



State of Wisconsin  
2011 - 2012 LEGISLATURE



LRB-1243/P2  
TKK:jld:rs

DOA:.....Hanle, BB0285 – Property tax levy certification date

**FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**EDUCATION**

**PRIMARY AND SECONDARY EDUCATION**

Under current law, each school board must annually determine the amount necessary to be raised to operate and maintain the schools of the school district and must, on or before November 6, certify that amount to the municipal clerk to assess and enter onto the tax rolls. This bill provides that, in years in which a November general election is held, the school board must certify the amount to be assessed on or before the seventh calendar day after the day of the general election.

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

**SECTION 1.** 120.12 (3) (a), (b) and (c) of the statutes are amended to read:

120.12 (3) (a) ~~On~~ Annually on or before November 1, determine the amount necessary to be raised to operate and maintain the schools of the school district and public library facilities operated by the school district under s. 43.52, if the annual

meeting has not voted a tax sufficient for such purposes for the school year. On Annually on or before November 6, or, in those years in which a November general election is held, the 7th calendar day after the day of the general election, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified and enter it on the tax rolls as other school district taxes are assessed and entered.

(b) If a tax sufficient to operate and maintain the schools of a school district for the ensuing school year has not been determined, certified and levied prior to the effective date of school district reorganization under ch. 117 affecting any territory of the school district, the school board of the affected school district shall determine, on or before the November 1 following the effective date of the reorganization, the amount of deficiency in operation and maintenance funds on the effective date of the reorganization which should have been paid by the property in the affected school district if the tax had been determined, certified and assessed prior to the effective date of the reorganization. On or before November 6, or, in those years in which a November general election is held, the 7th calendar day after the day of the general election, the school district clerk shall certify the appropriate amount to each appropriate municipal clerk who shall assess, enter and collect the amount as a special tax on the property. This paragraph does not affect the apportionment of assets and liabilities under s. 66.0235.

(c) If on or before November 1 the school board determines that the annual meeting has voted a tax greater than that needed to operate the schools of the school district for the school year, the school board may lower the tax voted by the annual meeting. On or before November 6, or, in those years in which a November general election is held, the 7th calendar day after the day of the general election, the school

district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified to him or her and enter it on the tax rolls in lieu of the amount previously reported.

**SECTION 2.** 120.17 (8) (a) of the statutes is amended to read:

120.17 (8) (a) Annually on or before November 6, or, in those years in which a November general election is held, the 7th calendar day after the day of the general election, deliver to the clerk of each municipality having territory within the school district a certified statement showing that proportion of the amount of taxes voted and not before reported, and that proportion of the amount of tax to be collected in such year, if any, for the annual payment of any loan to be assessed on that part of the school district territory lying within the municipality. Such proportion shall be determined from the full values certified to the school district clerk under s. 121.06 (2).

(END)