## 2001 ASSEMBLYBILL 247

March 26, 2001 - Introduced by Representatives Kestell, Gronemus, J ohnsrud, Sykora, Petrowski, Suder, Huebsch, Starzyk, Hahn, Reynolds, Albers, Musser, Ladwig, Lippert, Freese, Seratti, Ott, Owens, Gunderson, Hundertmark, Pettis, M. Lehman, Kreibich, McCormick, Ainsworth, Wade and Skindrud, cosponsored by Senators Harsdorf, S. Fitzgerald, Huelsman and Roessler. Referred to Committee on Ways and Means.

An AcT to renumber and amend 70.32 (2) (c) 1.; to amend 70.32 (2r) (c); and to create 70.32 (2) (c) 1. b. of the statutes; relating to: the definition of agricultural land for property tax purposes.

## Anal ysis by the Legislative Reference Bureau

Under current law, for property tax purposes, "agricultural land" means land that is devoted primarily to agricultural use, as defined by rule by the department of revenue. The assessed value of agricultural land is based on the income that could be generated from renting the land for agricultural use.

Under this bill, for every acre of agricultural land that a person owns, nine-tenths of an acre of productive forest land or swamp or waste land is also agricultural land, for property tax purposes, if such land is contiguous to agricultural land and is owned by the person who owns the contiguous agricultural Iand. Under the bill, productive forest land or swamp or waste land that is agricultural land is assessed as pasture land.

For further information see the state and 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 fol lows:

Section 1. 70.32 (2) (c) 1. of the statutes is renumbered 70.32 (2) (c) 1. (intro.) and amended to read:
70.32 (2) (c) 1. (intro.) "Agricultural land" means tand, all of the following:
a. Land, exclusive of buildings and improvements, that is devoted primarily to agricultural use, as defined by rule.

Section 2. 70.32 (2) (c) 1. b. of the statutes is created to read:
70.32 (2) (c) 1. b. For every acre of agricultural land under subd. 1. a. that a person owns, nine-tenths of an acre of land, exclusive of buildings and improvements, that is classified under par. (a) 5. or 6 .; that is contiguous to agricultural land under subd. 1. a., including land that is separated from agricultural land under subd. 1. a. only by a road; and that is owned by the person that owns the contiguous agricultural land under subd. 1. a.

Section 3. 70.32 (2r) (c) of the statutes is amended to read:
70.32 ( $\mathbf{2 r}$ ) (c) For the assessment as of theJ anuary 1 after the valuation method under par. (b) no longer applies and for each assessment thereafter, agricultural land shall be assessed according to the income that could be generated from its rental for agricultural use, except that the agricultural land under sub. (2) (c) 1. b. shall be assessed as pasture land, as provided in the assessment manual published under s. 73.03 (2a).

## Section 4. Initial applicability.

(1) This act first applies to the property tax assessments as of J anuary 1, 2002.

