

1999 DRAFTING REQUEST

Bill

Received: 10/14/1999

Received By: jkreye

Wanted: As time permits

Identical to LRB: 99-3364

For: John Townsend (608) 266-3156

By/Representing: marnie

This file may be shown to any legislator: NO

Drafter: j kreye

May Contact:

Alt. Drafters:

Subject: Tax - property

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

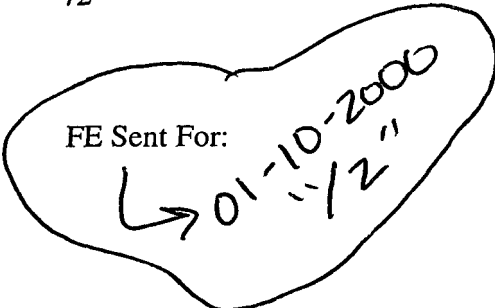
property tax assessments of railroad repair facilities

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>Required</u>
I?	jkreye 10/14/1999	kgeller 10/14/1999		_____			S&L
/1	jkreye 11/19/1999	csicilia 11/19/1999	hhagen 10/15/1999	_____	lrb-docadmin 10/15/1999		S&L
/2			martykr 11/19/1999	_____	lrb-docadmin 11/19/1999	lrb-docadmin 01/05/2000	

FE Sent For:  


<END>

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FE Sent For:			<i>km 11/19</i>	<i>km 11/19</i>			

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/?	jkreye	1 10/14 jlg	10/14	10/15			

FE Sent For:

<END>

3758/1  
LRB-~~336~~  
JK: cjs&rlg/f  
stays

# 1999 BILL

in 10-14-99

D-N

Regen

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.

---

### *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 maintained and repaired.

For further information **see** the **state and 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:**

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

**BILL**

1           76.02 **(6m)** "Repair facility" means property on which a roundhouse and a  
2           turntable are located and at which railcars and locomotives are maintained and  
3           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 reoar 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 reoar 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

**.. BILL**

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)

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

3758  
LRB-33641dn  
JK:cjs&lg:js  
stays

October 12, 1999 3 new date

*Senator Roessler* *Representative Townsend*

Please review this draft carefully to ensure that it is consistent with your intent. The definition of "repair facility" created in the bill is based on the limited information I received from the assessor's office in the village of North Fond du Lac. Does that definition apply to any facilities other than the one in North Fond du Lac? Do you want a more detailed definition? If so, I may need information directly from Wisconsin Central. If you have any questions, please contact me.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: Joseph.Kreye@legis.state.wi.us



**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-3758/1dn  
JK:cjs&jlg:hmh

October 14, 1999

Representative Townsend:

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E-mail: [Joseph.Kreye@legis.state.wi.us](mailto:Joseph.Kreye@legis.state.wi.us)

Karen Mathe

.. ✓ 920-929-3765 NFDL

→ repair & rebuilt & construct cars & engines

\* add repair shop.

has massive repair facility

largest facility in the state

CRP 3364 & 3758



11/15/99

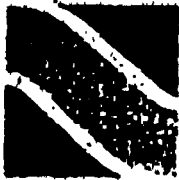
# J OHN TOWNSEND

STATE REPRESENTATIVE • 52ND DISTRICT

Joe - Hello! I received some additional information from the KFOL village re: other repair facilities around state. Does that help? Call if questions.

Marne  
Wischnewski

THE VILLAGE OF



# NORTH FOND DU LAC

VILLAGE OF NORTH FOND DU. LAC  
FACSIMILE COVER SHEET

DATE: 11/9/99 THIS COVER SHEET + 1 . . PAGE(S)

COMPANY TO: \_\_\_\_\_

COMPANY FAX NUMBER: 608-266-5104

PERSON TO: John Townsend

PERSON FROM: Mika Tolstad

SUBJECT: Other possible repair facilities.

Wisconsin Southern - Milwaukee (3500 & Villard)

Wisconsin Central - Stevens Point

Burlington Northern - Duluth or Superior

Burlington Northern or Canadian Pacific - La Crosse

Union Pacific - Butler

This information was provided by Dale Risher  
from the Wisconsin Central.

PLEASE CONTACT US IMMEDIATELY IF THIS TRANSMISSION WAS INCOMPLETE,  
INCORRECT OR ILLEGIBLE.

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-3758/1dn  
JK:cjs&jlg:hmh

October 14, 1999

*\* Joe - see  
letterhead  
note.*

Representative Townsend:

Please review this draft carefully to ensure that it is consistent with your intent. The definition of "repair facility" created in the bill is based on the limited information I received from the assessor's office in the village of North Fond du Lac. Does that definition apply to any facilities other than ~~the one~~ in North Fond du Lac? Do you want a more detailed definition? If so, I may need information directly from Wisconsin Central. If you have any questions, please contact **me**.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E - m a i l : [Joseph.Kreye@legis.state.wi.us](mailto:Joseph.Kreye@legis.state.wi.us)

**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.

**D a t e :** 10/15/1999

**To:** Representative Townsend

**Relating to LRB drafting number:** LRB-3758

**Topic**

property tax assessments of railroad repair facilities

**Subject(s)**

Tax - property

1. **JACKET** the draft for introduction \_\_\_\_\_

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.

Joseph T. Kreye, Legislative Attorney  
Telephone: (608) 266-2263



# 1999 BILL

in 11-19-99

D-N

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1 **AN ACT** to amend 76.16 and 76.24 (2) (a); and **to create** 76.02 (6m) of the statutes;  
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Under this bill, the taxes that are attributable to a railroad repair facility are distributed to the municipality in which the railroad repair facility <sup>built,</sup> is located. A railroad repair facility is a location at which railcars and locomotives are 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:

. . BILL

SECTION 1

*a repair shop*

1  
2

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**BILL**

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7 of January 1, 2000.

8 (END)



**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-3758/2dn  
JK:cjs&jlg:km

November 19, 1999

Representative Townsend:

Please review this draft carefully to ensure that it is consistent with your intent. Based on my conversation with Karen Matye at the assessor's office in the village of North Fond du Lac, I have changed the definition of "repair facility" under section 76.02 (6m) of the statutes, as created in the bill, so that it reflects the unique characteristics of the facility in the village of North Fond du Lac. If you have any questions, please contact me.

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Phone: (608) 266-2263  
R-mail: [Joseph.Kreye@legis.state.wi.us](mailto:Joseph.Kreye@legis.state.wi.us)

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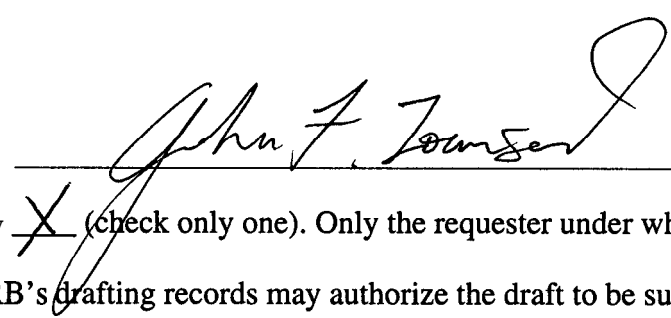
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