

1999 SENATE BILL 252

October 13, 1999 – Introduced by Senators ERPENBACH, RISSER and A. LASEE, cosponsored by Representatives SKINDRUD, BLACK, POCAN, MILLER, BERCEAU, HAHN, MUSSER, AINSWORTH, ZIEGELBAUER, SERATTI, GOETSCH, KELSO, F. LASEE, SPILLNER, ALBERS and PETROWSKI. Referred to Committee on Economic Development, Housing and Government Operations.

1 **AN ACT to amend** 59.52 (16) (a) of the statutes; **relating to:** authorizing a county
2 to make payments in lieu of taxes to local units of government for unimproved
3 lands.

Analysis by the Legislative Reference Bureau

Under current law, a county may appropriate money to a municipality and school district in an amount that is equal to the amount which would have been paid in municipal and school tax on certain lands if those lands were privately owned. The lands for which such payments may be made include lands on which county farm, hospital, charitable or penal institutions or state hospital, charitable or penal institutions are located. The valuation of the lands, without buildings, is made by the county board. In calculating the valuation, current law prohibits the inclusion of lands on which a courthouse or jail is located and prohibits the inclusion of unimproved county lands.

Under this bill, a county board may appropriate money to a municipality and school district in an amount that is equal to the amount which would have been paid in municipal and school tax on unimproved county-owned lands if those lands had been privately owned.

For further information see the *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:

SENATE BILL 252**SECTION 1**

1 **SECTION 1.** 59.52 (16) (a) of the statutes is amended to read:

2 59.52 **(16)** (a) *Institutions, state farms, airports.* Appropriate each year to any
3 municipality and school district in which a county farm, hospital, charitable or penal
4 institution or state hospital, charitable or penal institution or state-owned lands
5 used for agricultural purposes or ~~county~~ unimproved county-owned lands or
6 county-owned or municipally owned airport is located, an amount of money equal
7 to the amount which would have been paid in municipal and school tax upon the
8 lands without buildings, if those lands were had been privately owned. The
9 valuation of the lands, without buildings, and computation of the tax shall be made
10 by the board. In making the computation under this paragraph, lands on which a
11 courthouse or jail are located ~~and unimproved county lands~~ shall not be included.

12

(END)