2007 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB40)

Received: **06/15/2007**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Olin (FA)**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Property - other**

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

LFB:.....Olin (FA) -

Topic:

Definition of agricultural land

Instructions:

See Attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/?							
/1	jkreye 06/15/2007	wjackson 06/15/2007	rschluet 06/18/2007	_____ _____	lparisi 06/18/2007		

FE Sent For:

<END>

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/?	jkreye	1 WLJ 6/15	6/18				

FE Sent For:

<END>

Kreye, Joseph

From: Olin, Rick
Sent: Thursday, June 14, 2007 6:09 PM
To: Kreye, Joseph
Cc: Ammerman, Fred
Subject: SDC Amendment

Attachments: 95.doc

Please draft the attached motion for inclusion in the Senate Democratic amendment. Thanks,

95.doc (36 KB)

Senator Decker

SHARED REVENUE AND TAX RELIEF -- PROPERTY TAXATION

Definition of Agricultural Land

Motion:

Move to modify the current law definition of agricultural land to exclude any land that is platted and zoned for residential, commercial, or industrial use, effective with property assessed as of January 1, 2008.

Note:

A 1974 amendment to the Wisconsin Constitution's uniformity clause allows agricultural property to be valued and taxed differently than other types of property. Agricultural land is valued based on its use, while all other property is valued based on its highest and best use. To be classified as agricultural property, property must be devoted to an agricultural use, as defined by administrative rule. Generally, growing crops and producing livestock are considered agricultural uses. This motion would cause land that is devoted to an agricultural use, but is also platted and zoned for a residential, commercial, or industrial use, to be included in a classification other than agricultural land and valued for property tax purposes according to its highest and best use. The amount of property meeting this definition is unknown, but the taxable value of that property would likely increase and cause taxes to be shifted between owners of taxable property. State collections from the state forestry tax would increase in proportion to any increase in taxable value, which would result in an unknown increase in revenue to the forestry account of the conservation fund.

2007 – 2008 LEGISLATURE

LRBb0346/1
JK:.....
WLJ

LFB:.....Olin (FA) – Definition of agricultural land

FOR 2007–09 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2007 SENATE BILL 40

in 6-15-07

(B) 1935P

At the locations indicated, amend the substitute amendment as follows:

1. Page ?, line ?: after that line insert:

"**SECTION ??.** 70.32 (2) (c) 1g. of the statutes is amended to read:

70.32 **(2)** (c) 1g. "Agricultural land" means land, exclusive of buildings and improvements and the land necessary for their location and convenience, that is devoted primarily to agricultural use, as defined by rule, not including any land that is platted and zoned for residential, commercial, or industrial use.".

History: 1973 c. 90; 1977 c. 29, 418; 1979 c. 34; 1981 c. 20, 390; 1983 a. 36; 1983 a. 275 s. 15 (8); 1983 a. 410; 1985 a. 54, 153; 1991 a. 39, 316; 1993 a. 337; 1995 a. 27, 201, 227; 1999 a. 9; 2001 a. 109; 2003 a. 33, 230.

2. Page ?, line ?: after that line insert:

1664 2

INIT APP

15j

"(?) AGRICULTURAL LAND. The treatment of section 70.32 (2) (c) 1g. of the statutes first applies to the property tax assessments as of January 1, 2008.".

(END)

State of Wisconsin
2007 - 2008 LEGISLATURE

LRBb0346/1
JK:wlj:rs

LFB:.....Olin (FA) - Definition of agricultural land

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2007 SENATE BILL 40

At the locations indicated, amend the substitute amendment as follows:

1. Page 845, line 6: after that line insert:

"**SECTION 1935p.** 70.32 (2) (c) 1g. of the statutes is amended to read:

70.32 **(2)** (c) 1g. "Agricultural land" means land, exclusive of buildings and improvements and the land necessary for their location and convenience, that is devoted primarily to agricultural use, as defined by rule, not including any land that is platted and zoned for residential, commercial, or industrial use.".

2. Page 1664, line 2: after that line insert:

1 "(15j) AGRICULTURAL LAND. The treatment of section 70.32 (2) (c) 1g. of the
2 statutes first applies to the property tax assessments as of January 1, 2008.".
3 **(END)**