



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1388/P1

EVM:skw

DOA:.....Martin, BB0287 - Levy limit modification - joint emergency services

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

LOCAL GOVERNMENT

Joint emergency services levy limit exception modification

This bill expands the joint emergency medical services district and joint fire department exception to local levy limits.

Generally, under current law, local levy limits are applied to the property tax levies that are imposed by political subdivisions. A political subdivision may not increase its levy by a percentage that exceeds its “valuation factor,” which is the greater of 0 percent or, in general, the percentage change in the political subdivision’s equalized value due to new construction, less improvements removed. Current law also contains a number of exceptions to the local levy limits, such as amounts a county levies for a countywide emergency medical system, for a county children with disabilities education board, and for certain bridge and culvert construction and repair.

Among the current law exceptions to local levy limits is an exception for the amount that a municipality levies to pay for charges assessed by a joint fire department or joint emergency medical services district organized by any combination of two or more municipalities. This exception applies only to the extent that the amount levied to pay for such charges would cause the municipality to exceed the otherwise applicable levy limit and only if the charges assessed by the department or district increase in the current year by an amount not greater than the rate of inflation over the preceding year, plus 2 percent, and if the municipality’s governing body adopts a resolution in favor of exceeding the otherwise applicable levy limit.

Under the bill, the exception is expanded to include joint fire services or joint emergency medical services provided by a combination of two or more municipalities through a joint district, joint ownership, joint purchase of services from a nonprofit corporation, or joint contracting with a public or private services provider. The exception is also expanded to cover all fees charged to a municipality by the joint fire services or joint emergency medical services.

BILL

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

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

SECTION 1. 66.0602 (1) (ak) of the statutes is amended to read:

66.0602 (1) (ak) “Joint emergency medical ~~services district~~ service” means a joint emergency medical ~~services district~~ service organized by any combination of 2 or more cities, villages, or towns under s. 66.0301 (2) through the formation of a joint emergency services district, joint ownership, joint purchase of services from a nonprofit corporation, or joint contracting with a public or private emergency services provider.

SECTION 2. 66.0602 (1) (am) of the statutes is amended to read:

66.0602 (1) (am) “Joint fire ~~department~~ service” means a joint fire department organized under s. 61.65 (2) (a) 3. or 62.13 (1m), or a joint fire ~~department~~ service organized by any combination of 2 or more cities, villages, or towns ~~under s. 66.0301 (2)~~ through the formation of a joint fire service district, joint ownership, joint purchase of services from a nonprofit corporation, or joint contracting with a public or private fire service provider.

SECTION 3. 66.0602 (3) (h) 1. of the statutes is amended to read:

66.0602 (3) (h) 1. Subject to subd. 2., the limit otherwise applicable under this section does not apply to the amount that a city, village, or town levies in that year to pay for charges assessed by a joint fire ~~department~~ service or a joint emergency medical ~~services district~~ service, but only to the extent that the amount levied to

BILL**SECTION 3**

pay for such charges would cause the city, village, or town to exceed the limit that is otherwise applicable under this section.

SECTION 4. 66.0602 (3) (h) 2. a. of the statutes is amended to read:

66.0602 (3) (h) 2. a. The total charges assessed by the joint fire ~~department~~ service or the joint emergency medical ~~services~~ district service for the current year increase, relative to the total charges assessed by the joint fire ~~department~~ service or the joint emergency medical ~~services~~ district service for the previous year, by a percentage that is less than or equal to the percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on August 31 of the year of the levy, plus 2 percent.

SECTION 5. 66.0602 (3) (h) 2. b. of the statutes is amended to read:

66.0602 (3) (h) 2. b. The governing body of each city, village, and town that is served by the joint fire ~~department~~ service or the joint emergency medical ~~services~~ district service adopts a resolution in favor of exceeding the limit as described in subd. 1.

SECTION 6. 66.0602 (3) (h) 3. of the statutes is created to read:

66.0602 (3) (h) 3. Charges assessed by a joint fire service or joint emergency medical service under this paragraph include all fees charged to a city, village, or town by the the joint fire service or joint emergency medical service.

(END)