

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1455/3dn

JK:kg:jf

March 10, 1999

Please review this bill carefully to ensure that it complies with your intent. The phrase "recreational or educational purposes" is not defined and, therefore, could be the subject of litigation. Do you want to define that phrase? Also, what is the rationale for applying a profit test to property used for educational purposes? Do you mean profits or gross receipts?

As I discussed with Scott Southworth, it is likely that almost every property owner in this state owns economically unviable property under this bill. Also, as I discussed with Scott, as a result of this bill, a taxation district will probably just adjust the mill rate on all taxable real property in the district to compensate for lost property tax revenue. If you have any further questions, please do not hesitate to contact me.

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