



## 2007 ASSEMBLY BILL 244

April 10, 2007 - Introduced by Representatives ALBERS, FIELDS, VUKMIR, BALLWEG, VOS, BIES, STRACHOTA, GUNDERSON, TOWNSEND, MUSSER, OWENS and MURSAU, cosponsored by Senators SCHULTZ and LAZICH. Referred to Committee on Ways and Means.

1       **AN ACT** *to repeal* 20.835 (1) (e), 70.11 (39) and (39m), 70.111, 70.112 (1), (5) and  
2           (6), 70.13, 70.14, 70.15, 70.18, 70.19, 70.20, 70.21, 70.22, 70.29, 70.30, 70.34,  
3           70.345, 70.35, 70.36, 70.47 (15), 70.53 (1) (a), 70.64 (3) (c), 70.65 (2) (a) 2., 70.68,  
4           70.995 (12r), 71.91 (5m) (b), 74.11 (4), 74.11 (11) (b), 74.11 (12) (a) 1g., 74.11 (12)  
5           (d), 74.12 (6), 74.12 (11) (a) 1g., 74.12 (11) (d), 74.13 (3), 74.25 (1) (b) 1., 74.30  
6           (1) (i), 74.42, 74.47 (3) (e), 74.55, 76.69, 79.095 and 121.06 (4); *to renumber*  
7           71.91 (5m) (a) and 74.11 (11) (a); *to renumber and amend* 74.87 (3) (a); *to*  
8           *consolidate, renumber and amend* 70.65 (2) (a) (intro.) and 1. and 74.25 (1)  
9           (b) (intro.) and 2.; *to amend* 17.14 (1) (g), 26.03 (1m) (b) (intro.), 33.01 (9) (a),  
10          33.01 (9) (am) 1., 33.01 (9) (am) 2., 33.01 (9) (ar) 1., 33.01 (9) (b) 1., 38.28 (2) (b)  
11          2., 66.0235 (2) (a), 66.0235 (2) (b), 66.0235 (2c) (a) 2., 66.0435 (3) (c) 1. b., 66.0435  
12          (3) (g), 66.0517 (3) (b) 1., 66.1105 (2) (j), 67.101 (1) (b), 70.01, 70.02, 70.05 (5) (a)  
13          1., 70.05 (5) (a) 1m., 70.07 (6), 70.075 (6), 70.10, 70.11 (4m) (a), 70.11 (9), 70.11  
14          (11), 70.11 (12) (b), 70.11 (13), 70.11 (15), 70.11 (26), 70.11 (31), 70.11 (32), 70.112

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1 (4) (b), 70.17 (1), 70.174, 70.365, 70.40 (5), 70.41 (5), 70.42 (5), 70.421 (1), 70.421  
 2 (5), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.47 (14), 70.47 (16) (a), 70.48, 70.49 (2),  
 3 70.50, 70.52, 70.555, 70.65 (2) (b) (intro.), 70.73 (1) (b), 70.73 (1) (c), 70.73 (1) (d),  
 4 70.84, 70.995 (1) (a), 70.995 (4), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995 (12) (a),  
 5 71.17 (2), 71.52 (7), 71.80 (1) (a), 73.03 (20), 73.06 (3), 74.05 (1), 74.09 (2), 74.11  
 6 (6) (a), 74.11 (10) (a), 74.11 (12) (a) (intro.), 74.11 (12) (b), 74.12 (7), 74.12 (8),  
 7 74.12 (9) (a), 74.12 (10) (a), 74.12 (11) (a) (intro.), 74.12 (11) (b), 74.13 (1) (b),  
 8 74.25 (1) (b) 3., 74.27, 74.29 (2), 74.30 (1m), 74.83, 76.025 (1), 76.03 (1), 76.07  
 9 (4g) (c) 1., 76.07 (4g) (c) 2., 76.125 (1), 76.48 (1r), 76.81, 77.04 (1), 77.54 (3) (b)  
 10 1., 77.84 (1), 79.03 (3) (b) 3., 79.03 (3) (b) 4. (intro.), 79.10 (1) (dm), 121.004 (6),  
 11 121.15 (4) (a), 121.90 (2) (intro.), 174.06 (5), 174.065 (3), 174.08 (1), 198.10 (1),  
 12 200.13 (2), 815.18 (3) (intro.) and 978.05 (6) (a); and **to create** 76.02 (2m) and  
 13 76.02 (4m) of the statutes; **relating to:** eliminating the personal property tax.

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

This bill eliminates the property tax on personal property. The bill also eliminates the state aid payments to taxing jurisdictions based on the value of computers and computer-related equipment that are exempt from the personal property tax and that are located in the taxing jurisdictions.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the ***state and 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:***

14 **SECTION 1.** 17.14 (1) (g) of the statutes is amended to read:

15 17.14 (1) (g) Failure to use the “Wisconsin Property Assessment Manual”  
 16 provided under s. 73.03 (2a) and as required by s. 70.32 (1) and ~~70.34~~. The

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1 certification of any assessor removed under this paragraph may for sufficient reason  
2 be reinstated by the secretary of revenue after one year upon formal application for  
3 reinstatement.

4 **SECTION 2.** 20.835 (1) (e) of the statutes is repealed.

5 **SECTION 3.** 26.03 (1m) (b) (intro.) of the statutes is amended to read:

6 26.03 **(1m)** (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting  
7 raw forest products on ~~public lands, as defined in s. 70.13 (7) that are owned by the~~  
8 United States, this state, or any political subdivision of this state, to a person  
9 harvesting raw forest products for fuel wood for his or her home consumption, to a  
10 person harvesting for the purpose of clearing the land for agricultural use, or to a  
11 person harvesting from the person's own land, any of the following:

12 **SECTION 4.** 33.01 (9) (a) of the statutes is amended to read:

13 33.01 **(9)** (a) For the purpose of receiving notice under this chapter, a person  
14 whose name appears as an owner of real property on the tax roll under s. 70.65 (2)  
15 (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of  
16 the previous year.

17 **SECTION 5.** 33.01 (9) (am) 1. of the statutes is amended to read:

18 33.01 **(9)** (am) 1. A person whose name appears as an owner of real property  
19 on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before  
20 the 3rd Monday in December of the previous year.

21 **SECTION 6.** 33.01 (9) (am) 2. of the statutes is amended to read:

22 33.01 **(9)** (am) 2. The spouse of a person whose name appears as an owner of  
23 real property on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03  
24 on or before the 3rd Monday in December of the previous year if the spouse is referred  
25 to on that tax roll.

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1           **SECTION 7.** 33.01 (9) (ar) 1. of the statutes is amended to read:

2           33.01 **(9)** (ar) 1. The person's name appears as an owner of real property on the  
3 tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd  
4 Monday in December of the previous year.

5           **SECTION 8.** 33.01 (9) (b) 1. of the statutes is amended to read:

6           33.01 **(9)** (b) 1. Whose name appears as an owner of real property on the tax  
7 roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd  
8 Monday in December of the previous year; or

9           **SECTION 9.** 38.28 (2) (b) 2. of the statutes is amended to read:

10           38.28 **(2)** (b) 2. The most current equalized values certified by the department  
11 of revenue shall be used in aid determinations. ~~Equalized values shall include the~~  
12 ~~full value of property that is exempt under s. 70.11 (39) and (39m) as determined~~  
13 ~~under s. 79.095 (3).~~

14           **SECTION 10.** 66.0235 (2) (a) of the statutes is amended to read:

15           66.0235 **(2)** (a) Except as otherwise provided in this section or in s. 60.79 (2) (c)  
16 when territory is transferred, in any manner provided by law, from one local  
17 governmental unit to another, there shall be assigned to the latter local  
18 governmental unit such proportion of the assets and liabilities of the first local  
19 governmental unit as the assessed valuation of all taxable property in the territory  
20 transferred bears to the assessed valuation of all the taxable property of the entire  
21 local governmental unit from which the territory is taken according to the last  
22 assessment roll of the local governmental unit. The clerk of a local governmental  
23 unit to which territory is transferred, within 30 days of the effective date of the  
24 transfer, shall certify to the clerk of the local governmental unit from which territory  
25 was transferred and to the clerk of the school district in which the territory is located

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1 a metes and bounds description of the land area involved. Upon receipt of the  
2 description the clerk of the local governmental unit from which the territory was  
3 transferred shall certify to the department of revenue and to the clerk of the school  
4 district in which the territory is located the latest assessed value of the real and  
5 ~~personal~~ property located within the transferred territory, and shall make any  
6 further reports as needed by the department of revenue in the performance of duties  
7 required by law.

8 **SECTION 11.** 66.0235 (2) (b) of the statutes is amended to read:

9 66.0235 (2) (b) When the transfer of territory from one local governmental unit  
10 to another results from the incorporation of a new city or village, the proportion of  
11 the assets and liabilities assigned to the new city or village shall be based on the  
12 average assessed valuation for the preceding 5 years of the property transferred in  
13 proportion to the average assessed valuation for the preceding 5 years of all the  
14 taxable property of the entire local governmental unit from which the territory is  
15 taken, according to the assessment rolls of the local governmental unit for those  
16 years. The certification by the clerk of the local governmental unit from which  
17 territory was transferred because of the incorporation shall include the assessed  
18 value of the real and ~~personal~~ property within the territory transferred for each of  
19 the last 5 years. The preceding 5 years shall include the assessment rolls for the 5  
20 calendar years prior to the incorporation.

21 **SECTION 12.** 66.0235 (2c) (a) 2. of the statutes is amended to read:

22 66.0235 (2c) (a) 2. The clerk of any school district to which territory is  
23 transferred, within 30 days of the effective date of the transfer, shall certify to the  
24 clerk of the local governmental unit from which the territory was transferred a metes  
25 and bounds description of the land area involved. Upon receipt of the description the

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1 clerk of the local governmental unit from which the territory was transferred shall  
2 certify to the department of revenue the latest assessed value of the real and personal  
3 property located within the transferred territory, file one copy of the certification  
4 with the school district clerk and one copy with the department of public instruction  
5 and make any further reports as needed by the department of revenue in the  
6 performance of duties required by law.

7 **SECTION 13.** 66.0435 (3) (c) 1. b. of the statutes is amended to read:

8 66.0435 (3) (c) 1. b. The fair market value, determined under subd. 1. a., minus  
9 the tax-exempt household furnishings thus established, shall be equated to the  
10 general level of assessment for the prior year on other real and personal property in  
11 the district.

12 **SECTION 14.** 66.0435 (3) (g) of the statutes is amended to read:

13 66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall  
14 be treated as a default in payment of personal property tax and is subject to all  
15 procedures and penalties applicable under chs. 70 and 74.

16 **SECTION 15.** 66.0517 (3) (b) 1. of the statutes is amended to read:

17 66.0517 (3) (b) 1. Except as provided in sub. (2) (b), a weed commissioner shall  
18 receive compensation for the destruction of noxious weeds as determined by the town  
19 board, village board, or city council upon presenting to the proper treasurer the  
20 account for noxious weed destruction, verified by oath and approved by the  
21 appointing officer. The account shall specify by separate items the amount  
22 chargeable to each piece of land, describing the land, and shall, after being paid by  
23 the treasurer, be filed with the town, village, or city clerk. The clerk shall enter the  
24 amount chargeable to each tract of land in the next tax roll in a column headed “For  
25 the Destruction of Weeds”, as a tax on the lands upon which the weeds were

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1 destroyed. The tax shall be collected under ch. 74, except in case of lands which are  
2 exempt from taxation, railroad lands, or other lands for which taxes are not collected  
3 under ch. 74. A delinquent tax may be collected as is a delinquent real property tax  
4 under chs. 74 and 75 ~~or as is a delinquent personal property tax under ch. 74.~~ In case  
5 of railroad lands or other lands for which taxes are not collected under ch. 74, the  
6 amount chargeable against these lands shall be certified by the town, village, or city  
7 clerk to the secretary of administration who shall add the amount designated to the  
8 sum due from the company owning, occupying, or controlling the lands specified. The  
9 secretary of administration shall collect the amount chargeable as prescribed in  
10 subch. I of ch. 76 and return the amount collected to the town, city, or village from  
11 which the certification was received.

12 **SECTION 16.** 66.1105 (2) (j) of the statutes is amended to read:

13 66.1105 (2) (j) "Tax incremental base" means the aggregate value, as equalized  
14 by the department of revenue, of all taxable property located within a tax  
15 incremental district on the date as of which the district is created, determined as  
16 provided in sub. (5) (b). The base of districts created before October 1, 1980, does not  
17 include the value of ~~property exempted under s. 70.111 (17)~~ merchants'  
18 stock-in-trade, manufacturers' materials and finished products, and livestock.

19 **SECTION 17.** 67.101 (1) (b) of the statutes is amended to read:

20 67.101 (1) (b) Beginning on January 1, 1973, except interest which is received  
21 by the city as a part of the aggregate amounts from the sale of capital assets,  
22 one-third of all interest money received by the city treasury on any invested city  
23 funds and one-third of all interest received by the city treasury on any other funds  
24 to the interest of which the city is entitled ~~including one-third of all interest received~~  
25 ~~on delinquent personal property taxes.~~

**ASSEMBLY BILL 244****SECTION 18**

1           **SECTION 18.** 70.01 of the statutes is amended to read:

2           **70.01 General Real property taxes; upon whom levied.** Taxes shall be  
3 levied, under this chapter, upon all ~~general~~ real property in this state except property  
4 that is exempt from taxation. ~~Real estate taxes and personal property taxes~~ are  
5 deemed to be levied when the tax roll in which they are included has been delivered  
6 to the local treasurer under s. 74.03. When so levied such taxes are a lien upon the  
7 property against which they are charged. That lien is superior to all other liens,  
8 except a lien under s. 292.31 (8) (i) or 292.81, and is effective as of January 1 in the  
9 year when the taxes are levied. Liens of special assessments of benefits for local  
10 improvements shall be in force as provided by the charter or general laws applicable  
11 to the cities that make the special assessments. In this chapter, unless the context  
12 requires otherwise, references to “this chapter” do not include ss. 70.37 to 70.395.

13           **SECTION 19.** 70.02 of the statutes is amended to read:

14           **70.02 Definition of general property.** General property is all the taxable  
15 real ~~and personal~~ property defined in ss. s. 70.03 and 70.04 except that which is taxed  
16 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property  
17 includes manufacturing property subject to s. 70.995, but assessment of that  
18 property shall be made according to s. 70.995.

19           **SECTION 20.** 70.05 (5) (a) 1. of the statutes is amended to read:

20           70.05 (5) (a) 1. “Assessed value” means with respect to each taxation district  
21 the total values established under ss. s. 70.32 and ~~70.34~~, but excluding  
22 manufacturing property subject to assessment under s. 70.995.

23           **SECTION 21.** 70.05 (5) (a) 1m. of the statutes is amended to read:

24           70.05 (5) (a) 1m. “Class of property” means residential under s. 70.32 (2) (a) 1.;  
25 commercial under s. 70.32 (2) (a) 2.; ~~personal property~~; or the sum of undeveloped



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1 under s. 70.32 (2) (a) 5., agricultural forest under s. 70.32 (2) (a) 5m., productive  
2 forest land under s. 70.32 (2) (a) 6., and other under s. 70.32 (2) (a) 7.

3 **SECTION 22.** 70.07 (6) of the statutes is amended to read:

4 70.07 (6) The board of assessors shall remain in session until all corrections  
5 and changes have been made, including all those resulting from investigations by  
6 committees of objections to valuations filed with the commissioner of assessments  
7 as provided in this subsection, after which the commissioner of assessments shall  
8 prepare the assessment rolls as corrected by the board of assessors and submit them  
9 to the board of review not later than the 2nd Monday in October. The person  
10 assessed, having been notified of the determination of the board of assessors as  
11 required in sub. (4), shall be deemed to have accepted the determination unless the  
12 person notifies the commissioner of assessments in writing, within 15 days from the  
13 date that the notice of determination was issued under sub. (4), of the desire to  
14 present testimony before the board of review. After the board of review has met, the  
15 commissioner of assessments may appoint committees of the board of assessors to  
16 investigate any objections to the amount or valuation of any real ~~or personal~~ property  
17 which have been filed with the commissioner of assessments. The committees may  
18 at the direction of the commissioner of assessments report their investigation and  
19 recommendations to the board of review and any member of any such committee  
20 shall be a competent witness in any hearing before the board of review.

21 **SECTION 23.** 70.075 (6) of the statutes is amended to read:

22 70.075 (6) The board of assessors shall remain in session until all corrections  
23 and changes have been made, including all those resulting from investigations by  
24 committees of objections to valuations filed with the city assessor as provided in this  
25 section, after which the city assessor shall prepare the assessment rolls as corrected

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1 by the board of assessors and submit them to the board of review not later than the  
2 last Monday in July. A person assessed who has been notified of the determination  
3 of the board of assessors as required in sub. (4) is deemed to have accepted such  
4 determination unless the person notifies the city assessor in writing, within 15 days  
5 from the date that the notice of determination was issued under sub. (4), of a desire  
6 to present testimony before the board of review. After the board of review meets, the  
7 city assessor may appoint committees of the board of assessors to investigate any  
8 objections to the amount or valuation of any real ~~or personal~~ property which are  
9 referred to the city assessor by the board of review. The committees so appointed may  
10 at the city assessor's direction report their investigation and recommendations to the  
11 board of review and any member of any such committee shall be a competent witness  
12 in any hearing before the board of review.

13 **SECTION 24.** 70.10 of the statutes is amended to read:

14 **70.10 Assessment, when made, exemption.** The assessor shall assess all  
15 real ~~and personal~~ property as of the close of January 1 of each year. Except in cities  
16 of the 1st class and 2nd class cities that have a board of assessors under s. 70.075,  
17 the assessment shall be finally completed before the first Monday in April. All real  
18 property conveyed by condemnation or in any other manner to the state, any county,  
19 city, village or town by gift, purchase, tax deed or power of eminent domain before  
20 January 2 in such year shall not be included in the assessment. Assessment of  
21 manufacturing property subject to s. 70.995 shall be made according to that section.

22 **SECTION 25.** 70.11 (4m) (a) of the statutes is amended to read:

23 70.11 (4m) (a) Real property owned and used ~~and personal property used~~  
24 exclusively for the purposes of any hospital of 10 beds or more devoted primarily to  
25 the diagnosis, treatment or care of the sick, injured, or disabled, which hospital is

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1 owned and operated by a corporation, voluntary association, foundation or trust,  
2 except an organization that is organized under s. 185.981 or ch. 611, 613 or 614 and  
3 that offers a health maintenance organization as defined in s. 609.01 (2) or a limited  
4 service health organization as defined in s. 609.01 (3) or an organization that is  
5 issued a certificate of authority under ch. 618 and that offers a health maintenance  
6 organization or a limited service health organization, no part of the net earnings of  
7 which inures to the benefit of any shareholder, member, director or officer, and which  
8 hospital is not operated principally for the benefit of or principally as an adjunct of  
9 the private practice of a doctor or group of doctors. This exemption does not apply  
10 to property used for commercial purposes, as a health and fitness center or as a  
11 doctor's office. The exemption for residential property shall be limited to dormitories  
12 of 12 or more units which house student nurses enrolled in a state accredited school  
13 of nursing affiliated with the hospital.

14 **SECTION 26.** 70.11 (9) of the statutes is amended to read:

15 70.11 (9) MEMORIALS. All memorial halls and the real estate upon which the  
16 same are located, owned and occupied by any organization of United States war  
17 veterans organized pursuant to act of congress and domesticated in this state  
18 pursuant to the laws of this state, containing permanent memorial tablets with the  
19 names of former residents of any given town, village, city or county who lost their  
20 lives in the military or naval service of the state or the United States in any war  
21 inscribed thereon, and all personal property owned by such organizations, and all  
22 buildings erected, purchased or maintained by any county, city, town or village as  
23 memorials under s. 45.72. The renting of such halls or buildings for public purposes  
24 shall not render them taxable, provided that all income derived therefrom be used  
25 for the upkeep and maintenance thereof. Where such hall or building is used in part

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1 for exempt purposes and in part for pecuniary profit, it shall be assessed for taxation  
2 to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

3 **SECTION 27.** 70.11 (11) of the statutes is amended to read:

4 70.11 (11) BIBLE CAMPS. All real property not exceeding 30 acres and the  
5 ~~personal property situated therein~~, of any Bible camp conducted by a religious  
6 nonprofit corporation organized under the laws of this state, so long as the property  
7 is used for religious purposes and not for pecuniary profit of any individual.

8 **SECTION 28.** 70.11 (12) (b) of the statutes is amended to read:

9 70.11 (12) (b) Real property not exceeding 40 acres and the ~~personal property~~  
10 ~~located thereon~~ owned by units which are not organized in this state of the  
11 organizations listed in par. (a). No such unit which is not organized in this state may  
12 claim an exemption for more than a total of 80 rods of shoreline on lakes, rivers and  
13 streams.

14 **SECTION 29.** 70.11 (13) of the statutes is amended to read:

15 70.11 (13) CEMETERIES. Land owned by cemetery authorities, as defined in s.  
16 157.061 (2), and used exclusively as public burial grounds and tombs and  
17 monuments therein, and privately owned burial lots; land adjoining such burial  
18 grounds, owned and occupied exclusively by the cemetery authority for cemetery  
19 purposes; ~~personal property owned by any cemetery authority and necessary for the~~  
20 ~~care and management of burial grounds~~; burial sites and contiguous lands which are  
21 cataloged under s. 157.70 (2) (a).

22 **SECTION 30.** 70.11 (15) of the statutes is amended to read:

23 70.11 (15) MANURE STORAGE FACILITIES. Any manure storage facility used by a  
24 farmer. ~~This exemption shall apply whether the facility is deemed personal property~~  
25 ~~or is so affixed to the realty as to be classified as real estate.~~

**ASSEMBLY BILL 244****SECTION 31**

1           **SECTION 31.** 70.11 (26) of the statutes is amended to read:

2           70.11 **(26)** PROPERTY OF INDUSTRIAL DEVELOPMENT AGENCIES. All real and  
3           personal property owned by an industrial development agency formed under s. 59.57  
4           (2). ~~Any such property subject to contract of sale or lease shall be taxed as personal~~  
5           ~~property to the vendee or lessee thereof.~~

6           **SECTION 32.** 70.11 (31) of the statutes is amended to read:

7           70.11 **(31)** SPORTS AND ENTERTAINMENT FACILITIES. Real and personal property  
8           consisting of or contained in a sports and entertainment facility, including related or  
9           auxiliary structures, constructed by a nonprofit corporation for the purpose of  
10          donation to the state or to an instrumentality of the state, if the state indicates by  
11          legislative or executive action that it will accept the facility. This exemption shall  
12          apply during construction and operation if the facility is owned by a nonprofit  
13          corporation, the state or an instrumentality of the state.

14          **SECTION 33.** 70.11 (32) of the statutes is amended to read:

15          70.11 **(32)** NONPROFIT YOUTH HOCKEY ASSOCIATIONS. Land not exceeding 13 acres,  
16          and the buildings on that land ~~and personal property~~, if the land is owned or leased  
17          by and the buildings ~~and personal property~~ are owned by, and all the property is used  
18          exclusively for the purposes of, a nonprofit youth hockey association, except that the  
19          exemption under this subsection does not apply to the property of a nonprofit youth  
20          hockey association if any of its property was funded in whole or in part by industrial  
21          revenue bonds unless that association's facilities were placed in operation after  
22          January 1, 1988. Leasing all or a portion of the property does not render that  
23          property taxable if all of the leasehold income is used for maintenance of the leased  
24          property.

25          **SECTION 34.** 70.11 (39) and (39m) of the statutes are repealed.

**ASSEMBLY BILL 244****SECTION 35**

1           **SECTION 35.** 70.111 of the statutes is repealed.

2           **SECTION 36.** 70.112 (1), (5) and (6) of the statutes are repealed.

3           **SECTION 37.** 70.112 (4) (b) of the statutes is amended to read:

4           70.112 (4) (b) If real ~~or tangible personal~~ property is used more than ~~50%~~ 50  
5           percent, as determined by the department of revenue, in the operation of a telephone  
6           company that is subject to the tax imposed under s. 76.81, the department of revenue  
7           shall assess the property and that property shall be exempt from the general  
8           property taxes imposed under this chapter. If real ~~or tangible personal~~ property is  
9           used less than ~~50%~~ 50 percent, as determined by the department of revenue, in the  
10          operation of a telephone company that is subject to the tax imposed under s. 76.81,  
11          the taxation district in which the property is located shall assess the property and  
12          that property shall be subject to the general property taxes imposed under this  
13          chapter.

14          **SECTION 38.** 70.13 of the statutes is repealed.

15          **SECTION 39.** 70.14 of the statutes is repealed.

16          **SECTION 40.** 70.15 of the statutes is repealed.

17          **SECTION 41.** 70.17 (1) of the statutes is amended to read:

18          70.17 (1) Real property shall be entered in the name of the owner, if known to  
19          the assessor, otherwise to the occupant thereof if ascertainable, and otherwise  
20          without any name. The person holding the contract or certificate of sale of any real  
21          property contracted to be sold by the state, but not conveyed, shall be deemed the  
22          owner for such purpose. The undivided real estate of any deceased person may be  
23          entered to the heirs of such person without designating them by name. The real  
24          estate of an incorporated company shall be entered in the same manner as that of an

**ASSEMBLY BILL 244****SECTION 41**

1 individual. Improvements on leased lands ~~may~~ shall be assessed ~~either~~ as real  
2 property ~~or personal property~~.

3 **SECTION 42.** 70.174 of the statutes is amended to read:

4 **70.174 Improvements on government-owned land.** Improvements made  
5 by any person on land within this state owned by the United States ~~may~~ shall be  
6 assessed ~~either~~ as real ~~or personal~~ property to the person making the same  
7 improvements, if ascertainable, and otherwise to the occupant ~~thereof~~ of the  
8 improvements or the person receiving benefits ~~therefrom~~ from the improvements.

9 **SECTION 43.** 70.18 of the statutes is repealed.

10 **SECTION 44.** 70.19 of the statutes is repealed.

11 **SECTION 45.** 70.20 of the statutes is repealed.

12 **SECTION 46.** 70.21 of the statutes is repealed.

13 **SECTION 47.** 70.22 of the statutes is repealed.

14 **SECTION 48.** 70.29 of the statutes is repealed.

15 **SECTION 49.** 70.30 of the statutes is repealed.

16 **SECTION 50.** 70.34 of the statutes is repealed.

17 **SECTION 51.** 70.345 of the statutes is repealed.

18 **SECTION 52.** 70.35 of the statutes is repealed.

19 **SECTION 53.** 70.36 of the statutes is repealed.

20 **SECTION 54.** 70.365 of the statutes is amended to read:

21 **70.365 Notice of changed assessment.** When the assessor assesses any  
22 taxable real property, ~~or any improvements taxed as personal property under s. 77.84~~  
23 ~~(1)~~, and arrives at a different total than the assessment of it for the previous year,  
24 the assessor shall notify the person assessed if the address of the person is known  
25 to the assessor, otherwise the occupant of the property. The notice shall be in writing

**ASSEMBLY BILL 244****SECTION 54**

1 and shall be sent by ordinary mail at least 15 days before the meeting of the board  
2 of review or before the meeting of the board of assessors in 1st class cities and in 2nd  
3 class cities that have a board of assessors under s. 70.075 and shall contain the  
4 amount of the changed assessment and the time, date and place of the meeting of the  
5 local board of review or of the board of assessors. However, if the assessment roll is  
6 not complete, the notice shall be sent by ordinary mail at least 15 days prior to the  
7 date to which the board of review has adjourned. The assessor shall attach to the  
8 assessment roll a statement that the notices required by this section have been  
9 mailed and failure to receive the notice shall not affect the validity of the changed  
10 assessment, the resulting changed tax, the procedures of the board of review or of the  
11 board of assessors or the enforcement of delinquent taxes by statutory means. The  
12 secretary of revenue shall by rule prescribe the form of the notice required under this  
13 section. The form shall include information notifying the taxpayer of the procedures  
14 to be used to object to the assessment.

15 **SECTION 55.** 70.40 (5) of the statutes is amended to read:

16 70.40 (5) All laws not in conflict with this section relating to the assessment,  
17 collection and payment of personal property taxes and the correction of errors in  
18 assessment and tax rolls, shall apply to the tax imposed in this section.

19 **SECTION 56.** 70.41 (5) of the statutes is amended to read:

20 70.41 (5) TAXATION STATUTES APPLICABLE TO GRAIN STORAGE TAXATION. All laws not  
21 in conflict with this section relating to the assessment, collection and payment of  
22 personal property taxes, the correction of errors in assessment and tax rolls, shall  
23 apply to the tax imposed under this section.

24 **SECTION 57.** 70.42 (5) of the statutes is amended to read:



**ASSEMBLY BILL 244****SECTION 57**

1           70.42 (5) All laws not in conflict with this section relating to the assessment,  
2 collection and payment of personal property taxes, the correction of errors in  
3 assessment and tax rolls, shall apply to the tax imposed under this section.

4           **SECTION 58.** 70.421 (1) of the statutes is amended to read:

5           70.421 (1) Every person operating a crude oil refinery in this state, shall on or  
6 before January 31 of each year pay an annual occupation tax of a sum equal to 5 cents  
7 per ton upon all crude oil handled during the preceding year ending April 30 except  
8 that as of December 15, 1979, such tax shall apply to the year ending the December  
9 31 which is 2 years prior to the payment due date. ~~All such crude oil so handled and~~  
10 ~~all petroleum products refined therefrom, in the possession of the refinery, shall be~~  
11 ~~exempt from all personal property taxation, either state or municipal.~~

12           **SECTION 59.** 70.421 (5) of the statutes is amended to read:

13           70.421 (5) All laws not in conflict with this section relating to the assessment,  
14 collection and payment of personal property taxes and the correction of errors in  
15 assessment and tax rolls, shall apply to the tax herein imposed.

16           **SECTION 60.** 70.43 (2) of the statutes is amended to read:

17           70.43 (2) If the assessor discovers a palpable error in the assessment of ~~a tract~~  
18 ~~of real estate or an item of personal property~~ that results in the tract ~~or property~~  
19 having an inaccurate assessment for the preceding year, the assessor shall correct  
20 that error by adding to or subtracting from the assessment for the preceding year.  
21 The result shall be the true assessed value of the property for the preceding year.  
22 The assessor shall make a marginal note of the correction on that year's assessment  
23 roll.

24           **SECTION 61.** 70.44 (1) of the statutes is amended to read:

**ASSEMBLY BILL 244****SECTION 61**

1           70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2  
2 next previous years, unless previously reassessed for the same year or years, shall  
3 be entered once additionally for each previous year of such omission, designating  
4 each such additional entry as omitted for the year of omission and affixing a just  
5 valuation to each entry for a former year as the same should then have been assessed  
6 according to the assessor's best judgment, and taxes shall be apportioned, using the  
7 net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This  
8 section shall not apply to manufacturing property assessed by the department of  
9 revenue under s. 70.995.

10           **SECTION 62.** 70.47 (7) (aa) of the statutes is amended to read:

11           70.47 (7) (aa) No person shall be allowed to appear before the board of review,  
12 to testify to the board by telephone or to contest the amount of any assessment of real  
13 ~~or personal~~ property if the person has refused a reasonable written request by  
14 certified mail of the assessor to view such property.

15           **SECTION 63.** 70.47 (14) of the statutes is amended to read:

16           70.47 (14) TAX PAYMENTS. In the event the board of review has not completed  
17 its review or heard an objection to an assessment on real ~~or personal~~ property prior  
18 to the date the taxes predicated upon such assessment are due, or in the event there  
19 is an appeal as provided in sub. (13) and s. 74.37 from the correction of the board of  
20 review to the court, the time for payment of such taxes as levied is the same as  
21 provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent  
22 and subject to the same provisions as other delinquent taxes.

23           **SECTION 64.** 70.47 (15) of the statutes is repealed.

24           **SECTION 65.** 70.47 (16) (a) of the statutes is amended to read:

**ASSEMBLY BILL 244****SECTION 65**

1           70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real  
2 or personal property shall be first made in writing and filed with the commissioner  
3 of assessments on or before the 3rd Monday in May. No person may, in any action  
4 or proceeding, question the amount or valuation of real or personal property in the  
5 assessment rolls of the city unless objections have been so filed. The board may not  
6 waive the requirement that objections be in writing. Persons who own land and  
7 improvements to that land may object to the aggregate valuation of that land and  
8 improvements to that land, but no person who owns land and improvements to that  
9 land may object only to the valuation of that land or only to the valuation of  
10 improvements to that land. If the objections have been investigated by a committee  
11 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
12 recommendation of the committee unless the objector requests or the board orders  
13 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to  
14 the objector or attorney and to the city attorney of the city. The provisions of the  
15 statutes relating to boards of review not inconsistent with this subsection apply to  
16 proceedings before the boards of review of 1st class cities, except that the board need  
17 not adjourn until the assessment roll is completed by the commissioner of  
18 assessments, as required in s. 70.07 (6), but may immediately hold hearings on  
19 objections filed with the commissioner of assessments, and the changes, corrections  
20 and determinations made by the board acting within its powers shall be prima facie  
21 correct. Appeal from the determination shall be by an action for certiorari  
22 commenced within 90 days after the taxpayer receives the notice under sub. (12).  
23 The action shall be given preference.

24           **SECTION 66.** 70.48 of the statutes is amended to read:

**ASSEMBLY BILL 244****SECTION 66**

1           **70.48 Assessor to attend board of review.** The assessor or the assessor's  
2 authorized representative shall attend without order or subpoena all hearings before  
3 the board of review and under oath submit to examination and fully disclose to the  
4 board such information as the assessor may have touching the assessment and any  
5 other matters pertinent to the inquiry being made. All part-time assessors shall  
6 receive the same compensation for such attendance as is allowed to the members of  
7 the board but no county assessor or member of a county assessor's staff shall receive  
8 any compensation other than that person's regular salary for attendance at a board  
9 of review. The clerk shall make all corrections to the assessment roll ordered by the  
10 board of review, including all changes in the valuation of real property. When any  
11 valuation of real property is changed the clerk shall enter the valuation fixed by the  
12 board in red ink in the proper class above the figures of the assessor, and the figures  
13 of the assessor shall be crossed out with red ink. ~~The clerk shall also enter upon the~~  
14 ~~assessment roll, in the proper place, the names of all persons found liable to taxation~~  
15 ~~on personal property by the board of review, setting opposite such names respectively~~  
16 ~~the aggregate valuation of such property as determined by the assessor, after~~  
17 ~~deducting exemptions and making such corrections as the board has ordered. All~~  
18 ~~changes in valuation of personal property made by the board of review shall be made~~  
19 ~~in the same manner as changes in real estate.~~

20           **SECTION 67.** 70.49 (2) of the statutes is amended to read:

21           **70.49 (2)** The value of all real and ~~personal~~ property entered into the  
22 assessment roll to which such affidavit is attached by the assessor shall, in all actions  
23 and proceedings involving such values, be presumptive evidence that all such  
24 properties have been justly and equitably assessed in proper relationship to each  
25 other.

**ASSEMBLY BILL 244****SECTION 68**

1           **SECTION 68.** 70.50 of the statutes is amended to read:

2           **70.50 Delivery of roll.** Except in counties that have a county assessment  
3 system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have  
4 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday  
5 in May, deliver the completed assessment roll ~~and all the sworn statements and~~  
6 ~~valuations of personal property~~ to the clerk of the town, city or village, who shall file  
7 and preserve them in the clerk's office. On or before the first Monday in April, a  
8 county assessor under s. 70.99 shall deliver the completed assessment roll ~~and all~~  
9 ~~sworn statements and valuations of personal property~~ to the clerks of the towns,  
10 cities and villages in the county, who shall file and preserve them in the clerk's office.

11           **SECTION 69.** 70.52 of the statutes is amended to read:

12           **70.52 Clerks to examine and correct rolls.** Each city, village, and town  
13 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk  
14 shall correct all double assessments, imperfect descriptions and other errors  
15 apparent upon the face of the roll, and strike off all parcels of real property not liable  
16 to taxation. The clerk shall add to the roll any parcel of real property ~~or item of~~  
17 ~~personal property~~ omitted by the assessors and immediately notify the assessors of  
18 the omissions. The assessors shall immediately view and value the omitted property  
19 and certify the valuation to the clerk. The clerk shall enter the valuation upon the  
20 roll, and the valuation shall be final. To enable the clerk to properly correct defective  
21 descriptions, the clerk may request aid, when necessary, from the county surveyor,  
22 whose fees for the services rendered shall be paid by the city, village, or town.

23           **SECTION 70.** 70.53 (1) (a) of the statutes is repealed.

24           **SECTION 71.** 70.555 of the statutes is amended to read:

**ASSEMBLY BILL 244****SECTION 71**

1           **70.555 Provisions directory.** The directions herein given for the assessing  
2 of lands and ~~personal property~~ and levying and collecting taxes shall be deemed  
3 directory only, and no error or informality in the proceedings of any of the officers  
4 entrusted with the same, not affecting the substantial justice of the tax, shall vitiate  
5 or in anywise affect the validity of such tax or assessment.

6           **SECTION 72.** 70.64 (3) (c) of the statutes is repealed.

7           **SECTION 73.** 70.65 (2) (a) (intro.) and 1. of the statutes are consolidated,  
8 renumbered 70.65 (2) (a) and amended to read:

9           70.65 (2) (a) As shown on the assessment roll: ~~1. Identify,~~ identify all the real  
10 property within the taxation district and, with respect to each description of real  
11 property, the name and address of the owner and the assessed value.

12           **SECTION 74.** 70.65 (2) (a) 2. of the statutes is repealed.

13           **SECTION 75.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

14           70.65 (2) (b) (intro.) With respect to each description of real property ~~and each~~  
15 ~~owner of taxable personal property:~~

16           **SECTION 76.** 70.68 of the statutes is repealed.

17           **SECTION 77.** 70.73 (1) (b) of the statutes is amended to read:

18           70.73 (1) (b) If a town, village or city clerk or treasurer discovers that ~~personal~~  
19 ~~property has been assessed to the wrong person,~~ or 2 or more parcels of land  
20 belonging to different persons have been erroneously assessed together on the tax  
21 roll, the clerk or treasurer shall notify the assessor and all parties interested, if the  
22 parties are residents of the county, by notice in writing to appear at the clerk's office  
23 at some time, not less than 5 days thereafter, to correct the assessment roll.

24           **SECTION 78.** 70.73 (1) (c) of the statutes is amended to read:

**ASSEMBLY BILL 244****SECTION 78**

1           70.73 (1) (c) At the time and place designated in the notice given under par. (b),  
2           the assessment roll shall be corrected by entering the correct names of the persons  
3           liable to assessment, ~~both as to real and personal property~~, describing each parcel of  
4           land and giving the proper valuation to each parcel separately owned. The total  
5           valuation given to the separate tracts of real estate shall be equal to the valuation  
6           given to the same property when the several parcels were assessed together.

7           **SECTION 79.** 70.73 (1) (d) of the statutes is amended to read:

8           70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~  
9           ~~whose personal property is assessed~~ under this subsection may be made at any time  
10          before the tax roll is returned to the county treasurer for the year in which the tax  
11          is levied. The valuation ~~or correction of names~~, when made under this subsection,  
12          shall be held just and correct and be final and conclusive.

13          **SECTION 80.** 70.84 of the statutes is amended to read:

14          **70.84 Inequalities may be corrected in subsequent year.** If any such  
15          reassessment cannot be completed in time to take the place of the original  
16          assessment made in such district for said year, the clerk of the district shall levy and  
17          apportion the taxes for that year upon the basis of the original assessment roll, and  
18          when the reassessment is completed the inequalities in the taxes levied under the  
19          original assessment shall be remedied and compensated in the levy and  
20          apportionment of taxes in such district next following the completion of said  
21          reassessment in the following manner: Each tract of real estate, ~~and, as to personal~~  
22          ~~property, each taxpayer, whose tax shall be~~ the tax on which is determined by such  
23          reassessment to have been relatively too high, shall be credited a sum equal to the  
24          amount of taxes charged on the original assessment in excess of the amount which  
25          would have been charged had such reassessment been made in time; and each tract

**ASSEMBLY BILL 244****SECTION 80**

1 of real estate, and, as to personal property, each taxpayer, whose tax shall be the tax  
2 on which is determined by such reassessment to have been relatively too low, shall  
3 be charged, in addition to all other taxes, a sum equal to the difference between the  
4 amount of taxes charged upon such unequal original assessment and the amount  
5 which would have been charged had such reassessment been made in time. The  
6 department of revenue, or its authorized agent, shall at any time have access to all  
7 assessment and tax rolls herein referred to for the purpose of assisting the local clerk  
8 and in order that the results of the reassessment may be carried into effect.

9 **SECTION 81.** 70.995 (1) (a) of the statutes is amended to read:

10 70.995 (1) (a) In this section “manufacturing property” includes all lands,  
11 buildings, structures and other real property used in manufacturing, assembling,  
12 processing, fabricating, making or milling tangible personal property for profit.  
13 Manufacturing property also includes warehouses, storage facilities and office  
14 structures when the predominant use of the warehouses, storage facilities or offices  
15 is in support of the manufacturing property, and all personal property owned or used  
16 by any person engaged in this state in any of the activities mentioned, and used in  
17 the activity, including raw materials, supplies, machinery, equipment, work in  
18 process and finished inventory when located at the site of the activity.  
19 Establishments engaged in assembling component parts of manufactured products  
20 are considered manufacturing establishments if the new product is neither a  
21 structure nor other fixed improvement. Materials processed by a manufacturing  
22 establishment include products of agriculture, forestry, fishing, mining and  
23 quarrying. For the purposes of this section, establishments which engage in mining  
24 metalliferous minerals are considered manufacturing establishments.

25 **SECTION 82.** 70.995 (4) of the statutes is amended to read:



**ASSEMBLY BILL 244****SECTION 82**

1           70.995 (4) Whenever real property ~~or tangible personal property~~ is used for  
2 one, or some combination, of the processes mentioned in sub. (3) and also for other  
3 purposes, the department of revenue, if satisfied that there is substantial use in one  
4 or some combination of such processes, may assess the property under this section.  
5 For all purposes of this section the department of revenue shall have sole discretion  
6 for the determination of what is substantial use and what description of real property  
7 ~~or what unit of tangible personal property~~ shall constitute “the property” to be  
8 included for assessment purposes, and, in connection herewith, the department may  
9 include in a real property unit, real property owned by different persons. Vacant  
10 property designed for use in manufacturing, assembling, processing, fabricating,  
11 making or milling tangible property for profit may be assessed under this section or  
12 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making  
13 that determination. In those specific instances where a portion of a description of  
14 real property includes manufacturing property rented or leased and operated by a  
15 separate person which does not satisfy the substantial use qualification for the entire  
16 property, the local assessor shall assess the entire real property description ~~and all~~  
17 ~~personal property not exempt under s. 70.11 (27)~~. The applicable portions of the  
18 standard manufacturing property report form under sub. (12) as they relate to  
19 manufacturing machinery and equipment shall be submitted by such person.

20           **SECTION 83.** 70.995 (7) (b) of the statutes is amended to read:

21           70.995 (7) (b) Each 5 years, or more frequently if the department of revenue’s  
22 workload permits and if in the department’s judgment it is desirable, the department  
23 of revenue shall complete a field investigation or on-site appraisal at full value under  
24 ~~ss. s. 70.32 (1) and 70.34~~ of all manufacturing property in this state.

25           **SECTION 84.** 70.995 (8) (b) 1. of the statutes is amended to read:

**ASSEMBLY BILL 244****SECTION 84**

1           70.995 (8) (b) 1. The department of revenue shall annually notify each  
2 manufacturer assessed under this section and the municipality in which the  
3 manufacturing property is located of the full value of all real ~~and personal~~ property  
4 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
5 class mail or electronic mail. In addition, the notice shall specify that objections to  
6 valuation, amount, or taxability must be filed with the state board of assessors  
7 within 60 days of issuance of the notice of assessment, that objections to a change  
8 from assessment under this section to assessment under s. 70.32 (1) must be filed  
9 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be  
10 paid and that the objection is not filed until the fee is paid. A statement shall be  
11 attached to the assessment roll indicating that the notices required by this section  
12 have been mailed and failure to receive the notice does not affect the validity of the  
13 assessments, the resulting tax on real ~~or personal~~ property, the procedures of the tax  
14 appeals commission or of the state board of assessors, or the enforcement of  
15 delinquent taxes by statutory means.

16           **SECTION 85.** 70.995 (12) (a) of the statutes is amended to read:

17           70.995 (12) (a) The department of revenue shall prescribe a standard  
18 manufacturing property report form that shall be submitted annually for each real  
19 estate parcel ~~and each personal property account~~ on or before March 1 by all  
20 manufacturers whose property is assessed under this section. The report form shall  
21 contain all information considered necessary by the department and shall include,  
22 without limitation, income and operating statements, fixed asset schedules and a  
23 report of new construction or demolition. Failure to submit the report shall result  
24 in denial of any right of redetermination by the state board of assessors or the tax  
25 appeals commission. If any property is omitted or understated in the assessment roll

**ASSEMBLY BILL 244****SECTION 85**

1 in any of the next 5 previous years, the assessor shall enter the value of the omitted  
2 or understated property once for each previous year of the omission or  
3 understatement. The assessor shall affix a just valuation to each entry for a former  
4 year as it should have been assessed according to the assessor's best judgment. Taxes  
5 shall be apportioned and collected on the tax roll for each entry, on the basis of the  
6 net tax rate for the year of the omission, taking into account credits under s. 79.10.  
7 In the case of omitted property, interest shall be added at the rate of ~~0.0267%~~ 0.0267  
8 percent per day for the period of time between the date when the form is required to  
9 be submitted and the date when the assessor affixes the just valuation. In the case  
10 of underpayments determined after an objection under s. 70.995 (8) (d), interest shall  
11 be added at the average annual discount interest rate determined by the last auction  
12 of 6-month U.S. treasury bills before the objection per day for the period of time  
13 between the date when the tax was due and the date when it is paid.

14 **SECTION 86.** 70.995 (12r) of the statutes is repealed.

15 **SECTION 87.** 71.17 (2) of the statutes is amended to read:

16 71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All  
17 income taxes levied against the income of beneficiaries shall be a lien on that portion  
18 of the trust estate or interest therein from which the income taxed is derived, and  
19 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the  
20 same become delinquent. Every person who, as a fiduciary under the provisions of  
21 this subchapter, pays an income tax shall have ~~all the rights and remedies of~~  
22 ~~reimbursement for any taxes assessed against him or her or paid by him or her in~~  
23 ~~such capacity, as provided in s. 70.19 (1) and (2)~~ has a right of action against the  
24 beneficiary for whom the tax is paid and has a lien on the beneficiary's property for  
25 the amount of the taxes paid.

**ASSEMBLY BILL 244****SECTION 88**

1           **SECTION 88.** 71.52 (7) of the statutes is amended to read:

2           71.52 (7) “Property taxes accrued” means real ~~or personal~~ property taxes or  
3 monthly parking permit fees under s. 66.0435 (3) (c), exclusive of special  
4 assessments, delinquent interest and charges for service, levied on a homestead  
5 owned by the claimant or a member of the claimant’s household. “Real ~~or personal~~  
6 property taxes” means those levied under ch. 70, less the tax credit, if any, afforded  
7 in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons  
8 or entities as joint tenants or tenants in common or is owned as marital property or  
9 survivorship marital property and one or more such persons, entities or owners is not  
10 a member of the claimant’s household, property taxes accrued is that part of property  
11 taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10,  
12 that reflects the ownership percentage of the claimant and the claimant’s household,  
13 except that if a homestead is owned by 2 or more natural persons or if 2 or more  
14 natural persons have an interest in a homestead, one or more of whom is not a  
15 member of the claimant’s household, and the claimant has a present interest, as that  
16 term is used in s. 700.03 (1), in the homestead and is required by the terms of a will  
17 that transferred the homestead or interest in the homestead to the claimant to pay  
18 the entire amount of property taxes levied on the homestead, property taxes accrued  
19 is property taxes accrued levied on such homestead, reduced by the tax credit under  
20 s. 79.10. A marital property agreement or unilateral statement under ch. 766 has  
21 no effect in computing property taxes accrued for a person whose homestead is not  
22 the same as the homestead of that person’s spouse. For purposes of this subsection,  
23 property taxes are “levied” when the tax roll is delivered to the local treasurer for  
24 collection. If a homestead is sold or purchased during the calendar year of the levy,  
25 the property taxes accrued for the seller and the buyer are the amount of the tax levy

**ASSEMBLY BILL 244****SECTION 88**

1 prorated to each in proportion to the periods of time each both owned and occupied  
2 the homestead during the year to which the claim relates. The seller may use the  
3 closing agreement pertaining to the sale of the homestead, the property tax bill for  
4 the year before the year to which the claim relates or the property tax bill for the year  
5 to which the claim relates as the basis for computing property taxes accrued, but  
6 those taxes are allowable only for the portion of the year during which the seller  
7 owned and occupied the sold homestead. If a household owns and occupies 2 or more  
8 homesteads in the same calendar year, property taxes accrued is the sum of the  
9 prorated property taxes accrued attributable to the household for each of such  
10 homesteads. If the household owns and occupies the homestead for part of the  
11 calendar year and rents a homestead for part of the calendar year, it may include both  
12 the proration of taxes on the homestead owned and rent constituting property taxes  
13 accrued with respect to the months the homestead is rented in computing the amount  
14 of the claim under s. 71.54 (1). If a homestead is an integral part of a multipurpose  
15 or multidwelling building, property taxes accrued are the percentage of the property  
16 taxes accrued on that part of the multipurpose or multidwelling building occupied  
17 by the household as a principal residence plus that same percentage of the property  
18 taxes accrued on the land surrounding it, not exceeding one acre, that is reasonably  
19 necessary for use of the multipurpose or multidwelling building as a principal  
20 residence, except as the limitations of s. 71.54 (2) (b) apply. If the homestead is part  
21 of a farm, property taxes accrued are the property taxes accrued on up to 120 acres  
22 of the land contiguous to the claimant's principal residence and include the property  
23 taxes accrued on all improvements to real property located on such land, except as  
24 the limitations of s. 71.54 (2) (b) apply.

25 **SECTION 89.** 71.80 (1) (a) of the statutes is amended to read:

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1           71.80 (1) (a) The department shall assess incomes as provided in this chapter,  
2 and in performance of such duty the department ~~shall possess all powers now or~~  
3 ~~hereafter granted by law to the department in the assessment of personal property~~  
4 ~~and also the power to may estimate incomes.~~

5           **SECTION 90.** 71.91 (5m) (a) of the statutes is renumbered 71.91 (5m).

6           **SECTION 91.** 71.91 (5m) (b) of the statutes is repealed.

7           **SECTION 92.** 73.03 (20) of the statutes is amended to read:

8           73.03 (20) To investigate all delinquent ~~personal property, death and estate,~~  
9 ~~income,~~ or franchise taxes and surtaxes in the state, and the possibility of the  
10 collection of them, and to require taxing officials, including town treasurers, county  
11 treasurers, sheriffs, and district attorneys, to institute proceedings, actions, and  
12 prosecutions for the collection of delinquent taxes so that the amount of delinquent  
13 taxes shall be reduced to the minimum. In carrying out this subsection the  
14 department of revenue may examine or cause to be examined by any agent,  
15 employee, or representative designated by it for that purpose, any books, papers,  
16 records, or memoranda of any corporation, limited liability company, partnership, or  
17 individual bearing upon the collection of any delinquent taxes and may require the  
18 attendance of the officials of any corporation or limited liability company or of any  
19 other person having knowledge in the premises and may take testimony and require  
20 proof material for their information upon any matter that they deem of value for the  
21 purpose of enforcing the payment of delinquent taxes. The department of revenue  
22 may also perform other duties and adopt other procedures that may be necessary to  
23 carry out this subsection and direct that proceedings, actions, and prosecutions be  
24 instituted to enforce the laws relating to the collection of delinquent taxes of every  
25 kind. To this end, the department of justice shall, upon the request of the department

**ASSEMBLY BILL 244****SECTION 92**

1 of revenue, conduct such actions, proceedings, or prosecutions or assist the local  
2 town, city, village, or county officials in them or assist the district attorneys.

3 **SECTION 93.** 73.06 (3) of the statutes is amended to read:

4 73.06 (3) The department of revenue, through its supervisors of equalization,  
5 shall examine and test the work of assessors during the progress of their assessments  
6 and ascertain whether any of them is assessing property at other than full value or  
7 is omitting property subject to taxation from the roll. The department and such  
8 supervisors shall have the rights and powers of a local assessor for the examination  
9 of persons and property and for the discovery of property subject to taxation. If any  
10 property has been omitted or not assessed according to law, they shall bring the same  
11 to the attention of the local assessor of the proper district and if such local assessor  
12 shall neglect or refuse to correct the assessment they shall report the fact to the board  
13 of review. ~~If it discovers errors in identifying or valuing property that is exempt~~  
14 ~~under s. 70.11 (39) or (39m), the department shall change the specification of the~~  
15 ~~property as taxable or exempt and shall change the value of the property. All~~  
16 ~~disputes between the department, municipalities and property owners about the~~  
17 ~~taxability or value of property that is reported under s. 79.095 (2) (a) or of the~~  
18 ~~property under s. 70.995 (12r) shall be resolved by using the procedures under s.~~  
19 ~~70.995 (8).~~

20 **SECTION 94.** 74.05 (1) of the statutes is amended to read:

21 74.05 (1) DEFINITION. In this section, "error in the tax roll" means an error in  
22 the description of any real or personal property, in the identification of the owner or  
23 person to whom the property is assessed or in the amount of the tax or an error  
24 resulting from a palpably erroneous entry in the assessment roll.

25 **SECTION 95.** 74.09 (2) of the statutes is amended to read:

**ASSEMBLY BILL 244****SECTION 95**

1           74.09 (2) PREPARATION. The clerk of the taxation district shall prepare the real  
2   and personal property tax bills. The form of the property tax bill shall be prescribed  
3   by the department of revenue and shall be uniform.

4           **SECTION 96.** 74.11 (4) of the statutes is repealed.

5           **SECTION 97.** 74.11 (6) (a) of the statutes is amended to read:

6           74.11 (6) (a) Payments made on or before January 31 and ~~payments of taxes~~  
7   ~~on improvements on leased land that are assessed as personal property~~ shall be  
8   made to the taxation district treasurer.

9           **SECTION 98.** 74.11 (10) (a) of the statutes is amended to read:

10          74.11 (10) (a) If all special assessments, special charges, and special taxes ~~and~~  
11   ~~personal property taxes~~ due under sub. (3) ~~or~~ (4) are not paid in full on or before the  
12   due date, the amounts unpaid are delinquent as of the day after the due date of the  
13   first installment or of the lump-sum payment.

14          **SECTION 99.** 74.11 (11) (a) of the statutes is renumbered 74.11 (11).

15          **SECTION 100.** 74.11 (11) (b) of the statutes is repealed.

16          **SECTION 101.** 74.11 (12) (a) (intro.) of the statutes is amended to read:

17          74.11 (12) (a) (intro.) Except as provided in ~~pars.~~ par. (c) ~~and~~ (d), if a taxation  
18   district treasurer or county treasurer receives a payment from a taxpayer which is  
19   not sufficient to pay all amounts due, the treasurer shall apply the payment to the  
20   amounts due, including interest and penalties, in the following order:

21          **SECTION 102.** 74.11 (12) (a) 1g. of the statutes is repealed.

22          **SECTION 103.** 74.11 (12) (b) of the statutes is amended to read:

23          74.11 (12) (b) The allocation under par. (a) ~~1g.~~ 1m. to 4. is conclusive for  
24   purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies  
25   under this section.



**ASSEMBLY BILL 244****SECTION 104**

1           **SECTION 104.** 74.11 (12) (d) of the statutes is repealed.

2           **SECTION 105.** 74.12 (6) of the statutes is repealed.

3           **SECTION 106.** 74.12 (7) of the statutes is amended to read:

4           74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real  
5 property taxes, ~~personal property taxes on improvements on leased land~~ or special  
6 assessments to which an installment option pertains is not paid on or before 5  
7 working days after January 31, the entire amount of the remaining unpaid taxes or  
8 special assessments to which an installment option pertains on that parcel is  
9 delinquent as of February 1.

10          **SECTION 107.** 74.12 (8) of the statutes is amended to read:

11          74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any  
12 subsequent installment payment of real property taxes, ~~personal property taxes on~~  
13 ~~improvements on leased land~~ or special assessments to which an installment option  
14 pertains is not paid by 5 working days after the due date specified in the ordinance,  
15 the entire amount of the remaining unpaid taxes or special assessments to which an  
16 installment option pertains on that parcel is delinquent as of the first day of the  
17 month after the payment is due and interest and penalties are due under sub. (10).

18          **SECTION 108.** 74.12 (9) (a) of the statutes is amended to read:

19          74.12 (9) (a) If all special assessments to which an installment option does not  
20 pertain, special charges, and special taxes and ~~personal property taxes~~ that are due  
21 under sub. (5) ~~or (6)~~ are not paid in full on or before 5 working days after January  
22 31, the amounts unpaid are delinquent as of February 1.

23          **SECTION 109.** 74.12 (10) (a) of the statutes is amended to read:

24          74.12 (10) (a) All real property taxes, special assessments, special charges and  
25 special taxes that become delinquent and are paid on or before July 31, ~~and all~~

**ASSEMBLY BILL 244****SECTION 109**

1 delinquent personal property taxes, whenever paid, shall be paid, together with  
2 interest and penalties charged from the preceding February 1, to the taxation district  
3 treasurer.

4 **SECTION 110.** 74.12 (11) (a) (intro.) of the statutes is amended to read:

5 74.12 (11) (a) (intro.) Except as provided in ~~pars. par. (c) and (d)~~, if a taxation  
6 district treasurer or county treasurer receives a payment from a taxpayer which is  
7 not sufficient to pay all amounts due, the treasurer shall apply the payment to the  
8 amounts due, including interest and penalties, in the following order:

9 **SECTION 111.** 74.12 (11) (a) 1g. of the statutes is repealed.

10 **SECTION 112.** 74.12 (11) (b) of the statutes is amended to read:

11 74.12 (11) (b) The allocation under par. (a) ~~1g. 1m.~~ to 4. is conclusive for  
12 purposes of settlement under ss. 74.29 and 74.30 and for determining delinquencies  
13 under this section.

14 **SECTION 113.** 74.12 (11) (d) of the statutes is repealed.

15 **SECTION 114.** 74.13 (1) (b) of the statutes is amended to read:

16 74.13 (1) (b) ~~Except as provided in sub. (3), general~~ General property taxes,  
17 special assessments, special charges and special taxes may be paid in advance of the  
18 levy during the period from August 1 until the 3rd Monday in December.

19 **SECTION 115.** 74.13 (3) of the statutes is repealed.

20 **SECTION 116.** 74.25 (1) (b) (intro.) and 2. of the statutes are consolidated,  
21 renumbered 74.25 (1) (b) and amended to read:

22 74.25 (1) (b) *General property taxes.* After making the distribution under par.  
23 (a), the taxation district treasurer shall do all of the following: ~~2. Pay~~ pay to each  
24 taxing jurisdiction within the district its proportionate share of real property taxes,  
25 except that the treasurer shall pay the state's proportionate share to the county. As

**ASSEMBLY BILL 244****SECTION 116**

1 part of that distribution, the taxation district treasurer shall retain for the taxation  
2 district and for each tax incremental district within the taxation district its  
3 proportionate share of real property taxes.

4 **SECTION 117.** 74.25 (1) (b) 1. of the statutes is repealed.

5 **SECTION 118.** 74.25 (1) (b) 3. of the statutes is amended to read:

6 74.25 (1) (b) 3. Pay to each taxing jurisdiction within the district its  
7 proportionate share of taxes on improvements on leased land, except that the  
8 treasurer shall pay the state's proportionate share to the county and ~~except the~~  
9 ~~taxation district may pay in full all taxes on improvements on leased land, as~~  
10 ~~provided with subd. 1.~~ As part of that distribution, the taxation district treasurer  
11 shall allocate to each tax incremental district within the taxation district its  
12 proportionate share of taxes on improvements on leased land.

13 **SECTION 119.** 74.27 of the statutes is amended to read:

14 **74.27 March settlement between counties and the state.** On or before  
15 March 15, the county treasurer shall send to the secretary of administration the  
16 state's proportionate ~~shares~~ share of taxes under ss. 74.23 (1) (b) and 74.25 (1) (b) ~~1,~~  
17 ~~and 2.~~

18 **SECTION 120.** 74.29 (2) of the statutes is amended to read:

19 74.29 (2) On or before August 20, a taxation district treasurer who has not paid  
20 in full all taxes on improvements on leased land under s. 74.25 (1) (b) ~~1,~~ 3, or under  
21 s. 74.30 (1) or (2) shall pay in full to each taxing jurisdiction within the district all  
22 taxes on improvements on leased land included in the tax roll which have not  
23 previously been paid to, or retained by, the taxing jurisdiction, except that the  
24 treasurer shall pay the state's proportionate share to the county. As part of that  
25 distribution, the taxation district treasurer shall allocate to each tax incremental

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1 district within the taxation district its proportionate share of taxes on improvements  
2 on leased land.

3 **SECTION 121.** 74.30 (1) (i) of the statutes is repealed.

4 **SECTION 122.** 74.30 (1m) of the statutes is amended to read:

5 74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE. On or before  
6 March 15, the county treasurer shall send to the secretary of administration the  
7 state's proportionate ~~shares~~ share of taxes under sub. (1) (i) ~~and~~ (j).

8 **SECTION 123.** 74.42 of the statutes is repealed.

9 **SECTION 124.** 74.47 (3) (e) of the statutes is repealed.

10 **SECTION 125.** 74.55 of the statutes is repealed.

11 **SECTION 126.** 74.83 of the statutes is amended to read:

12 **74.83 Agreements.** Any 1st class city may enter into agreements to pay  
13 delinquent state, county, metropolitan sewerage district and technical college  
14 district real ~~or personal~~ property taxes, including accrued interest and penalties  
15 thereon, applicable to property located in that city at any stage in the proceedings  
16 for collection and enforcement of those taxes and thereafter collect and enforce those  
17 taxes, including interest and penalties on them, in its own name in accordance with  
18 any of the procedures or remedies applicable to the collection and enforcement of  
19 delinquent city, state, county, metropolitan sewerage district and technical college  
20 district taxes under this chapter and ch. 75.

21 **SECTION 127.** 74.87 (3) (a) of the statutes is renumbered 74.87 (3) and amended  
22 to read:

23 74.87 (3) The common council of a city may, by ordinance, permit payment in  
24 10 equal installments, without interest, of general property taxes, special charges  
25 and special assessments of the city, other than for special assessments for which no

**ASSEMBLY BILL 244****SECTION 127**

1 payment extension is allowed. Each installment shall be paid on or before the last  
2 day of each month from January through October. ~~Taxes on personal property may~~  
3 ~~be paid in installments under this subsection if, on or before January 31 of the year~~  
4 ~~in which the tax becomes due, the taxpayer has first paid to the city treasurer taxes~~  
5 ~~on personal property levied by all taxing jurisdictions other than the city. The~~  
6 amounts and time of payment of city general property taxes, special assessments and  
7 charges in the city tax roll shall be as provided in the charter of the city.

8 **SECTION 128.** 76.02 (2m) of the statutes is created to read:

9 76.02 **(2m)** "Computers and computer-related equipment" includes  
10 mainframe computers, minicomputers, personal computers, networked personal  
11 computers, servers, terminals, monitors, disk drives, electronic peripheral  
12 equipment, tape drives, printers, cash registers, fax machines that are not also  
13 copiers, basic operational programs, systems software, and prewritten software.  
14 "Computers and computer-related equipment" excludes custom software, copiers,  
15 equipment with embedded computerized components, and telephone systems,  
16 including equipment that is used to provide telecommunications services, as defined  
17 in s. 76.80 (3).

18 **SECTION 129.** 76.02 (4m) of the statutes is created to read:

19 76.02 **(4m)** "Motor vehicle" includes all of the following and any trailer or  
20 semitrailer used with any of the following:

21 (a) An automobile.

22 (b) A motor bicycle.

23 (c) A motor bus.

24 (d) A motorcycle.

25 (e) A motor truck.

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1 (f) A moped.

2 (g) A road tractor.

3 (h) A school bus.

4 (i) A snowmobile.

5 (j) A truck tractor.

6 **SECTION 130.** 76.025 (1) of the statutes is amended to read:

7 76.025 (1) The property taxable under s. 76.13 shall include all franchises, and  
8 all real and personal property of the company used or employed in the operation of  
9 its business, excluding property that is exempt from the property tax under s. 70.11  
10 ~~(39) and (39m), such computers and computer-related equipment,~~ motor vehicles as  
11 ~~are exempt under s. 70.112 (5),~~ and treatment plant and pollution abatement  
12 equipment exempt under s. 70.11 (21) (a). The taxable property shall include all title  
13 and interest of the company referred to in such property as owner, lessee, or  
14 otherwise, and in case any portion of the property is jointly used by 2 or more  
15 companies, the unit assessment shall include and cover a proportionate share of that  
16 portion of the property jointly used so that the assessments of the property of all  
17 companies having any rights, title, or interest of any kind or nature whatsoever in  
18 any such property jointly used shall, in the aggregate, include only one total full  
19 value of such property.

20 **SECTION 131.** 76.03 (1) of the statutes is amended to read:

21 76.03 (1) The property, both real and personal, including all rights, franchises,  
22 and privileges used in and necessary to the prosecution of the business of any  
23 company enumerated in s. 76.02 ~~shall be deemed personal property for the purposes~~  
24 ~~of taxation,~~ and shall be valued and assessed together as a unit.

25 **SECTION 132.** 76.07 (4g) (c) 1. of the statutes is amended to read:

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1           76.07 (4g) (c) 1. Determine the gross cost of gas plant in service in this state,  
2           except motor vehicles ~~exempt from the property tax under s. 70.112 (5)~~, and of all  
3           other property owned or rented by the company and used in the operation of the  
4           company's business in this state and included in the base for purposes of rate  
5           regulation by the federal energy regulatory commission.

6           **SECTION 133.** 76.07 (4g) (c) 2. of the statutes is amended to read:

7           76.07 (4g) (c) 2. Determine the gross cost of gas plant in service everywhere,  
8           except motor vehicles ~~specified under s. 70.112 (5)~~, and of all other property owned  
9           or rented by the company and used in the operation of the company's business  
10          everywhere and included in the base for purposes of rate regulation by the federal  
11          energy regulatory commission.

12          **SECTION 134.** 76.125 (1) of the statutes is amended to read:

13          76.125 (1) Using the statement of assessments under s. 70.53 and the  
14          statement of taxes under s. 69.61, the department shall determine the net rate of  
15          taxation of commercial property under s. 70.32 (2) (a) 2., and of manufacturing  
16          property under s. 70.32 (2) (a) 3. ~~and of personal property under s. 70.30~~ as provided  
17          in subs. (2) to (6). The department shall enter that rate on the records of the  
18          department.

19          **SECTION 135.** 76.48 (1r) of the statutes is amended to read:

20          76.48 (1r) Except as provided in s. 76.29, every electric cooperative shall pay,  
21          in lieu of other general property and income or franchise taxes, an annual license fee  
22          equal to its apportionment factor multiplied by its gross revenues; excluding for the  
23          tax period, as defined in s. 76.29 (1) (f), gross revenues that are subject to the license  
24          fee under s. 76.29; multiplied by ~~3.19%~~ 3.19 percent. ~~Real estate and personal~~  
25          property not used primarily for the purpose of generating, transmitting or

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1 distributing electric energy ~~are~~ is subject to general property taxes. If a general  
2 structure is used in part to generate, transmit or distribute electric energy and in  
3 part for nonoperating purposes, the license fee imposed by this section is in place of  
4 the percentage of all other ~~general~~ real property taxes that fairly measures and  
5 represents the extent of the use in generating, transmitting or distributing electric  
6 energy, and the balance is subject to local assessment and taxation, except that the  
7 entire general structure is subject to special assessments for local improvements.

8 **SECTION 136.** 76.69 of the statutes is repealed.

9 **SECTION 137.** 76.81 of the statutes is amended to read:

10 **76.81 Imposition.** There is imposed a tax on the real property of, and the  
11 tangible personal property of, every telephone company, excluding ~~property that is~~  
12 ~~exempt from the property tax under s. 70.11 (39) and (39m),~~ computers and  
13 computer-related equipment, motor vehicles ~~that are exempt under s. 70.112 (5),~~  
14 property that is used less than ~~50%~~ 50 percent in the operation of a telephone  
15 company, as provided under s. 70.112 (4) (b), and treatment plant and pollution  
16 abatement equipment that is exempt under s. 70.11 (21) (a). Except as provided in  
17 s. 76.815, the rate for the tax imposed on each description of real property ~~and on each~~  
18 ~~item of tangible personal property~~ is the net rate for the prior year for the tax under  
19 ch. 70 in the taxing jurisdictions where the description ~~or item~~ is located and the rate  
20 for the tax imposed on each item of tangible personal property is the net rate  
21 determined by the department. The real and tangible personal property of a  
22 telephone company shall be assessed as provided under s. 70.112 (4) (b).

23 **SECTION 138.** 77.04 (1) of the statutes is amended to read:

24 **77.04 (1) TAX ROLL.** The clerk on making up the tax roll shall enter as to each  
25 forest cropland description in a special column or some other appropriate place in



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1 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which  
2 shall be a sufficient designation that such description is subject to this subchapter.  
3 Such land shall thereafter be assessed and be subject to review under ch. 70, and  
4 such assessment may be used by the department of revenue in the determination of  
5 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for  
6 entries prior to 1972. The tax upon withdrawal of descriptions entered as forest  
7 croplands after December 31, 1971, may be determined by the department of revenue  
8 by multiplying the last assessed value of the land prior to the time of the entry by an  
9 annual ratio computed for the state under sub. (2) to establish the annual assessed  
10 value of the description. No tax shall be levied on forest croplands except the specific  
11 annual taxes as provided, except that any building located on forest cropland shall  
12 be assessed as ~~personal property, subject to all laws and regulations for the~~  
13 ~~assessment and taxation of general property~~ under ch. 70.

14 **SECTION 139.** 77.54 (3) (b) 1. of the statutes is amended to read:

15 77.54 (3) (b) 1. "Building" ~~has the meaning given under s. 70.111 (10) (a) 1.~~  
16 means any structure that is intended to be a permanent accession to real property;  
17 that is designed or used for sheltering people, animals, or plants, for storing property,  
18 or for working, office, parking, sales, or display space, regardless of any contribution  
19 that the structure makes to the production process in it; that in physical appearance  
20 is annexed to that real property; that is covered by a roof or encloses space; that is  
21 not readily moved or disassembled; and that is commonly known to be a building  
22 because of its appearance and because of the materials of which it is constructed.

23 **SECTION 140.** 77.84 (1) of the statutes is amended to read:

24 77.84 (1) TAX ROLL. Each clerk of a municipality in which the land is located  
25 shall enter in a special column or other appropriate place on the tax roll the

**ASSEMBLY BILL 244****SECTION 140**

1 description of each parcel of land designated as managed forest land, and shall  
2 specify, by the designation “MFL-O” or “MFL-C”, the acreage of each parcel that is  
3 designated open or closed under s. 77.83. The land shall be assessed and is subject  
4 to review under ch. 70. Except as provided in this subchapter, no tax may be levied  
5 on managed forest land, except that any building on managed forest land is subject  
6 to taxation as ~~personal property~~ under ch. 70.

7 **SECTION 141.** 79.03 (3) (b) 3. of the statutes is amended to read:

8 79.03 (3) (b) 3. “Full valuation” means the ~~full value of property that is exempt~~  
9 ~~under s. 70.11 (39) and (39m) as determined under s. 79.095 (3) plus the full value~~  
10 of all taxable property for the preceding year as equalized for state tax purposes,  
11 except that for municipalities the value of real estate assessed under s. 70.995 is  
12 excluded. Value increments under s. 66.1105 ~~plus the full value of property that is~~  
13 ~~exempt under s. 70.11 (39) and (39m) that would otherwise be part of a value~~  
14 ~~increment~~ are included for municipalities but excluded for counties. Environmental  
15 remediation value increments under s. 66.1106 are included for municipalities and  
16 counties that create the environmental remediation tax incremental district and are  
17 excluded for units of government that do not create the district. If property that had  
18 been assessed under s. 70.995 and that has a value exceeding 10% 10 percent of a  
19 municipality’s value is assessed under s. 70.10, 30% 30 percent of that property’s full  
20 value is included in “full valuation” for purposes of the shared revenue payments in  
21 the year after the assessment under s. 70.10, 65% 65 percent of that property’s full  
22 value is included in “full valuation” for purposes of the shared revenue payments in  
23 the year 2 years after the assessment under s. 70.10 and 100% 100 percent of that  
24 property’s full value is included in “full valuation” for purposes of subsequent shared  
25 revenue payments.

**ASSEMBLY BILL 244****SECTION 142**

1           **SECTION 142.** 79.03 (3) (b) 4. (intro.) of the statutes is amended to read:

2           79.03 (3) (b) 4. (intro.) “Local purpose revenues” means the sum of payments  
3 ~~under s. 79.095~~, local general purpose taxes, regulation revenues, revenues for  
4 services to private parties by a county’s or municipality’s general operations or  
5 enterprises, revenue for sanitation services to private parties, special assessment  
6 revenues, tax base equalization aids and, for municipalities only, a proxy for private  
7 sewer service costs, a proxy for private solid waste and recycling service costs and a  
8 proxy for retail charges for fire protection purposes. In this subdivision:

9           **SECTION 143.** 79.095 of the statutes is repealed.

10          **SECTION 144.** 79.10 (1) (dm) of the statutes is amended to read:

11          79.10 (1) (dm) “Principal dwelling” means any dwelling that is used by the  
12 owner of the dwelling as a primary residence on January 1 of the year preceding the  
13 allocation of a credit under sub. (9) (bm) and includes improvements that are  
14 classified, under ch. 70, as taxable real property ~~or personal property~~.

15          **SECTION 145.** 121.004 (6) of the statutes is amended to read:

16          121.004 (6) NET COST. The “net cost” of a fund means the gross cost of that fund  
17 minus all nonduplicative revenues and other financing sources of that fund except  
18 property taxes, and general aid, ~~and aid received under s. 79.095 (4)~~. In this  
19 subsection, “nonduplicative revenues” includes federal financial assistance under 20  
20 USC 236 to 245, to the extent permitted under federal law and regulations.

21          **SECTION 146.** 121.06 (4) of the statutes is repealed.

22          **SECTION 147.** 121.15 (4) (a) of the statutes is amended to read:

23          121.15 (4) (a) In this subsection, “state aid” has the meaning given in s. 121.90  
24 (2) ~~except that it excludes aid paid to school districts under s. 79.095 (4)~~.

25          **SECTION 148.** 121.90 (2) (intro.) of the statutes is amended to read:

**ASSEMBLY BILL 244****SECTION 148**

1           121.90 (2) (intro.) "State aid" means aid under ss. 121.08, 121.09 and 121.105  
2 and subch. VI, as calculated for the current school year on October 15 under s. 121.15  
3 (4) ~~and, including adjustments made under s. 121.15 (4), and amounts under s.~~  
4 ~~79.095 (4) for the current school year, except that "state aid" excludes all of the~~  
5 following:

6           **SECTION 149.** 174.06 (5) of the statutes is amended to read:

7           174.06 (5) RECORDS. The listing official shall enter ~~in the records for personal~~  
8 ~~property assessments, or in a separate record,~~ all dogs in the district subject to tax,  
9 to whom they are assessed, the name, number, sex, spayed or unspayed, neutered or  
10 unneutered, breed and color of each dog. The listing official shall make in triplicate  
11 a list of the owners of all dogs assessed.

12           **SECTION 150.** 174.065 (3) of the statutes is amended to read:

13           174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog  
14 license taxes may be collected in the same manner as provided for small claims in s.  
15 ~~74.55 and ch. 799 for the collecting of personal property taxes.~~

16           **SECTION 151.** 174.08 (1) of the statutes is amended to read:

17           174.08 (1) Except as provided in sub. (2), every collecting official shall pay all  
18 dog license taxes to the town, village or city treasurer or other tax collecting officer  
19 who shall deduct any additional tax that may have been levied by the municipal  
20 governing body and pay the remainder to the county treasurer at the time settlement  
21 is made with the county treasurer for collections of ~~personal~~ property taxes, and shall  
22 at the same time report in writing to the county clerk the licenses issued. The report  
23 shall be in the form prescribed by the department, and the forms shall be furnished  
24 by the county clerks.

25           **SECTION 152.** 198.10 (1) of the statutes is amended to read:

**ASSEMBLY BILL 244****SECTION 152**

1           198.10 (1) TAXABLE PROPERTY, TAXES. All real property situated in ~~and all~~  
2           ~~personal property the situs of which for purposes of general property taxation is in~~  
3           the district shall be subject to taxation in and by the district for a direct annual tax  
4           sufficient to pay the interest on any indebtedness of the district, and to pay and  
5           discharge the principal of the indebtedness within 20 years from the time of  
6           contracting the indebtedness.

7           **SECTION 153.** 200.13 (2) of the statutes is amended to read:

8           200.13 (2) TAX LEVY. The commission may levy a tax upon the taxable property  
9           in the district as equalized by the department of revenue for state purposes for the  
10          purpose of carrying out and performing duties under this subchapter but the amount  
11          of any such tax in excess of that required for maintenance and operation and for  
12          principal and interest on bonds or promissory notes shall not exceed, in any one year,  
13          one mill for each dollar of the district's equalized valuation, as determined under s.  
14          70.57. The tax levy may be spread upon the respective real estate ~~and personal~~  
15          property tax rolls of the city, village and town areas included in the district taxes, and  
16          shall not be included within any limitation on county or municipality taxes. Such  
17          moneys when collected shall be paid to the treasurer of such district.

18          **SECTION 154.** 815.18 (3) (intro.) of the statutes is amended to read:

19          815.18 (3) EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive  
20          the following property is exempt, except as specifically provided in this section and  
21          ss. ~~70.20 (2)~~, 71.91 (5m) and (6), ~~74.55 (2)~~ and 102.28 (5):

22          **SECTION 155.** 978.05 (6) (a) of the statutes is amended to read:

23          978.05 (6) (a) Institute, commence or appear in all civil actions or special  
24          proceedings under and perform the duties set forth for the district attorney under ch.  
25          980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 103.50 (8), 103.92

**ASSEMBLY BILL 244****SECTION 155**

1 (4), 109.09, 343.305 (9) (a), 453.08, 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a),  
2 946.86, 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in  
3 connection with court proceedings in a court assigned to exercise jurisdiction under  
4 chs. 48 and 938 as the judge may request and perform all appropriate duties and  
5 appear if the district attorney is designated in specific statutes, including matters  
6 within chs. 782, 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits  
7 the authority of the county board to designate, under s. 48.09 (5), that the corporation  
8 counsel provide representation as specified in s. 48.09 (5) or to designate, under s.  
9 48.09 (6) or 938.09 (6), the district attorney as an appropriate person to represent the  
10 interests of the public under s. 48.14 or 938.14.

**SECTION 156. Initial applicability.**

11 (1) This act first applies to the property tax assessments as of January 1, 2009.

**SECTION 157. Effective date.**

12 (1) This act takes effect on take effect on January 1, 2009.

13  
14  
15 (END)