

2001 DRAFTING REQUEST

Bill

Received: 09/18/2000

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Spencer Black (608) 266-7521

By/Representing:

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - property

Extra Copies: MGG; RNK

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for wetlands

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 09/18/2000	wjackson 09/21/2000		_____			S&L Tax
/1			rschluet 09/25/2000	_____	lrb_docadmin 09/25/2000	lrb_docadmin 09/27/2000	

FE Sent For:

<END>

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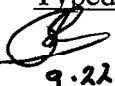
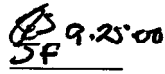
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1?	jkreya	1 WLj 9/21	 9.22.00	 SF 9.25.00			

FE Sent For:

<END>

State Representative Spencer Black



State Capitol
P.O. Box 8952
Madison, WI 53708
(608) 266-7521

TO: Peter Dykman, Chief of Legislative Reference Bureau
FROM: Representative Spencer Black
DATE: September 7, 2000
RE: Redrafts of 1999 Assembly Bills for the upcoming 2001-2002 legislative session.

Please redraft the following 1999 Assembly Bills/Resolutions (as is) for the upcoming session:

RET-AB 82 RACAB 145 RET AB 162
RET-AB 165 MESAB 166 SJL AB 261
SR-AB 397 RETAB 457 RETAB 458
RET-AB 459 JTKAB 460 JTKAB 461
JTK-AB 462 TNF-AB 463 GMMAB 510
JTKAB 644 JTKAB645
RET AB 702 RET AB 775 MESAB 831
PSH-AB 862 JK-AB 935 PJO AJR 50
PJO AJR 119

Please redraft the following 1999 Assembly Bills with simple modifications as listed below:

AB 36: Draft Senate Substitute Amendment 1 to 1999 Senate Bill 2 as an assembly bill. On page 2 line 2 delete "2000-2001" and substitute "2001-2002"

AB 264: Redraft bill to include Senate Amendment 1 to 1999 Senate Bill 115 and Senate Amendment 2 to 1999 Senate Bill 115

AB 372: Redraft the bill to include Assembly Amendment LRBa0597/2

AB 936: Redraft the bill with the following changes.

In line 5 delete "ore processing reagent"

Delete line 6

Line 8 delete "ore processing reagents"

038011

LRB-086811
MES/wlj&NLS/L
↑
STOM S
JK

2001 BILL

~~1999 ASSEMBLY BILL 511~~

M 9-18-00

~~October 5, 1999 - Introduced by Representatives BLACK, BERCEAU, RYBA, LA FAVE, PLALE, AINSWORTH, REYNOLDS, PLOUFF, BOYLE, HASENOHRL, GUNDERSON, MILLER, J. LEHMAN, POCAN, HEBL, CARPENTER and LASSA, cosponsored by Senators BURKE, DRZEWIECKI, DARLING and WIRCH. Referred to Joint survey committee on Tax Exemptions.~~

1 AN ACT *re gen* to create 70.11 (40) and 74.485 of the statutes; relating to: creating a
2 property tax exemption for wetlands.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for lands zoned as wetlands by a county and not used for agricultural purposes. If that land becomes taxable, except as a result of remapping by the department of natural resources, the owner is required to pay the equivalent of the property taxes that were saved on the lands, based on an indexing of the most recent assessment before the wetlands became exempt, plus interest at the rate of 6% per year for each year's taxes.

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 the 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:

3

SECTION 1. 70.11 ⁴¹ (40) of the statutes is created to read:

4

70.11 ⁴¹ (40) WETLANDS. Wetlands, as defined in s. 23.32 (1), that are subject to

5

an ordinance under s. 59.692 (1m) and that are not used for agricultural purposes,

6

as defined in s. 23.33 (1) (ag).^N

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SECTION 2. 74.485 of the statutes is created to read:

74.485 Interest and penalty on rezoned wetlands. (1) If property that is exempt under s. 70.11 (40) becomes taxable, except as a result of remapping by the department of natural resources, the current owner, on or before January 15, shall pay to the taxation district in which the wetlands are located an amount calculated as follows:

(a) Increase the assessed value of the property, as determined as of the January 1 before the effective date of this paragraph ... [revisor inserts date], by the increase in the consumer price index, all items, U.S. city average, as determined by the U.S. department of labor, for the year beginning on January 1 and determine the property taxes that would have been due on the property if it had been assessed at that amount and if it had been taxable.

(b) For each subsequent year that the property was exempt, increase the value determined for the property for the previous year by the increase during the previous year in the consumer price index, all items, U.S. city average, as determined by the U.S. department of labor, and determine the property taxes that would have been due on the property if it had been assessed at that amount and if it had been taxable.

(c) For each of the years for which an amount is calculated under par. (a) or (b), add interest at the rate of 6% per year beginning with the year for which the amount is calculated under par. (a) and ending with the year during which the property is no longer exempt.

(d) Add the amounts determined under pars. (a) to (c) for all of the years during which the current owner owned the property.

(2) As part of the next settlement of taxes under s. 74.25 or 74.30 (1) or under subch. IX, the taxation district shall distribute to each taxing jurisdiction for which

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1 it collects property taxes its share of the amount collected under sub. (1).[↓] On or before
2 January 10, the taxation district shall notify the department of revenue if a payment
3 is required under sub. (1).[↓]

4 (3) Any amount due under sub. (1)[↓] that is not timely paid is subject to interest
5 at the rate of 0.5% per month or part of a month.

6 **SECTION 3. Effective date.**

7 (1) This act takes effect on the first January 1 after publication.

8 (END)



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

September 25, 2000

MEMORANDUM

To: Representative Black

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-0380 Property tax exemption for wetlands

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.