

**2013 DRAFTING REQUEST**

**Assembly Amendment (AA-AB40)**

Received: **6/3/2013** Received By: **jkreye**  
Wanted: **As time permits** Same as LRB:  
For: **Legislative Fiscal Bureau** By/Representing: **Probst**  
May Contact: Drafter: **jkreye**  
Subject: **Tax, Other - miscellaneous** Addl. Drafters:  
Extra Copies:

Submit via email: **YES**  
Requester's email: **Legislative Fiscal Bureau**  
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

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**Pre Topic:**

LFB:.....Probst -

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**Topic:**

Determining aid in lieu of taxes on certain state lands

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**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 6/3/2013	scalvin 6/3/2013	jmurphy 6/3/2013	_____			
/P1				_____	srose 6/3/2013		

FE Sent For:

<END>

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1?	jkreye	PI SAC 06/03/2013	jm 6/3	jkreye 6/3			

FE Sent For:

<END>

## Kreye, Joseph

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**From:** Probst, Erin  
**Sent:** Monday, June 03, 2013 8:57 AM  
**To:** Kreye, Joseph  
**Cc:** Kite, Robin; Kuesel, Jeffery  
**Subject:** RE: Need budget amendment draft of LRB 1639/P2

Sorry, should have sent it to Joe. My apologies.

***Erin K. (Rushmer) Probst***

*Legislative Fiscal Analyst  
Wisconsin Legislative Fiscal Bureau  
ph. (608) 266-3847  
fax (608)267-6873  
[Erin.Probst@legis.wisconsin.gov](mailto:Erin.Probst@legis.wisconsin.gov)*

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**From:** Probst, Erin  
**Sent:** Monday, June 03, 2013 8:40 AM  
**To:** Kuesel, Jeffery  
**Cc:** Kite, Robin  
**Subject:** Need budget amendment draft of LRB 1639/P2  
**Importance:** High

Jeff- Could you please draft LRB 1639/P2 as a budget amendment for me. Thanks much!  
Erin

***Erin K. (Rushmer) Probst***

*Legislative Fiscal Analyst  
Wisconsin Legislative Fiscal Bureau  
ph. (608) 266-3847  
fax (608)267-6873  
[Erin.Probst@legis.wisconsin.gov](mailto:Erin.Probst@legis.wisconsin.gov)*



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRBb0294

JK:.....

*PI*  
*see RMAR*

LFB:.....Probst – Determining aid in lieu of taxes on certain state lands

**FOR 2013-2015 BUDGET – NOT READY FOR INTRODUCTION**  
**ASSEMBLY AMENDMENT ,**  
**TO ASSEMBLY BILL 40**

*in 6-1-13*

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 634, line 5: after that line insert:

*insert 634-5*

3 **2.** Page 1065, line 4: after “70.114 (1)” insert “(b) 2. and”.

4 (END)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-1639/P2  
JK:eev:jf

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

1 **AN ACT to amend** 70.114 (1) (b) 2. of the statutes; **relating to:** determining aid  
2 in lieu of taxes on certain state lands.

*Analysis by the Legislative Reference Bureau*

Under current law, when the Department of Natural Resources (DNR) acquires land, the state pays aid in lieu of property taxes to the city, village, or town in which the land is located based on the property's estimated value. For the year in which the land is purchased, the estimated value is, generally, the lesser of the purchase price or the land's equalized value in the prior year. If in the prior year, however, the land was exempt from property taxes, its estimated value for the year in which the land was purchased is the lesser of 1) the purchase price or 2) the land's equalized value or an amount equal to \$10 an acre, whichever is greater.

Under this bill, if land was exempt from property taxes in the prior year or enrolled in the forest cropland or managed forest land program at the time that DNR purchased the land, the estimated value for the year in which the land was purchased is the lesser of the purchase price or an amount equal to \$10 an acre.

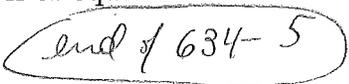
For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

3 "SECTION 70.114 (1) (b) 2. of the statutes is amended to read:

Insert  
634-5

(280d) (B)  
e 1279

1           70.114 (1) (b) 2. For land purchased on or after July 1, 2011, “estimated value,”  
2 for the year during which land is purchased, means the lesser of the purchase price  
3 or the determination of the land’s equalized valuation under s. 70.57 in the year  
4 before the year during which the land is purchased, increased or decreased to reflect  
5 the annual percentage change in the equalized valuation of all property, excluding  
6 improvements, in the taxation district, as determined by comparing the most recent  
7 determination of equalized valuation under s. 70.57 for that property, except that if  
8 the land was exempt from taxation in the year prior to the year during which the  
9 Department purchased the land, or enrolled in the forest cropland program under  
10 subch. I of ch. 77 or the managed forest land program under subch. VI of ch. 77 at the  
11 time of purchase, “estimated value,” for the year during which the land is purchased  
12 means the lesser of ~~either the purchase price; or the land’s equalized valuation under~~  
13 ~~s. 70.57~~ or an amount that would result in a payment under sub. (4) that is equal to  
14 \$10 per acre, ~~whichever is greater~~. “Estimated value,” for later years, means the  
15 value that was used for calculating the aid payment under this section for the prior  
16 year increased or decreased to reflect the annual percentage change in the equalized  
17 valuation of all property, excluding improvements, in the taxation district, as  
18 determined by comparing the most recent determination of equalized valuation  
19 under s. 70.57 for that property to the next preceding determination of equalized  
20 valuation under s. 70.57 for that property.  

21           **SECTION 2. Initial applicability.**

22           (1) This act first applies to the payments made in 2014.

23           (END)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRBb0294/P1  
JK:sac;jm

LFB:.....Probst – Determining aid in lieu of taxes on certain state lands

**FOR 2013-2015 BUDGET – NOT READY FOR INTRODUCTION**  
**ASSEMBLY AMENDMENT ,**  
**TO ASSEMBLY BILL 40**

1           At the locations indicated, amend the bill as follows:

2           **1.** Page 634, line 5: after that line insert:

3           “**SECTION 1279d.** 70.114 (1) (b) 2. of the statutes is amended to read:

4           70.114 (1) (b) 2. For land purchased on or after July 1, 2011, “estimated value,”

5           for the year during which land is purchased, means the lesser of the purchase price

6           or the determination of the land’s equalized valuation under s. 70.57 in the year

7           before the year during which the land is purchased, increased or decreased to reflect

8           the annual percentage change in the equalized valuation of all property, excluding

9           improvements, in the taxation district, as determined by comparing the most recent

10          determination of equalized valuation under s. 70.57 for that property, except that if

11          the land was exempt from taxation in the year prior to the year during which the

1 Department purchased the land, or enrolled in the forest cropland program under  
2 subch. I of ch. 77 or the managed forest land program under subch. VI of ch. 77 at the  
3 time of purchase, “estimated value,” for the year during which the land is purchased  
4 means the lesser of either the purchase price; ~~or the land’s equalized valuation under~~  
5 ~~s. 70.57~~ or an amount that would result in a payment under sub. (4) that is equal to  
6 \$10 per acre, ~~whichever is greater~~. “Estimated value,” for later years, means the  
7 value that was used for calculating the aid payment under this section for the prior  
8 year increased or decreased to reflect the annual percentage change in the equalized  
9 valuation of all property, excluding improvements, in the taxation district, as  
10 determined by comparing the most recent determination of equalized valuation  
11 under s. 70.57 for that property to the next preceding determination of equalized  
12 valuation under s. 70.57 for that property.”.

13 **2.** Page 1065, line 4: after “70.114 (1)” insert “(b) 2. and”.

14 (END)