

CHAPTER 365

AN ACT to amend 66.03 (13) (a); and to create 66.03 (13) (aa) and (bb) of the statutes, relating to the apportionment of property taxes and current assets in certain cases.

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

SECTION 1. 66.03 (13) (a) of the statutes is amended to read:

66.03 (13) (a) Whenever any territory is annexed, detached or incorporated after April 30 in any year, general property taxes levied against said territory shall be collected by the treasurer of the municipality in which the territory was located on May 1 of such year, and all moneys collected from the tax levied for local municipal purposes shall be allocated to each of the municipalities on the basis of the portion of the calendar year the territory was located in each of the municipalities, and paid accordingly. \* \* \*

SECTION 2. 66.03 (13) (aa) and (bb) of the statutes are created to read:

66.03 (13) (aa) *Apportionment when town is nonexistent.* If the town in which territory was located on May 1 is nonexistent when the city or village determines its budget, any taxes certified to the town or required by law to be levied against such territory shall be included in the budget of the city or village and levied against such territory, together with the city or village tax for local municipal purposes.

(bb) *Apportionment when court returns territory to former status.* Whenever territory which has been annexed, consolidated, detached or incorporated returns to its former status by reason of a final court determination, there shall be an apportionment of general property taxes and current aids and shared taxes to adjust such assets between the municipalities, and no other apportionment of assets and liabilities. The basis of the apportionment shall be determined by the apportionment board subject to appeal to the circuit court, but the apportionment shall insofar as practicable equitably adjust such assets between the municipalities involved on the basis of the portion of the calendar year the territory was located in the respective municipalities.

Approved August 28, 1959.