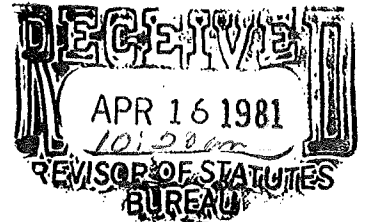


Tax 12.50

CERTIFICATE OF RULE ADOPTION




STATE OF WISCONSIN )  
 ) SS  
DEPARTMENT OF REVENUE )

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed rules relating to a property tax exemption for solar and wind energy systems were duly approved and adopted by this department on April 16, 1981.

I further certify that said copy has been compared by me with the original on file in this department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY, WHEREOF, I have hereunto set my hand at 125 South Webster Street in the City of Madison, this 16th day of April, 1981.

  
\_\_\_\_\_  
Mark E. Musolf  
Secretary of Revenue

7-1-81

ORDER OF THE DEPARTMENT OF REVENUE  
ADOPTING RULES

Relating to rules concerning property tax exemption of solar and wind energy systems.

Analysis Prepared by Department of Revenue

Findings of Fact:

Chapter 349, Laws of 1979 created a property tax exemption under s. 70.111 (18) Wisconsin Statutes to encourage the use of non-polluting solar and wind energy systems thereby conserving nonrenewable energy sources. As written, it is possible that the law could be construed to exempt only those systems which are classified as personal property. The purpose of Tax Rule 12.50 clarifies that the exemption applies whether the systems are deemed personal property or are so affixed to the realty as to be classified as real estate.

Statement of Need:

The rule sets out the procedures for claiming the exemption, when valid, and that prior certification is necessary by the department of industry, labor & human relations. Owners of solar and wind energy systems must submit claims for exemption to the assessor no later than April 1 following the assessment date on forms prescribed by the department of revenue.

Explanation of Modifications:

No modifications of proposed rule warranted based on testimony recorded at the public hearing.

Persons Appearing at Public Hearing:

James L. Plourde, Chief, Assessment Practices Section, Department of Revenue  
Richard Schlieve, Kenosha County Assessor.

Response to Legislative Council Staff Recommendations:

The Clearinghouse comments suggested a more appropriate citation for rule making authority is found under s. 227.014(2)(a). That citation has been incorporated with the grammatical substitutions of "shall" for the word "should" in Tax 12.50(4).

Pursuant to authority vested in the department of revenue by s. 227.014(2)(a) Wis. Stats., the department hereby adopts rules interpreting section 70.111(18) Wis. Stats., as follows:

Section Tax Rule 12.50 of the WISCONSIN ADMINISTRATIVE CODE is adopted to read:

TAX 12.50. Exempt solar and wind energy systems. (s. 70.111(18), Stats.)

(1) APPLICABILITY. The general property tax exemption applies whether the solar and wind energy systems certified by the department of industry, labor and human relations under s. 101.57(4), Stats., are deemed personal property or are so affixed to the realty as to be classified as real estate.

(2) CLAIMS FOR EXEMPTION, PROCEDURE. Upon certification by the department of industry, labor and human relations the owner of the solar and wind energy system shall submit a claim for exemption on forms prescribed by the department of revenue to the assessor for the taxation district in which the system is located.

(3) WHEN VALID. An exemption shall become effective when both of the following conditions are met:

(a) The certification under s. 101.57(4), Stats., shall be effective prior to the January 1 assessment date for which the exemption is claimed.

(b) The claim for exemption shall be submitted to the assessor no later than the April 1 immediately following the assessment date for which the exemption is claimed.

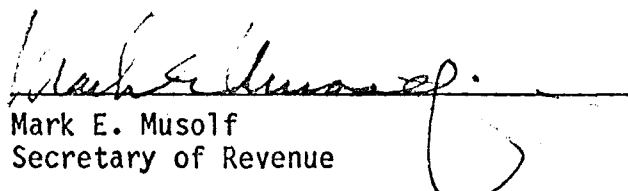
(4) TERMINATION. This rule shall terminate December 31, 1995.

The rule contained in this order shall take effect on the first day of the month following its publication pursuant to s. 227.026, Wis. Stats.

Dated: April 16, 1981

DEPARTMENT OF REVENUE

By

  
Mark E. Musolf  
Secretary of Revenue



State of Wisconsin \ DEPARTMENT OF REVENUE

Lee Sherman Dreyfus  
Governor

April 16, 1981

Mark E. Musolf  
Secretary

125 SOUTH WEBSTER STREET  
MADISON, WISCONSIN 53702

Ms. Vel Phillips  
Secretary of State  
244 West Washington Avenue  
Madison, Wisconsin 53702

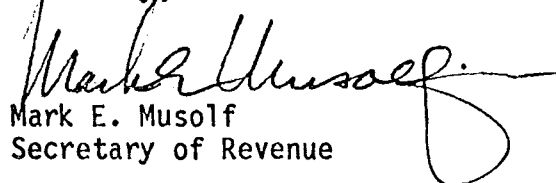
Mr. Orlan L. Prestegard ✓  
Revisor of Statutes  
411 West, State Capitol  
Madison, Wisconsin 53702

Dear Ms. Phillips and Mr. Prestegard:

Enclosed is a certified copy of the administrative rule adopted by the Department of Revenue and an Order of the Department of Revenue Adopting Rules.

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,

  
Mark E. Musolf  
Secretary of Revenue

MEM:1mm  
Enclosures

cc: Prentice Hall, Inc.  
Commerce Clearing House, Inc.