



## 1999 ASSEMBLY JOINT RESOLUTION 112

March 13, 2000 – Introduced by Representatives PETTIS, MUSSER, F. LASEE, SYKORA and SKINDRUD. Referred to Committee on Government Operations.

1     ***To renumber and amend*** section 1 of article VIII; and ***to create*** section 1 (2) of  
2             article VIII of the constitution; **relating to:** limiting the annual percentage  
3             increase in property taxes assessed on real property (first consideration).

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### ***Analysis by the Legislative Reference Bureau***

This proposed constitutional amendment, proposed to the 1999 legislature on first consideration, provides that, beginning with real property taxes assessed on the January 1 after ratification, the maximum annual percentage change in the property tax on a parcel of real property for any year equals the lesser of: 1) 5%; or 2) the rate of inflation in the prior year, doubled, but not less than zero percent.

A proposed constitutional amendment requires adoption by 2 successive legislatures, and ratification by the people, before it can become effective.

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4             ***Resolved by the assembly, the senate concurring, That:***

5             **SECTION 1.** Section 1 of article VIII of the constitution is renumbered section  
6             1 (1) of article VIII and amended to read:

7             [Article VIII] Section 1 (1) The Subject to other provisions of this section, the  
8             rule of taxation shall be uniform but the legislature may empower cities, villages or  
9             towns to collect and return taxes on real estate located therein by optional methods.

1 Taxes shall be levied upon such property with such classifications as to forests and  
2 minerals including or separate or severed from the land, as the legislature shall  
3 prescribe. Taxation of agricultural land and undeveloped land, both as defined by  
4 law, need not be uniform with the taxation of each other nor with the taxation of other  
5 real property. Taxation of merchants' stock-in-trade, manufacturers' materials and  
6 finished products, and livestock need not be uniform with the taxation of real  
7 property and other personal property, but the taxation of all such merchants'  
8 stock-in-trade, manufacturers' materials and finished products and livestock shall  
9 be uniform, except that the legislature may provide that the value thereof shall be  
10 determined on an average basis.

11 (3) Taxes may also be imposed on incomes, privileges and occupations, which  
12 taxes may be graduated and progressive, and reasonable exemptions may be  
13 provided.

14 **SECTION 2.** Section 1 (2) of article VIII of the constitution is created to read:

15 [Article VIII] Section 1 (2) (a) In this subsection, "inflation" means the  
16 percentage change in the United States Bureau of Labor Statistics Consumer Price  
17 Index for Milwaukee-Racine, all items, all urban consumers, or its successor index.

18 (b) Beginning with real property taxes assessed on the January 1 after  
19 ratification of this subsection, the maximum annual percentage change in the  
20 property tax on a parcel of real property for any year, excluding delinquent property  
21 taxes, special assessments, special charges, special taxes and taxes authorized under  
22 section 10 (3) of this article, equals the lesser of:

23 1. Five percent; or

24 2. The rate of inflation in the prior year, doubled, but not less than zero percent.

