

2001 DRAFTING REQUEST

Bill

Received: 02/28/2001

Received By: jkreye

Wanted: 03/01/2001

Identical to LRB:

For: John Gard (608) 266-2343

By/Representing: jeff

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:

Property tax exemption for YMCA

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>
/?	jkreye 02/28/2001	jdyer 03/01/2001		_____			S&L Tax
/1			kfollet 03/01/2001	_____	gretskl 03/01/2001	lrb docadmin 03/01/2001 lrb docadmin 03/20/2001	

FE Sent For:

<END>

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email*

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Alt. Drafters:

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Extra Copies: E-MAIL COPY TO
JEFF IN GARD'S OFFICE
Sent 3/1/01

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/?	jkreye	1/32/1 jld	1/31/1	1/31/1	1/31/1		

FE Sent For:

<END>

Jeff: 2-28-01

John Ward's office — Assembly companion to George's list
2471/1

— jacket

6-2343

stays

2676/1

2001 BILL

in 2-28

Recalled Thursday 3-1 AM

Regen

1 AN ACT *to amend* 70.11 (10) and 70.11 (12) (a) of the statutes; **relating to:** the
 2 property tax exemption for property owned by the Young Men's Christian
 3 Association.

Analysis by the Legislative Reference Bureau

Under current law, a building and the land on which the building is located, not exceeding 40 acres, that is owned by the Young Men's Christian Association (YMCA) is exempt from property taxes, if the property is outside the limit of any incorporated city or village and is used for summer camps or assemblies. Under current law, property, not exceeding ten acres that is necessary for the location or convenience of buildings, that is owned by certain benevolent associations, including the YMCA, is exempt from property taxes, if the property is not used for profit. Under current law, all property that is owned by certain charitable organizations, such as the Salvation Army and the Boy Scouts of America, is exempt from property taxes, if no individual owner or member of the organization receives profit from the organization.

Under this bill, all property that is owned by the YMCA, not exceeding 40 acres for property that is located outside the limit of any city or village and not exceeding ten acres for property that is located inside the limit of any city or village, is exempt from property taxes, if no individual owner or member of the YMCA receives profit from the YMCA.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

BILL

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.** 70.11 (10) of the statutes is amended to read:

2 70.11 (10) ~~Y.M.C.A. AND Y.W.C.A.~~ Lands not exceeding 40 acres with the
3 building thereon owned by the state association of ~~Young Men's Christian~~
4 ~~Associations or~~ Young Women's Christian Associations not being within the limit of
5 any incorporated city or village, organized under the laws of this state for moral,
6 religious and educational purposes and used by it exclusively for holding summer
7 training camps or assemblies for moral, religious and educational purposes. The
8 benefits of this subsection shall cease to be enjoyed by such association if it shall at
9 any time appear that a dividend has been declared on its stock, or that a division of
10 profits has been made in any manner among all or any of its members.

11 **SECTION 2.** 70.11 (12) (a) of the statutes is amended to read:

12 70.11 (12) (a) Property owned by units which are organized in this state of the
13 following organizations: the Salvation Army; the Boy Scouts of America; the Boys'
14 Clubs of America; the Girl Scouts or Camp Fire Girls; the Young Men's Christian
15 Association, not exceeding 40 acres for property that is located outside the limit of
16 any incorporated city or village and not exceeding 10 acres for property that is located
17 inside the limit of any incorporated city or village; or any person as trustee for them
18 of property used for the purposes of those organizations, provided no pecuniary profit
19 results to any individual owner or member.

20 **SECTION 3. Initial applicability.**



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

March 1, 2001

MEMORANDUM

To: Representative Gard

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-2676 Property tax exemption for YMCA

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.



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Under this bill, all property that is owned by the YMCA, not exceeding 40 acres for property that is located outside the limit of any city or village and not exceeding ten acres for property that is located inside the limit of any city or village, is exempt from property taxes, if no individual owner or member of the YMCA receives profit from the YMCA.

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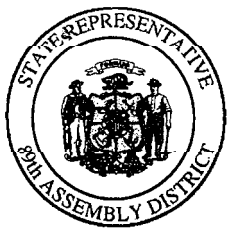
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John Gard

Assembly Chairman, Joint Committee on Finance

To: Legislative Reference Bureau, 5th FLOOR

Attn: Karen

From: Jeff Schoenfeldt, John Gard's Office

Please re-jacket and send
back to John Gard's Office. Please
do not re-draft.

Thank you -