



1995 ASSEMBLY BILL 240

March 21, 1995 - Introduced by Representatives WARD, MUSSER, SERATTI, PORTER, GARD, HUBER, LADWIG and LA FAVE, cosponsored by Senators DRZEWIECKI, PETAK and HUELSMAN. Referred to Committee on Mandates.

1 **AN ACT to amend** 70.337 (3) and 70.337 (7) of the statutes; **relating to:**
2 exempting certain land from tax-exempt property reporting requirements.

Analysis by the Legislative Reference Bureau

Under current law, owners of certain kinds of tax-exempt property are required, during each even-numbered year, to submit reports on that property to the clerk of the taxation district in which the property is located. Based on these reports, the clerk of each taxation district is required to report to the department of revenue (DOR), during each even-numbered year, an estimate of the value of tax-exempt property, classified by type of owner, within the taxation district.

Also under current law, every even-numbered year DOR is required to prepare for the department of administration a report that details the approximate costs in lost revenue for all state tax exemption devices. This report is based, in part, on the reports received by DOR from the taxation district clerks that relate to tax-exempt property.

This bill discontinues the reporting requirement for county-owned, tax-exempt property.

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:

3 **SECTION 1.** 70.337 (3) of the statutes is amended to read:
4 70.337 (3) The department of revenue shall prescribe the contents of the form
5 for reporting the information required under sub. (1), including the categories of

1 value of property that the department of revenue determines will result in the best
2 estimate of the value of tax-exempt property in this state. The department of
3 revenue shall also prescribe the contents of the form under sub. (2). The form under
4 sub. (2) shall provide for estimates of the value of tax-exempt property in the
5 taxation district that is owned by various categories of owners, including property
6 that is owned by the state; cities, villages and towns; school districts; ~~counties~~;
7 benevolent and educational associations; fraternal and labor organizations;
8 nonprofit hospitals; private colleges; and churches and religious associations. The
9 forms under subs. (1) and (2) shall be prepared and distributed under s. 70.09 (3).

10 **SECTION 2.** 70.337 (7) of the statutes is amended to read:

11 70.337 (7) This section does not apply to property that is exempt under s. 70.11
12 (13), (13m), (15), (15m), (21) or (30), property that is owned by a county and that is
13 exempt under s. 70.11 (2), property that is exempt under s. 70.11 (18) if a payment
14 in lieu of taxes is made for that property, lake beds owned by the state, state forests
15 under s. 28.03 or 28.035, county forests under s. 28.10 or highways, as defined in s.
16 340.01 (22).

17 (END)