

State of Wisconsin



2025 Assembly Bill 737

Date of enactment:
Date of publication*:

2025 WISCONSIN ACT

AN ACT to amend 66.1110 (2) (a) and 66.1110 (5); to create 66.1110 (2) (am), 66.1110 (8), 709.03 (form) E3m. and 709.033 (form) D2m. of the statutes; relating to: financing certain infrastructure by special assessment approved by a neighborhood improvement district.

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

SECTION 1g. 66.1110 (2) (a) of the statutes is amended to read:

66.1110 (2) (a) ~~The~~ Subject to sub. (8), the special assessment method applicable to the neighborhood improvement district.

SECTION 1i. 66.1110 (2) (am) of the statutes is created to read:

66.1110 (2) (am) Whether the neighborhood improvement district may approve a special assessment under sub. (8).

SECTION 1m. 66.1110 (5) of the statutes is amended to read:

66.1110 (5) All special assessments received from a neighborhood improvement district and all other appropriations by the municipality or other moneys received for the benefit of the neighborhood improvement district shall be placed in a segregated account in the municipal treasury. No disbursements from the account may be made except to reimburse the municipality for appropriations other than special assessments, to pay the costs of audits required under sub. (4) (c) or on order of the board for the purpose of implementing the operating plan. On termination of the neighborhood improvement district by the municipality, all moneys collected by spe-

cial assessment remaining in the account shall be disbursed to the owners of specially assessed property in the neighborhood improvement district, in the same proportion as the last collected special assessment. This subsection does not apply to special assessments under sub. (8).

SECTION 2. 66.1110 (8) of the statutes is created to read:

66.1110 (8) (a) Notwithstanding sub. (3) (a), and subject to par. (c), a municipality may create a neighborhood improvement district with authority to approve a special assessment upon petition for a neighborhood improvement district with authority to approve a special assessment by all owners of real property subject to general real estate taxes located in the proposed neighborhood improvement district and satisfaction of the conditions under sub. (3).

(b) Upon approval by the local legislative body of a neighborhood improvement district operating plan approving the imposition of a special assessment, a municipality shall impose a special assessment on the parcels within the initial neighborhood improvement district. All proceeds of a special assessment imposed under this subsection shall fund infrastructure related to residential development within the neighborhood improvement district. A special assessment imposed under this subsec-

* 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."

tion may be collected in installments and may be included in the current or next tax roll for collection and settlement under ch. 74 even if the special assessment is not delinquent. If a municipality authorizes the collection of a special assessment under this paragraph in installments, the municipality shall designate the maximum number of years over which the installments may be made.

(c) All of the following apply to a neighborhood improvement district operating plan approving a special assessment:

1. The operating plan shall include a description of infrastructure to be funded by special assessment. Infrastructure that may be funded by special assessment includes only infrastructure related to residential development within the neighborhood improvement district.

2. The operating plan shall include the repayment amounts that will be attributed to each parcel in the

SECTION 3. 709.03 (form) E3m. of the statutes is created to read:

709.03 (form)

E3m. Are you aware of an existing neighborhood improvement special assessment?

SECTION 4. 709.033 (form) D2m. of the statutes is created to read:

709.033 (form)

D2m. Are you aware of an existing neighborhood improvement special assessment?

SECTION 5. Nonstatutory provisions.

(1) Notwithstanding s. 709.035, the treatment of ss. 709.03 (form) E3m. and 709.033 (form) D2m. does not require a property owner who has furnished to a prospective buyer of the property an original or amended report before the effective date of this subsection to submit an amended report with respect to the information required by ss. 709.03 (form) E3m. and 709.033 (form) D2m.

neighborhood improvement district or the method by which these amounts will be determined.

(d) 1. A municipality may forgo the mailed notice under sub. (3) (c) and (e) for a neighborhood improvement district under this subsection if all property in the neighborhood improvement district is owned by a single person.

2. Subsection (4) (a) does not apply until at least 5 persons own real property within the neighborhood improvement district. If fewer than 5 persons own real property within the neighborhood improvement district, the board shall consist of a designee of each owner of real property within the neighborhood improvement district.

(e) The termination of a neighborhood improvement district under this subsection does not affect the enforceability of a special assessment imposed under par. (b).

SECTION 6. Initial applicability.

(1) The treatment of ss. 709.03 (form) E3m. and 709.033 (form) D2m. first applies to a report that is furnished on the effective date of this subsection.

SECTION 7. Effective date.

(1) The treatment of ss. 709.03 (form) E3m. and 709.033 (form) D2m. and SECTIONS 5 (1) and 6 (1) of this act take effect on the first day of the 7th month beginning after publication.

