

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1379/P1dn
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January 15, 1999

Please let me know if I have conveyed your intent. I avoided using the phrase “community-based” because it has a very specific meaning in other parts of the statutes. See ch. 16 of the statutes (referring to organizations providing housing and development opportunities) and ch. 50 of the statutes (referring to treatment and care facilities). I did not want to use any language that would unintentionally limit the scope of this bill. That is why I also did not give an example such as “property used for little league” because a court (or the department of revenue) could interpret that example to limit the bill’s scope rather than explain its purpose. However, the department of revenue may find that the phrase “by a community, a local association or a local organization” is too vague and creates other administrative problems. For example, CUNA Mutual, headquartered in Madison, could argue that its property along Mineral Point Road, with its fountains and landscaping, is used exclusively for the beautification of the area: a nonprofit activity.

I have used the phrase “used exclusively” to avoid the potential administrative problem that could occur if a person claims that his or her property is exempt because it is sometimes used for nonprofit activities even though it is more often used for commercial purposes. Do you also want to put a limit on the size of the parcel that is entitled to an exemption? If you have any further questions, please do not hesitate to contact me.

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