## Assembly Amendment (AA-ABI)

Received: 05/04/2000

Wanted: Today
For: Stephen Freese (608) 266-7502
This file may be shown to any legislator: NO

May Contact:
Subject: Tax - property

Received By: jkreye
Identical to LRB:
By/Representing:
Drafter: $\mathbf{j}$ kreye
Alt. Drafters:
Extra Copies: MES

Pre Topic:
No specific pre topic given

## Topic:

use value assessment

## Instructions:

See Attached

## Drafting History:

| Vers. | Drafted | Reviewed | Typed | Proofed | Submitted | $\underline{\text { Jacketed }}$ | Resuired |
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| /1 | jkreye | chanaman | kfollet |  | lrb-docadmin | lrb-docadmin 05/04/2000 |  |
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FE Sent For:
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5 / 4: \quad<\text { END }>
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## ASSEMBLY AMENDMENT,

 TO ASSEMBLY BILL 1- 



At the locations indicated, amend the bill as follows: assessment of agricultural land and making an appropriation".
2. Page 1, line 3. before " g "
"SECTION 1. 20.835 (1) (ed) of the statutes is created to read: aid payments under s. 79.096.
(6) 79.095 (3) and the amount calculated under s. 79.096 (2) (b).".

1. Page 1, line 2: after "credit" insert ", state aid related to the use value
20.835 (1) (ed) State aid; agricultural land. A sum sufficient to make the state
38.28 (2) (b) 2 . The most current equalized values certified by the department of revenue shall be used in aid determinations. Equalized values shall include the full value of computers that are exempt under s. 70.11 (39) as determined under s .
2. Page 1, line 3: delete "d" and substitute "
3. Page 2 , line 20: before that line insert:
"Section 3b. 79.096 of the statutes is created to read:
79.096 State aid, agricultural land. (1) Definitions. In this section:
(a) "Department" means the department of revenue.
(b) "Gross tax rate" has the meaning given in s. 79.095 (1) (b).
(c) "Taxing jurisdiction" means a municipality, county, school district or technical college district.
(2) Payments. Beginning in 2001 and ending in 2007, annually on the first Monday in July, the department shall pay to each taxing jurisdiction for which the result under par. (b) is a positive number an amount determined by the depart\&rent as follows:
(a) Calculate the value of agricultural land in the taxing jurisdiction, as of January 1 of the preceding year, using the valuation method under s. 70.32 (2r) (b).
(b) Calculate the value of agricultural land in the taxing jurisdiction, as of January 1 of the preceding year, using the valuation method under s. 70.32 (2r) (c) and subtract that amount from the amount determined under par!(a).
(c) Multiply the amount determined under par. (b) by the taxing jurisdiction's gross tax rate for the, preceding year.
(3) Treatnent of payments by school districts and technical college districts. School districts and technical college districts shall treat the payments made under this section as if the payments had been received in the previous fiscal year.
(4) Dispute\& Any dispute between the department and a taxing jurisdiction about the values determined under sub. (2) (a) or (b) shall be resolved by using the procedures under s. 70.995 (8).

SECTION 3d.. 121.06 (4) of the statutes is amended to read:
121.06 (4) For purposes of computing state aid under s. 121.08, equalized valuations calculated under sub. (1) and certified under sub. (2) shall include the full value of computers that are exempt under s. 70.11 (39) as determined under s. 79.095 (3), and the amount calculated under s. 79.096 (2) (b).

SECTION 3e. 121.15 (3m) (a) 1. of the statutes, as affected by 1999 Wisconsin Acto 17, is amended to read:
121.15 (3m) (a) 1. "Partial school revenues" means the sum of state school aids, other than the amounts appropriated under s. 20.255 (2) (bi) and (cv), property taxes levied for school districts and aid paid to school districts under s. Ss. 79.095 (4) and 79.096 (2), less the amount of any revenue limit increase under s. 121.91 (4) (a) 2. due to a school board's increasing the services that it provides by adding responsibility for providing a service transferred to it from another school board, less the amount of any revenue limit increase under s. 121.91 (4) (a) 3 . and less the amount of any revenue limit increase under s. 121.91 (4) (h).

History: 1977 c. 29 s. 1098; 1977 c. 273; Stats. 1977 s. 121.15; 1979 c. 34; 1985 a. 29,120; 1987 a. $27 ; 1989$ a. 207; 1993 a. 16,437; 1995 a. 27 ss. $407^{3}$ to $4075 \mathrm{~m}, 9145$ (1); 1997 a. 27, 113,228; 1997 a. 237 ss. 368 v to 369, 727p; 1999 a. 9, 17.

SECTION 3 g .121 .15 (4) (a) of the statutes, as created by 1999 Wisconsin Act 9, is amended to read:
121.15 (4) (a) In this subsection, "state aid" has the meaning given in s. 121.90 (2) except that it excludes aid paid to school districts under s-s. $\underset{\text { s. }}{\checkmark} 79.095$ (4) and 79.096 (2).

Section 3h. 121.90 (2) (intro.) of the statutes, as affected by 1999 Wisconsin Act 32 , is amended to read:
121.90 (2) "State aid" means aid under ss. 121.08, 121.09 and 121.105 and subch. VI, as calculated for the current school year on October 15 under s. 121.15 (4),
 that "state aid" excludes all of the following:".
5. Page 2, line 21: delete that line and substitute:
"(1) Property tax rent credit. The treatment of section 71.07 (9) (b) 1., 4. and 5. of the statutes first applies to taxable years beginning on January 1, 2000.".

