

1999 DRAFTING REQUEST

Bill

Received: **07/23/1999**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Rick Skindrud (608) 266-3520**

By/Representing: **alan**

This file may be shown to any legislator: NO

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Counties**

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

authorize counties to make payments to towns in lieu of taxes for "unimproved lands"

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Reaired</u>
/1	shoveme 07/27/1999	gilfokm 08/04/1999	jfrantze 08/04/1999	_____	lrb-docadmin 08/04/1999	lrb_docadminLocal 08/20/1999	
/2	shoveme 09/21/1999	gilfolcm 09/21/1999	martykr 09/21/1999	_____	lrb-docadmin 09/21/1999	lrb_docadminLocal 09/22/1999	

FE Sent For:

<END>

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1? 11 MES 7/27	shoveme	1-8-3-99 kmq	Jb 8/4	J/me 8/4			

FE Sent For:

<END>





DANE COUNTY

Kathleen M. Falk
County Executive

Legislative Lobbyist

Charity Eleson

PROVIDING AUTHORIZATION TO COUNTIES TO MAKE PAYMENTS IN LIEU OF TAXES TO TOWNS FOR UNIMPROVED LAND

Request: Amend state statute to allow counties to make payments to towns in lieu of taxes for unimproved land taken off the property tax rolls for parks and open space.

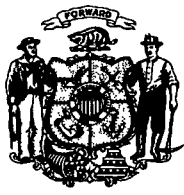
Background: In April 1999, Dane County held a county-wide referendum in which voters overwhelmingly approved the purchase of \$30 million of land for parks and open space over the next decade. Subsequent to the referendum, a technical group made up of representation from the towns, county, Department of Revenue, and the University of Wisconsin-Madison undertook a study of the impact that such purchases would have on property tax collections in towns in the county. While the study showed that the impact would be slight, the Dane County Executive is interested in making payments to towns in lieu of taxes on land that is bought with the conservation fund. However, the statutes do not currently authorize counties to make such payments.

Solution: Wisconsin State Statutes **59.52(16)** do not currently authorize counties to make payments to towns in lieu of taxes for "unimproved lands". A statutory change that would eliminate the specific prohibition of making payments in lieu of taxes for "unimproved lands" and a statement to affirmatively allow counties to make such payments would provide the county with the authorization it needs.



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King

1999 BILL

gen

1 AN ACT ~~...~~; **relating to:** authorizing a county to make payments in lieu of taxes
2 to local units of government for unimproved lands.

Analysis by the Legislative Reference Bureau

Under current law, a county may appropriate money to a municipality and school district in an amount that is equal to the amount which would have been paid in municipal and school tax on certain lands if those lands were privately owned. The lands for which such payments may be made include lands on which county farm, hospital, charitable or penal institutions or state hospital, charitable or penal institutions are located. The valuation of the lands, without buildings, is made by the county board. In calculating the valuation, current law prohibits the inclusion of lands on which a courthouse or jail is located and prohibits the inclusion of unimproved county lands.

Under this bill, a county board may appropriate money to a municipality and school district in an amount that is equal to the amount which would ~~have~~ been paid in ~~municipal~~ and school tax on unimproved ~~county~~ or municipally owned lands if those lands were privately owned. *county-owned*

For further information see the **local** fiscal estimate, which will be printed as an appendix to this bill.

had been

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

BILL

SECTION 1. 59.52 (16) (a) of the statutes is amended to read:

59.52 (16) (a) Institutions, state farms, airports. Appropriate each year to any

municipality and school district in which a county farm, hospital, charitable or penal

institution or state hospital, charitable or penal institution or state-owned lands

used for agricultural purposes ^{plain} or ~~unimproved county~~ ^{county-owned} or ~~municipally owned lands or~~ ^{-owned} score

~~county~~ or municipally owned airport is located, an amount of money equal to the

amount which would have been paid in municipal and school tax upon the lands

without buildings, if those lands ^{had been} were privately owned. The valuation of the lands,

without buildings, and computation of the tax shall be made by the board. In making

the computation under this paragraph, lands on which a courthouse or jail are

located ~~and unimproved county lands~~ shall not be included.

History: 1995 a. 201 ss. 104,111 to 115, 117 to 122. 124, 127, 134, 139, 140, 157, 174, 181, 185, 186, 190, 238, 242, 252 to 256, 354, 356 to 360,414 to 419, 432; 1995 a. 225 s 135; 1997 a. 35,237.

(END)

**SUBMITTAL
FORM**

**LEGISLATIVE REFERENCE BUREAU
Legal Section Telephone: 266-3561
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and **sign** on the appropriate line(s) below.

Date: 08/04/1999

To: Representative Skindrud

Relating to LRB drafting number: LRB-3328

Topic

authorize counties to make payments to towns in lieu of taxes for "unimproved lands"

Subject(s)

Counties

1. **JACKET** the draft for introduction

TRICK SKINDRUD

in the **Senate** ____ or the **Assembly** ____ (check only one). Only the requester under whose name the drafting request is entered in the **LRB's** drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached _____

A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction _____

If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney
Telephone: (608) 266-O 129





RMR

1999 BILL

repen

1 **AN ACT to amend** 59.52 (16) (a) of the statutes; **relating to:** authorizing a county
2 to make payments in lieu of taxes to local units of government for unimproved
3 lands.

Analysis by the Legislative Reference Bureau

Under current law, a county may appropriate money to a municipality and school district in an amount that is equal to the amount which would have been paid in municipal and school tax on certain lands if those lands were privately owned. The lands for which such payments may be made include lands on which county farm, hospital, charitable or penal institutions or state hospital, charitable or penal institutions are located. The valuation of the lands, without buildings, is made by the county board. In calculating the valuation, current law prohibits the inclusion of lands on which a courthouse or jail is located and prohibits the inclusion of unimproved county lands.

Under this bill, a county board may appropriate money to a municipality and school district in an amount that is equal to the amount which would have been paid in municipal and school tax on unimproved county-owned ~~or municipally owned~~ lands if those lands had been privately owned.

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:

BILL

1 **SECTION 1.** 59.52 (16) (a) of the statutes is amended to read:

2 59.52 (16) (a) *Institutions, state farms, airports.* Appropriate each year to any
3 municipality and school district in which a county farm, hospital, charitable or penal
4 institution or state hospital, charitable or penal institution or state-owned lands
5 used for agricultural purposes or ~~county unimproved county-owned or municipally~~
6 ~~owned~~ lands or county-owned or municipally owned airport is located, an amount
7 of money equal to the amount which would have been paid in municipal and school
8 tax upon the lands without buildings, if those lands were had been privately owned.
9 The valuation of the lands, without buildings, and computation of the tax shall be
10 made by the board. In making the computation under this paragraph, lands on
11 which a courthouse or jail are located ~~and unimproved county lands shall not be~~
12 included.

13

(END)