

State of Misconsin 2003 - 2004 LEGISLATURE

ASSEMBLY SUBSTITUTE AMENDMENT 1, TO 2003 ASSEMBLY BILL 650

January 21, 2004 – Offered by Committee on Ways and Means.

1	AN ACT to renumber and amend 70.32 (2) (c) 1d.; and to create 70.32 (2) (c)
2	1d. b. and 70.32 (2) (c) 1d. c. of the statutes; relating to: the definition of
3	agricultural forest land for property tax purposes.
	The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:
4	SECTION 1. 70.32 (2) (c) 1d. of the statutes, as created by 2003 Wisconsin Act
5	33, is renumbered 70.32 (2) (c) 1d. (intro.) and amended to read:
6	70.32 (2) (c) 1d. (intro.) "Agricultural forest land" means land that is producing
7	or is capable of producing commercial forest products and is, if the land satisfies any
8	of the following conditions:
9	<u>a. It is contiguous to a parcel that has been classified in whole as agricultural</u>
LO	land under this subsection, if the contiguous parcel is owned by the same person that
11	owns the land that is producing or is capable of producing commercial forest
12	products. In this subdivision, "contiguous" includes separated only by a road.

1	SECTION 2. 70.32 (2) (c) 1d. b. of the statutes is created to read:
2	70.32 (2) (c) 1d. b. It is located on a parcel that contains land that is classified
3	as agricultural land in the property tax assessment on January 1, 2004, and on
4	January 1 of the year of assessment.
5	SECTION 3. 70.32 (2) (c) 1d. c. of the statutes is created to read:
6	70.32 (2) (c) 1d. c. It is located on a parcel at least 50 percent of which, by
7	acreage, was converted to land that is classified as agricultural land in the property
8	tax assessment on January 1, 2005, or thereafter.
9	SECTION 4. Initial applicability.
10	(1) This act first applies to the property tax assessments as of January 1, 2005.
11	(END)