

**ASSEMBLY AMENDMENT 5,
TO 1999 ASSEMBLY BILL 735**

March 14, 2000 – Offered by Representatives FREESE, BRANDEMUEHL, JOHNSRUD,
POWERS, PETTIS, HUEBSCH, PETROWSKI, OTT and KESTELL.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 8: delete “and granting rule-making authority” and substitute
3 “, the use value assessment of agricultural land, granting rule-making authority and
4 making an appropriation”.

5 **2.** Page 2, line 1: before that line insert:

6 “**SECTION 1b.** 20.835 (1) (ed) of the statutes is created to read:

7 20.835 (1) (ed) *State aid; agricultural land.* A sum sufficient to make the state
8 aid payments under s. 79.096.

9 **SECTION 1d.** 38.28 (2) (b) 2. of the statutes is amended to read:

10 38.28 (2) (b) 2. The most current equalized values certified by the department
11 of revenue shall be used in aid determinations. Equalized values shall include the
12 full value of computers that are exempt under s. 70.11 (39) as determined under s.
13 79.095 (3) and the amount calculated under s. 79.096 (2) (b).”.

1 **3.** Page 2, line 1: delete “**SECTION 1**” and substitute “**SECTION 1m**”.

2 **4.** Page 12, line 25: after that line insert:

3 “**SECTION 28b.** 79.03 (3) (b) 4. (intro.) of the statutes is amended to read:

4 79.03 **(3)** (b) 4. (intro.) “Local purpose revenues” means the sum of payments
5 under ~~s. ss.~~ ss. 79.095 and 79.096, local general purpose taxes, regulation revenues,
6 revenues for services to private parties by a county’s or municipality’s general
7 operations or enterprises, revenue for sanitation services to private parties, special
8 assessment revenues, tax base equalization aids and, for municipalities only, a proxy
9 for private sewer service costs, a proxy for private solid waste and recycling service
10 costs and a proxy for retail charges for fire protection purposes. In this subdivision:

11 **SECTION 28d.** 79.096 of the statutes is created to read:

12 **79.096 State aid; agricultural land. (1) DEFINITIONS.** In this section:

13 (a) “Department” means the department of revenue.

14 (b) “Gross tax rate” has the meaning given in s. 79.095 (1) (b).

15 (c) “Taxing jurisdiction” means a municipality, county, school district or
16 technical college district.

17 **(2) PAYMENTS.** Beginning in 2001 and ending in 2007, annually on the first
18 Monday in July, the department shall pay to each taxing jurisdiction for which the
19 result under par. (b) is a positive number an amount determined by the department
20 as follows:

21 (a) Calculate the value of agricultural land in the taxing jurisdiction, as of
22 January 1 of the preceding year, using the valuation method under s. 70.32 (2r) (b).

1 (b) Calculate the value of agricultural land in the taxing jurisdiction, as of
2 January 1 of the preceding year, using the valuation method under s. 70.32 (2r) (c)
3 and subtract that amount from the amount determined under par. (a).

4 (c) Multiply the amount determined under par. (b) by the taxing jurisdiction's
5 gross tax rate for the preceding year.

6 **(3) TREATMENT OF PAYMENTS BY SCHOOL DISTRICTS AND TECHNICAL COLLEGE**
7 **DISTRICTS.** School districts and technical college districts shall treat the payments
8 made under this section as if the payments had been received in the previous fiscal
9 year.

10 **(4) DISPUTES.** Any dispute between the department and a taxing jurisdiction
11 about the values determined under sub. (2) (a) or (b) shall be resolved by using the
12 procedures under s. 70.995 (8).

13 **SECTION 28g.** 121.06 (4) of the statutes is amended to read:

14 121.06 **(4)** For purposes of computing state aid under s. 121.08, equalized
15 valuations calculated under sub. (1) and certified under sub. (2) shall include the full
16 value of computers that are exempt under s. 70.11 (39), as determined under s.
17 79.095 (3), and the amount calculated under s. 79.096 (2) (b).

18 **SECTION 28h.** 121.15 (3m) (a) 1. of the statutes, as affected by 1999 Wisconsin
19 Act 17, is amended to read:

20 121.15 **(3m)** (a) 1. "Partial school revenues" means the sum of state school aids,
21 other than the amounts appropriated under s. 20.255 (2) (bi) and (cv), property taxes
22 levied for school districts and aid paid to school districts under ~~s. ss.~~ 79.095 (4) and
23 79.096 (2), less the amount of any revenue limit increase under s. 121.91 (4) (a) 2. due
24 to a school board's increasing the services that it provides by adding responsibility
25 for providing a service transferred to it from another school board, less the amount

1 of any revenue limit increase under s. 121.91 (4) (a) 3. and less the amount of any
2 revenue limit increase under s. 121.91 (4) (h).

3 **SECTION 28j.** 121.15 (4) (a) of the statutes, as created by 1999 Wisconsin Act
4 9, is amended to read:

5 121.15 (4) (a) In this subsection, “state aid” has the meaning given in s. 121.90
6 (2) except that it excludes aid paid to school districts under ~~s. ss. 79.095 (4) and 79.096~~
7 (2).

8 **SECTION 28m.** 121.90 (2) (intro.) of the statutes, as affected by 1999 Wisconsin
9 Act 9, is amended to read:

10 121.90 (2) (intro.) “State aid” means aid under ss. 121.08, 121.09 and 121.105
11 and subch. VI, as calculated for the current school year on October 15 under s. 121.15
12 (4) ~~and,~~ including adjustments made under s. 121.15 (4), and amounts under ss.
13 79.095 (4) and 79.096 (2) for the current school year, except that “state aid” excludes
14 all of the following:

15 **SECTION 28n.** 121.90 (2) (a) of the statutes is amended to read:

16 121.90 (2) (a) Any additional aid that a school district receives as a result of ss.
17 121.07 (6) (e) 1. and (7) (e) 1. and 121.105 (3) for school district consolidations that
18 are effective on or after July 1, 1995, as determined by the department. “State aid”
19 ~~also includes amounts under s. 79.095 for the current school year.”.~~

20 (END)