



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2007 Assembly Joint
Resolution 39**

**Assembly Substitute
Amendment 1**

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2007 Assembly Joint Resolution 39, a proposed amendment to the Wisconsin Constitution, is before the Legislature on first consideration. The joint resolution creates an exception to the Uniformity Clause of Wis. Const. art. VIII, s. 1.

Assembly Substitute Amendment 1 applies when, pursuant to agreement, consolidation, or other law that includes approval of each of the governing bodies of the political subdivisions involved, all or a portion of a city, village, or town becomes part of another city, village, or town, all or a portion of a county becomes part of another county, or all or a portion of a school district becomes part of another school district. When that occurs, the proposed amendment allows the governing body of the political subdivision to which territory is added to annually establish an amount of taxes on property for the additional part so that the property taxes for that part are different from the rates in the remainder of the political subdivision. In cases where a new political subdivision is formed, the governing body may annually establish an amount of taxes on property for those parts previously in different political subdivisions so that the property taxes for those parts are different from each other. While the amendment allows for different rates in different parts of a political subdivision, the rates for each part must be uniform within that part. The different rates may apply for not more than 12 years, beginning with the year the different rates could first apply.

Among the changes made by the substitute amendment to the original proposal are:

- Includes more general language to refer to procedures by which territory is transferred or a merger occurs: “or other law that includes approval of each of the governing bodies of the political subdivisions involved.”
- Substitutes reference to annually establishing an amount of taxes on property for reference to setting property tax levy rates, reflecting that not all political subdivisions directly set the rate.

- Recognizes the situation where all or part of political subdivisions merge to form a new political subdivision.

Legislative History

Assembly Substitute Amendment 1 was introduced by Representative Newcomer. The Assembly Committee on Urban and Local Affairs recommended adoption of the substitute amendment by a vote of Ayes, 9; Noes, 0. The committee recommended adoption of Assembly Joint Resolution 39, as amended, by a vote of Ayes, 9; Noes, 0.

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