

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0776/P1dn

JK:wlj&jlg:ijs

December 28, 1998

I assume that you are changing the definition of "agricultural land" in order to make the favorable method of assessing that kind of land apply also to some wooded land. However, the favorable method has been in effect since 1996, which causes a transitional problem. Making the favorable method apply retroactively will cause the administrative problem of forcing a recalculation of tax liability and the more serious problem of assessing certain land as of January 1, 1996, which is the base date for the calculations under section 70.32 (2r) of the statutes. I think that the draft needs to specify the way in which wooded land that becomes "agricultural land" is to be assessed. If you would like to discuss this problem, please feel free to contact me.

Joseph Kreye
Legislative Attorney
266-2263