



## 2013 ASSEMBLY BILL 308

August 23, 2013 - Introduced by Representatives BEWLEY, RINGHAND, WACHS, CLARK, C. TAYLOR, BARNES, ZEPNICK, BERNARD SCHABER, SINICKI, BERCEAU, YOUNG, KAHL, JORGENSEN, OHNSTAD, HEBL, MILROY and SARGENT, cosponsored by Senator RISSER. Referred to Joint Committee on Finance.

1     **AN ACT to repeal** 66.0602 (2m) (b); and **to renumber** 66.0602 (2m) (a) of the  
2             statutes; **relating to:** reduction of local levy limit by amount of certain fee  
3             revenue received.

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### *Analysis by the Legislative Reference Bureau*

Generally, under current law, local levy limits are applied to the property tax levies that are imposed by cities, villages, towns, or counties (political subdivisions) in December of each year. Current law prohibits a political subdivision from increasing its levy by a percentage that exceeds its "valuation factor," which is defined as the greater of either zero percent or the percentage change in the political subdivision's equalized value due to new construction, less improvements removed.

Also under current law, as established by 2013 Wisconsin Act 20, a political subdivision must reduce its allowable levy by the estimated amount of any revenue from fees or payments in lieu of taxes if the revenue is received for providing certain "covered services" that were funded with property tax revenues in calendar year 2013. The "covered services" are garbage collection, fire protection, snow plowing, street sweeping, and storm water management.

This bill repeals the requirement that a political subdivision must reduce its allowable levy by the estimated amount of revenues received for providing covered services that were funded with property tax revenues in calendar year 2013.

