


## 1999 - 2000 LEGISLATURE


**1999 ASSEMBLY JOINT RESOLUTION 71** 

**September 2, 1999 - Introduced by Representatives Kreuser, Black, Bock, Carpenter, La Fave, J. Lehman, Miller, Reynolds, Sinicki, Suder and Sykora, cosponsored by Senator Baumgart. Referred to Committee on Ways and Means.**


Pg1Ln1 To amend section 1 of article VIII of the constitution; relating to: real estate taxes  
Pg1Ln2 on the first \$25,000 of assessed value of certain real property (first  
Pg1Ln3 consideration).

**Analysis by the Legislative Reference Bureau**AJR71 


This proposed constitutional amendment, proposed to the 1999 legislature on first consideration, exempts from real estate taxes the first \$25,000 of assessed value of real property that is owned, and occupied at least 51% of the year, by a resident of this state as the property owner's primary residence.

AJR71 

The general statement of the Wisconsin Constitution that the "rule of taxation shall be uniform" is already subject to a number of exceptions: real estate taxes may be collected in more than one way; forests, minerals, agricultural land, undeveloped land and certain kinds of personal property may be taxed differently than is other property; and nonuniform income taxes, privilege taxes and occupational taxes may be imposed.

AJR71 

In addition to the substantive changes, this joint resolution makes stylistic changes and breaks this section into subsections to facilitate future amendments and to avoid conflicts if other amendments to this section are proposed.

AJR71 

A constitutional amendment requires adoption by 2 successive legislatures, and ratification by the people, before it can become effective.

Pg1Ln4

*Resolved by the assembly, the senate concurring, That:*

AJR71, s. 1



Pg1Ln5

**Section 1.** Section 1 of article VIII of the constitution is amended to read:

AJR71, s. 1 - continued



Pg2Ln1

[Article VIII] Section 1. The rule of taxation shall be uniform ~~but the~~ except as follows:

Pg2Ln2

AJR71, s. 1 - continued



Pg2Ln3

(1) The legislature may empower by law authorize cities, villages or towns to collect and return taxes on real estate located therein by optional methods.

Pg2Ln4

AJR71, s. 1 - continued



Pg2Ln5

(2) Taxes shall be levied upon such property with such classifications as to forests and minerals including or separate or severed from the land, as the legislature ~~shall prescribe~~ prescribes by law.

Pg2Ln6

Pg2Ln7

AJR71, s. 1 - continued



Pg2Ln8

(3) Taxation of agricultural land and undeveloped land, both as defined by law, need not be uniform with the taxation of each other nor with the taxation of other real property.

Pg2Ln9

Pg2Ln10

AJR71, s. 1 - continued



Pg2Ln11

(4) Taxation of merchants' stock-in-trade, manufacturers' materials and finished products, and livestock need not be uniform with the taxation of real property and other personal property, but the taxation of all such merchants' stock-in-trade, manufacturers' materials and finished products and livestock shall be uniform, except that the legislature may provide by law that the value thereof shall be determined on an average basis. ~~Taxes may also be imposed~~

Pg2Ln12

Pg2Ln13

Pg2Ln14

Pg2Ln15

Pg2Ln16

AJR71, s. 1 - continued



Pg2Ln17

(5) The legislature may by law impose taxes on incomes, privileges and occupations, which taxes may be graduated and progressive, and reasonable exemptions may be provided.

Pg2Ln18

Pg2Ln19

AJR71, s. 1 - continued



Pg2Ln20

(6) The first \$25,000 of assessed value of real property that is owned, and

Pg2Ln21 occupied at least 51% of the year, by a resident of this state as the property owner's  
Pg2Ln22 primary residence is exempt from real estate taxes, beginning with real property  
Pg2Ln23 assessed as of the January 1 after ratification of this subsection.

Pg3Ln1 *Be it further resolved, That* this proposed amendment be referred to the  
Pg3Ln2 legislature to be chosen at the next general election and that it be published for 3  
Pg3Ln3 months previous to the time of holding such election.

Pg3Ln4 (End)