

# State of Wisconsin



2015 Assembly Bill 843

Date of enactment: **March 30, 2016**

Date of publication\*: **March 31, 2016**

## 2015 WISCONSIN ACT 317

AN ACT *to repeal* 74.41 (1) (d), 74.41 (3) and 74.41 (4) (a); *to consolidate, renumber and amend* 74.41 (4) (intro.) and (b); *to amend* 38.16 (3) (bg) 1., 70.73 (1m), 74.41 (1) (intro.), 74.41 (5) and 121.91 (4) (q) 1.; and *to create* 74.41 (1m) of the statutes; **relating to:** the charge-back of rescinded or refunded property taxes.

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

**SECTION 1.** 38.16 (3) (bg) 1. of the statutes is amended to read:

38.16 (3) (bg) 1. The limit otherwise applicable to a district board under this subsection is increased by an amount equal to the amount of any refunded or rescinded property taxes paid by the district board in the year of the levy ~~if the refunded or rescinded property taxes result in a redetermination of the district's equalized valuation as determined by the department under s. 74.41.~~

**SECTION 2.** 70.73 (1m) of the statutes is amended to read:

70.73 (1m) AFTER BOARD OF REVIEW. If a town, village, or city clerk or treasurer discovers a palpable error, as described under s. 74.33 (1), in the assessment roll after the board of review has adjourned for the year under s. 70.47 (4), the clerk or treasurer shall correct the assessment roll before calculating the property taxes that are due on the property related to the error and notify the department of revenue of the correction under s. ~~74.41 (4) 70.57.~~

**SECTION 3.** 74.41 (1) (intro.) of the statutes is amended to read:

74.41 (1) SUBMISSION OF REFUNDED OR RESCINDED TAXES TO DEPARTMENT. (intro.) By October 1 of each year,

the clerk of a taxation district may submit to the department of revenue, on a form prescribed by the department of revenue, a listing of all general property taxes on the taxation district's tax roll ~~which that~~, subject to ~~sub. subs. (1m) and~~ (2), meet any of the following conditions:

**SECTION 4.** 74.41 (1) (d) of the statutes is repealed.

**SECTION 5.** 74.41 (1m) of the statutes is created to read:

74.41 (1m) AMOUNT COLLECTED FROM PROPERTY IN A TAX INCREMENTAL DISTRICT. A tax may not be included on a form submitted under sub. (1) if the tax was levied on property within a tax incremental district, as defined in s. 60.85 (1) (n) or 66.1105 (2) (k), unless the current value of the tax incremental district is lower than the tax incremental base, as defined in s. 60.85 (1) (m) or 66.1105 (2) (j), in the assessment year for which the tax was refunded, rescinded, collected, or corrected under sub. (1) (a) to (c).

**SECTION 6.** 74.41 (3) of the statutes is repealed.

**SECTION 7.** 74.41 (4) (intro.) and (b) of the statutes are consolidated, renumbered 74.41 (4) and amended to read:

74.41 (4) AMOUNT CHARGE-BACK AMOUNT DETERMINED. ~~If the The~~ department of revenue ~~determines under sub. (3) that the equalized value of the taxation district is changed as a result of consideration of the valuation represented by the taxes under sub. (1), the department of revenue shall do one of the following:~~ (b)

\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

~~Determine shall, by the November 15 following submission of the form under sub. (1), determine the amount of rescinded or refunded taxes to be charged back to, and collected from, each taxing jurisdiction for which taxes were collected by the taxation district, and determine the amount of taxes collected under s. 74.33 to be shared with each taxing jurisdiction for which taxes were collected by the taxation district. Except for interest on refunds under s. 70.511 (2) (b) that is paid with respect to property that was assessed under s. 70.995 and that is not paid by the department of administration under s. 70.511 (2) (bm), the amount determined may not include any interest. The determination of the department of revenue under this subsection is reviewable only under s. 227.53.~~

**SECTION 8.** 74.41 (4) (a) of the statutes is repealed.

**SECTION 9.** 74.41 (5) of the statutes is amended to read:

74.41 (5) NOTICE AND PAYMENT. (a) The department of revenue shall certify to the clerk of the taxation district the amount determined to be charged back or shared under sub. (4) ~~(a) or (b)~~ and shall furnish a copy of the certification to each affected taxing jurisdiction.

(b) Each taxing jurisdiction to which an amount is charged back under sub. (4) ~~(b)~~ shall pay the amount certified under par. (a) to the taxation district treasurer by February 15 of the year following the determination under sub. ~~(3)~~ (4). By February 15 of the year following the determination under sub. ~~(3)~~ (4), the taxation district treasurer shall pay the amounts to be shared with other taxing jurisdictions.

**SECTION 10.** 121.91 (4) (q) 1. of the statutes is amended to read:

121.91 (4) (q) 1. The limit otherwise applicable to a school district under sub. (2m) is increased by an amount equal to the amount of any refunded or rescinded property taxes paid by the school board in the year of the levy ~~if the valuation represented by the refunded or rescinded property taxes result in a redetermination of the school district's equalized valuation as determined~~ by the department of revenue under s. 74.41.

**SECTION 11. Nonstatutory provisions.**

(1) With respect to a form submitted under section 74.41 (1), 2013 stats., before the effective date of this subsection to which any of the following applies, the department of revenue shall make the determinations under section 74.41 (4), as affected by this act:

(a) The department of revenue has not made a final determination under section 74.41 (3), 2013 stats., with respect to the taxes included on the form.

(b) The department of revenue's final determination under section 74.41 (3), 2013 stats., is being reviewed under section 227.53.

**SECTION 12. Initial applicability.**

(1) Except as provided in SECTION 11 of this act, this act first applies to a form submitted by a taxation district under section 74.41 (1) on the effective date of this subsection, regardless of the taxable year to which the form relates.