

## 2001 ASSEMBLY BILL 119

February 13, 2001 – Introduced by Representatives SKINDRUD, AINSWORTH, BLACK, GROTHMAN, F. LASEE, LIPPERT, MILLER, MUSSER, OWENS, SERATTI and TOWNSEND, cosponsored by Senator ERPENBACH. Referred to Committee on Ways and Means.

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.

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### *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 that 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 that 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.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

