

TAY 12

CERTIFICATE OF RULE AMENDMENT

STATE OF WISCONSIN )  
 ) SS  
DEPARTMENT OF REVENUE )

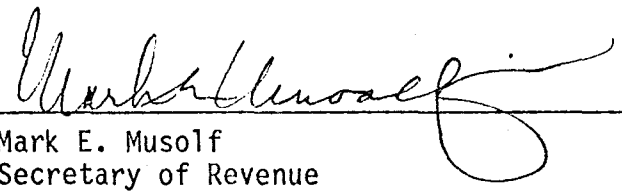
**RECEIVED**  
MAR 9 1982  
9:55 am  
Revisor of Statutes  
Bureau

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the amended rules relating to increasing the levy limits guaranteed base adjustment to comply with changes initiated under Chapter 20, Laws of 1981 were duly approved and adopted by this department on March 10, 1982.

I further certify that said copy has been compared by me with the original on file in this department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY, WHEREOF, I have hereunto set my hand at 125 South Webster Street in the City of Madison, this 10th day of March, 1982.

  
\_\_\_\_\_  
Mark E. Musolf  
Secretary of Revenue

5-1-82

ORDER OF THE DEPARTMENT OF REVENUE  
AMENDING RULES

To amend TAX 12.04(4) relating to increasing the levy limits guaranteed base adjustment to .75 mills. (ss. 60.175(1m), 61.46(3)(am), 62.12(4m)(am) & 70.62(4)(am))

Analysis Prepared by the Department of Revenue

Chapter 20, Laws of 1981 changed the levy limits guaranteed base adjustment from .25 mills to .75 mills. This law raised the mill rate used in calculating the full value required so that a municipality or county can increase its levy. The effect of the law allows more municipalities and counties to increase levies without having a referendum.

The department of revenue amends TAX 12.04(4) without notice and hearing under the exception stated under s. 227.02(1)(b), Stats.

Pursuant to the authority vested in the department of revenue by ss. 60.175(11), 61.46(3)(k), 62.12(4m)(k), 65.07(2)(k) and 70.62(4)(k), Stats., the department hereby amends rules interpreting ss. 60.175(1m), 61.46(3)(am), 62.12(4m)(am) and 70.62(4)(am), Stats., as follows:

Section TAX 12.04(4) of the WISCONSIN ADMINISTRATIVE CODE is amended to read:

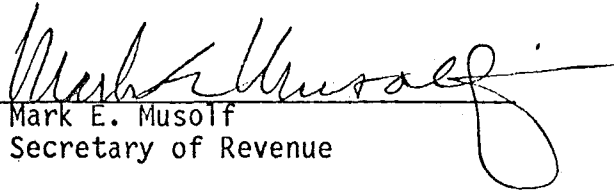
(4) The  $\pm 25$  .75 mill amount shall be computed on the state's current equalized value in determining the base for the subsequent year's tax levy. If a municipality's tax levy for the current year as determined in sub. (2) above is less than  $\pm 25$  .75 mill of the state equalized value of the municipality, the department of revenue will determine the municipality's tax levy prior to adjustments to be the state's equalized value of the municipality multiplied by  $\pm 25$  .75 mills.

The amendment of the rules contained in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register pursuant to the authority granted by s. 227.026(1) (intro.), Stats.

Dated: March 10, 1982

DEPARTMENT OF REVENUE

by

  
Mark E. Musolf  
Secretary of Revenue



State of Wisconsin \ DEPARTMENT OF REVENUE

Lee Sherman Dreyfus  
Governor

March 10, 1982

Mark E. Musolf  
Secretary

125 SOUTH WEBSTER STREET  
MADISON, WISCONSIN 53702

Ms. Vel Phillips  
Secretary of State  
244 West Washington Avenue  
Madison, Wisconsin 53702

**RECEIVED**

**MAR 9 1982**

Revisor of Statutes  
Bureau


✓ Mr. Orlan L. Prestegard  
Revisor of Statutes  
411 West, State Capitol  
Madison, Wisconsin 53702

Dear Ms. Phillips and Mr. Prestegard:

Enclosed is a certified copy of the administrative rule amended by the Department of Revenue and an Order of the Department of Revenue Amending Rules.

These materials are filed with you pursuant to s. 227.023(1), Stats.

Sincerely,

  
Mark E. Musolf  
Secretary of Revenue

MEM:1mm  
Enclosures

cc: Prentice Hall, Inc.  
Commerce Clearing House, Inc.