the department of revenue shall first divide $47,663,400 by the total population of all municipalities. The department shall then adjust the result of the calculation to establish a per capita amount applied to all municipalities so that the reduction for each municipality is no more than the maximum allowable reduction under this subsection for that municipality and so that the total reductions to county and municipal aid payments for municipalities under this subsection is $47,663,400.

2. To calculate the reduction under this subsection for each county, the department of revenue shall first divide $29,086,600 by the total population of all counties. The department shall then adjust the result of the calculation to establish a per capita amount applied to all counties so that the reduction for each county is no more than the maximum allowable reduction under this subsection for that county and so that the total reductions to county and municipal aid payments for counties under this subsection is $29,086,600.

(c) 1. The reduction for a municipality that has a population of less than 2,500 is the amount calculated by multiplying the amount determined under par. (b) 1. by the municipality’s population, multiplied by the quotient of the municipality’s population divided by 2,500.

2. Except as provided under par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 15 cents for each $1,000 of the municipality’s equalized value, as determined under s. 79.05.

(d) 1. The reduction for a municipality that has a population of at least 2,500, but no greater than 10,000, is the amount equal to 10 cents for each $1,000 of the municipality’s equalized value, as determined under s. 79.05, plus the amount determined as follows:

   a. Multiply the amount determined under par. (b) 1. by the municipality’s population.

   b. Subtract 2,500 from the municipality’s population.

   c. Divide the number determined under subd. 1. b. by 7,500.

   d. Multiply the number determined under subd. 1. a. by the number determined under subd. 1. c.

   2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 15 cents for each $1,000 of the municipality’s equalized value, as determined under s. 79.05.

   (e) 1. The reduction for a municipality that has a population greater than 10,000, but no greater than 50,000, is the amount equal to 15 cents for each $1,000 of the municipality’s equalized value, as determined under s. 79.05, plus the amount determined as follows:

   a. Multiply the amount determined under par. (b) 1. by the municipality’s population.

   b. Subtract 10,000 from the municipality’s population.

   c. Divide the number determined under subd. 1. b. by 40,000.

   d. Multiply the number determined under subd. 1. a. by the number determined under subd. 1. c.

   2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 25 cents for each $1,000 of the municipality’s equalized value, as determined under s. 79.05.

   (f) 1. The reduction for a municipality that has a population greater than 50,000, but no greater than 110,000, is the amount equal to 25 cents for each $1,000 of the municipality’s equalized value, as determined under s. 79.05, plus the amount determined as follows:

   a. Multiply the amount determined under par. (b) 1. by the municipality’s population.

   b. Subtract 50,000 from the municipality’s population.

   c. Divide the number determined under subd. 1. b. by 60,000.

   d. Multiply the number determined under subd. 1. a. by the number determined under subd. 1. c.

   2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 30 cents for each $1,000 of the municipality’s equalized value, as determined under s. 79.05.

   (g) 1. The reduction for a municipality that has a population greater than 110,000 is an amount equal to 30 cents for each $1,000 of the municipality’s equalized value, as determined under s. 79.05, plus an amount equal to the municipality’s population multiplied by the amount determined under par. (b) 1., except that the reduction determined under this paragraph may not exceed the lesser of an amount equal to 25 percent of the municipality’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 35 cents for each $1,000 in equalized value, as determined under s. 79.05.

   (h) The reduction determined under par. (c), (d), (e), or (f) for a town or village may not exceed the lesser of an amount equal to 25 percent of the town’s or village’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or the amount determined under par. (c) 2., (d) 2., (e) 2., or (f) 2. based on equalized value.

   (i) The reduction for a county is the amount determined under par. (b) 2. multiplied by the county’s population, except that the reduction determined under this paragraph may not exceed the lesser of an amount equal to 25 percent of the county’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 15 cents for each $1,000 of the county’s equalized value, as determined under s. 79.05.
Exempt as provided in subs. (6), (7), and (8), for the distribution in 2013 and subsequent years, each county and municipality shall receive a payment under this section that is equal to the amount of the payment determined for the county or municipality under this section for 2012.

NOTE: Sub. (5) is repealed and recreated eff. 6–30–36 by 2019 Wis. Act 19 to read:

Except as provided in subs. (7) and (8), for the distribution in 2013 and subsequent years, each county and municipality shall receive a payment under this section that is equal to the amount of the payment determined for the county or municipality under this section in 2012.

Beginning with the distributions in 2016 and ending with the distributions in 2035, the annual payment under s. 79.02 (1) to a county in which a sports and entertainment arena, as defined in s. 229.41 (11e), is located shall be the amount otherwise determined for the county under this section, minus $4,000,000.

NOTE: Sub. (6) is repealed eff. 6–30–36 by 2015 Wis. Act 60.

The payment under this section to each county and municipality that receives a grant under s. 16.047 (4m) for replacement of public transit vehicles in an urban mass transit system by an amount determined as follows:

1. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 6. c. or d. and serving a population exceeding 200,000, 75 percent of the total amount of grants received under s. 16.047 (4m).

2. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 7. and serving a population of at least 50,000, 20 percent of the total amount of grants received under s. 16.047 (4m).

3. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 8. and serving a population of less than 50,000, 10 percent of the total amount of grants received under s. 16.047 (4m).

Beginning with the first payment due under s. 79.02 (1) after the county or municipality receives a grant under s. 16.047 (4m), the department of administration shall apply the reduction determined under par. (a) for each county and municipality by reducing 10 consecutive annual payments under s. 79.02 (1) to the county or municipality by equal amounts.

Beginning with the distributions in 2021, the department of revenue shall increase the payment to each county and municipality by equal amounts.

NOTE: Subs. (5) and (6) are designated by NOTES. (Published 7–6–23)

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1. shall be reduced by the proportion that the property that is no longer used bears to the total value of all property described in par. (a) in the county. The proportion shall be determined according to the proportional value of the property when the light, heat or power company stops using the property.

3. The amount of a distribution under this paragraph, as affected by subd. 1., may not exceed the per capita amount established under par. (a).

(b) The payment under par. (a) for any county in which a production plant is located, which the public service commission certifies to the department of revenue will produce a nominal rated capacity of 200 megawatts or more, shall be not less than $75,000 annually, except that the amount distributable to a county in any year shall not exceed the per capita limit specified in par. (a).

3m) For purposes of determining the amount of the payments under subs. (1), (2), the payments for a municipality and county in which an ash disposal facility that is owned and operated by a municipal electric company due to the depreciation of the production plant or substation is located, or by an electric cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal electric company under s. 66.0825 an amount determined by multiplying by 6 mills in the case of property in a city or village the first $125,000,000 of the amount shown in the account, plus leased property, of each public utility except qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for “production plant, exclusive of land,” “general structures,” and “substations,” in the case of light, heat and power companies, electric cooperatives or municipal electric companies, for all property within the municipality in accordance with the system of accounts established by the public service commission. This subdivision does not apply after the distributions in 2004.

4) (a) Annually, in addition to the amounts distributed under subs. (1), (2), (5), (6), and (7), the department of administration shall distribute $50,000 to a municipality if spent nuclear fuel is stored within the municipality on December 31 of the preceding year. If a spent nuclear fuel storage facility is located within one mile of a municipality, that municipality shall receive $10,000 annually and the municipality where that storage facility is located shall receive $40,000 annually.

4m) (a) Except as provided in par. (b), beginning with distributions in 2009, for production plants described under subs. (1) and (2), if in any year the payments to the municipality and county in which the production plant is located would be greater under subs. (6) and (7) (c) 1. based on the production plant’s name–plate capacity than under sub. (1) or (2) based on the depreciated net book value of the production plant, the municipality and county shall receive payments under subs. (6) and (7) (c) 1., rather than under sub. (1) or (2), beginning in that year and in each year thereafter.

(b) For municipalities where production plants are located, if the combination of amounts determined for production plants under sub. (1) or under subs. (6) and (7) (c) 1. and the amounts determined for substations and general structures under sub. (1) are less for a municipality than the amount determined under sub. (1) based on the value of the property used to calculate the municipality’s payment in 1990, reduced to reflect the value of property that is no longer in use, the municipality’s payment shall be calculated under sub. (1) using the value of the property used to calculate the municipality’s payment in 1990, reduced to reflect the value of property no longer in use.

5) (a) If property that was exempt from the property tax under s. 70.112 (4) and that was used to generate power by a light, heat, or power company, except property under s. 66.0813, unless the production plant is owned or operated by a local governmental unit located outside of the municipality, or by an electric cooperative, or by a municipal electric company under s. 66.0825, is decommissioned or closed, the municipality shall be paid, from the public utility account, an amount equal to the following percentages of the payment that the municipality received under this

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section during the last year that the property was exempt from the property tax:
1. In the first year that the property is taxable, 100 percent.
2. In the 2nd year that the property is taxable, 80 percent.
3. In the 3rd year that the property is taxable, 60 percent.
4. In the 4th year that the property is taxable, 40 percent.
5. In the 5th year that the property is taxable, 20 percent.

(b) If property that was exempt from the property tax under s. 70.112 (4) and that was used to generate power by a light, heat, or power company, except property under s. 66.0813, unless the production plant is owned or operated by a local governmental unit located outside of the municipality, by an electric cooperative, or by a municipal electric company under s. 66.0825, is decommissioned or closed, the county shall be paid, from the public utility account, an amount equal to the following percentages of the payment the county received under this section during the last year that the property was exempt from the property tax:
1. In the first year that the property is taxable, 100 percent.
2. In the 2nd year that the property is taxable, 80 percent.
3. In the 3rd year that the property is taxable, 60 percent.
4. In the 4th year that the property is taxable, 40 percent.
5. In the 5th year that the property is taxable, 20 percent.

(6) (a) Annually, beginning in 2005, for production plants that begin operation after December 31, 2003, or begin operation as a repowered production plant after December 31, 2003, except as provided in sub. (4m), the department of administration, upon certification by the department of revenue, shall distribute payments from the public utility account, as determined under par. (b), to each municipality and county in which a production plant is located, if the production plant has a name−plate capacity of at least one megawatt and is used by a light, heat, or power company assessed under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813, unless the production plant is owned or operated by a local governmental unit located outside of the municipality; by a qualified wholesale electric company, as defined in s. 76.28 (1) (gm); by a wholesale merchant plant, as defined in s. 196.491 (1) (w); by an electric cooperative assessed under ss. 76.07 and 76.48, respectively; or by a municipal electric company under s. 66.0825.

(b) Subject to pars. (c) and (d), each municipality entitled to a payment under par. (a) and each county in which such a municipality is located shall receive a payment equal to a portion of an amount that is equal to the number of megawatts that represents the production plant’s name−plate capacity, multiplied by $2,000.

(c) 1. If the production plant is located in a city or village, the city or village receives a payment equal to one−third of the amount determined under par. (b) and the county in which the city or village is located receives a payment equal to one−third of the amount determined under par. (b). If the production plant is located in a town, the town receives a payment equal to two−thirds of the amount determined under par. (b). If a municipality is located in more than one county, the county in which the production plant is located shall receive the county portion of the payment.
2. For the purpose of determining the amount of the payment under par. (b), if a production plant is located in more than one municipality, the payment amount under par. (b) shall be divided among the municipalities in which the plant is located based on the net book value of that portion of the plant located in each municipality as of December 31, 2004, or as of the date on which the plant is operational, whichever is later.
3. For the purpose of determining the amount of the payment under par. (b), if a production plant is located in more than one county, the payment amount under par. (b) shall be divided among the counties in which the plant is located based on the net book value of that portion of the plant located in each county as of
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each municipality or county as of December 31, 2004, or as of the date on which the plant is operational, whichever is later.


79.05 Expenditure restraint program. (1) In this section:

(a) “Full value” means the value determined under s. 70.57 including the value of tax increments under s. 66.1105.

(1m) “Inflation factor” means a percentage equal to the annual average percentage change in the U.S. consumer price index for urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on August 31 of the year before the statement under s. 79.015, except that the percentage under this paragraph shall not be less than zero.

(b) “Municipal budget” means the municipality’s general fund.

(c) “Property tax levy rate” means the amount determined as follows:

1. Subtract the tax increment under s. 66.1105 from the total property tax levy.

2. Subtract the tax incremental value under s. 66.1105 from the full value.

3. Divide the amount under subd. 1. by the amount under subd. 2.

(d) “Valuation factor” means a percentage equal to 60 percent of the percentage change in the municipality’s equalized value due to new construction less improvements removed between the year before the statement under s. 79.015 and the previous year, but not less than zero nor greater than 2.

(2) A municipality is eligible for a payment under sub. (3) if it fulfills all of the following requirements:

(a) Its property tax levy rate established during the year before the statement under s. 79.015 is greater than 5 mills.

(b) Its municipal budget: exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111–5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111–5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less than the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10 percent.

(2m) Annually, on October 1, the department of revenue shall certify the appropriate percentage change in the consumer price index that is to be used in the requirement under sub. (1) (am) to the joint committee on finance.

(3) Each municipality that qualifies under sub. (2) shall receive a payment calculated as follows:

(a) Subtract 5 mills from the municipality’s property tax levy rate.

(b) Multiply the amount under par. (a) by the municipality’s full value.

(c) Divide the amount under par. (b) by the total of the amounts under par. (b) for all municipalities that qualify.

(d) Multiply the amount under par. (c) by the amount for the year under s. 79.01 (1).

(5) No municipality may, for the purpose of qualifying for a payment under this section, establish a fund, other than a general fund, that does not conform to generally accepted accounting principles promulgated by the governmental accounting standards board or its successor bodies.

(6) (a) If a municipality transfers to another governmental unit responsibility for providing any service that the municipality provided in the preceding year, its budget for the preceding year shall be decreased to reflect the cost that the municipality inurer to provide that service, as determined by the department of revenue.

(b) If a municipality increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit in any year, its budget for the preceding year shall be increased to reflect the cost of that service, as determined by the department of revenue.

(c) If a municipality receives payments from another governmental unit for providing a service to that other governmental unit, pursuant to a contract with the municipality, the municipality receiving the payments shall not include the amounts of the payments nor the costs for providing the service in its budget for the year in which it receives the payments, for the purpose of determining eligibility under sub. (2) (c).

(7) (a) Beginning with the distributions in 2018 and ending with the distributions in 2022, the annual payment under this section to the village of Maine shall be the amount otherwise determined for the village under this section, plus $583,000.

(b) Beginning with the distributions in 2018 and ending with the distributions in 2022, the annual payment under this section to the city of Janesville shall be the amount otherwise determined for the city under this section, plus $583,000.

Cross-reference: See also ch. Tax 19, Wis. adm. code.

79.08 Corrections. If the department of administration or the department of revenue determines by August 15 of the year following any distribution under this subchapter that there was an overpayment or underpayment made in any certification by the department of revenue or resulting from populations changed as a result of a final court determination or a census determination under s. 16.96 (2) (dm) or (e) or in the distribution by the department of administration, the overpayment or underpayment shall be corrected as provided in this section. No corrections to the elements of any distribution may be made after August 15 of the year following the distribution. Any overpayment shall be corrected by reducing the subsequent year’s distribution under this subchapter. Any underpayment shall be corrected by increasing the subsequent year’s distribution under this subchapter. Corrections shall be made in the distributions to all municipalities and counties affected by the error. Corrections shall be without interest.


79.09 Administration. Counties and municipalities shall submit the information required under this subchapter by the department of revenue on forms prescribed by the department. Annually, each county and municipality may contract with a certified public accountant licensed under ch. 442 to compile and submit to the department the information required.

History: 1975 c. 39; 1985 a. 29.

79.095 State aid; computers. (1) DEFINITIONS. In this section:
(a) “Department” means the department of revenue.
(b) “Gross tax rate” means the property tax rate without consideration of the credits under subch. II.
(bb) “Inflation factor” means a percentage equal to the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on September 30 of the year before the payment under sub. (4) (b), except that the percentage under this paragraph shall not be less than zero.

(bm) “Special purpose district” means a metropolitan sewerage district organized under subch. II of ch. 200, a town sanitary district organized under subch. IX of ch. 60, a metropolitan sewerage district created under s. 200.05, or a public inland lake protection and rehabilitation district organized under subch. IV of ch. 33.
(c) “Taxing jurisdiction” means a municipality, county, school district, special purpose district, tax incremental district, environmental remediation tax incremental district, or technical college district.

(2) REPORTING. Each municipality shall report to the department the following information:
(a) On or before the 2nd Monday in June, the value of the property that is exempt under s. 70.11 (39) and (39m) in each taxing jurisdiction for which the municipality assesses property.
(b) On or before December 31, the tax rate used for each tax incremental district for which the municipality assesses property and for each environmental remediation tax incremental district for which the municipality assesses property.

(3) REVIEW BY DEPARTMENT. The department shall adjust each rate reported under sub. (2) (b) the department shall review and correct the information submitted under sub. (2) (a), shall determine the full value of all of the property reported under sub. (2) (a) and of all the property under s. 70.995 (12r) and, on or before October 1, shall notify each taxing jurisdiction of the full value of the property that is exempt under s. 70.11 (39) and (39m) and that is located in the jurisdiction. The department shall adjust the full value that is reported to taxing jurisdictions under this subsection in the year after an error occurs or a value has been changed due to an appeal. All disputes between the department and municipalities about the value of the property reported under sub. (2) (a) or of the property under s. 70.995 (12r) shall be resolved by using the procedures under s. 70.995 (8).

(4) PAYMENT. (a) Except as provided in par. (b), the department shall calculate the payments due each taxing jurisdiction under this section by multiplying the full value as of the January 1 of the preceding year of the property that is exempt under s. 70.11 (39) and (39m) and that is located in the jurisdiction by the full-value gross tax rate of the jurisdiction for the preceding year.

(b) In 2018, each taxing jurisdiction shall receive a payment under this section equal to the payment it received in 2017, multiplied by 1.0147. In 2019, each taxing jurisdiction shall receive a payment under this section equal to the payment it received in the previous year, multiplied by one plus the inflation factor. In 2020, and in each year thereafter, each taxing jurisdiction shall receive a payment under this section equal to the payment it received in the previous year.

(c) The department shall certify the amount of the payment due each taxing jurisdiction to the department of administration, which shall make the payments on or before the 4th Monday in July. For purposes of ch. 121, school districts shall treat the payments made in July under this subsection as if they had been received in the previous school year.

(d) Each taxing jurisdiction shall attribute to each tax incremental district within the taxing jurisdiction the district’s proportionate share of the amount the taxing jurisdiction receives under par. (b). The amount that would have been paid to a tax incremental district under this subsection shall be distributed to the municipality and applicable taxing jurisdictions in the year following the termination of the tax incremental district and in each year thereafter.

(5) SUNSET. Subsections (2), (3), and (4) (a) do not apply with regard to the payments made under this section after July 2017.


79.096 State aid; personal property. (1) Beginning in 2019, and in each year thereafter, the department of administration shall pay to each taxing jurisdiction, as defined in s. 79.095 (1) (c), an amount equal to the property taxes levied on the items of personal property described under s. 70.111 (27) (b) for the property tax assessments as of January 1, 2017.

(2) (a) Each municipality shall report to the department of revenue, in the time and manner determined by the department, the amount of the property taxes levied on the items of personal property described under s. 70.111 (27) (b) for the property tax assessments as of January 1, 2017.

(b) Each taxing jurisdiction shall report to the department of revenue, in the time and manner determined by the department, any information the department considers necessary to administer this section.

(3) Each taxing jurisdiction shall attribute to each tax incremental district within the taxing jurisdiction the district’s proportionate share of the amount the taxing jurisdiction receives under sub. (1). The amount that would have been paid to a tax incremental district under this subsection shall be distributed to the municipality and applicable taxing jurisdictions in the year following the termination of the tax incremental district and in each year thereafter. For a tax incremental district that terminated prior to July 10, 2021, if the tax incremental district was active for the 2017 tax year and would have received a payment under this subsection if not for its termination, the department of administration shall, with the distribution in 2022, distribute to the municipality and applicable taxing jurisdictions the sum of all such payments that would have been paid to the tax incremental district from its termination date to 2022 had the district not terminated. In 2023, and in each year thereafter, the department of administration shall distribute to the municipality and the applicable taxing jurisdictions the annual amount the tax incremental district would have received under this subsection.

(4) The department of revenue shall certify the amount of the payment due each taxing jurisdiction under sub. (1) to the department of administration, and the department of administration shall make the payment on or before the first Monday in May.

History: 2017 a. 39; 2021 a. 61.

79.097 State aid; video service provider fee. (1) (a) In 2020, each municipality that assesses a fee under s. 66.0420 (7) shall receive a payment equal to 0.5 percent of the gross receipts, as reported under sub. (2) (a), used as the basis for the actual fee revenues received by the municipality in 2018.

(b) In 2021, each municipality that assesses a fee under s. 66.0420 (7) shall receive a payment equal to 1 percent of the gross receipts, as reported under sub. (2) (a), used as the basis for the actual fee revenues received by the municipality in 2018.

(c) Beginning in 2022, annually, each municipality that assesses a fee under s. 66.0420 (7) shall receive a payment under this section equal the amount it received in 2021.

(2) Each municipality that is eligible to receive a payment under this section shall report to the department of revenue the following information:
(a) On or before August 15, 2019, the 2018 actual fee revenues from s. 66.0420 (7) and the estimated gross receipts on which the fee revenues are based.

(b) On or before August 15, 2020, the 2019 actual fee revenues from s. 66.0420 (7) and the estimated gross receipts on which the fee revenues are based.

(c) Any other information, provided in the time and manner determined by the department, that the department considers necessary for the administration of this section.
(3) (a) Annually, on or before October 1, the department of revenue shall notify each municipality that is eligible to receive a payment under this section of the amount of the payment that the municipality shall receive in the following year.

(b) The department of revenue shall certify the amount of the payment due to each taxing jurisdiction under sub. (1) to the department of administration, and the department of administration shall make the payment on or before the 4th Monday in July.

History: 2019 a. 9.

SUBCHAPTER II

PROPERTY TAX CREDITS

79.10 Wisconsin state property tax relief. (1) DEFINITIONS. In this section:

(b) “Average school tax levies" means the average of the school tax levies for the 3 years preceding the assessment year to which the tax credit is to apply.

(d) “Municipality" means any town, village or city in this state.

Where a municipality is located in more than one county the portion thereof in each county shall be considered a separate municipality.

(dm) “Principal dwelling" means any dwelling that is used by the owner of the dwelling as a primary residence on January 1 of the year preceding the allocation of a credit under sub. (9) (bm) and includes improvements that are classified, under ch. 70, as taxable real property or personal property.

(e) “School tax levies" means property taxes levied in a municipality for elementary and secondary school districts and for county children with disabilities education board programs under s. 115.817, net of municipal surplus funds applied against those levies.

(g) “School tax rate" means the taxes levied by school districts, as defined in s. 115.01 (3), as reflected on each property tax bill divided by the estimated fair market value of the property as reflected on each tax bill.

(1m) NOTICE TO THE DEPARTMENT. (a) Each municipality shall notify the department of revenue of the total amount of credits allocated under sub. (9) (bm).

(b) Counties and municipalities shall submit to the department of revenue all data related to the lottery and gaming credit and the first dollar credit as requested by the department of revenue.

(2) NOTICE TO MUNICIPALITIES. (a) On or before November 20 of the year preceding the distribution under sub. (7m) (a) or (cm), the department of revenue shall notify the clerk of each town, village and city of the estimated fair market value, as determined under sub. (11) (c), to be used to calculate the lottery and gaming credit under sub. (5) and of the amount to be distributed to it under sub. (7m) (a) or (cm). The anticipated receipt of such distribution shall not be taken into consideration in determining the tax rate of the municipality but shall be applied as tax credits.

(b) On or before November 20 of the year preceding the distribution under sub. (7m) (c) or (cm), the department of revenue shall notify the clerk of each town, village and city of the estimated fair market value, as determined under sub. (11) (d), used to calculate the first dollar credit under sub. (5m) and of the amount to be distributed to it under sub. (7m) (c) or (cm). The anticipated receipt of such distribution shall not be taken into consideration in determining the tax rate of the municipality but shall be applied as tax credits.

(4) SCHOOL LEVY TAX CREDIT. Except as provided in sub. (5m), the amount appropriated under s. 20.835 (3) (b) shall be distributed to municipalities in proportion to their share of the sum of average school tax levies for all municipalities.

(5) LOTTERY AND GAMING CREDIT. Each municipality shall receive, from the appropriation under s. 20.835 (3) (q), an amount determined by multiplying the school tax rate by the estimated fair market value, not exceeding the value determined under sub. (11) (c), of every principal dwelling that is located in the municipality and for which a claim for the credit under sub. (9) (bm) is made by the owner of the principal dwelling.

(5m) FIRST DOLLAR CREDIT. Each municipality shall receive, from the appropriation under s. 20.835 (3) (b), an amount determined by multiplying the school tax rate by the estimated fair market value, not exceeding the value determined under sub. (11) (d), of every parcel of real property with improvements that is located in the municipality.

(6m) CORRECTIONS OF STATE PROPERTY TAX CREDIT PAYMENTS. (a) Except as provided in pars. (b) and (c), if the department of administration or the department of revenue determines by October 1 of the year of any distribution under subs. (4), (5), and (5m) there was an overpayment, the department of administration or the department of revenue or any municipality, the overpayment or underpayment shall be corrected as provided in this paragraph. Any overpayment shall be corrected by reducing the subsequent year’s distribution, as determined under subs. (4), (5), and (5m), by an amount equal to the amount of the overpayment. Any underpayment shall be corrected by increasing the subsequent year’s distribution, as determined under subs. (4), (5), and (5m), by an amount equal to the amount of the underpayment. Corrections shall be made in the distributions to all municipalities affected by the error. Corrections shall be without interest.

(b) If, after March 1 of the year of any distribution under sub. (5), a municipality discovers an error in the notice that the municipality furnished under sub. (1m) that resulted in an overpayment of that year’s distribution to the municipality, as determined under sub. (5), the municipality shall correct the error and notify the department of revenue of the correction on a form that the department prescribes. If, after March 1 of the year of any distribution under sub. (5), the department of administration or the department of revenue discovers an error in the notice that the municipality furnished under sub. (1m) that resulted in an overpayment of that year’s distribution to the municipality, as determined under sub. (5), the department of administration or the department of revenue shall notify the municipality and the municipality shall correct the error. The municipality may pay the amount of the overpayment to the department of revenue and, if the municipality chooses to make such a payment, shall submit the payment with the form prescribed under this paragraph. If the municipality does not pay the amount of the overpayment, the department of administration or the department of revenue may collect the amount of the overpayment as a special charge to the municipality or may correct the overpayment as provided under par. (a). Payments under this paragraph shall be without interest and shall be deposited in the lottery fund.

(c) If, after March 1 of the year of any distribution under sub. (5), a municipality discovers an error in the notice that the municipality furnished under sub. (1m) that resulted in an underpayment of that year’s distribution to the municipality, as determined under sub. (5), the municipality shall correct the error and notify the department of revenue on a form that the department prescribes. If, after March 1 of the year of any distribution under sub. (5), the department of administration or the department of revenue discovers an error in the notice that the municipality furnished under sub. (1m) that resulted in an underpayment of that year’s distribution to the municipality, as determined under sub. (5), the department of administration or the department of revenue shall notify the municipality and the municipality shall correct the error. The department of revenue may either pay the amount of the underpayment to the municipality, from the appropriation under s. 20.835 (3) (q), or correct the underpayment as provided under par. (a). Payments under this paragraph shall be without interest.

(7m) DISTRIBUTION. (a) School tax credit. 1. Except as provided in par. (cm), the amount determined under sub. (4) shall be
distribute the amount determined under sub. (5m) to the county treasurer to the penalties under s. 74.31.

(b) Lottery and gaming credit. 1. Except as provided in par. (cm), the amount determined under sub. (5m) with respect to claims filed for which the municipality has furnished notice under sub. (1m) by March 1 shall be distributed from the appropriation under s. 20.835 (3) (q) by the department of administration to the county in which the municipality is located on the 4th Monday in March.

2. Except as provided in par. (cm), the county treasurer shall settle for the amounts distributed on the 4th Monday in March under this paragraph with each taxing jurisdiction and each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the county treasurer to the penalties under s. 74.31.

(c) First dollar credit. 1. Except as provided in par. (cm), the amount determined under sub. (5m) shall be distributed from the appropriation under s. 20.835 (3) (b) by the department of administration to the counties on the 4th Monday in July.

2. Except as provided in par. (cm), the county treasurer shall settle for the amounts distributed on the 4th Monday in July under this paragraph with each taxing jurisdiction and each taxing jurisdiction in the county not later than August 20. Failure to settle timely under this subdivision subjects the county treasurer to the penalties under s. 74.31.

(cm) Distribution to certain municipalities. 1. a. If, in any year, the total of the amounts determined under subs. (2), (4), (5), and (5m) for any municipality is $3,000,000 or more, the municipality, with the approval of the majority of the members of the municipality’s governing body, may notify the department of administration to distribute the amounts directly to the municipality and the department of administration shall distribute the amounts at the time and in the manner provided under pars. (a) 1., (b) 1., and (c) 1.

1. Beginning in 2018, if the municipality approves the distribution under this subd. 1. a. by enacting an ordinance and provides a copy of that ordinance to the department of administration and the department of revenue, the department of administration shall distribute the amounts determined under subs. (2), (4), (5), and (5m) to the municipality as provided under this subd. 1. a. for the year in which the municipality enacts the ordinance and in all subsequent years until the municipality notifies the department of administration and the department of revenue that the municipality has repealed the ordinance or until the total amounts under subs. (2), (4), (5), and (5m) to be distributed to the municipality in a year is less than $3,000,000.

b. The treasurer of the municipality shall settle for the amounts distributed under pars. (a) 1. and (c) 1. on the 4th Monday in July with the appropriate county treasurer not later than August 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

c. The treasurer of the municipality shall settle for the amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

2. a. The department of administration shall distribute the amounts determined under subs. (4), (5), and (5m) directly to any municipality that enacts an ordinance under s. 74.12 at the time and in the manner provided under pars. (a) 1., (b) 1., and (c) 1.

b. The treasurer of the municipality shall settle for the amounts distributed under pars. (a) 1. and (c) 1. on the 4th Monday in July with the appropriate county treasurer not later than August 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

c. The treasurer of the municipality shall settle for the amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

8 DELAYED PAYMENTS. (a) If a county receives a payment under this section that, under s. 16.53, is made after the date specified in this section, that county shall as soon as possible distribute to each municipality and taxing jurisdiction in the county, the municipality’s and taxing jurisdiction’s share of the payment and of the interest in respect to that payment.

(b) If a municipality receives a payment under this section that, under s. 16.53, is made after the date specified in this section, that municipality shall as soon as possible distribute to each taxing district for which the municipality collects taxes that district’s share of the payment and of the interest in respect to that payment.

9 CREDIT AGAINST TAX LIABILITY. (b) Property tax relief credit. Except as provided in ss. 79.175 and 79.18, every property taxpayer of the municipality having assessed property shall receive a tax credit in an amount determined by applying the percentage of the amount of the value of property assessed to the taxpayer to the amount of the distribution to be made to the municipality under sub. (7m) (a), as stated in the November 20 notification from the department of revenue, except that no taxpayer may receive a credit larger than the total amount of property taxes to be paid on each parcel for which tax is levied for that year by that taxpayer.

(bm) Lottery and gaming credit. Except as provided in ss. 79.175 and 79.18, a lottery and gaming credit shall be allocated to every principal dwelling for which a credit is claimed under sub. (10) in an amount determined by multiplying the estimated fair market value of the principal dwelling, not exceeding the value determined under sub. (11), by the school tax rate.

(bn) First dollar credit. Except as provided in ss. 79.175 and 79.18, and subject to s. 79.15, the first dollar credit shall be allocated to every parcel of real estate on which improvements are located in an amount determined by multiplying the estimated fair market value of the property, not exceeding the value determined under sub. (11) (d), by the school tax rate.

(c) Credits shown on tax bill. 1. The lottery and gaming credit under par. (bm) shall reduce the property taxes otherwise payable on property that is eligible for that credit and if the property owner completes the information required under sub. (10) (a) or (b).

2. The credit under par. (b) shall reduce the property taxes otherwise payable.

3. The credit under par. (bn) shall reduce the property taxes otherwise payable.

(d) Credit limit. No taxpayer may receive in respect to any parcel credits under this subchapter that exceed the total amount of property taxes due on that parcel.

10 CLAIMING THE LOTTERY AND GAMING CREDIT. (a) Beginning with property taxes levied in 1999, the owner of a principal dwelling may claim the credit under sub. (9) (bm) by applying for the credit on a form prescribed by the department of revenue. A claimant shall attest that, as of the certification date, the claimant

2021−22 Wisconsin Statutes updated through 2023 Wis. Act 10 and through all Supreme Court and Controlled Substances Board Orders filed before and in effect on July 6, 2023. Published and certified under s. 35.18. Changes effective after July 6, 2023, are designated by NOTES. (Published 7−6−23)
is an owner of property and that such property is used by the owner in the manner specified under sub. (1) (dm). The certification date is January 1 of the year in which the property taxes are levied. The claimant shall file the application for the lottery and gaming credit with the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, with the treasurer of the city in which the property is located. Subject to review by the department of revenue, a treasurer who receives a completed application shall direct that the property described in the application be identified on the next tax roll as property for which the owner is entitled to receive a lottery and gaming credit. A claim that is made under this paragraph is valid for as long as the property is eligible for the credit under sub. (9) (bm).

(b) A person who becomes eligible for a credit under sub. (9) (bm) may claim the credit by filing an application, on a form prescribed by the department of revenue, with the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, with the treasurer of the city in which the property is located. Claims made under this paragraph are valid for as long as the property is eligible for the credit under sub. (9) (bm).

(bm) 1. A person who is eligible for a credit under sub. (9) (bm) may claim the credit by applying to the treasurer of the taxation district in which the property is located for the credit under par. (a) by January 31 following the issuance of the person’s property tax bill. The treasurer shall compute the amount of the credit; subtract the amount of the credit from the person’s property tax bill; notify the person of the reduced amount of the property taxes due; issue a refund to the person if the person has paid the property taxes in full; and enter the person’s property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this subdivision are valid for as long as the property is eligible for the credit under sub. (9) (bm).

2. A person who may apply for a credit under subd. 1, but who does not timely apply for the credit under subd. 1, may apply to the department of revenue no later than October 1 following the issuance of the person’s property tax bill. Subject to review by the department, the department shall compute the amount of the credit; issue a check to the person in the amount of the credit; and notify the treasurer of the county in which the person’s property is located or the treasurer of the taxation district in which the person’s property is located, if the taxation district collects taxes under s. 74.87. The treasurer shall enter the person’s property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this subdivision are valid for as long as the property is eligible for the credit under sub. (9) (bm).

(bm) 1. If a person who owns and uses property as specified under sub. (1) (dm), as of the certification date under par. (a), transfers the property after the certification date, the transferee may apply to the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, to the treasurer of the city in which the property is located for the credit under sub. (9) (bm) on a form prescribed by the department of revenue. The transferee shall attest that, to the transferee’s knowledge, the transferor used the property in the manner specified under sub. (1) (dm) as of the certification date under par. (a). A claim that is made under this subdivision is valid for as long as the property is eligible for the credit under sub. (9) (bm).

2. A person who is eligible for a credit under subd. 1, but whose property tax bill does not reflect the credit may claim the credit by applying to the treasurer of the taxation district in which the property is located for the credit under s. 74.87. The department of revenue shall compute the amount of the credit, to the nearest $100, the estimated fair market value necessary to distribute the total amount available for distribution under the taxation district. The certification date, as of the certification date under par. (a), applies to processing claims made under that paragraph, applies to processing claims made under this subdivision.

(c) If a person who is certified under par. (a) to claim the credit under sub. (9) (bm) becomes ineligible for the credit under sub. (9) (bm), that person shall, within 30 days of becoming ineligible, notify the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, the treasurer of the city in which the property is located.

(d) If the department of revenue determines that a credit was extended to a taxpayer who was not entitled to the credit for reasons other than that the taxpayer failed to complete the information required under par. (a), the department of revenue shall instruct the appropriate taxation district to collect the credit as a special charge on the next property tax bill issued for the property.

(e) A county or city, if the city collects taxes under s. 74.87, may use a certification procedure other than the certification procedure under par. (a) if all of the following apply:

1. The certification procedure includes a method to identify taxable property that is used as the property owner’s principal dwelling.

2. The certification procedure includes a procedure that is similar in effect to the procedure described in par. (bm).

3. The certification procedure is approved by the department of revenue.

(f) Each county and city that administers the credit under sub. (9) (bm) shall implement a procedure to periodically verify the eligibility of properties for which a credit is claimed. In 2004, and every 5th year thereafter, each county and city that administers the credit under sub. (9) (bm) shall file a report with the department of revenue, in the manner and at the time prescribed by the department of revenue, that describes the procedures that the county or city uses to verify the credits claimed under this subsection and evaluates the efficacy of such procedures.

11 LOTTERY AND GAMING CREDIT ESTIMATED FAIR MARKET VALUE

(a) For property taxes levied in 1997 and thereafter, the estimated fair market value shall be determined under par. (b).

(b) Before October 1, the department of administration shall determine the total funds available for distribution under the lottery and gaming credit in the following year and shall inform the joint committee on finance of that total. Total funds available for distribution shall be all monies projected to be transferred to the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am) and all existing and projected lottery proceeds and interest for the fiscal year prior to the current year ended, to the nearest $100, the estimated fair market value necessary to distribute the total amount available for distribution under the lottery and gaming credit in the following year.

(c) Before October 16, the department of administration shall inform the department of revenue of the total amount estimated to be distributed under the lottery and gaming credit in the following year. Before November 20, the department of revenue shall calculate, to the nearest $100, the estimated fair market value necessary to distribute the total amount available for distribution under the lottery and gaming credit in the following year.

(d) Before November 20, the department of revenue shall calculate, to the nearest $100, the estimated fair market value necessary to distribute the total amount available for distribution under s. 79.15.
79.11 Payment of tax credits. (1) The extension of the tax credits authorized by s. 79.10 on the tax roll shall be deemed payment of that portion of the total tax due on property to which such credits are applicable.  

(2) Except as provided in s. 79.10 (10) (d), the payment of the difference between the total tax which is due on any property less the amount of the tax credits applicable to such property authorized by this subchapter shall be considered payment in full of the property taxes due thereon in that year.  

(3) (a) In those cities, villages and towns where the payment of property taxes is authorized to be made in installments, such installment payments shall be based on the net amount of taxes due after the tax credits authorized by this subchapter have been applied.  

(b) Notwithstanding ss. 74.11 (2) (b) and 74.12 (2) (b), the lottery and gaming credit shall be deducted in its entirety from the first installment.  This paragraph does not apply to the payment of taxes in installments under s. 74.87.  

History: 1971 c. 125 s. 411; Stats. 1971 s. 79.11; 1991 a. 39, 323; 1997 a. 27; 1999 a. 5.  

79.14 School levy tax credit. The appropriation under s. 20.835 (3) (b), for the payments under s. 79.10 (4), is $319,305,000 in 1994, 1995, and 1996; $469,305,000 beginning in 1997 and ending in 2006; $593,050,000 in 2007; $672,400,000 in 2008; $747,400,000 in 2009; $732,550,000 in 2010, 2011, and 2012; $747,400,000 in 2013, 2014, and 2015; $853,000,000 in 2016 and 2017; and $940,000,000 in 2018 and in each year thereafter.  


79.15 Improvements credit. The total amount paid each year to municipalities from the appropriation account under s. 20.835 (3) (b) for the payments under s. 79.10 (5m) is $75,000,000 in 2009, $145,000,000 in 2010, and $150,000,000 in 2011 and in each year thereafter.  

History: 2007 a. 20; 2009 a. 28.  

79.175 Excess tax credit corrections. If a municipality applies excess tax credits on the tax roll under s. 79.10 (9), the municipal clerk shall correct the excess application by deducting the excess amount from the appropriate credits in the following year.  

History: 1975 c. 39; 1981 c. 20, 314; 1985 a. 29 s. 3202 (56) (b), (f); 1991 a. 39.  

79.18 Insufficient tax credit corrections. If a municipality applies insufficient tax credits on the tax roll under s. 79.10 (9), the municipal clerk shall correct the deficiency by adding the deficient amount to the appropriate credits in the following year.  

History: 1975 c. 39; 1981 c. 20; 1985 a. 29 s. 3202 (56) (b), (f); 1987 a. 27; 1991 a. 39.