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**Roald N. Evensen**

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May 30, 2001

The Honorable Michael Lehman  
Room 103 West, State Capitol  
P.O. Box 8952  
Madison, Wisconsin 53708-8952

Dear Representative Lehman:

I'd like to express my opposition to AB 247, which would expand the eligibility of certain lands under the provisions of Use Value Assessment in Wisconsin.

Although I applaud the good intentions of Use Value Assessment as a way to preserve the agricultural community; in practice it is a grossly unfair increase in taxation for those of us who are not farmers. As a small businessman, I certainly wish that I could receive property tax benefits on the capital investment that I have in my business!

Further, as a donor of a permanent conservation easement to my local land trust, I am frustrated by the lack of public good served by use value assessment. At least under the old Farmland Preservation law farmers had to sign long-term contracts to receive benefits. Under the new law, farmers and non-farmers alike can reap huge benefits by holding property only a few years. In comparison, my permanent easement - designed to protect and enhance wildlife habitat, receives little consideration - subject to the whim of the local assessor. Last year, it cost my family in excess of \$6,000 to demand that our assessor and Board of Review give minimal consideration to the fact of our easement. This was frustrating indeed, as several neighboring parcels, held for investment / development purposes, were taxed at much lower rates because they were in "production" - simply rented by their owners.

The Managed Forest Law provides a much better prototype for a system that would protect agricultural lands, in that it requires property owners to meet certain levels of stewardship to receive benefits.

The dialogue on how to preserve Wisconsin's agricultural lands should continue, but the expansion of an unfair law should not be part of the solution.

Sincerely,



**Roald Evensen**  
*one of the guys*

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