



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-3016/1
EKL:skw

2021 SENATE BILL 560

September 15, 2021 - Introduced by Senators PETROWSKI, BALLWEG, BEWLEY, COWLES, DARLING and FEYEN, cosponsored by Representatives MAGNAFICI, ARMSTRONG, EDMING, B. MEYERS, MILROY, MOSES, NOVAK and TITTL. Referred to Committee on Transportation and Local Government.

1 **AN ACT** *to amend* 70.11 (2) of the statutes; **relating to:** property tax exemption
2 for regional planning commissions.

Analysis by the Legislative Reference Bureau

This bill provides a property tax exemption for property owned by regional planning commissions. Current law provides a property tax exemption for property owned by a county, city, village, town, school district, technical college district, public inland lake protection and rehabilitation district, metropolitan sewerage district, municipal water district, joint local water authority, long-term care district, or town sanitary district, among others.

For further information see the 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.** 70.11 (2) of the statutes is amended to read:
4 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.
5 Property owned by any county, city, village, town, school district, technical college
6 district, public inland lake protection and rehabilitation district, metropolitan

SENATE BILL 560**SECTION 1**

1 sewerage district, municipal water district created under s. 198.22, joint local water
2 authority created under s. 66.0823, regional planning commission created under s.
3 66.0309, long-term care district under s. 46.2895, or town sanitary district; lands
4 belonging to cities of any other state used for public parks; land tax-deeded to any
5 county or city before January 2; but any residence located upon property owned by
6 the county for park purposes that is rented out by the county for a nonpark purpose
7 shall not be exempt from taxation. Except as to land acquired under s. 59.84 (2) (d),
8 this exemption shall not apply to land conveyed after August 17, 1961, to any such
9 governmental unit or for its benefit while the grantor or others for his or her benefit
10 are permitted to occupy the land or part thereof in consideration for the conveyance.
11 Leasing the property exempt under this subsection, regardless of the lessee and the
12 use of the leasehold income, does not render that property taxable.

13 **SECTION 2. Initial applicability.**

14 (1) This act first applies to the property tax assessments as of January 1, 2022.

15 (END)