



2003 ASSEMBLY BILL 44

February 10, 2003 - Introduced by Representatives AINSWORTH, ALBERS, BIES, FREESE, GIELOW, GRONEMUS, GUNDERSON, HAHN, HUNDERTMARK, JOHNSRUD, LOEFFELHOLZ, MCCORMICK, MUSSER, OWENS, SERATTI and J. WOOD, cosponsored by Senator WELCH. Referred to Committee on Ways and Means.

1 **AN ACT to renumber and amend** 70.32 (2) (c) 1. and 70.32 (2r) (c); and **to create**
2 70.32 (2) (c) 1. b. and 70.32 (2r) (c) 2. of the statutes; **relating to:** the definition
3 of agricultural land for property tax purposes.

Analysis by the Legislative Reference Bureau

Under current law, the assessed value of agricultural land, for property tax purposes, is based on the income that could have been generated from renting the land for agricultural uses. Under current law, agricultural land is defined as land that is devoted primarily to agricultural use.

Under this bill, agricultural land, for property tax purposes, also includes land that is within the quarter-quarter section of agricultural land; that is owned by the person who owns the quarter-quarter section; that is limited in acreage to not more than 25% of the acreage of the quarter-quarter section; that is so covered with trees or woody vegetation, or so highly erodible because the land is steep, shallow, or consisting of coarse soil or low organic matter, or so rocky, that it is impracticable to use the land for pasture land or for growing crops; that is not eligible for the managed forest land program under current law; and that has not been leased or rented for nonagricultural purposes in the year before the year of assessment. The assessed value of this new category of agricultural land, generally, will be no greater than the average of the value of pasture land in the year before the year of the most recent assessment and the value of swamp land or wasteland in the year before the year of the most recent assessment, rounded to the nearest whole number.

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

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

1 **SECTION 1.** 70.32 (2) (c) 1. of the statutes is renumbered 70.32 (2) (c) 1. (intro.)
2 and amended to read:

3 70.32 (2) (c) 1. (intro.) “Agricultural land” means land, all of the following:

4 a. Land, exclusive of buildings and improvements and the land necessary for
5 their location and convenience, that is devoted primarily to agricultural use, as
6 defined by rule.

7 **SECTION 2.** 70.32 (2) (c) 1. b. of the statutes is created to read:

8 70.32 (2) (c) 1. b. Land, exclusive of buildings and improvements, that is within
9 the quarter-quarter section of agricultural land under subd. 1. a. that represents no
10 more than 25% of such quarter-quarter section; that is owned by the person who
11 owns the quarter-quarter section; that is so covered with trees or woody vegetation,
12 or so highly erodible because the land is steep, shallow, or consisting of coarse soil
13 or low organic matter, or so rocky, that it is impracticable to use the land for pasture
14 land or for growing crops; that is not eligible for the program under subch. VI of ch.
15 77; and that has not been leased or rented for nonagricultural purposes in the year
16 before the year of assessment.

17 **SECTION 3.** 70.32 (2r) (c) of the statutes is renumbered 70.32 (2r) (c) 1. and
18 amended to read:

19 70.32 (2r) (c) 1. For the assessment as of the January 1 after the valuation
20 method under par. (b) no longer applies and for each assessment thereafter,

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1 agricultural land under sub. (2) (c) 1. a. shall be assessed according to the income that
2 could be generated from its rental for agricultural use.

3 **SECTION 4.** 70.32 (2r) (c) 2. of the statutes is created to read:

4 70.32 (2r) (c) 2. For the assessment as of January 1, 2003, and for each
5 assessment thereafter, the value of an acre of agricultural land under sub. (2) (c) 1.
6 b. shall be no greater than the average of the value of an acre of pasture land in the
7 previous year and the value of an acre of land that is classified as swampland or
8 wasteland in the previous year, rounded to the nearest whole number, except that
9 if the acreage of agricultural land under sub. (2) (c) 1. b. represents more than 25%
10 of the acreage of the quarter-quarter section described under sub. (2) (c) 1. b. the
11 value of all such land shall not be determined under this subdivision but shall be
12 determined as otherwise provided in this section.

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(END)