

SENATE HEARING SLIP

(Please Print Plainly)

DATE: 11-16-99

BILL NO. SB 252

OR

SUBJECT _____

JERRY DERR
(NAME)

1595 E 141
(Street Address or Route Number)

COLUMBUS, WI 53925
(City and Zip Code)

DAVE CO. TOWN ASSN.
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:
but not speaking:

Registering Against:
but not speaking:

Speaking for information only; Neither for nor against:

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Senate Sergeant-At-Arms
State Capitol - B35 South
P.O. Box 7882
Madison, WI 53707-7882

SENATE HEARING SLIP

(Please Print Plainly)

DATE: 11-16-99

BILL NO. SB 252

OR

SUBJECT _____

Ed Hoch
(NAME)

14 W. M. St. W.
(Street Address or Route Number)

MADISON, WI
(City and Zip Code)

WI Alliance of Cities
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:
but not speaking:

Registering Against:
but not speaking:

Speaking for information only; Neither for nor against:

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Madison, WI 53707-7882

SENATE HEARING SLIP

(Please Print Plainly)

DATE: 11-16-99

BILL NO. 252

OR

SUBJECT Payment in lieu of Tax

to local units of Gov. for un-
improved lands.

Paul Westgaard
(NAME)

5620 Evergreen Ave Wis Rapids
(Street Address or Route Number)

Wisconsin Co Forest Assoc Executive Com.
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:
but not speaking:

Registering Against:
but not speaking:

Speaking for information only; Neither for nor against:

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Madison, WI 53707-7882

SENATE HEARING SLIP

(Please Print Plainly)

DATE: 11/16/99
BILL NO. SB 252
OR
SUBJECT _____

Mr. Barry Bateman, Director
(NAME) City
Milwaukee General International Airport
(Street Address or Route Number)

5300 S. Howell Ave.
(City and Zip Code)
Milwaukee County General International
(Representing) Airport

Speaking in Favor:
Speaking Against:
Registering in Favor:
but not speaking:
Registering Against:
but not speaking:
Speaking for information only; Neither for nor against:

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SENATE HEARING SLIP

(Please Print Plainly)

DATE: 11/16/99
BILL NO. SB 252
OR
SUBJECT County Paymaster
IN LIEU OF TAXES
RICK STADELMAN

Wis Towns Assoc
(NAME)
W7686 Cty R0MMM
(Street Address or Route Number)

STAWANG WIS 53466
(City and Zip Code)
Wis Towns Assoc
(Representing)

Speaking in Favor:
Speaking Against:
Registering in Favor:
but not speaking:
Registering Against:
but not speaking:
Speaking for information only; Neither for nor against:

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SENATE HEARING SLIP

(Please Print Plainly)

DATE: 11/16

BILL NO. SB252

SUBJECT _____

Carrie Templeton
(NAME)

(Street Address or Route Number) _____

(City and Zip Code) Sen. Jon Erpenbach
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:
but not speaking:

Registering Against:
but not speaking:

Speaking for information only; Neither for nor against:

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SENATE HEARING SLIP

(Please Print Plainly)

DATE: 11-16-99

BILL NO. SB252 1A

SUBJECT _____

Carrie Templeton

Charity Elesen
(NAME)

(Street Address or Route Number) 210 Martin Luther King, Jr. Dr

(City and Zip Code) Madison, WI 53705

(Representing) Dane County

Speaking in Favor:

Speaking Against:

Registering in Favor:
but not speaking:

Registering Against:
but not speaking:

Speaking for information only; Neither for nor against:

Please return this slip to a messenger PROMPTLY.

Senate Sergeant-At-Arms
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WISCONSIN LEGISLATIVE COUNCIL STAFF MEMORANDUM

One East Main Street, Suite 401; P.O. Box 2536; Madison, WI 53701-2536

Telephone: (608) 266-1304

Fax: (608) 266-3830

Email: leg.council@legis.state.wi.us

DATE: November 9, 1999

TO: SENATOR ROBERT WIRCH, CHAIRPERSON, SENATE COMMITTEE ON ECONOMIC DEVELOPMENT, HOUSING AND GOVERNMENT OPERATIONS

FROM: Dan Fernbach, Senior Staff Attorney

SUBJECT: 1999 Senate Bill 252, Relating to Authorizing a County to Make Payments in Lieu of Taxes to Local Units of Government for Unimproved Lands

1999 Senate Bill 252 was introduced by Senator Erpenbach on October 13, 1999. A Senate public hearing on the bill is scheduled for November 16, 1999.

A. PRESENT LAW

Under present s. 59.52 (16) (a), Stats., a county may annually appropriate money to a municipality and school district that equals the amount which would have been paid in municipal and school taxes on certain types of publicly owned lands if those lands were privately owned. These lands include land on which county farm, hospital, charitable or penal institutions or state hospital, charitable or penal institutions are located, as well as state-owned agricultural lands and county and municipally owned airports. Under the statute, the county board shall make a valuation of such lands, without improvements (buildings or other structures), and compute the appropriate taxes. The statute *expressly excludes* lands used for a jail or courthouse and all "unimproved county lands."

B. PROVISIONS OF SENATE BILL 252

Senate Bill 252 amends s. 59.52 (16) (a), Stats., by repealing the exclusion of unimproved county lands from the annual county appropriation. As a result, the county board may appropriate money to a municipality and school district in an amount that equals the amount which would have been paid in municipal and school taxes on unimproved county-owned lands if those lands had been privately owned.

To date, a *local* fiscal estimate has not been printed.

DF:jal;ksm



WISCONSIN ALLIANCE OF CITIES

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- Madison
- Manitowoc
- Marinette
- Marshfield
- Menasha
- Merrill
- Milwaukee
- Monroe
- Neenah
- Oshkosh
- Platteville
- Racine
- Sheboygan
- Stevens Point
- Superior
- Two Rivers
- Watertown
- Waukesha
- Wausau
- Wauwatosa
- West Allis
- West Bend
- Whitewater
- Wisconsin Rapids

November 18, 1999

TO: Honorable Members, Committee on Economic Development, Housing & Government Operations

FROM: Edward J. Huck

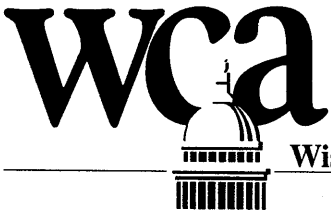
RE: Previous Comments on SB 252, New Spending Authorization

In my written testimony on Tuesday I testified that the County Executives' budget cut \$192,000 in aid to Dane county Libraries-a policy decision that would negatively impact city and village property taxpayers in Dane County. That decision, while asking for new spending authority for what functionally would be money paid to mitigate possible fiscal effects attributed to the purchase of undeveloped land by the County government from the private sector for town government, was to say the least troublesome.

It is now our understanding that the County Board of Supervisors with the knowledge and consent of the County Executive intends to change the proposed Executive budget to actually increase the subsidy funding for non-resident use of public libraries by \$50,000.


However, we do not accept the idea that County government should be responsible for mitigating the effect of purchasing land in a city, village or a town when the county purchases land for any purpose.

Thank you.



MEMORANDUM

TO: The Honorable Members of the Senate Committee on Economic Development, Housing and Government Operations

FROM: Allison Kujawa  WCA Legislative Associate

DATE: November 16, 1999

RE: Senate Bill 252

It is our understanding that Senate Bill 252 (SB 252) was drafted at the request of Dane County. SB 252 states county boards 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.

However, some counties have expressed concerns regarding the possible implications this bill may have. They believe it may put some county boards in difficult positions with the other taxing jurisdictions in their county. They have also raised concerns about the inequity between local governments (municipalities and school districts providing payments to overlying taxing jurisdictions for their land purchases).

At the current time WCA does not have a position specifically relating to this issue. Due to some varying opinions that have been raised we plan to bring this up at our December 6, 1999 Taxation and Finance Steering Committee and determine a statewide position.

We respectfully request that you not take executive action today so that we may have an opportunity to share the findings of our Taxation and Finance Steering Committee and the subsequent position of the WCA Board of Directors.

Thank you for considering our comments.



30th Anniversary
1969-1999

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Marinette
Marshfield
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Merrill
Milwaukee
Monroe
Neenah
Oshkosh
Platteville
Racine
Sheboygan
Stevens Point
Superior
Two Rivers
Watertown
Waukesha
Wausau
Wauwatosa
West Allis
West Bend
Whitewater
Wisconsin Rapids

November 16, 1999

TO: Honorable Members of the Committee on
Economic Development, Housing & Gov. Relations

FROM: Edward J. Huck, Director

RE: SB 252, New Spending Authorization

The Wisconsin Alliance of Cities membership voted November 12th to oppose SB 252 because we disagree with the public policy of subsidizing artificially low property taxes in areas endangered by development sprawl through higher property taxes in cities and villages.

This legislation is designed to replace property tax base lost when a county purchases undeveloped land from the private sector. The land would be purchased because it is subject to development pressure. By replacing tax base, the municipality would be held harmless.

Keeping tax rates artificially low because an area is developing, and having that rate kept low by increasing the rate in already developed areas, only exacerbates the tax rate differences that already exist.

While the bill's language treats all municipalities the same, its application would not treat municipalities equally. Cities have already protected their green space without the help of County government. Further, urban property tax payers carry the burden of lost property tax revenue and increased demands for services caused by county institutions and buildings within their borders.

Finally, many county governments around the state have not met their responsibilities for the library services enjoyed by all county residents, but clearly supported largely by the property tax payers of the community where the library is located. Allowing new spending that may adversely affect urban property tax payers, regardless of how small, multiplies the negative impact. In Dane County, the County would increase spending for purchased lands while cutting library subsidies for the 18 cities and villages by \$100,000 for facility usage and \$92,000 for operating costs. Currently City of Madison property tax payer pay about 82 cents per \$1,000 of value for libraries. In Maple Bluff they pay about half.

Attached is an older but accurate analysis of how much equalized value exists in cities and villages in each county. While the state wide average is 64%, the highs and lows vary significantly with the low being 0% in Florence county and the high being 80% in Dane County. Please do not advance this bill forward without a long and needed review. Thank you.

Sustainable Cities for the 21st Century

PERCENT OF EQUALIZED VALUE OF ALL CITIES
AND VILLAGES FOR EACH WISCONSIN COUNTY

T1D (out)

County	County	County	County
Adams	Fond du Lac	Marquette	Shawano
Ashland	Forrest	Millwaukee	Sheboygan
Barron	Grant	Honroe	Taylor
Bayfield	Green	Oconto	Trempealeau
Brown	Green Lake	Oneida	Vernon
Buffalo	Iowa	Outagamie	Vilas
Burnett	Iron	Ozaukee	Walworth
Calumet	Jackson	Pepin	Washburn
Chippewa	Jefferson	Pierce	Washington
Clark	Juneau	Polk	Haukasha
Columbia	Kenosha	Portage	Waupaca
Crawford	Kewaunee	Price	Washara
Dane	La Crosse	Racine	Winnebago
Dodge	Lafayette	Rock	Wood
Door	Langlade	Rusk	
Douglas	Lincoln	St.Croix	State Total
Dunn	Manitowoc	Sauk	
Eau Claire	Marathon	Sawyer	
Florence	Marinette		



DANE COUNTY

Kathleen M. Falk
County Executive

November 16, 1999

To: Members of the Senate Committee on Economic Development, Housing and Government Operations, Senator Bob Wirsch, Chair

From: Dane County Executive Kathleen Falk
Dane County Board Chair Kevin Kesterson

Re: Senate Bill 252, Authorizing Counties to Make Payments in Lieu of Taxes on Conservation Land

Thank you for the opportunity to make public comment regarding Senate Bill 252 that has been introduced at Dane County's request by Senator Jon Erpenbach and Representative Rick Skindrud.

This bill simply authorizes counties to make payments in lieu of taxes on conservation land owned by the county. It is totally optional for counties to do so.

We have requested the change because we wish to respond the concerns raised by some towns in Dane County about the county's initiative to purchase \$30 million of land for parks and open space over the next 10 years. Dane County voters overwhelmingly approved this in a referendum held last spring. However, some towns have raised specific concerns pertaining to taking that land off the tax rolls and its effect on their property tax revenues.

Both the Dane County Board and Dane County Executive have pledged to make payments in lieu of taxes to towns for conservation lands purchased. However, we do not have the current statutory authority to do so. This bill gives us that authority.

In a study Dane County requested be done by Professor Richard Barrows on the impact of the Dane County parks initiative, Professor Barrows found that the land purchases the county plans to make will have almost no impact on other units of local government, including schools, municipalities and technical schools. However, it may have a very modest effect on towns. If Dane County were to make all \$30 million in land purchases in just one year -- which the county does not intend to do -- the study showed that towns, in total, would lose \$28,000 in property tax revenues. The study also showed that conservation land purchases cause land next to it to appreciate in value over a 5-year period. So although property tax revenues would

initially decline slightly, lost revenues would be made up within an estimated 5-year period through land values appreciating.

There have been concerns expressed by the Alliance of Cities on the tax shift to cities for the cost of the payments in lieu of taxes. Our analysis of the impact shows that on an average home in Madison in 1999, the payments in lieu of taxes would add 12 cents a year to the county taxes of \$456.13 that the owner of an average price home would pay. That would be only if all \$30 million in purchases were made in one year, which the county is not doing. Further, due to the appreciation in land values, these payments will be time-limited.

Dane County wishes to begin to make payments in lieu of taxes to towns beginning in 2000, associated with our first set of land purchases for the initiative.

It is for these reasons that we are seeking your support of Senate Bill 252. Thank you.

JON ERPENBACH

STATE SENATOR

November 16, 1999

State Senator Jon Erpenbach
TESTIMONY ON SENATE BILL 252

Senate Committee on Economic Development, Housing and Government Operations

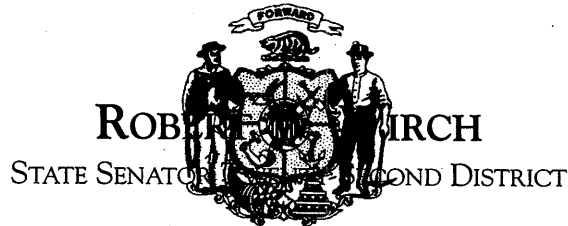
Thank you, Chairman Wirch and committee members, for accepting my written testimony in support of Senate Bill 252 (SB 252.) Representative Skindrud and I have introduced SB 252 and its Assembly companion bill, Assembly Bill 531, per the request of Dane County officials.

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 representatives 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, Dane County is interested in making payments to towns in lieu of taxes on land that is bought with the conservation fund, but this type of payment is not currently authorized by state statutes.

This bill will remedy the situation by allowing counties to make payments in lieu of taxes to local governments for county-owned parkland and open space. SB 252 is permissive, as it does not require counties to make these payments to other local governments.

Thank you for considering my testimony. I hope you will recommend SB 252 for passage. Please feel free to contact me or Charity Eleson, Dane County Legislative Liaison, at 266-4576 if you would like additional information.



SB-252

To: Bob
From: Beth
Date: November 15, 1999
Re: Brewers Baseball Park Board – Questions for Appointees

1. Is the Board working to determine a sunset date for the sales and use tax, or will the tax continue in perpetuity in order to finance, for example, stadium renovations that may be needed 15 years from now?
 2. If the insurance carrier eventually determines that some accident-related expenses are ineligible for reimbursement, how will these costs be paid for? The sales and use tax?
 3. Will insurance funds cover all expenses related to the recent issuance of the \$30 million in additional bonds, such as bond counsel and legal fees?
 4. What will happen if there is inadequate insurance for the losses the Brewers may suffer this upcoming season? Will the District's annual maintenance and repair contribution for the completed stadium be increased above the current \$3.85 million stipulated in various agreements?
 5. Which efforts have been taken to provide support to minority and women-owned businesses, given that the Board has determined that all accident-related work is not subject to the statutory participation percentages and given that these businesses may have suffered financially as a result of disruption in their work?
-

Assembly Bill 186

* The late fee for filing late manufacturing self-reporting forms is "absurdly high". The Department of Revenue agrees that the fee is too high, and believes AB 186 would remedy that situation. Under the bill, a filed objection to a manufacturing property assessment must specify the reasons for the objection, the property owner's estimate of the correct assessment and the basis for that assessment.

State Capitol, P.O. Box 7882, Madison, Wisconsin 53707-7882 • 608-267-8979

Toll-Free Office Hotline: 1-888-769-4724

Email: Sen.Wirch@legis.state.wi.us • Website: www.legis.state.wi.us/senate/sen22/sen22.html • Fax: (608) 267-0984

Home: 3007 Springbrook Road, Pleasant Prairie, Wisconsin 53158 • (262) 694-7379

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Assembly Bill 226

- Current law requires the county treasurer to publish a Class 3 notice stating all names and addresses of persons for whom the officer or clerk holds money or security that has not been claimed for at least one year.
- AB 226 provides that the county treasurer must only include names and addresses of owners of money or security that has a value of \$10 or more. If no claims are made within six months of publication, the money or security valued at less than \$10 shall be turned over to the county treasurer.

Senate Bill 251

- This bill requires that a WHEDA loan may not exceed 97 % of the purchase price of the property, thereby removing the requirement that the property be appraised.
- WHEDA says this allows flexibility and reduces some exposure to loss. Property value insurance can be substituted for actual property appraisals.
- The Substitute Amendment to this bill provides that for each property for which a loan is made under the program, there must be either an independent appraisal or a property value insurance policy written on the property. This gives consumers the OPTION.

Senate Bill 252

- SB 252 repeals the exclusion of unimproved county lands from the annual county appropriation. As a result, the county board may appropriate money to a municipality and school district in an amount that equals the amount which would have been paid in municipal and school taxes on unimproved county-owned lands if those lands had been privately owned.

Senate Bill 228

- Provides that no annexation of town lands by a city or village may occur without the approval of the town board if:
 - The land to be annexed has been owned by the town for a least five years before the proposed annexation.
 - The land has been zoned for agricultural use for at least five years before the proposed annexation, or
 - The land has been assessed as agricultural use value land for at least five years before the proposed annexation
- The bill also limits the ability of a city, village or town to extend sewer connections or water lines through property in another municipality unless the extension is approved by the governing body of the municipality on whose property the proposed extension is to be located.
- Current law requires the PSC to authorize approval for this process. The bill removes the PSC from the process.

- Those opposing the bill (cities and villages) feel SB 228 gives towns the ability to create a “legal wall” around cities and villages, thereby isolating those municipalities and dividing the greater community.
- They also say it prohibits sewer and water utility extensions through towns even if a city or village owns the land in question. This could defeat the establishment of regional business parks, other forms of planned development, and the extension of needed utility services to other communities.
- Opponents also feel it would unduly restrict the rights of property owners by allowing towns to veto the wishes of the majority of owners in affected areas when the town owns the land in question.