



Instructions for Request for Exemption from State Mandates

1. Review the General Waiver Review Criteria and sec. 66.0143 Wis. Stats .
2. Use the PA-050 form for original/revised requests.
3. Mail the completed form (PA-050) and the additional material required by PA-050 item 9 to:
Wisconsin Department of Revenue
Local Government Services Section 6-97
P.O. Box 8971
Madison WI 53708-8971
4. For questions regarding the form, contact at:
 - Email: lgs@revenue.wi.gov ,
 - Phone (608) 261-5360 or
 - FAX (608) 264-6887.

General Waiver Review Criteria

The Wisconsin Department of Revenue (DOR), or the responsible agency, will use the following general criteria in evaluating Section 66.0143 Wis. Stats, waiver requests received from municipalities and counties. The applicable agency will request additional information from municipalities and counties, as needed, to make informed decisions regarding unique circumstances and individual situations in which informational needs cannot be fully anticipated in advance.

1. Provide state statute and/or administrative rule number that creates the state mandate for which relief is requested.
2. Provide a detailed description of the reason for the request.
3. Describe how the waiver will enhance the efficiency and effectiveness of municipal or county operations.
4. What effects, if any, will the requested waiver have on programs or services offered by other municipalities or counties?
5. State the reason why this waiver is not related to health or safety.
6. Provide a description of alternative actions if the waiver is not granted.
7. Estimate savings expected if the waiver is granted. Include a projection of expected savings for each year of the waiver, including any capital costs required and how they are allocated. Include total expenditures in the past year for the program or service to be waived and the overall, total expenditures (tax levy and non-tax levy) for your political entity in the most recent calendar year.
8. List the names of individuals, businesses, organizations, etc., that have expressed opposition to the proposed waiver. Attach written documents of opposition (if any), letters, news articles, etc.
9. Attach the following documents to the request prior to mailing.
 - A copy of the resolution or ordinance from your legislative body (town board, village board, city council, county board) requesting a mandate waiver. Include the recorded vote of that body.
 - A formal attestation from the Governing Body that the waiver is not related to health or safety.
 - A record of public hearing, if a public hearing was held , including any adverse impact on public services offered by other municipalities or counties.

Waiver Extension Criteria

1. To extend a waiver, a municipality or county must submit a written request for an extension to the

Department of Revenue. The request should be submitted prior to the expiration of the current waiver.

2. The request for an extension does **not** require a new governing body resolution, completion of a new Form PA-050 or an updated savings estimate.
3. The completion of a new waiver application (PA-050), with a new governing body authorization and all required documentation is required if:
 - A written waiver extension request is not received within 60 days after a waiver's expiration date,
 - If the conditions in the waiver request are amended from the original request. For example, the request is amended to request a \$100,000 threshold instead of \$75,000, requested for in the original request.

Last updated February 22, 2011

66.0143 Local appeals for exemption from state mandates.

- (1) DEFINITIONS. In this section:
- (a) "Political subdivision" means a city, village, town, or county.
 - (b) "State mandate" means a state law that requires a political subdivision to engage in an activity or provide a service, or to increase the level of its activities or services.
- (2) APPEALS FOR EXEMPTIONS.
- (a) A political subdivision may file a request with the department of revenue for a waiver from a state mandate, except for a state mandate that is related to any of the following:
 - 1. Health.
 - 2. Safety.
 - (b) An administrative agency, or the department of revenue, may grant a political subdivision a waiver from a state mandate as provided in par. (c).
 - (c) The political subdivision shall specify in its request for a waiver its reason for requesting the waiver. Upon receipt of a request for a waiver, the department of revenue shall forward the request to the administrative agency that is responsible for administering the state mandate. The agency shall determine whether to grant the waiver and shall notify the political subdivision and the department of revenue of its decision in writing. If no agency is responsible for administering the state mandate, the department of revenue shall determine whether to grant the waiver and shall notify the political subdivision of its decision in writing.
- (3) DURATION OF WAIVERS. A waiver is effective for 4 years. The administrative agency may renew the waiver for additional 4-year periods. If a waiver is granted by the department of revenue, the department may renew the waiver under this subsection.
- (4) EVALUATION. By July 1, 2004, the department of revenue shall submit a report to the governor, and to the appropriate standing committees of the legislature under s. 13.172 (3). The report shall specify the number of waivers requested under this section, a description of each waiver request, the reason given for each waiver request, and the financial effects on the political subdivision of each waiver that was granted.

History: 2001 a. 109; 2003 a. 321.

6. Description of alternative actions if the waiver is not granted.

7. Financial Impact:

Year-by-year Projection of Annual Savings (including any capital costs required and how allocated):

Year 1 \$ _____ Year 2 \$ _____ Year 3 \$ _____ Year 4 \$ _____

Estimated 4-year cumulative budgeted program or service savings expected if waiver is granted \$ _____ 0

Total **actual expenditures** incurred in the past year for the program or service to be waived . . . \$ _____

Total **current year budgeted expenditures** for the program or service to be waived \$ _____

Total combined tax levy and non levy (all sources) **current year budget expenditures** \$ _____

8. List the names of individuals, businesses, organizations, or other entities that have expressed support or opposition to the proposed waiver, if any. (Include both formal appearances before your governmental unit and other venues, such as newspaper editorials, letters to the editor, etc., if possible.)

9. Attach the following with the waiver request in the order listed:

- Copy of specific resolution/ordinance (signed by Head of Government and from the governing body (board or council)) requesting a waiver or authorizing the head of government to request a waiver from any state mandate.
- Attached formal attestation from the Governing Body or Executive that the waiver is not related to health or safety.
- Record of public hearing, including any adverse impact on public services offered by other municipalities or counties.