



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRBa1270/1  
JK:klm

**SENATE AMENDMENT 2,  
TO SENATE BILL 292**

October 4, 2017 - Offered by Senator ROTH.

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

2 **1.** Page 2, line 15: after “of the property” insert “, or prohibits competition,”.

3 **2.** Page 2, line 16: after “2.” insert “and the property being assessed lacks such  
4 a restriction.”.

5 **3.** Page 2, line 17: delete lines 17 and 18.

6 **4.** Page 2, line 19: delete “3.” and substitute “2.”.

7 **5.** Page 3, line 3: delete lines 3 to 5 and substitute:

8 “(c) For purposes of par. (a), “highest and best use” means the specific use of the  
9 property as of the current assessment date or a higher use to which the property can  
10 be expected to be put in before the next assessment date, if the use is legally  
11 permissible, physically possible, not highly speculative, and financially feasible and  
12 provides the highest net return. When the current use of a property is the highest

1 and best use of that property, value in the current use equals full market value. In  
2 this paragraph, “legally permissible” does not include a conditional use that has not  
3 been granted as of the assessment date.”.

4 (END)