

State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718 • http://www.revenue.wi.gov

Scott Walker Governor Richard G. Chandler Secretary of Revenue

August 26, 2013

Honorable Michael Ellis President State Senate Room 220 South State Capitol PO Box 7882 Madison WI 53707-7882

Honorable Robin Vos Speaker State Assembly Room 211 West State Capitol PO Box 8953 Madison WI 53708-8953

Re: Clearinghouse Rule 13-036

Dear Senator Ellis and Representative Vos:

This is to notify you that the proposed rule order relating to property tax and assessment of agricultural property is in final draft form. The proposed rule order and Notice of Hearing were published in the Wisconsin Administrative Register on June 30, 2013. A public hearing was held on July 12, 2013.

Copies of the proposed rule order and Report are enclosed. A brief summary of the proposed rule order follows:

Summary of Proposed Rule Order

This proposed rule:

- Amends s. Tax 12.06 to eliminate redundancy with the Wisconsin Property Assessment Manual.
- Revises s. Tax 12.065 (2) (b) to remove a dated reference to a transitional period.
- Revises s. Tax 12.07 to provide for more frequent update of assessment districts through the Wisconsin Property Assessment Manual.
- Repeals ss. Tax 12.075, 12.08, 12.10, 12.40, and 12.50 (4), which have been made obsolete by statute.
- Updates address and other references in ss. Tax 12.05 (1) (b) and (c), 12.065 (1) (c), (2) (b), and (6), and 12.50 (1) and (3) (b).
- Repeals subchapter I of Chapter Tax 18 and removes other references throughout the chapter to an agricultural assessment transitional period that lasted from 1996 to 1997.
- Amends s. Tax 18.05 (1) (a) so that the definition of agricultural use is consistent with s. 70.32 (2) (c) 1i., Stats.

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Sincerely,

Richard G. Chandler Secretary of Revenue

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Enclosure