

2001 DRAFTING REQUEST

Bill

Received: 02/20/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Steve Kestell (608) 266-8530

By/Representing:

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Definition of agricultural land for property tax purposes

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 02/21/2001	jdyer 02/21/2001	rschluet 02/21/2001	_____	lrb_docadmin 02/21/2001		S&L
	jkreye 02/23/2001	jdyer 02/23/2001		_____			
/1	jkreye 03/01/2001	jdyer 03/01/2001	jfrantze 02/26/2001	_____	lrb_docadmin 02/26/2001	lrb_docadminS&L 02/28/2001	
/2			pgreensl 03/01/2001	_____	gretskl 03/01/2001	lrb_docadminS&L 03/01/2001	

FE Sent For:

<END>

03-05-01
1/2"

Requested by Kestell's office

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	jkreye 02/23/2001	jdyer 02/23/2001		<u>Selt</u>			
/1		1/2 3/1 jld	jfrantze 02/26/2001		lrb_docadmin 02/26/2001	lrb_docadmin	S&L 02/28/2001
FE Sent For:			3/1 pq	<END>			

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FE Sent For:

1 2/23 jld
 2/26
 Selb
 2/26
 <END>

2001 DRAFTING REQUEST

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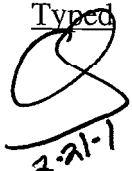
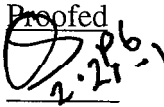
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1/?	jkreye	AP 2/21 jld	 2-21-1	 2-21-1			

FE Sent For:

<END>

2-20-01

[swamp & waste
prod. forest land]

pasture \$100-150 acre
right of way \$100 ?

for every acre of productive
ag land + 1/10 acre of other
assessed at lowest value ?

at pasture land value ?

▷ nonproductive land / ^{assessed} at pasture land for rate
for the district

▷ "contiguous" - not including a road/highway

check assessor's manual - 2 types of prod. forest land

* enter as a new draft - prep a prelim

* contact Bill Ford if needed

ag day - March 21

get pre-lim draft by next week.



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-2578/A
JK:.....
JLD RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 2-21-01

SOON

gen

1 AN ACT ...; relating to: the definition of agricultural land[✓] for property tax
2 purposes.

Analysis 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; is owned by the person who owns the contiguous agricultural land; and has not been leased or rented for nonagricultural[✓] purposes in the previous year. Under the bill, productive forest land or swamp or waste land that is agricultural land is assessed as pasture land. ^{taxable}

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 follows:

3 SECTION 1. 70.32 (2) (c) 1. ^x of the statutes is renumbered 70.32 (2) (c) 1. (intro.)
4 and amended to read:

1 70.32 (2) (c) 1. (intro.) "Agricultural land" means land, all of the following:[✓]

2 ④ a. Land, exclusive of buildings and improvements, that is devoted primarily to
3 agricultural use, as defined by rule.

History: 1973 c. 90; 1977 c. 29, 418; 1979 c. 34; 1981 c. 20, 390; 1983 a. 36; 1983 a. 275 s. 15 (8); 1983 a. 410; 1985 a. 54, 153; 1991 a. 39, 316; 1993 a. 337; 1995 a. 27, 201, 227; 1999 a. 9.

4 SECTION 2. 70.32 (2) (c) 1. b. of the statutes is created to read:

5 70.32 (2) (c) 1. b. For every acre of agricultural land under subd. 1. a.[✓] that a
6 person owns, nine-tenths of an acre of land, exclusive of buildings and
7 improvements, that is classified under par. (a)[✓] 5. or 6.; that is contiguous to
8 agricultural land under subd. 1. a.[✓], including land that is separated from
9 agricultural land under subd. 1. a. only by a road; that is owned by the person that
10 owns the contiguous agricultural land under subd.[✓] 1. a.; and that has not been leased
11 or rented for nonagricultural[✓] purposes during the previous taxable[✓] year.

12 SECTION 3. 70.32 (2r) (c)[✗] of the statutes is amended to read:

13 70.32 (2r) (c) For the assessment as of the January 1 after the valuation method
14 under par. (b) no longer applies and for each assessment thereafter, agricultural land
15 shall be assessed according to the income that could be generated from its rental for
16 agricultural use, except that the agricultural land under sub. (2) (c) 1. b.[✓] shall be
17 assessed as pasture land, as provided in the assessment manual published under s.
18 73.03 (2a)[✓].

History: 1973 c. 90; 1977 c. 29, 418; 1979 c. 34; 1981 c. 20, 390; 1983 a. 36; 1983 a. 275 s. 15 (8); 1983 a. 410; 1985 a. 54, 153; 1991 a. 39, 316; 1993 a. 337; 1995 a. 27, 201, 227; 1999 a. 9.

19 SECTION 4. Initial applicability.

20 (1) This act first applies to the property tax assessments as of January 1, 2001.[✓]

21 (END)

D-note
↓

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

PI
LRB-2578/3dn
JK:.....
JK

Date

Representative Kestell:

Please review this draft carefully to ensure that it is consistent with your intent.
Please contact me if you have any questions.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2578/P1dn
JK:jld:rs

February 21, 2001

Representative Kestell:

Please review this draft carefully to ensure that it is consistent with your intent.
Please contact me if you have any questions.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

2578 — one change

l12 — end not covered etc;

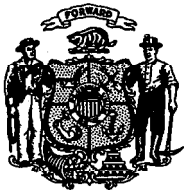
q-2590

Take out the last clause
out of analysis, too

Done — Rep Kestell

off
↓
✓

2-23-01.



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-2578/71
JK:jld:rs

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 2-23-01

needed Monday 2-26 PM

Regen

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

Analysis 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, is owned by the person who owns the contiguous agricultural land, ~~and has not been leased or rented for nonagricultural purposes in the previous taxable year.~~ Under the bill, productive forest land or swamp or waste land that is agricultural land is assessed as pasture land.

→
and

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 follows:

1 **SECTION 1.** 70.32 (2) (c) 1. of the statutes is renumbered 70.32 (2) (c) 1. (intro.)
2 and amended to read:

3 70.32 (2) (c) 1. (intro.) "Agricultural land" means ~~land~~, all of the following:

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8 person owns, nine-tenths of an acre of land, exclusive of buildings and
9 improvements, that is classified under par. (a) 5. or 6.; that is contiguous to
10 agricultural land under subd. 1. a., including land that is separated from
11 agricultural land under subd. 1. a. only by a road; ^{and} that is owned by the person that
12 owns the contiguous agricultural land under subd. 1. a. ~~and that has not been leased~~
13 ~~or rented for nonagricultural purposes during the previous taxable year.~~

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19 assessed as pasture land, as provided in the assessment manual published under s.
20 73.03 (2a).

21 **SECTION 4. Initial applicability.**

22 (1) This act first applies to the property tax assessments as of January 1, 2001.

23

(END)

Gretschmann, Karen

From: Matzen, David
Sent: Wednesday, February 28, 2001 4:20 PM
To: Gretschmann, Karen
Subject: LRB 2578

please jacket LRB 2578 for the Assembly.

Dave Matzen
Committee Clerk
Assembly Committee on Children and Families
Representative Steve Kestell, Chair
17 West, State Capitol
266-8530

3-1-01

Kentell's office

2578/1

change to "2002" (1A)

they'll send the jacket back.



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
5TH FLOOR
MADISON, WI 53701-2037

STEPHEN R. MILLER
CHIEF

LEGAL SECTION: (608) 266-3561
LEGAL FAX: (608) 264-6948

February 26, 2001

MEMORANDUM

To: Representative Kestell

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-2578 Definition of agricultural land for property tax purposes

AB-247

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-2263 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-2578/1
JK:jld:jf

2001 BILL

Enidley
3-2

3-2-01

Regen

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For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

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BILL

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19 (1) This act first applies to the property tax assessments as of January 1, ~~2001~~

20 (END)

2002



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 266-5648

STEPHEN R. MILLER
CHIEF

LRB
2

March 16, 2001

MEMORANDUM

To: Representative Kestell

From: Joseph T. Kreye, Legislative Attorney, (608) 266-2263

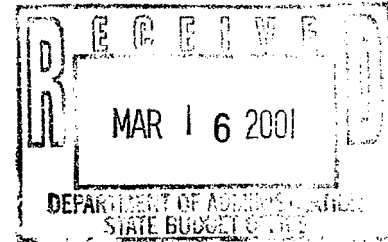
Subject: Technical Memorandum to 2001 (un-introduced) (LRB 01-2578/2)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

LRB
2

MEMORANDUM

March 13, 2001



TO: Joseph Kreye
Legislative Reference Bureau

FROM: Yeang-Eng Braun *YEB*
Department of Revenue

SUBJECT: Technical Memorandum on LRB 2578/2 regarding Extension of Use Value Assessment to Ninth-Tenths of an Acre of Productive Forest or Swamp and Waste

We have the following concerns about the proposed legislation:

1. Productive Forest land that is enrolled in the Managed Forest Law program may also qualify for use value assessment under the bill draft. Assessors will need an instruction to avoid conflicts regarding this issue.
2. The bill may not treat property uniformly. An owner may not have enough agricultural land to qualify all of his Productive Forest or Swamp and Waste for use value assessment under the bill draft and so object to the nine-tenths acre limit. In addition, an owner of Productive Forest or Swamp and Waste who does not own agricultural land may object to paying more property tax because a neighbor owns agricultural land as well as Productive Forest or Swamp and Waste.

If you have questions regarding this technical memorandum, please contact Blair P. Kruger at 266-1310 or bkruger@dor.state.wi.us.

YEB:BPK:dls
L:\fsn01-02\bk\lrb25782.tec