



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-1478/1
SWB:cjs

2023 ASSEMBLY BILL 94

March 8, 2023 - Introduced by Representative NEDWESKI, cosponsored by Senator WANGGAARD. Referred to Committee on Ways and Means.

AUTHORS SUBJECT TO CHANGE

1 **AN ACT** *to repeal* 66.1105 (4) (h) 8. and 66.1105 (17) (c); and *to amend* 66.1105
2 (4) (gm) 4. c. and 66.1105 (4) (h) 2. of the statutes; **relating to:** eliminating
3 certain exceptions established for Pleasant Prairie Tax Incremental District
4 Number 2.

Analysis by the Legislative Reference Bureau

This bill eliminates certain exceptions established for tax incremental districts (TIDs) created by the village of Pleasant Prairie, and specifically exceptions established based on TID Number 2 created by the village of Pleasant Prairie, which is listed as terminated by the Department of Revenue as of tax year 2022.

The bill eliminates current law exceptions established for Pleasant Prairie TIDs to the general requirement that the equalized value of taxable property of a new or amended TID plus the value increment of all existing TIDs in a city or village may not exceed 12 percent of the total equalized value of taxable property in the city or village. Under the bill, any TID created by the village of Pleasant Prairie would again be subject to the general 12 percent limit.

The bill also eliminates an exception established for TID Number 2 created by the village of Pleasant Prairie that allows the planning commission in the village of Pleasant Prairie to adopt an amendment to a project plan to modify the boundaries of the TID up to six times during the TID's existence—instead of the general limit under current law of four—and that allows a single amendment to a project plan that both adds and subtracts territory to count as only one amendment to the plan.

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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:

1 **SECTION 1.** 66.1105 (4) (gm) 4. c. of the statutes is amended to read:

2 66.1105 (4) (gm) 4. c. Except as provided in subs. (10) (c), (16) (d), (17), (18) (c)
3 3., (20) (b), and (20m) (d) 1., the equalized value of taxable property of the district plus
4 the value increment of all existing districts does not exceed 12 percent of the total
5 equalized value of taxable property within the city. In determining the equalized
6 value of taxable property under this subd. 4. c. ~~or sub. (17) (e)~~, the department of
7 revenue shall base its calculations on the most recent equalized value of taxable
8 property of the district that is reported under s. 70.57 (1m) before the date on which
9 the resolution under this paragraph is adopted. If the department of revenue
10 determines that a local legislative body exceeds the 12 percent limit described in this
11 subd. 4. c. ~~or sub. (17) (e)~~, the department shall notify the city of its noncompliance,
12 in writing, not later than December 31 of the year in which the department receives
13 the completed application or amendment forms described in sub. (5) (b).

14 **SECTION 2.** 66.1105 (4) (h) 2. of the statutes is amended to read:

15 66.1105 (4) (h) 2. Except as provided in subds. 4., 5., 7., ~~8.~~ 9., 10., and 11., the
16 planning commission may adopt an amendment to a project plan under subd. 1. to
17 modify the district's boundaries, not more than 4 times during the district's
18 existence, by subtracting territory from the district in a way that does not remove
19 contiguity from the district or by adding territory to the district that is contiguous
20 to the district and that is served by public works or improvements that were created
21 as part of the district's project plan. A single amendment to a project plan that both

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1 adds and subtracts territory shall be counted under this subdivision as one
2 amendment of a project plan.

3 **SECTION 3.** 66.1105 (4) (h) 8. of the statutes is repealed.

4 **SECTION 4.** 66.1105 (17) (c) of the statutes is repealed.

5 (END)