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August 14, 2015

Secretary Richard G. Chandler  
State of Wisconsin  
P.O. Box 8933 Mail Stop 624-A  
Madison, WI 53708-6466

Re: Request for a one-year waiver from new property tax bill requirements added to Sec. 74.09 by 2015 Wisconsin Act 55

Secretary Chandler,

The League of Wisconsin Municipalities, as the authorized representative of the 109 cities and villages listed on the attached document, requests that you **grant a one-year waiver for each of the listed municipalities from the new requirements relating to property tax bills in Wis. Stats. sec. 74.09(3)(db), as created by 2015 Wisconsin Act 55.** This waiver request is being made pursuant to Wis. Stat. sec. 66.0143, which allows political subdivisions to file a request with DOR for a waiver from a state mandate. This waiver request is similar to the waiver requests DOR recently granted Wisconsin Counties working through the Wisconsin Counties Association.

Under newly created sec. 74.09(3)(db), the property tax bill must indicate the total amount of tax levied by a taxing jurisdiction on all property of the taxing jurisdiction and on the property for which the bill is prepared that is the result of a referendum to exceed, on a nonpermanent basis, revenue and/ or levy limits for technical colleges, school districts, municipalities, towns and the county. In addition, the bill must indicate, "the year in which the authorization to exceed the limit no longer applies." This change applies to approved referendums after December 31, 2014 and to property tax bills sent in December 2015 and thereafter.

As you are aware, the municipal clerk is statutorily charged with preparing the tax bills. While many municipalities have contracted with the county for preparation of the tax bill, a substantial number of cities and villages continue to be responsible for preparing the property tax bill.

**The three main reasons municipalities will be unable to meet the new requirements for this year's tax bills are:**

*YOUR VOICE. YOUR WISCONSIN.*

- 1) **Insufficient time to program and test the changes.** The last major change to the tax bill was the addition of the first dollar credit in 2008. That change was easier to execute than this because it involved only one additional line on the tax bill and was done in a fashion similar to other credits. In addition, we had over a month longer to make the necessary changes to add the credit than we currently have with the Act 55 provisions. Even with the first dollar credit many municipalities continue to address problems in their systems, due to the quick turnaround. Allowing tax bills to be sent with incorrect data because municipalities could not properly test a program is a disservice to the public.
- 2) **Insufficient time to update all the forms to move the amounts and dates requested** in the law from the taxing jurisdiction that passed the referendums to the entity that is creating the bill to insure the information on the bill is correct. Unlike other items of the property tax bill which are compiled by the state and sent to municipalities, the Act 55 provision requires municipalities to collect the necessary information; which is a difficult task given time constraints associated with this December's tax bills.
- 3) **Insufficient time to order supplies.** Many municipalities order their tax bill forms in July and August in order to have them in time for printing in late November. Since the form just recently became available do we not have the information from each taxing entity telling us how many referendums they have that qualify under the law, we are unable to order the forms. If we do end up with a two page tax bill, some municipalities, because of the form or number of referendums involved, will need to also order envelopes and buy stuffing machines since they have transitioned to one page pressed bills that do not require envelopes and do not allow for more than one page.

While changes to the tax bill required by Act 55 can, and will be made, a one-year waiver will assure the changes are made in an efficient and accurate manner. Please feel free to contact the League of Wisconsin Municipalities, the point of contact on this matter, if you have any questions.

Thank you for your attention to this important mandate waiver request.

Sincerely,



Jerry Deschane  
Executive Director  
League of Wisconsin Municipalities  
(608) 267-2380

City of Adams  
City of Alma  
Village of Almena  
City of Antigo  
City of Arcadia  
Village of Argyle  
Village of Bagley  
City of Bayfield  
Village of Bayside  
City of Beloit  
Village of Big Bend  
City of Boscobel  
City of Brookfield  
Village of Brown Deer  
Village of Cambria  
Village of Camp Douglas  
City of Cedarburg  
City of Chippewa Falls  
City of Clintonville  
City of Colby  
Village of Colfax  
Village of Coloma  
Village of Coon Valley  
City of Crandon  
Village of Cross Plains  
City of Cudahy  
Village of Dane  
Village of De Soto  
Village of Deerfield  
City of Eagle River  
City of Elroy  
Village of Embarrass  
Village of Ephraim  
City of Franklin  
City of Glendale  
Village of Grafton  
City of Green Bay  
City of Greenfield  
Village of Hales Corners  
Village of Hawkins  
Village of Holmen  
Village of Hortonville

City of Janesville  
City of Kenosha  
Village of Kronenwetter  
City of La Crosse  
Village of La Farge  
City of Lake Mills  
City of Madison  
City of Manawa  
City of Manitowoc  
Village of Maribel  
City of Marion  
City of Marshfield  
City of Mayville  
Village of McFarland  
City of Menasha  
City of Mequon  
Village of Merrillan  
Village of Merrimac  
Village of Merton  
City of Milwaukee  
Village of Mishicot  
City of Muskego  
Village of Nashota  
Village of Newburg  
City of New Berlin  
City of Oak Creek  
City of Onalaska  
City of Oshkosh  
City of Osseo  
Village of Palmyra  
Village of Pigeon Falls  
Village of Port Edwards  
Village of Pleasant Prairie  
Village of Poynette  
City of Prescott  
City of Racine  
Village of Readstown  
City of Rice Lake  
City of Richland Center  
City of Shawano  
City of Sheboygan  
City of Sheboygan Falls

Village of Shorewood  
City of South Milwaukee  
Village of Spencer  
Village of Spring Green  
City of St. Francis  
Village of Star Prairie  
Village of Theresa  
Village of Thiensville  
Village of Twin Lakes  
Village of Viola  
City of Watertown  
City of Waukesha  
City of Waupaca  
City of Wausau  
City of Wautoma  
City of Wauwatosa  
City of West Allis  
Village of West Milwaukee  
Village of West Salem  
Village of Weyerhaeuser  
Village of Whitefish Bay  
City of Whitehall  
Village of Wild Rose  
Village of Wrightstown  
Village of Wyocena





State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718  
<http://www.revenue.wi.gov>

Scott Walker  
Governor

Richard G. Chandler  
Secretary of Revenue

August 27, 2015

Jerry Deschane, Executive Director  
League of Wisconsin Municipalities  
131 W. Wilson Street - Suite 505  
Madison, WI 53703

Dear Mr. Deschane,

The Department of Revenue received the mandate waiver request relating to preparation of property tax bills. Your request on behalf of the municipalities of City of Adams, City of Alma, Village of Almena, City of Antigo, City of Arcadia, Village of Argyle, Village of Bagley, City of Bayfield, Village of Bayside, City of Beloit, Village of Big Bend, City of Boscobel, City of Brookfield, Village of Brown Deer, Village of Cambria, Village of Camp Douglas, City of Cedarburg, City of Chippewa Falls, City of Clintonville, City of Colby, Village of Colfax, Village of Coloma, Village of Coon Valley, City of Crandon, Village of Cross Plains, City of Cudahy, Village of Dane, Village of De Soto, Village of Deerfield, City of Eagle River, City of Elroy, Village of Embarrass, Village of Ephraim, City of Franklin, City of Glendale, Village of Grafton, City of Green Bay, City of Greenfield, Village of Hales Corners, Village of Hawkins, Village of Holmen, Village of Hortonville, City of Janesville, City of Kenosha, Village of Kronenwetter, City of La Crosse, Village of La Farge, City of Lake Mills, City of Madison, City of Manawa, City of Manitowoc, Village of Maribel, City of Marion, City of Marshfield, City of Mayville, Village of McFarland, City of Menasha, City of Mequon, Village of Merrillan, Village of Merrimac, Village of Merton, City of Milwaukee, Village of Mishicot, City of Muskego, Village of Nashota, Village of Newburg, City of New Berlin, City of Oak Creek, City of Onalaska, City of Oshkosh, City of Osseo, Village of Palmyra, Village of Pigeon Falls, Village of Port Edwards, Village of Pleasant Prairie, Village of Poynette, City of Prescott, City of Racine, Village of Readstown, City of Rice Lake, City of Richland Center, City of Shawano, City of Sheboygan, City of Sheboygan Falls, Village of Shorewood, City of South Milwaukee, Village of Spencer, Village of Spring Green, City of St. Francis, Village of Star Prairie, Village of Theresa, Village of Thiensville, Village of Twin Lakes, Village of Viola, City of Watertown, City of Waukesha, City of Waupaca, City of Wausau, City of Wautoma, City of Wauwatosa, City of West Allis, Village of West Milwaukee, Village of West Salem, Village of Weyerhaeuser, Village of Whitefish Bay, City of Whitehall, Village of Wild Rose, Village of Wrightstown, and Village of Wyocena is to allow these municipalities an additional year to prepare tax bills with the information required under s. 74.09 (3) (db), Wis. Stats.

Pursuant to the Department of Revenue's authority under s. 66.0143(2) (b), Wis. Stats., the department grants the request for a one-year waiver from requirements of s. 74.09 (3) (db), Wis. Stats. for each of the municipalities listed.

This letter serves as the official notification, pursuant to s. 66.0143(2) (c), Wis. Stats., to the municipalities listed above, as your letter stated you were the official point of contact for these municipalities in this matter.

Sincerely,

Richard G. Chandler  
Secretary of Revenue

Cc: Curt Witynski, Assistant Director