



2003 ASSEMBLY BILL 168

March 18, 2003 - Introduced by Representatives ALBERS, BIES, MUSSER, OWENS, PETTIS and SERATTI, cosponsored by Senator STEPP. Referred to Committee on Ways and Means. Referred to Joint Committee on Tax Exemptions.

1 **AN ACT** *to amend* 70.05 (5) (a) 1m.; and *to create* 70.097 and 70.11 (43) of the
2 statutes; **relating to:** property taxation of land adjusted in value by state laws
3 or local ordinances or local resolutions.

Analysis by the Legislative Reference Bureau

This bill requires that a portion of a parcel of property that has no economically viable use because of restrictions on the use of that property that are imposed by state laws, local ordinances, or local resolutions be entered on the property tax assessment roll separately from the rest of the original parcel. The bill exempts from the property tax those portions of parcels that are not economically viable.

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:

4 **SECTION 1.** 70.05 (5) (a) 1m. of the statutes is amended to read:
5 70.05 (5) (a) 1m. "Class of property" means residential under s. 70.32 (2) (a) 1.;
6 commercial under s. 70.32 (2) (a) 2.; personal property; or the sum of swamp or waste

ASSEMBLY BILL 168**SECTION 1**

1 under s. 70.32 (2) (a) 5., productive forest land under s. 70.32 (2) (a) 6., property that
2 is exempt under s. 70.11 (43), and other under s. 70.32 (2) (a) 7.

3 **SECTION 2.** 70.097 of the statutes is created to read:

4 **70.097 Economically unviable property. (1)** In this section, “economically
5 unviable property” means a portion of a parcel of real property that meets all of the
6 following conditions:

7 (a) It cannot be used to build or place a structure that has a value greater than
8 \$1,000 because of use restrictions imposed by state law, local ordinance, or local
9 resolution.

10 (b) It cannot be used for agricultural purposes under s. 70.32 (2) (c) 1., except
11 as pasture land, because of use restrictions imposed by state law, local ordinance, or
12 local resolution.

13 (c) It is not being used, and has not been used in the previous taxable year, for
14 recreational or educational purposes that generate income.

15 (d) It is not a wetland created by the person who owns the parcel of real
16 property.

17 **(2)** (a) An owner of economically unviable property may submit an affidavit to
18 the clerk of the taxation district where the property is located that identifies the
19 economically unviable property and that specifies why the property is economically
20 unviable property under sub. (1).

21 (b) Within 10 days from the receipt of an affidavit under par. (a), the clerk of
22 the taxation district shall submit the affidavit to the taxation district’s board of
23 review or board of assessors. If the taxation district’s board of review or board of
24 assessors is unable to meet within 60 days from the date that the clerk receives the
25 affidavit, the clerk shall submit the affidavit to the taxation district’s governing body.

ASSEMBLY BILL 168

1 (c) The taxation district's board of review, board of assessors, or governing body
2 shall consider the affidavit submitted under par. (b) at its next scheduled meeting
3 and shall determine whether the property identified in the affidavit is economically
4 unviable property. If the taxation district's board of review, board of assessors, or
5 governing body determines that the portion of the parcel of real property specified
6 in the affidavit is economically unviable property under sub. (1), the clerk of the
7 taxation district shall enter the economically unviable property and the remainder
8 of the parcel of real property separately on the assessment roll for the current taxable
9 year, and the economically unviable property shall be exempt from property taxes
10 under s. 70.11 (43).

11 (d) The clerk of the taxation district shall notify the property owner, by certified
12 mail, of the determination under par. (c) within 15 days from the date of that
13 determination. A property owner aggrieved by a determination under par. (c) may
14 appeal that determination under s. 74.35.

15 **SECTION 3.** 70.11 (43) of the statutes is created to read:

16 70.11 (43) ECONOMICALLY UNVIABLE PROPERTY. A portion of a parcel of real
17 property that is economically unviable property under s. 70.097.

18 **SECTION 4. Initial applicability.**

19 (1) This act first applies to the property tax assessment as of January 1, 2003.

20 (END)