

## 1999 ASSEMBLY BILL 754

February 17, 2000 - Introduced by Representatives TOWNSEND, MUSSER, OTT, SPILLNER, GOETSCH, KAUFERT, VRAKAS, LASSA, URBAN, JESKEWITZ and OWENS, cosponsored by Senator ROESSLER. Referred to Committee on Ways and Means.

- 1     **AN ACT to amend** 76.16 and 76.24 (2) (a); and **to create** 76.02 (6m) of the statutes;  
2     **relating to:** the property tax assessment of a railroad repair facility.

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### *Analysis by the Legislative Reference Bureau*

Under current law, the property of a railroad is assessed by the department of revenue, and, based on that assessment, the railroad pays taxes to the state in lieu of paying local property taxes. However, if the railroad assessment includes certain kinds of properties such as a dock, ore yard or grain elevator, the taxes that are attributable to those properties are distributed to the municipality in which the property is located.

Under this bill, the taxes that are attributable to a railroad repair facility are distributed to the municipality in which the railroad repair facility is located. A railroad repair facility is a location at which railcars and locomotives are built, maintained and repaired.

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

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

- 3     **SECTION 1.** 76.02 (6m) of the statutes is created to read:

**ASSEMBLY BILL 754****SECTION 1**

1           76.02 **(6m)** “Repair facility” means property on which a roundhouse, a repair  
2 shop and a turntable are located and at which railcars and locomotives are built,  
3 maintained and repaired.

4           **SECTION 2.** 76.16 of the statutes is amended to read:

5           **76.16 Separate valuation of repair facilities, docks, piers, wharves, ore**  
6 **yards, elevators, car ferries and pipeline terminal facilities.** After the  
7 property of a company is first valued as a whole, if any repair facilities, docks, ore  
8 yards, piers, wharves, grain elevators or car ferries used in transferring freight or  
9 passengers between cars and vessels or transfer of freight cars located on car ferries,  
10 or if any terminal storage facilities, docks, pipelines and pumping equipment used  
11 in transferring oil from pipelines to vessels shall be included in such valuation, then  
12 for the purpose of accounting to the proper taxation districts, the department shall  
13 make a separate valuation of each such repair facility, dock, ore yard, pier, wharf,  
14 grain elevator, including the approaches thereto, or car ferries and of each such  
15 terminal storage facility, dock, pipeline and pumping equipment. As used herein, an  
16 approach shall be an immediate access facility commencing at the switching point  
17 which leads primarily to the terminal facility. For the purpose of defining the  
18 pipeline terminal facilities affected by this section, such facilities shall begin where  
19 the incoming pipeline enters the terminal storage facility site used in the transfer  
20 of oil to vessels.

21           **SECTION 3.** 76.24 (2) (a) of the statutes is amended to read:

22           76.24 **(2)** (a) All taxes paid by any railroad company derived from or  
23 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,  
24 and their approaches, or car ferries or terminal storage facilities, docks, pipelines  
25 and pumping equipment used in transferring oil from pipelines to vessels on the

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1 basis of the separate valuation provided for in s. 76.16, shall be distributed annually  
2 from the transportation fund to the towns, villages and cities in which they are  
3 located, pursuant to certification made by the department of revenue on or before  
4 August 15.

5 **SECTION 4. Initial applicability.**

6 (1) REPAIR FACILITIES. This act first applies to the property tax assessments as  
7 of January 1, 2000.

8 (END)