

ORDER OF THE DEPARTMENT OF REVENUE
AMENDING RULES

The Wisconsin Department of Revenue adopts an order to repeal ATCP 53 and to create Rule Tax 53 to replace ATCP 53. Rule Tax 53 will change the agency acronym to reflect the program transfer from the Department of Ag, Trade & Consumer Protection to the Department of Revenue and to increase plat review fees to cover all of the current costs of activities and services provided by the Department under s. 236.12, Wis. Stats., and s. 70.27, Wis. Stats.

Analysis by the Department of Revenue

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: s. 236.12(7), Stats.

SECTION 1. ATCP 53 is repealed. The unit which developed this rule was transferred from DATCP to the Department of Commerce in the 1995-97 budget. Through a Memorandum of Understanding, the work unit in question was transferred to the Department of Revenue who retains authority to administer rules and the rules process. Having been given this authority, the Department of Revenue hereby repeals ATCP 53.

SECTION 2. The Department of Revenue creates Ch. Tax 53 to replace the repealed ATCP 53. Under the proposed rule, certain fees charged for plat review would be increased, beginning on the first day of the month following publication, which include:

The fee schedule which applies to the submission of final plat or assessor's plat to the department under s. 236.12(2), s. 236.12(6), or s. 70.27(8), Wis. Stats., has increased from \$15.00 to \$20.00 per parcel, or from \$60.00 to \$80.00 per plat whichever is greater.

Under s. 236.12(6), Stats., the fee increase to cover reproduction and postage costs apply to the submission to the department of an original drawing for preliminary plat from \$15.00 to \$30.00 per sheet and for final plat or assessor's plat from \$20.00 to \$30.00 per sheet.

Under s. 236.12(2), Stats., the fee increase to cover copy and postage costs, apply to the submission to the department of copies of a final plat from \$20.00 to \$30.00 per sheet and for preliminary from \$10.00 to \$30.00 per sheet.

SECTION 1. ATCP 53 is repealed.

SECTION 2. Tax 53 is created to read:

53.01 Applicability.

The department shall review preliminary, final or assessors' plats under s. 70.27 or ch. 236, Stats., upon payment of the fees specified in this chapter.

53.02 Definitions.

In this chapter:

- (1) "Department" means the Wisconsin department of revenue.
- (2) "Parcel" means a lot, outlot or public dedication. 'Public dedication' includes parks, greenways and other similar dedications but does not include streets or easements.
- (3) "Plat" means the total assemblage of sheets comprising a preliminary or final subdivision or assessor's plat.
- (4) "Sheet" includes each page of a preliminary or final plat drawing.

53.03 Review fee.

(1) The following fee schedule applies to the submission of plats to the department, either as copies under s. 236.12 (2), Stats., or as original drawings under s. 236.12 (6), Stats.

- (a) Initial filing fee for preliminary, final or assessor's plats \$100.00.
- (b) Preliminary plat (each submission) \$ 35.00 per plat.
- (c) Final plat or assessor's plat (each submission).....
..... \$20.00 per parcel, or \$80.00 per plat, whichever is greater.

(2) The following additional fees, to cover reproduction and postage costs, apply to the submission to the department of an original drawing of a preliminary or final plat under s. 236.12 (6), Stats.

- (a) Preliminary plat (each submission) \$30.00 per sheet
- (b) Final plat or assessor's plat (each submission) \$30.00 per sheet

(3) The following additional fees, to cover copy and postage costs, apply to the submission to the department of copies of a preliminary or final plat under s. 236.12 (2), Stats.

- (a) Final (each submission) \$30.00 per sheet
- (b) Preliminary (each submission) \$30.00 per sheet

(4) The fee for review of a certified survey map, if a waiver is requested under s. 236.20 (2) (1), Stats., is \$50.00.

(5) If a subdivider or agent seeks an advisory opinion relative to conditions affecting a proposed plat which requires staff research and written response in the form of a presubmission consultation, the fee is \$50.00, \$25.00 of which the department shall credit toward the review fee when the plat is submitted.

53.06 Procedure for fee submission.

(1) The subdivider or the subdivider's agent shall provide required fees in the form of a check or money order in advance or with each plat submittal.

(2) The department may not accept any plat submitted to it until it receives all fees required for processing of that plat from the subdivider or agent. None of the time periods specified by ch. 236, or s. 70.27 (8), Stats., for plat review commence until the department receives all required fees.

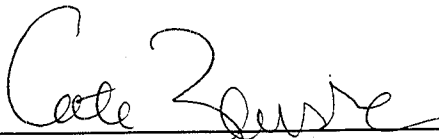
(3) The department may, when warranted by unusual circumstances, waive part or all of the fees required under s. Tax 53.03. The subdivider or the subdivider's agent shall obtain any such waiver in writing from the department prior to plat submittal.

Analysis by the Department of Revenue

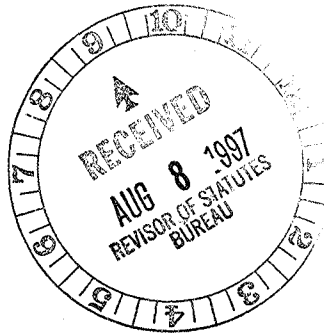
The rule order does not have a significant economic impact on a substantial number of small businesses.

The amendments contained in this order shall take effect on the first day of the month following its publication.

Dated: August 8, 1997

By: 
Cate Zeuske, Secretary
WISCONSIN DEPARTMENT OF REVENUE

atp53



LRB or Bill No./Adm. Rule No
ATCP 53
Amendment No. if Applicable

**FISCAL ESTIMATE
DOA-2048 N(R10/94)**

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

Subject Increase Fees for Plat Review

Fiscal Effect
State: No State Fiscal Effect
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

<input type="checkbox"/> Increase Existing Appropriation	<input checked="" type="checkbox"/> Increase Existing Revenues	<input type="checkbox"/> Increase Costs- May be Possible to Absorb Within Agency's Budget <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Decrease Existing Appropriation	<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Create New Appropriation	<input type="checkbox"/> Decrease Costs	

Local: No Local Government Costs

1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	5. Types of Local Governmental Units Affected: <input type="checkbox"/> Towns <input type="checkbox"/> Villages <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others _____ <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	4. <input type="checkbox"/> Decrease Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	

Fund Sources Affected <input type="checkbox"/> GPR <input type="checkbox"/> FED <input checked="" type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S	Affected Ch. 20 Appropriations 20.143 (1) (ij)
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Assumptions Used in Arriving at Fiscal Estimate

Under the proposed rule, certain fees charged for plat review would be increased, beginning on the first day of the month following publication.

Based on estimates provided by the Plat Review Unit, program revenues of Plat Review would increase on an annual basis by \$69,000, from \$293,000 under the current rule to \$362,000 under the proposed rule:

- Fees for final plat or assessor's plat submissions would increase by \$62,500.
- Fees for reproduction and postage costs for submission of an original drawing of a preliminary or final plat under s. 236.12 (6) would increase by \$2,000.
- Fees for copy and postage costs for submission of copies of a preliminary or final plat under s. 236.12 (2) would increase by \$4,500.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.) Wisconsin Department Of Revenue Ron Rosner, (608) 266-0938	Authorized Signature/Telephone No. Yeang-Eng Braun (608) 266-2700 <i>Yeang Eng Braun</i>	Date 4/3/97
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1997 Session

FISCAL ESTIMATE WORKSHEET
Detailed Estimate of Annual Fiscal Effect
DOA-2047(R10/94)

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB OR Bill No./Adm. Rule No.	Amendment No.
ATCP 53	

Subject

Increase Fees for Plat Review

I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:	Annualized Fiscal Impact on State Funds from:	
A. State Costs by Category	Increased Costs	Decreased Costs
State Operations - Salaries and Fringe (FTE Position Changes)	\$	\$ -
State Operations-Other Costs	(FTE)	(FTE)
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR		\$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.
GPR Taxes	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS	69,000	-
SEG/SEG-S		-
TOTAL State Revenues	\$69,000	\$ -

NET ANNUALIZED FISCAL IMPACT

	STATE	LOCAL
NET CHANGE IN COSTS	\$ _____	\$ _____
NET CHANGE IN REVENUES	\$+69,000	\$ _____

Agency/Prepared by: (Name & Phone No.) Wisconsin Department Of Revenue Ron Rosner, (608) 266-0938	Authorized Signature/Telephone No. Yeang-Eng Braun (608) 266-2700 <i>Yeang-Eng Braun</i>	Date 4/3/97
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LRB or Bill No /Adm. Rule No.

ATCP 53

Amendment No. if Applicable

**FISCAL ESTIMATE
DOA-2048 N(R10/94)**

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

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Fiscal Effect

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Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation Increase Existing Revenues
 Decrease Existing Appropriation Decrease Existing Revenues
 Create New Appropriation

Increase Costs- May be Possible to Absorb Within Agency's Budget Yes No

Decrease Costs

Local: No Local Government Costs

1. Increase Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:

2. Decrease Costs
 Permissive Mandatory

4. Decrease Revenues
 Permissive Mandatory

Towns Villages Cities
 Counties Others _____

School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

20.143 (1) (j)

Assumptions Used in Arriving at Fiscal Estimate

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- Fees for copy and postage costs for submission of copies of a preliminary or final plat under s. 236.12 (2) would increase by \$4,500.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department Of Revenue Ron Rosner, (608) 266-0938	Yeang-Eng Braun (608) 266-2700 <i>Yeang Eng Braun</i>	4/3/97

1997 Session

FISCAL ESTIMATE WORKSHEET
Detailed Estimate of Annual Fiscal Effect
DOA-2047(R10/94)

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

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	Increased Costs	Decreased Costs
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State Operations - Salaries and Fringe (FTE Position Changes)	\$ -	\$ -
State Operations-Other Costs	(FTE)	(FTE)
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$ -	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR		\$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.
GPR Taxes	\$ -	\$ -
GPR Eamed		-
FED		-
PRO/PRS	69,000	-
SEG/SEG-S		-
TOTAL State Revenues	\$69,000	\$ -

NET ANNUALIZED FISCAL IMPACT

	<u>STATE</u>	<u>LOCAL</u>
NET CHANGE IN COSTS	\$ _____	\$ _____
NET CHANGE IN REVENUES	\$+69,000	\$ _____

Agency/Prepared by: (Name & Phone No.) Wisconsin Department Of Revenue Ron Rosner, (608) 266-0938	Authorized Signature/Telephone No. Yeang-Eng Braun (608) 266-2700 <i>Yeang-Eng Braun</i>	Date 4/3/97
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State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718 • <http://www.dor.state.wi.us>

Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

August 8, 1997

Mr. Douglas La Follette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, WI 53703

Dear Secretary La Follette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 97-053, Chapter Tax 53.

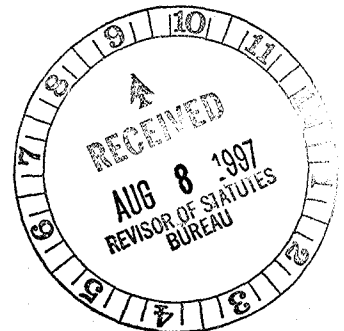
These materials are filed with you pursuant to s. 227.20, Stats.

Sincerely,

Cate Zeuske
Secretary of Revenue

CZ:WTT:rmb
Enclosures

jfml17a





State of Wisconsin • DEPARTMENT OF REVENUE

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Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

August 8, 1997

Mr. Gary L. Poulson
Deputy Revisor
131 West Wilson Street, Suite 800
Madison, WI 53703-3233


Re: Clearinghouse Rule 97-053

Dear Mr. Poulson:

Enclosed are a certified copy of an extra copy of an Order of the Department of Revenue promulgating rules relating to Chapter Tax 53 as contained in the Wisconsin Department of Revenue Administrative Code.

These materials are filed with you pursuant to s. 227.20(1), Stats.

Sincerely,


Cate Zeuske
Secretary of Revenue

CZ:WTT:rmb
Enclosure

cc: Douglas J. La Follette, Secretary of State
Commerce Clearinghouse, Inc.
Research Institute of America, Inc.

