

**AMENDMENT ,  
TO WLC: 0086/1**

1           At the locations indicated, amend the draft as follows:

2           **1.** Page 8, line 18: delete lines 18 to 22 and substitute: “7. Housing in which no less  
3           than 50% of the units are occupied by a person whose household income does not exceed the  
4           maximum household income eligible for the homestead credit under s. 71.54 (1), stats., for  
5           the current year or whose income at the time of their initial occupancy of the housing did not  
6           exceed the maximum household income eligible for the homestead credit in effect at that  
7           time.”.

8           **2.** Page 12, line 9: delete lines 9 to 13 and substitute: “**(3)** PAYMENTS. Except as  
9           provided in sub. (4), on or before January 31 of each year, the owner of any property described  
10          in s. 70.11 (4) (c) 8. of the statutes shall pay an amount determined by the municipality as  
11          sufficient to defray the portion of the costs, including administrative costs and debt service  
12          costs, of making municipal services available to the property and to residents of the property,  
13          that is equal to the total cost of making those services available to the property and its residents  
14          multiplied by the percentage of residential housing units on the property that were not  
15          occupied by at least one person whose household income does not exceed the maximum  
16          household income eligible for the homestead credit under s. 71.54 (1), stats., for the current  
17          year or whose income at the time of the person’s initial occupancy of the housing did not  
18          exceed the maximum household income eligible for the homestead credit in effect at that  
19          time.”.

**NOTE:** This amendment was prepared at the request of committee member Representative Gottlieb.

The amendment revises the categories of tax-exempt property owned by a benevolent association set forth in the draft. The draft includes a category comprised of “housing for low-income persons that is operated in compliance with internal revenue service revenue procedure 96-32”. The amendment deletes this category and replaces it with a category comprised of housing in which no less than 50% of the units are occupied by at least one person who meets the income eligibility limits for the homestead tax credit under s. 71.54 (1), stats.

The amendment also deletes the category of “residential housing that is equally available to any applicant without requiring a showing of the person’s income or economic assets”.

The amendment also revises the draft’s requirement that a benevolent association that owns tax-exempt residential housing that is not described in one of the newly-created categories of property must make payments for municipal services provided to the property. Under the amendment, those payments are required to be made only for housing units that are not occupied by persons who meet the income eligibility limits for the homestead credit or met those limits at the time of their initial occupancy of the housing.