

2001 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB387)

Received: 09/04/2001

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Spencer Black (608) 266-7521

By/Representing: susan

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: NO

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for wetlands subject to a county, city or village ordinance

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 09/04/2001	jdyer 09/05/2001		_____			
/1			rschluet 09/05/2001	_____	lrb_docadmin 09/05/2001	lrb_docadmin 09/05/2001	
/2	jkreye 11/08/2001	jdyer 11/08/2001	jfrantze 11/08/2001	_____	lrb_docadmin 11/08/2001	lrb_docadmin 11/08/2001	

FE Sent For:

<END>

2001 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB387)

Received: 09/04/2001

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Spencer Black (608) 266-7521

By/Representing: susan

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: NO

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for wetlands subject to a county, city or village ordinance

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 09/04/2001	jdyer 09/05/2001		_____			
/1		1/2 11/8 jld	rschluet 09/05/2001	_____	lrb_docadmin 09/05/2001	lrb_docadmin 09/05/2001	
FE Sent For:			10/11/8	Self 11/8			

<END>

2001 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB387)

Received: 09/04/2001

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Spencer Black (608) 266-7521

By/Representing: susan

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: NO

Pre Topic:

No specific pre topic given


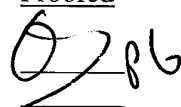
Topic:

Property tax exemption for wetlands subject to a county, city or village ordinance

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>
1?	jkreye	1 2/5 jld		 a-5-1			

FE Sent For:

<END>

State Representative Spencer Black



Friday, August 31, 2001

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

To: Joe Kreye
Legislative Reference Bureau

From: Susan McMurray
Rep. Black's office

Re: 2001 AB 387

Joe, we received a request to amend AB 387, relating to establishing a property tax exemption for lands that are zoned by counties as wetlands. I've enclosed a letter from City of Oak Creek Mayor Dale Richards describing the need to change the bill.

We are asking you to please draft a substitute amendment to include in property tax exempt land any wetland zoned by cities and villages as well as counties.

Thank you.



OakCreek

OFFICE OF THE
MAYOR

DALE J. RICHARDS
MAYOR

To: **REP. SPENCER BLACK**

From: **MAYOR DALE J. RICHARDS**

Subject: **AB 387**

Date: **May 30, 2001**

I have noticed this proposal by Sen. Baumgart and yourself in a cursory review by the League of WI Municipalities dated May 10. I am very supportive of these types of tax exemptions on wetlands. My question though is to whether a property owner in the City of Oak Creek could benefit from this proposal as the review stated that it was only for wetlands zoned by a county. The City of Oak Creek is in Milwaukee County and the City does the zoning, not the county! What are your thoughts on this?

Keep up the good work!

Respectfully yours,

Dale

Mayor Dale J. Richards

cc: Sen. R. Grobschmidt, Rep. J. Plale

8640 S. HOWELL AVE.
OAK CREEK, WI 53154
OFFICE: (414) 768-6548
HOME: (414) 762-0025
FAX: (414) 768-9587

Mayor01/Rep Black AB 387

State Representative Spencer Black



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

June 7, 2001

Mayor Dale J. Richards
City of Oak Creek
8640 S. Howell Ave.
Oak Creek, Wisconsin 53154

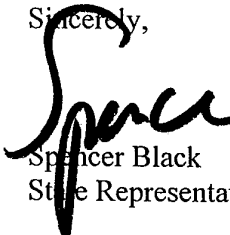
Dear Dale,

Thank you for writing recently regarding 2001 Assembly Bill 387, which would create a property tax exemption for lands that are zoned by counties as wetlands. You asked why the bill does not apply to wetlands zoned by cities (or villages, too, for that matter). I appreciate the time you have taken to share your views with me.

I am glad you raised this point because it is not my intent to limit the wetlands that could be eligible for the property tax exemption only to those that are zoned as wetlands by counties. I will prepare an amendment to AB 387 to include wetlands in cities and villages in the bill.

Thank you again for your letter. Please feel free to write or call again in the future if I can be of assistance regarding this, or other, issue.

Sincerely,


Spencer Black
State Representative

JK
JKd
Wlj

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

ASSEMBLY SUBSTITUTE AMENDMENT,

TO 2001 ASSEMBLY BILL 387

Rm not R

in 9-4-01

due Fri. 9-7

D-N

1 ~~AN ACT ...; relating to: ???~~

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

2

(END)



2001 ASSEMBLY BILL 387

May 10, 2001 - Introduced by Representatives BLACK, PLOUFF, GUNDERSON, J. LEHMAN, RICHARDS, REYNOLDS, POCAN, PLALE, BOYLE, BERCEAU, MILLER, LA FAVE, LASSA and POWERS, cosponsored by Senators BAUMGART, GEORGE, DARLING, BURKE and BISSER. Referred to Joint survey committee on Tax Exemptions.

Regen

1 AN ACT to create 70.11 (41) 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 (4)³ of the statutes is created to read:

4

70.11 (4)³ 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).

, 61.351, or 62.231

ASSEMBLY BILL 387

SECTION 2

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

2 74.485 Interest and penalty on rezoned wetlands. (1) If property that is
3 exempt under s. 70.11 (⁴³~~44~~) becomes taxable, except as a result of remapping by the
4 department of natural resources, the current owner, on or before January 15, shall
5 pay to the taxation district in which the wetlands are located an amount calculated
6 as follows:

7 (a) Increase the assessed value of the property, as determined as of the January
8 1 before the effective date of this paragraph ... [revisor inserts date], by the increase
9 in the consumer price index, all items, U.S. city average, as determined by the U.S.
10 department of labor, for the year beginning on January 1, and determine the
11 property taxes that would have been due on the property if it had been assessed at
12 that amount and if it had been taxable.

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

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

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

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

ASSEMBLY BILL 387

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)

D-NOTE
↓

LRB 0164

D-N

JK:jld

J

Representative Black:

Please review this draft carefully to ensure that it is consistent with your intent. Under the substitute amendment, the property tax exemption applies to lands zoned ^{cities} as wetlands by villages and cities, as well as ^{as} by counties.

JK

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

LRBs0164/1dn
JK:jld:rs

September 5, 2001

Representative Black:

Please review this draft carefully to ensure that it is consistent with your intent. Under the substitute amendment, the property tax exemption applies to lands zoned as wetlands by villages and cities, as well as by counties.

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

State Representative Spencer Black



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

Tuesday, November 6, 2001

To: Joe Kreye
LRB

From: Susan McMurray
Rep. Black's office

Re: AB 387

Joe, in an effort to be as thorough as possible, I asked Don Dyke if LRB s0164/1 covers all possible types of wetland zoning. Don said the only statute that was not included in the draft is s. 59.692(2)(b). I suppose it couldn't hurt to add that section, so I am writing to ask if you would please revise the substitute to add s. 59.692(2)(b). I am returning the stripes to you.

Of course, if that does not appear to make sense to you, please call me – 266-7521.

Thanks!



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBs0164/2
JK:jld&wlj:rs

ASSEMBLY SUBSTITUTE AMENDMENT,
TO 2001 ASSEMBLY BILL 387

RMR

in 11-8-01

TODAY

Regen

1 AN ACT *to create* 70.11 (43) and 74.485 of the statutes; **relating to:** creating a
2 property tax exemption for wetlands.

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

3 SECTION 1. 70.11 (43)^x of the statutes is created to read:

4 70.11 (43) WETLANDS. Wetlands, as defined in s. 23.32 (1), that are subject to
5 an ordinance under s. 59.692 (1m), ^{and (2)(b) ✓} 61.351, or 62.231 and that are not used for
6 agricultural purposes, as defined in s. 23.33 (1) (ag).

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

8 **74.485 Interest and penalty on rezoned wetlands.** (1) If property that is
9 exempt under s. 70.11 (43) becomes taxable, except as a result of remapping by the
10 department of natural resources, the current owner, on or before January 15, shall
11 pay to the taxation district in which the wetlands are located an amount calculated
12 as follows:

1 (a) Increase the assessed value of the property, as determined as of the January
2 1 before the effective date of this paragraph [revisor inserts date], by the increase
3 in the consumer price index, all items, U.S. city average, as determined by the U.S.
4 department of labor, for the year beginning on January 1, and determine the
5 property taxes that would have been due on the property if it had been assessed at
6 that amount and if it had been taxable.

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

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

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

18 (2) As part of the next settlement of taxes under s. 74.25 or 74.30 (1) or under
19 subch. IX, the taxation district shall distribute to each taxing jurisdiction for which
20 it collects property taxes its share of the amount collected under sub. (1). On or before
21 January 10, the taxation district shall notify the department of revenue if a payment
22 is required under sub. (1).

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

25 **SECTION 3. Effective date.**

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

2 (END)