



2007 ASSEMBLY JOINT RESOLUTION 39

March 27, 2007 – Introduced by Representatives NEWCOMER, BALLWEG, BERCEAU, GOTTLIEB, GUNDERSON, HINTZ, KRAMER, F. LASEE, LOTHIAN, NYGREN, STRACHOTA, TOWNSEND and ZIPPERER, cosponsored by Senators ERPENBACH, KEDZIE, LEHMAN and LEIBHAM. Referred to Committee on Urban and Local Affairs.

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

Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 2007 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, consolidations, and 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 stylistic changes and breaks section 1 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.

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

2 **SECTION 1.** Section 1 of article VIII of the constitution is amended to read:

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

5 (a) The legislature may empower by law authorize cities, villages, or towns to
6 collect 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
8 forests and minerals including or separate or severed from the land, as the
9 legislature ~~shall prescribe.~~ prescribes by law.

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

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

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

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

1 [Article VIII] Section 1 (1) (e) If all or a portion of a city, village, or town becomes
2 part of another city, village, or town, pursuant to law authorizing consolidations or
3 boundary changes under cooperative agreements; if all or a portion of a county
4 becomes part of another county, pursuant to law authorizing consolidations or
5 boundary changes under cooperative agreements; or if all or a portion of a school
6 district becomes part of another school district, pursuant to law authorizing
7 attachments, consolidations, or boundary changes under cooperative agreements,
8 the governing body of the city, village, town, county, or school district may set
9 property tax levy rates for the additional part that are different from the rates set
10 for the other parts of the city, village, town, county, or school district for not more than
11 12 years after the attachment, consolidation, or boundary change, but the rates for
12 each part shall be uniform within that part.

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

1 resolutions have numbers that are in the same ascending order as are the numbers
2 of the enrolled joint resolutions creating the subsections.

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

17 (3) The new paragraph (e) of subsection (1) of section 1 of article VIII of the
18 constitution created in this joint resolution shall be designated by the next higher
19 open whole paragraph letter in that subsection in that section in that article if, before
20 the ratification by the people of the amendment proposed in this joint resolution, any
21 other ratified amendment has created a paragraph (e) of subsection (1) of section 1
22 of article VIII of the constitution of this state. If one or more joint resolutions create
23 a paragraph (e) of subsection (1) of section 1 of article VIII simultaneously with the
24 ratification by the people of the amendment proposed in this joint resolution, the
25 paragraphs created shall be lettered and placed in a sequence so that the paragraphs

1 created by the joint resolution having the lowest enrolled joint resolution number
2 have the letters designated in that joint resolution and the paragraphs created by
3 the other joint resolutions have letters that are in the same ascending order as are
4 the letters of the enrolled joint resolutions creating the paragraphs.

5 ***Be it further resolved, That*** this proposed amendment be referred to the
6 legislature to be chosen at the next general election and that it be published for 3
7 months previous to the time of holding such election.

8

(END)