

# State of Wisconsin



2021 Senate Bill 252

Date of enactment:  
Date of publication\*:

## 2021 WISCONSIN ACT

AN ACT *to amend* 66.1105 (5) (g) and 66.1105 (6) (a) (intro.); and *to create* 66.1105 (6) (a) 20., 66.1105 (6) (am) 2. o., 66.1105 (6m) (c) 8. and 66.1105 (6m) (c) 9. of the statutes; **relating to:** extending the time during which tax increments may be allocated and expenditures for project costs may be made for Tax Incremental District Number 3 in the city of Wisconsin Dells and reporting the value of net new construction in tax incremental districts.

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

**SECTION 1.** 66.1105 (5) (g) of the statutes is amended to read:

66.1105 (5) (g) The department of revenue shall annually give notice to the designated finance officer of all governmental entities having the power to levy taxes on property within each district as to the equalized value of the property, the equalized value due to new construction less the value of improvements destroyed or removed, and the equalized value of the tax increment base. The notice shall also explain that the tax increment allocated to a city shall be paid to the city as provided under sub. (6) (b) from the taxes collected.

**SECTION 2.** 66.1105 (6) (a) (intro.) of the statutes is amended to read:

66.1105 (6) (a) (intro.) If the joint review board approves the creation of the tax incremental district under sub. (4m), and subject to pars. (ae) and (ag), positive tax increments with respect to a tax incremental district are allocated to the city which created the district or, in the case of a city or village that annexes or attaches a district created under sub. (16), to the annexing or attaching city or village, for each year commencing after the date when

a project plan is adopted under sub. (4) (g). The department of revenue may not authorize allocation of tax increments until it determines from timely evidence submitted by the city that each of the procedures and documents required under sub. (4) (d) to (f) has been completed and all related notices given in a timely manner. The department of revenue may authorize allocation of tax increments for any tax incremental district only if the city clerk and assessor annually submit to the department all required information, including the value of new construction less the value of improvements destroyed or removed, in a form and manner prescribed by the department, on or before the 2nd Monday in June. The facts supporting any document adopted or action taken to comply with sub. (4) (d) to (f) are not subject to review by the department of revenue under this paragraph. After the allocation of tax increments is authorized, the department of revenue shall annually authorize allocation of the tax increment to the city that created the district until the soonest of the following events:

**SECTION 3.** 66.1105 (6) (a) 20. of the statutes is created to read:

66.1105 (6) (a) 20. December 31, 2036, if the district is Tax Incremental District Number 3 in the city of Wis-

\* 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."

consin Dells and notwithstanding sub. (4e) (e) 1., 3., and 6. and (g).

**SECTION 4.** 66.1105 (6) (am) 2. o. of the statutes is created to read:

66.1105 (6) (am) 2. o. Expenditures for project costs for Tax Incremental District Number 3 in the city of Wisconsin Dells, notwithstanding sub. (4e) (e) 1., 3., and 6. and (g). Such expenditures may be made through 2031.

**SECTION 5.** 66.1105 (6m) (c) 8. of the statutes is created to read:

66.1105 (6m) (c) 8. The value of new construction in the tax incremental district, less the value of improvements removed from the tax incremental district.

**SECTION 6.** 66.1105 (6m) (c) 9. of the statutes is created to read:

66.1105 (6m) (c) 9. An analysis of the impact on property taxes and levy limits resulting from the value of new construction less improvements removed in each tax incremental district. The analysis shall include all of the following:

a. The values reported under subd. 8.

b. The amount of the valuation factor under s. 66.0602 (1) (d) for the municipality that is attributable to the value reported under subd. 8. for each tax incremental district for the current year and for each of the previous years from January 1, 2023, to the current year.

c. The amount of the valuation factor under s. 66.0602 (1) (d) for the municipality that is attributable to the total of the values reported under subd. 8. for all tax incremental districts in the municipality, expressed as a dollar amount and as a percentage.

d. The amount of any increase in the municipality's property tax levy attributable to the total of the values reported under subd. 8., expressed as a dollar amount per each \$100,000 of increase in the levy.

**SECTION 7. Effective dates.** This act takes effect on the day after publication, except as follows:

(1) REPORTING. The treatment of s. 66.1105 (5) (g), (6) (a) (intro.), and (6m) (c) 8. and 9. takes effect on January 1, 2023.