

**1999 DRAFTING REQUEST**

**Bill**

Received: **07/16/1999**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB: **1999 -3328**

For: **Jon Erpenbach (608) 266-6670**

By/Representing: **Carrie**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Counties**

Extra Copies:

**Pre Topic:**

No specific pre topic given


**Topic:**

Authorize counties to make payments in lieu of taxes to towns for "unimproved lands."

**Instructions:**

See Attached.

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>		<u>Required</u>
/?	shoveme 07/27/1999	gilfokm 08/04/1999		_____			Local
/1			jfrantze 08/04/1999	_____	lrb_docadmin 08/04/1999		Local
/2	shoveme 09/17/1999	gilfokm 09/17/1999	jfrantze 09/20/1999	_____	lrb_docadmin 09/20/1999		Local
/3	shoveme 09/21/1999	gilfokm 09/21/1999	martykr 09/21/1999	_____	lrb_docadmin 09/21/1999	lrb_docadmin 09/29/1999	

FE Sent For:

11-02-99  
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/2	shoveme 09/17/1999	gilfokm 09/17/1999	jfrantze 09/20/1999	_____	lrb_docadmin 09/20/1999		

13 MES 9/2/99 King  
 FE Sent For: 13-9-21-99 King  
 Km 1, Km 2, Km 1, Km 2

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/1		12-9-17-99 kmq	jfrantze 08/04/1999	_____	lrb_docadmin 08/04/1999		
<p>12 N/S 9/17/99</p> <p>FE Sent For:</p> <p>to 9/20 to me 9/20</p> <p>&lt;END&gt;</p>							

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1/?	shoveme	1-8-3-99 Kmg	Jb 8/4	Jb /mc 8/4			

11 MES 7/27

FE Sent For:

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# DANE COUNTY

Kathleen M. Falk  
County Executive

## Legislative Lobbyist

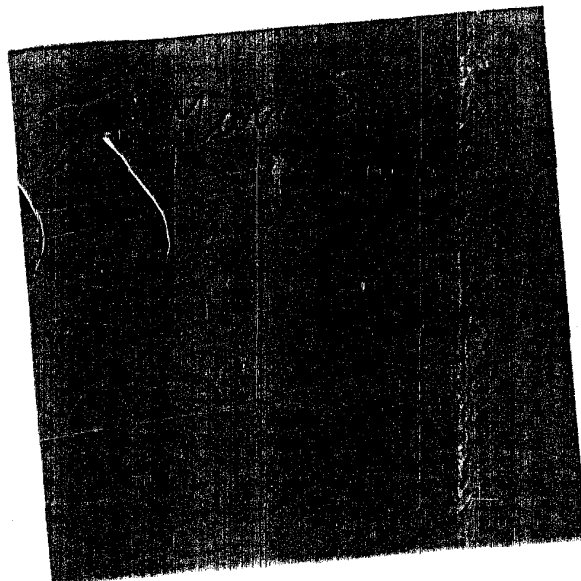
Charity Eleson

### **PROVIDING AUTHORIZATION TO COUNTIES TO MAKE PAYMENTS IN LIEU OF TAXES TO TOWNS FOR UNIMPROVED LAND**

**Request:** Amend state statute to allow counties to make payments to towns in lieu of taxes for unimproved land taken off the property tax rolls for parks and open space.

**Background:** In April 1999, Dane County held a county-wide referendum in which voters overwhelmingly approved the purchase of \$30 million of land for parks and open space over the next decade. Subsequent to the referendum, a technical group made up of representation from the towns, county, Department of Revenue, and the University of Wisconsin-Madison undertook a study of the impact that such purchases would have on property tax collections in towns in the county. While the study showed that the impact would be slight, the Dane County Executive is interested in making payments to towns in lieu of taxes on land that is bought with the conservation fund. However, the statutes do not currently authorize counties to make such payments.

**Solution:** Wisconsin State Statutes 59.52(16) do not currently authorize counties to make payments to towns in lieu of taxes for "unimproved lands". A statutory change that would eliminate the specific prohibition of making payments in lieu of taxes for "unimproved lands" and a statement to affirmatively allow counties to make such payments would provide the county with the authorization it needs.





State of Wisconsin  
1999 - 2000 LEGISLATURE

-3350/1  
LRB-3328/1  
MES... King  
RMNR

1999 BILL

gen

1 AN ACT ...; relating to: authorizing a county to make payments in lieu of taxes  
2 to local units of government for unimproved 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~~ or municipally owned lands if those lands ~~were~~ privately owned. → had been county-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:*



**BILL**

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 in~~<sup>plain</sup> ~~unimproved county~~<sup>-owned</sup> ~~or municipally owned lands or~~ score

6           ~~county~~<sup>county-owned</sup> or municipally owned airport is located, an amount of money equal to the

7           amount which would have been paid in municipal and school tax upon the lands

8           without buildings, if those lands ~~were~~<sup>had been</sup> privately owned. The valuation of the lands,

9           without buildings, and computation of the tax shall be made by the board. In making

10          the computation under this paragraph, lands on which a courthouse or jail are

11          located ~~and unimproved county lands~~ shall not be included.

History: 1995 a. 201 ss. 104, 111 to 115, 117 to 122, 124, 127, 134, 139, 140, 157, 174, 181, 185, 186, 190, 238, 242, 252 to 256, 354, 356 to 360, 414 to 419, 432; 1995 a. 225 s. 135; 1997 a. 35, 237.

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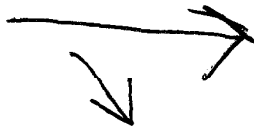
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## 1999 BILL



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13

(END)



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRB-3350/1

MES:kmg/jf

2  
RMF

1999 BILL

reger

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(END)



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRB-3350/2

MES:kmg

RMR

1999 BILL

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12

(END)

**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.

Date: 09/21/1999

To: Senator Erpenbach

SEP 21 1999

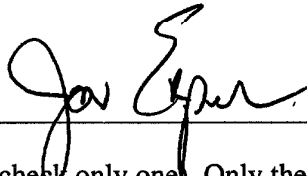
Relating to LRB drafting number: LRB-3350

**Topic**

Authorize counties to make payments in lieu of taxes to towns for "unimproved lands."

**Subject(s)**

Counties



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.

Marc E. Shovers, Senior Legislative Attorney  
Telephone: (608) 266-0129