



1995 ASSEMBLY BILL 1047

March 18, 1996 - Introduced by Representatives FOTI, LEHMAN, VRAKAS, URBAN and BELL, cosponsored by Senators WEEDEN, FARROW, FITZGERALD, GROBSCHMIDT and WINEKE. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT** *to amend* 70.11 (intro.); and *to create* 70.109 and 74.35 (2m) of the
2 statutes; **relating to:** codifying a presumption that property is taxable,
3 requiring applications for property tax exemptions and specifying that claims
4 that property is exempt may be made only as claims against a taxation district.

Analysis by the Legislative Reference Bureau

Under this bill property is presumed to be taxable (which codifies case law), property is exempt only if the owner applies for an exemption and challenges to the taxability of property may be made only as claims against a taxation district.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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:

5 **SECTION 1.** 70.109 of the statutes is created to read:

6 **70.109 Presumption of taxability.** Exemptions under this chapter shall be
7 strictly construed in every instance with a presumption that the property in question
8 is taxable, and the burden of proof is on the person who claims the exemption.

9 **SECTION 2.** 70.11 (intro.) of the statutes is amended to read:

