



2003 ASSEMBLY BILL 650

November 10, 2003 - Introduced by Representatives KESTELL, GRONEMUS, M. LEHMAN, OTT, GIELOW, WARD, TOWNS, HINES, BIES, PETROWSKI, SUDER and MUSSER, cosponsored by Senators HARSDORF and WELCH. Referred to Committee on Ways and Means.

- 1 **AN ACT to amend** 70.32 (2) (c) 1d. of the statutes; **relating to:** the definition of
2 agricultural forest land for property tax purposes.

Analysis by the Legislative Reference Bureau

Under current law, for property tax purposes, agricultural forest land is land that is producing or is capable of producing commercial forest products and is contiguous to a parcel that has been classified in whole as agricultural land for property tax purposes, if the contiguous parcel is owned by the same person that owns the agricultural forest land.

Under this bill, agricultural forest land is land that is producing or is capable of producing commercial forest products and is either located on a parcel that contains land that is classified as agricultural land or is located on a parcel that is contiguous to a parcel that has been classified in whole as agricultural land or as agricultural land and other, if the contiguous parcel is owned by the same person that owns the agricultural forest land. Under current law, land classified as "other" includes any residence for a farm operator's spouse, children, parents, or grandparents.

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:

