



State of Wisconsin  
2025 - 2026 LEGISLATURE

LRB-0441/1

EVM:emw

## 2025 ASSEMBLY BILL 60

February 24, 2025 - Introduced by Representatives ALLEN, PIWOWARCZYK, BEHNKE, BRILL, DITTRICH, GOEBEN, GREEN, GUNDRUM, KNODL, KREIBICH, MAXEY, MURPHY, O'CONNOR and WICHGERS, cosponsored by Senators CABRAL-GUEVARA, JACQUE, KAPENGA and NASS. Referred to Committee on Education.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

1     **AN ACT** *to renumber and amend* 67.05 (3) (d); *to amend* 38.16 (3) (br) 3.,  
2           66.0602 (4) (c) and 121.91 (3) (c); *to create* 67.05 (3) (d) 3., 4. and 5. of the  
3           statutes; **relating to:** referendum questions for certain referenda that affect  
4           property taxes.

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

Under current law, a county, city, village, town, school district, or technical college district may exceed its property tax levy limit if the electors of that political subdivision or district approve the increase at a referendum. The ballot question must indicate the dollar amount of the increase in the levy limit. Under this bill, the ballot question must also provide a good faith estimate of the annual dollar amount difference in property taxes on a median-valued, single-family residence located in the political subdivision or district that would result from passage of the referendum.

Also under current law, in certain cases when local governmental units authorize the issuance of bonds, the local governmental unit must adopt a resolution stating the purpose of the bonding and the maximum amounts of borrowing. The local governmental unit, in certain cases, is required or authorized to seek approval of the bonding authorization at a referendum. Among other things, the referendum question must contain a statement of the purpose for which

**ASSEMBLY BILL 60****SECTION 1**

bonds are to be issued and the maximum amount of the bonds to be issued. Under the bill, the question must also provide all of the following:

1. The estimated interest rate and amount of the interest accruing on the bonds.

2. Any fees that will be incurred if the bonds are defeased.

3. A good faith estimate of the dollar amount difference in property taxes on a median-valued, single-family residence located in the local governmental unit that would result from passage of the referendum.

For further information see the local fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 38.16 (3) (br) 3. of the statutes is amended to read:

2           38.16 **(3)** (br) 3. The referendum shall be held in accordance with chs. 5 to 12.

3           The district board shall provide the election officials with all necessary election

4           supplies. The form of the ballot shall correspond substantially with the standard

5           form for referendum ballots prescribed by the elections commission under ss. 5.64

6           (2) and 7.08 (1) (a). The question submitted shall be whether the limit under this

7           subsection may be exceeded by a specified amount. The question shall also provide

8           a good faith estimate of the dollar amount difference, as defined in s. 67.05 (3) (d) 5.,

9           that would result for a median-valued, single-family residence located in the district

10          if the referendum passes together with a statement of the property value used in

11          calculating the estimate. The limit otherwise applicable to the district under this

12          subsection is increased by the amount approved by a majority of those voting on the

13          question.

14          **SECTION 2.** 66.0602 (4) (c) of the statutes is amended to read:

15          66.0602 **(4)** (c) The referendum shall be held in accordance with chs. 5 to 12.

16          The political subdivision shall provide the election officials with all necessary

**ASSEMBLY BILL 60****SECTION 2**

election supplies. The form of the ballot shall correspond substantially with the standard form for referendum ballots under ss. 5.64 (2) and 7.08 (1) (a). The question shall be submitted as follows: “Under state law, the increase in the levy of the .... (name of political subdivision) for the tax to be imposed for the next fiscal year, .... (year), is limited to ....% (based on actual data or the political subdivision’s best estimate), which results in a levy of \$.... Shall the .... (name of political subdivision) be allowed to exceed this limit and increase the levy for the next fiscal year, .... (year), for .... (purpose for which the increase will be used), by a total of ....% (based on actual data or the political subdivision’s best estimate), which results in a levy of \$....?”. The question shall also provide a good faith estimate of the dollar amount difference, as defined in s. 67.05 (3) (d) 5., that would result for a median-valued, single-family residence located in the district if the referendum passes together with a statement of the property value used in calculating the estimate. If the increase is for the next fiscal year only, the question shall include the percentage increase in the levy from the previous year’s levy, and, if the increase is on an ongoing basis, the question shall include the amount of the increase for each fiscal year for which the increase applies.

**SECTION 3.** 67.05 (3) (d) of the statutes is renumbered 67.05 (3) (d) (intro.) and amended to read:

67.05 (3) (d) (intro.) The question shall contain ~~a~~ all of the following:

1. A statement of the purpose for which bonds are to be issued and the.

2. The maximum amount of the bonds to be issued.

**SECTION 4.** 67.05 (3) (d) 3., 4. and 5. of the statutes are created to read:

67.05 (3) (d) 3. The estimated interest rate and total amount of interest

**ASSEMBLY BILL 60****SECTION 4**

1 accruing on the maximum amount of bonds issued for the longest period authorized  
2 under the referendum. If the interest rate is a variable rate, the statement shall  
3 specify the amount of the interest accruing calculated by using the lowest rate  
4 during the term for which the rate is applicable and the amount of the interest  
5 accruing calculated by using the highest rate during the term for which the rate is  
6 applicable.

7 4. Any fees that will be incurred if the bonds are defeased.

8 5. A good faith estimate of the dollar amount difference that would result for  
9 a median-valued, single-family residence located in the municipality if the  
10 referendum passes together with a statement of the property value used in  
11 calculating the estimate. In this subdivision, "dollar amount difference" means the  
12 difference between the property taxes that would apply if the referendum passes  
13 and the property taxes that would apply if the referendum does not pass.

14 **SECTION 5.** 121.91 (3) (c) of the statutes is amended to read:

15 121.91 (3) (c) A referendum under this subsection shall be held in accordance  
16 with chs. 5 to 12. The school district clerk shall provide the election officials with  
17 all necessary election supplies. The form of the ballot shall correspond  
18 substantially with the standard form for referendum ballots prescribed by the  
19 elections commission under ss. 5.64 (2) and 7.08 (1) (a). The question submitted  
20 shall be whether the limit under sub. (2m) may be exceeded by a specified amount.  
21 The question shall also provide a good faith estimate of the dollar amount  
22 difference, as defined in s. 67.05 (3) (d) 5., that would result for a median-valued,  
23 single-family residence located in the district if the referendum passes together  
24 with a statement of the property value used in calculating the estimate. If the

**ASSEMBLY BILL 60****SECTION 5**

1 resolution provides that any of the excess revenue will be used for a nonrecurring  
2 purpose, the ballot in the election shall so state and shall specify the amount that  
3 will be used for a nonrecurring purpose. The limit otherwise applicable to the  
4 school district under sub. (2m) is increased by the amount approved by a majority of  
5 those voting on the question.

6 **SECTION 6. Initial applicability.**

7 (1) This act first applies to referenda held 90 days after the effective date of  
8 this subsection.

9 (END)