

2001 DRAFTING REQUEST

Bill

Received: 02/12/2002

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Glenn Grothman (608) 264-8486

By/Representing: maggie

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:

Repeal the tax on personal property

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 02/14/2002	csicilia 03/11/2002	rschluet 03/11/2002	_____	lrb_docadmin 03/11/2002		S&L Tax
	rmarchan 03/14/2002	jdyer 03/14/2002		_____			
/1			rschluet 03/14/2002	_____	lrb_docadmin 03/14/2002	lrb_docadmin	S&L Tax

FE Sent For: @cmw

<END>

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Wanted: **As time permits**

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For: **Glenn Grothman (608) 264-8486**

By/Representing: **maggie**

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May Contact:

Addl. Drafters:

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FE Sent For:

1 3/14 jld

3-14-2 <END>

Rush for Assm

2001 DRAFTING REQUEST

Bill

Received: 02/12/2002

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Glenn Grothman (608) 264-8486

By/Representing: maggie

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

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Pre Topic:

No specific pre topic given

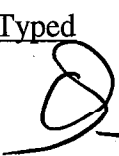
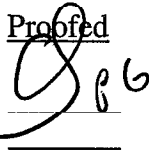
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/P1	jkreye	Pl gs 3/11 02					S&L Tax
			3-11-2				

FE Sent For:

<END>

2-12-02

Maggie — Rep. Brothman

repeal personal property tax as of the
January 1, 2004 assessments

2005 — change per voice mail by

Rep. Brothman 2-14-02

79.095.....- ~~20.835 (1) (e), 70.11 (39), 79.03 (3) (b) 4. (intro.)~~
79.095.....(2)(a).....- ~~73.06 (3), 79.095 (3)~~
79.095.....(2)(b).....- ~~79.095 (3)~~
79.095.....(3).....- ~~38.28 (2) (b) 2., 79.03 (3) (b) 3., 121.06 (4)~~
79.095.....(4).....- ~~121.004 (6), 121.15 (3m) (a) 1., (4) (a), 121.90 (2) (intro.)~~

70.11.....(39).....- ~~38.28 (2) (b) 2., 70.35 (1), (2), 70.36 (1m), 70.995 (12r),
73.06 (3), 76.025 (1), 76.81, 79.03 (3) (b) 3., 79.095 (2) (a),
(3), (4), 121.06 (4)~~

70.11.....(39m).....- ~~38.28 (2) (b) 2., 70.35 (1), (2), 70.36 (1m), 70.995 (12r),
73.06 (3), 76.025 (1), 76.81, 79.03 (3) (b) 3., 79.095 (2) (a),
(3), (4), 121.06 (4)~~



MON if possible
due noon at latest

CS

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SAV ✓
Xrefs ✓
new notes ✓
new numbers ✓

in 2-14-02

D-N

Ger cat

1 AN ACT/...; relating to: eliminating the tax on personal property.

Analysis by the Legislative Reference Bureau

This bill eliminates the property tax on personal property. The bill also eliminates the state aid payments to taxing jurisdictions based on the value of computers and computer-related equipment that are exempt from the personal property tax and that are located in the taxing jurisdictions.

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.

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:

2 SECTION 1. 17.14 (1) (g) of the statutes is amended to read:

3 17.14 (1) (g) Failure to use the "Wisconsin Property Assessment Manual"
4 provided under s. 73.03 (2a) and as required by s. 70.32 (1) and 70.34. The
5 certification of any assessor removed under this paragraph may for sufficient reason
6 be reinstated by the secretary of revenue after one year upon formal application for
7 reinstatement.

1 **SECTION 2.** 20.835 (1) (e) of the statutes, as affected by 2001 Wisconsin Act 16,
2 is repealed.

3 **SECTION 3.** 26.03 (1m) (b) (intro.) of the statutes is amended to read:

4 26.03 (1m) (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting
5 raw forest products on public lands, ~~as defined in s. 70.13 (7) that are owned by the~~
6 United States, this state or any political subdivision of this state, to a person
7 harvesting raw forest products for fuel wood for his or her home consumption, to a
8 person harvesting for the purpose of clearing the land for agricultural use or to a
9 person harvesting from the person's own land, any of the following:

History: 1975 c. 365; 1977 c. 224; 1983 a. 422, 424; 1989 a. 56 s. 258; 1999 a. 190.

10 **SECTION 4.** 33.01 (9) (a) of the statutes is amended to read:

11 33.01 (9) (a) For the purpose of receiving notice under this chapter, a person
12 whose name appears as an owner of real property on the tax roll under s. 70.65 (2)
13 (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of
14 the previous year.

History: 1973 c. 301, 336; 1975 c. 197, 198, 422; 1977 c. 391; 1979 c. 299; 1989 a. 159, 324; 1991 a. 39; 1993 a. 167; 1995 a. 349; 1997 a. 27; 1999 a. 150 s. 672.

15 **SECTION 5.** 33.01 (9) (am) 1. of the statutes is amended to read:

16 33.01 (9) (am) 1. A person whose name appears as an owner of real property
17 on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before
18 the 3rd Monday in December of the previous year.

History: 1973 c. 301, 336; 1975 c. 197, 198, 422; 1977 c. 391; 1979 c. 299; 1989 a. 159, 324; 1991 a. 39; 1993 a. 167; 1995 a. 349; 1997 a. 27; 1999 a. 150 s. 672.

19 **SECTION 6.** 33.01 (9) (am) 2. of the statutes is amended to read:

20 33.01 (9) (am) 2. The spouse of a person whose name appears as an owner of
21 real property on the tax roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03
22 on or before the 3rd Monday in December of the previous year if the spouse is referred
23 to on that tax roll.

History: 1973 c. 301, 336; 1975 c. 197, 198, 422; 1977 c. 391; 1979 c. 299; 1989 a. 159, 324; 1991 a. 39; 1993 a. 167; 1995 a. 349; 1997 a. 27; 1999 a. 150 s. 672.

1 **SECTION 7.** 33.01 (9) (ar) 1. of the statutes is amended to read:

2 33.01 (9) (ar) 1. The person's name appears as an owner of real property on the
3 tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd
4 Monday in December of the previous year.

5 History: 1973 c. 301, 336; 1975 c. 197, 198, 422; 1977 c. 391; 1979 c. 299; 1989 a. 159, 324; 1991 a. 39; 1993 a. 167; 1995 a. 349; 1997 a. 27; 1999 a. 150 s. 672.

5 **SECTION 8.** 33.01 (9) (b) 1. of the statutes is amended to read:

6 33.01 (9) (b) 1. Whose name appears as an owner of real property on the tax
7 roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd
8 Monday in December of the previous year; or

9 History: 1973 c. 301, 336; 1975 c. 197, 198, 422; 1977 c. 391; 1979 c. 299; 1989 a. 159, 324; 1991 a. 39; 1993 a. 167; 1995 a. 349; 1997 a. 27; 1999 a. 150 s. 672.

9 **SECTION 9.** 38.28 (2) (b) 2. of the statutes, as affected by 2001 Wisconsin Act 16,
10 is amended to read:

11 38.28 (2) (b) 2. The most current equalized values certified by the department
12 of revenue shall be used in aid determinations. ~~Equalized values shall include the~~
13 ~~full value of property that is exempt under s. 70.11 (39) and (39m) as determined~~
14 ~~under s. 79.095 (3).~~

15 History: 2001 a. 16.

15 **SECTION 10.** 66.0235 (2) (b) of the statutes is amended to read:

16 66.0235 (2) (b) When the transfer of territory from one local governmental unit
17 to another results from the incorporation of a new city or village, the proportion of
18 the assets and liabilities assigned to the new city or village shall be based on the
19 average assessed valuation for the preceding 5 years of the property transferred in
20 proportion to the average assessed valuation for the preceding 5 years of all the
21 taxable property of the entire local governmental unit from which the territory is
22 taken, according to the assessment rolls of the local governmental unit for those
23 years. The certification by the clerk of the local governmental unit from which
24 territory was transferred because of the incorporation shall include the assessed

1 value of the real ~~and personal~~ property within the territory transferred for each of
2 the last 5 years. The preceding 5 years shall include the assessment rolls for the 5
3 calendar years prior to the incorporation.

History: 1971 c. 125 s. 521; 1971 c. 154; 1973 c. 90; 1975 c. 41; 1977 c. 29 ss. 699, 700, 1646 (3), 1648 (1), 1654 (2), (8) (c); 1981 c. 169; 1985 a. 29; 1985 a. 225 ss. 32 to 38, 100; 1987 a. 399; 1989 a. 31; 1991 a. 39, 316; 1993 a. 399; 1995 a. 27 ss. 3313, 3314, 9145 (1); 1995 a. 216, 225; 1997 a. 27, 237; 1999 a. 150 s. 75; Stats. 1999 s. 66.0235.

4 **SECTION 11. 66.0235 (2c) (a) 2.** of the statutes is amended to read:

5 66.0235 (2c) (a) 2. The clerk of any school district to which territory is
6 transferred, within 30 days of the effective date of the transfer, shall certify to the
7 clerk of the local governmental unit from which the territory was transferred a metes
8 and bounds description of the land area involved. Upon receipt of the description the
9 clerk of the local governmental unit from which the territory was transferred shall
10 certify to the department of revenue the latest assessed value of the real ~~and personal~~
11 property located within the transferred territory, file one copy of the certification
12 with the school district clerk and one copy with the department of public instruction
13 and make any further reports as needed by the department of revenue in the
14 performance of duties required by law.

History: 1971 c. 125 s. 521; 1971 c. 154; 1973 c. 90; 1975 c. 41; 1977 c. 29 ss. 699, 700, 1646 (3), 1648 (1), 1654 (2), (8) (c); 1981 c. 169; 1985 a. 29; 1985 a. 225 ss. 32 to 38, 100; 1987 a. 399; 1989 a. 31; 1991 a. 39, 316; 1993 a. 399; 1995 a. 27 ss. 3313, 3314, 9145 (1); 1995 a. 216, 225; 1997 a. 27, 237; 1999 a. 150 s. 75; Stats. 1999 s. 66.0235.

15 **SECTION 12. 66.0435 (1) (hm)** of the statutes is created to read:

16 66.0435 (1) (hm) "Recreational mobile home" means a mobile home that is no
17 larger than 400 square feet and that is used primarily as temporary living quarters
18 for recreational, camping, travel, or seasonal purposes.

19 **SECTION 13. 66.0435 (3) (c) 1. (intro.)** of the statutes is amended to read:

20 66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and
21 (b), each licensing authority shall collect from each mobile home occupying space or
22 lots in a park in the licensing authority; except from mobile homes that constitute
23 improvements to real property under s. 70.043 (1) ~~and from~~ recreational mobile

1 homes, and camping trailers as defined in ~~s. 70.111 (19)~~, s. 340.01 (6m); a monthly
2 parking permit fee computed as follows:

History: 1999 a. 5; 1999 a. 150 ss. 112, 158 to 161; Stats. 1999 s. 66.0435.

3 **SECTION 14.** 66.0435 (3) (c) 1. b. of the statutes is amended to read:

4 66.0435 (3) (c) 1. b. The fair market value, determined under subd. 1. a., minus
5 the tax-exempt household furnishings thus established, shall be equated to the
6 general level of assessment for the prior year on other real ~~and personal~~ property in
7 the district.

History: 1999 a. 5; 1999 a. 150 ss. 112, 158 to 161; Stats. 1999 s. 66.0435.

8 **SECTION 15.** 66.0435 (3) (g) of the statutes is amended to read:

9 66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall
10 be treated as a default in payment of ~~personal~~ property tax and is subject to all
11 procedures and penalties applicable under chs. 70 and 74.

History: 1999 a. 5; 1999 a. 150 ss. 112, 158 to 161; Stats. 1999 s. 66.0435.

12 **SECTION 16.** 66.0435 (9) of the statutes is amended to read:

13 66.0435 (9) MUNICIPALITIES: PARKING FEES ON MOBILE HOMES A licensing
14 authority may assess parking fees at the rates under this section on recreational
15 mobile homes, ~~as defined in s. 70.111 (19)~~ except mobile homes which are located in
16 campgrounds licensed under s. 254.47 and mobile homes which are located on land
17 where the principal residence of the owner of the mobile home is located, regardless
18 of whether the mobile home is occupied during all or part of any calendar year.

History: 1999 a. 5; 1999 a. 150 ss. 112, 158 to 161; Stats. 1999 s. 66.0435.

19 **SECTION 17.** 66.0517 (3) (b) 1. of the statutes is amended to read:

20 66.0517 (3) (b) 1. Except as provided in sub. (2) (b), a weed commissioner shall
21 receive compensation for the destruction of noxious weeds as determined by the town
22 board, village board or city council upon presenting to the proper treasurer the
23 account for noxious weed destruction, verified by oath and approved by the

1 appointing officer. The account shall specify by separate items the amount
2 chargeable to each piece of land, describing the land, and shall, after being paid by
3 the treasurer, be filed with the town, village or city clerk. The clerk shall enter the
4 amount chargeable to each tract of land in the next tax roll in a column headed "For
5 the Destruction of Weeds", as a tax on the lands upon which the weeds were
6 destroyed. The tax shall be collected under ch. 74, except in case of lands which are
7 exempt from taxation, railroad lands or other lands for which taxes are not collected
8 under ch. 74. A delinquent tax may be collected as is a delinquent real property tax
9 under chs. 74 and 75 ~~or as is a delinquent personal property tax under ch. 74~~. In case
10 of railroad lands or other lands for which taxes are not collected under ch. 74, the
11 amount chargeable against these lands shall be certified by the town, village or city
12 clerk to the state treasurer who shall add the amount designated to the sum due from
13 the company owning, occupying or controlling the lands specified. The state
14 treasurer shall collect the amount chargeable as prescribed in subch. I of ch. 76 and
15 return the amount collected to the town, city or village from which the certification
16 was received.

History: 1999 a. 150.

17 **SECTION 18.** 66.1105 (2) (j) of the statutes is amended to read:

18 66.1105 (2) (j) "Tax incremental base" means the aggregate value, as equalized
19 by the department of revenue, of all taxable property located within a tax
20 incremental district on the date as of which the district is created, determined as
21 provided in sub. (5) (b). The base of districts created before October 1, 1980, does not
22 include the value of ~~property exempted under s. 70.111 (17)~~ merchant's
23 stock-in-trade, manufacturers' materials and finished products, and livestock.

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16; s. 13.93 (1) (b).

1 **SECTION 19.** 67.101 (1) (b) of the statutes is amended to read:

2 67.101 (1) (b) Beginning on January 1, 1973, except interest which is received
3 by the city as a part of the aggregate amounts from the sale of capital assets,
4 one-third of all interest money received by the city treasury on any invested city
5 funds and one-third of all interest received by the city treasury on any other funds
6 to the interest of which the city is entitled ~~including one-third of all interest received~~
7 ~~on delinquent personal property taxes.~~

History: 1925 c. 385 s. 7; 1933 c. 26; 1939 c. 378; 1945 c. 316; 1963 c. 422; 1965 c. 100; 1973 c. 111, 281; 1975 c. 304; 1977 c. 418; 1979 c. 90; 1991 a. 156; 1993 a. 184.

8 **SECTION 20.** 70.01 of the statutes is amended to read:

9 **70.01 General property taxes; upon whom levied.** Taxes shall be levied,
10 under this chapter, upon all general property in this state except property that is
11 exempt from taxation. ~~Real estate taxes and personal property taxes~~ are deemed to
12 be levied when the tax roll in which they are included has been delivered to the local
13 treasurer under s. 74.03. When so levied such taxes are a lien upon the property
14 against which they are charged. That lien is superior to all other liens, except a lien
15 under s. 292.31 (8) (i) or 292.81, and is effective as of January 1 in the year when the
16 taxes are levied. Liens of special assessments of benefits for local improvements
17 shall be in force as provided by the charter or general laws applicable to the cities that
18 make the special assessments. In this chapter, unless the context requires
19 otherwise, references to “this chapter” do not include ss. 70.37 to 70.395.

History: 1977 c. 29 s. 1646 (3); 1977 c. 31, 203; 1987 a. 378; 1993 a. 453; 1995 a. 227; 1997 a. 27.

20 **SECTION 21.** 70.02 of the statutes is amended to read:

21 **70.02 Definition of general property.** General property is all the taxable
22 ~~real and personal property defined in ss. s. 70.03 and 70.04~~ except that which is taxed
23 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property

1 includes manufacturing property subject to s. 70.995, but assessment of that
2 property shall be made according to s. 70.995.

3 *History:* 1973 c. 90; 1977 c. 31; 1979 c. 221; 1985 a. 29 s. 3202 (39) (c).

3 **SECTION 22.** 70.05 (5) (a) 1. of the statutes is amended to read:

4 70.05 (5) (a) 1. "Assessed value" means with respect to each taxation district
5 the total values established under ~~ss. s.~~ s. 70.32 and 70.34, but excluding
6 manufacturing property subject to assessment under s. 70.995.

7 *History:* 1973 c. 90; 1975 c. 39, 199; 1979 c. 221; 1981 c. 20; 1983 a. 27; 1985 a. 332 s. 108; 1987 a. 399; 1989 a. 56; 1991 a. 39, 316; 1995 a. 27, 212.

7 **SECTION 23.** 70.05 (5) (a) 1m. of the statutes is amended to read:

8 70.05 (5) (a) 1m. "Class of property" means residential under s. 70.32 (2) (a) 1.;
9 commercial under s. 70.32 (2) (a) 2.; ~~personal property~~; or the sum of swamp or waste
10 under s. 70.32 (2) (a) 5., productive forest land under s. 70.32 (2) (a) 6. and other under
11 s. 70.32 (2) (a) 7.

12 *History:* 1973 c. 90; 1975 c. 39, 199; 1979 c. 221; 1981 c. 20; 1983 a. 27; 1985 a. 332 s. 108; 1987 a. 399; 1989 a. 56; 1991 a. 39, 316; 1995 a. 27, 212.

12 **SECTION 24.** 70.07 (6) of the statutes is amended to read:

13 70.07 (6) The board of assessors shall remain in session until all corrections
14 and changes have been made, including all those resulting from investigations by
15 committees of objections to valuations filed with the commissioner of assessments
16 as provided in this subsection, after which the commissioner of assessments shall
17 prepare the assessment rolls as corrected by the board of assessors and submit them
18 to the board of review not later than the 2nd Monday in October. The person
19 assessed, having been notified of the determination of the board of assessors as
20 required in sub. (4), shall be deemed to have accepted the determination unless the
21 person notifies the commissioner of assessments in writing, within 10 days, of the
22 desire to present testimony before the board of review. After the board of review has
23 met, the commissioner of assessments may appoint committees of the board of
24 assessors to investigate any objections to the amount or valuation of any real or

1 personal property which have been filed with the commissioner of assessments. The
2 committees may at the direction of the commissioner of assessments report their
3 investigation and recommendations to the board of review and any member of any
4 such committee shall be a competent witness in any hearing before the board of
5 review.

6 History: 1973 c. 90; 1977 c. 29 s. 1647 (8), (16); 1977 c. 273; 1979 c. 34 s. 2102 (46) (b); 1979 c. 95 ss. 2, 4; 1979 c. 176; 1983 a. 192, 220; 1991 a. 156, 316.

6 **SECTION 25.** 70.075 (6) of the statutes is amended to read:

7 **70.075 (6)** The board of assessors shall remain in session until all corrections
8 and changes have been made, including all those resulting from investigations by
9 committees of objections to valuations filed with the city assessor as provided in this
10 section, after which the city assessor shall prepare the assessment rolls as corrected
11 by the board of assessors and submit them to the board of review not later than the
12 last Monday in July. A person assessed who has been notified of the determination
13 of the board of assessors as required in sub. (4) is deemed to have accepted such
14 determination unless the person notifies the city assessor in writing, within 10 days,
15 of a desire to present testimony before the board of review. After the board of review
16 meets, the city assessor may appoint committees of the board of assessors to
17 investigate any objections to the amount or valuation of any real ~~or personal~~ property
18 which are referred to the city assessor by the board of review. The committees so
19 appointed may at the city assessor's direction report their investigation and
20 recommendations to the board of review and any member of any such committee
21 shall be a competent witness in any hearing before the board of review.

22 History: 1977 c. 29; 1981 c. 20.

22 **SECTION 26.** 70.10 of the statutes is amended to read:

23 **70.10 Assessment, when made, exemption.** The assessor shall assess all
24 real and personal property as of the close of January 1 of each year. Except in cities

1 of the 1st class and 2nd class cities that have a board of assessors under s. 70.075,
2 the assessment shall be finally completed before the first Monday in April. All real
3 property conveyed by condemnation or in any other manner to the state, any county,
4 city, village or town by gift, purchase, tax deed or power of eminent domain before
5 January 2 in such year shall not be included in the assessment. Assessment of
6 manufacturing property subject to s. 70.995 shall be made according to that section.

History: 1973 c. 90; 1977 c. 29; 1981 c. 20.

7 **SECTION 27.** 70.11 (4m) (a) of the statutes is amended to read:

8 **70.11 (4m) (a)** Real property owned and used ~~and personal property used~~
9 exclusively for the purposes of any hospital of 10 beds or more devoted primarily to
10 the diagnosis, treatment or care of the sick, injured, or disabled, which hospital is
11 owned and operated by a corporation, voluntary association, foundation or trust,
12 except an organization that is organized under s. 185.981 or ch. 611, 613 or 614 and
13 that offers a health maintenance organization as defined in s. 609.01 (2) or a limited
14 service health organization as defined in s. 609.01 (3) or an organization that is
15 issued a certificate of authority under ch. 618 and that offers a health maintenance
16 organization or a limited service health organization, no part of the net earnings of
17 which inures to the benefit of any shareholder, member, director or officer, and which
18 hospital is not operated principally for the benefit of or principally as an adjunct of
19 the private practice of a doctor or group of doctors. This exemption does not apply
20 to property used for commercial purposes, as a health and fitness center or as a
21 doctor's office. The exemption for residential property shall be limited to dormitories
22 of 12 or more units which house student nurses enrolled in a state accredited school
23 of nursing affiliated with the hospital.

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5),
(7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189
s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995

a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38.

1 **SECTION 28.** 70.11 (9) of the statutes, as affected by 2001 Wisconsin Act 16, is
2 amended to read:

3 **70.11 (9) MEMORIALS.** All memorial halls and the real estate upon which the
4 same are located, owned and occupied by any organization of United States war
5 veterans organized pursuant to act of congress and domesticated in this state
6 pursuant to the laws of this state, containing permanent memorial tablets with the
7 names of former residents of any given town, village, city or county who lost their
8 lives in the military or naval service of the state or the United States in any war
9 inscribed thereon, ~~and all personal property owned by such organizations,~~ and all
10 buildings erected, purchased or maintained by any county, city, town or village as
11 memorials under s. 45.05 or 45.055. The renting of such halls or buildings for public
12 purposes shall not render them taxable, provided that all income derived therefrom
13 be used for the upkeep and maintenance thereof. Where such hall or building is used
14 in part for exempt purposes and in part for pecuniary profit, it shall be assessed for
15 taxation to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

History: 2001 a. 16.

16 **SECTION 29.** 70.11 (11) of the statutes is amended to read:

17 **70.11 (11) BIBLE CAMPS.** All real property not exceeding 30 acres ~~and the~~
18 ~~personal property situated therein,~~ of any Bible camp conducted by a religious
19 nonprofit corporation organized under the laws of this state, so long as the property
20 is used for religious purposes and not for pecuniary profit of any individual.

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 20, 29, 316, 332; 1987 a. 10, 21, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38.

21 **SECTION 30.** 70.11 (12) (b) of the statutes is amended to read:

1 70.11 (12) (b) Real property not exceeding 40 acres and the personal property
2 located ~~thereon~~ owned by units which are not organized in this state of the
3 organizations listed in par. (a). No such unit which is not organized in this state may
4 claim an exemption for more than a total of 80 rods of shoreline on lakes, rivers and
5 streams.

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 221, 241, 366; 1997 a. 21, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38.

6 **SECTION 31.** 70.11 (13) of the statutes is amended to read:

7 70.11 (13) CEMETERIES. Land owned by cemetery authorities, as defined in s.
8 157.061 (2), and used exclusively as public burial grounds and tombs and
9 monuments therein, and privately owned burial lots; land adjoining such burial
10 grounds, owned and occupied exclusively by the cemetery authority for cemetery
11 purposes; ~~personal property owned by any cemetery authority and necessary for the~~
12 ~~care and management of burial grounds;~~ burial sites and contiguous lands which are
13 cataloged under s. 157.70 (2) (a).

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38.

14 **SECTION 32.** 70.11 (15) of the statutes is amended to read:

15 70.11 (15) MANURE STORAGE FACILITIES. Any manure storage facility used by a
16 farmer. ~~This exemption shall apply whether the facility is deemed personal property~~
17 ~~or is so affixed to the realty as to be classified as real estate.~~

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 221, 241, 366; 1997 a. 21, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38.

18 **SECTION 33.** 70.11 (26) of the statutes is amended to read:

19 70.11 (26) PROPERTY OF INDUSTRIAL DEVELOPMENT AGENCIES. All real and
20 personal property owned by an industrial development agency formed under s. 59.57

1 (2). ~~Any such property subject to contract of sale or lease shall be taxed as personal~~
 2 ~~property to the vendee or lessee thereof.~~

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38.

3 **SECTION 34.** 70.11 (31) of the statutes is amended to read:

4 **70.11 (31) SPORTS AND ENTERTAINMENT FACILITIES.** Real ~~and personal~~ property
 5 consisting of or contained in a sports and entertainment facility, including related or
 6 auxiliary structures, constructed by a nonprofit corporation for the purpose of
 7 donation to the state or to an instrumentality of the state, if the state indicates by
 8 legislative or executive action that it will accept the facility. This exemption shall
 9 apply during construction and operation if the facility is owned by a nonprofit
 10 corporation, the state or an instrumentality of the state.

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38.

11 **SECTION 35.** 70.11 (32) of the statutes is amended to read:

12 **70.11 (32) NONPROFIT YOUTH HOCKEY ASSOCIATIONS.** Land not exceeding 13 acres,
 13 and the buildings on that land ~~and personal property~~, if the land is owned or leased
 14 by and the buildings ~~and personal property~~ are owned by, and all the property is used
 15 exclusively for the purposes of, a nonprofit youth hockey association, except that the
 16 exemption under this subsection does not apply to the property of a nonprofit youth
 17 hockey association if any of its property was funded in whole or in part by industrial
 18 revenue bonds unless that association's facilities were placed in operation after
 19 January 1, 1988. Leasing all or a portion of the property does not render that
 20 property taxable if all of the leasehold income is used for maintenance of the leased
 21 property.

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189

s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38.

1 **SECTION 36.** 70.11 (39) of the statutes, as affected by 2001 Wisconsin Act 16,

2 is repealed. ✓

3 **SECTION 37.** 70.11 (39m) of the statutes, as created by 2001 Wisconsin Act 16, ✓

4 is repealed.

5 **SECTION 38.** 70.111 (1) to (9) of the statutes are repealed.

6 **SECTION 39.** 70.111 (10) (b) of the statutes is amended to read:

7 70.111 (10) (b) ~~Tractors and machines~~ Machines; including accessories,
8 attachments, fuel and repair parts for them; whether owned or leased, that are used
9 exclusively and directly in farming; including dairy farming, agriculture,
10 horticulture, floriculture and custom farming services; but not including personal
11 property that is attached to, fastened to, connected to or built into real property or
12 that becomes an addition to, component of or capital improvement to real property
13 and not including buildings or improvements to real property, regardless of any
14 contribution that that personal property makes to the production process in them
15 and regardless of the extent to which that personal property functions as a machine.

History: 1971 c. 315; 1973 c. 90; 1973 c. 336 s. 36; 1975 c. 39, 224; 1977 c. 29 ss. 746, 1646 (2), (3), (4); 1977 c. 142, 273; 1979 c. 3, 199, 349; 1981 c. 20, 221; 1983 a. 27 ss. 1179 to 1179m; 1983 a. 88, 201, 243, 276; 1985 a. 29; 1987 a. 387, 399; 1989 a. 31; 1991 a. 269; 1993 a. 85; 1995 a. 27; 1997 a. 248; 1999 a. 9; 1999 a. 150 s. 672; 2001 a. 16, 30; s. 13.93 (2) (c).

16 **SECTION 40.** 70.111 (11) of the statutes is repealed.

17 **SECTION 41.** 70.111 (17) of the statutes is repealed.

18 **SECTION 42.** 70.111 (20) of the statutes is repealed.

19 **SECTION 43.** 70.111 (22) and (23) of the statutes are repealed.

20 **SECTION 44.** 70.112 (1), (5), and (6) of the statutes are repealed.

21 **SECTION 45.** 70.13 of the statutes is repealed.

22 **SECTION 46.** 70.14 of the statutes is repealed.

23 **SECTION 47.** 70.15 (2) of the statutes is amended to read:

1 70.15 (2) The owner of any steam vessel, barge, boat or other water craft,
2 hailing from any port of this state, “and so employed regularly in interstate traffic,”
3 desiring to comply with the terms of this section, shall annually, on or before the first
4 day of January, file with the clerk of such town, village or city a verified statement,
5 in writing, containing the name, port of hail, tonnage and name of owner of such
6 steam vessel, barge, boat or other water craft, and shall thereupon pay into the said
7 treasury of such town, village or city a sum equal to one cent per net ton of the
8 registered tonnage of said vessel, and the treasurer shall thereupon issue a receipt.
9 ~~All vessels, boats or other water craft not regularly employed in interstate traffic and~~
10 ~~all private yachts or pleasure boats belonging to inhabitants of this state, whether~~
11 ~~at home or abroad, shall be taxed as personal property.~~

History: 1977 c. 29 s. 1646 (3); 1977 c. 273.

12 **SECTION 48.** 70.17 (1) of the statutes is amended to read:

13 70.17 (1) Real property shall be entered in the name of the owner, if known to
14 the assessor, otherwise to the occupant thereof if ascertainable, and otherwise
15 without any name. The person holding the contract or certificate of sale of any real
16 property contracted to be sold by the state, but not conveyed, shall be deemed the
17 owner for such purpose. The undivided real estate of any deceased person may be
18 entered to the heirs of such person without designating them by name. The real
19 estate of an incorporated company shall be entered in the same manner as that of an
20 individual. Improvements on leased lands ~~may~~ shall be assessed ~~either~~ as real
21 property ~~or personal~~ property.

22 **SECTION 49.** 70.174 of the statutes is amended to read:

23 **70.174 Improvements on government-owned land.** Improvements made
24 by any person on land within this state owned by the United States ~~may~~ shall be

1 assessed either as real or personal property to the person making the same
2 improvements, if ascertainable, and otherwise to the occupant thereof of the
3 improvements or the person receiving benefits therefrom from the improvements.

4 SECTION 50. 70.18 of the statutes is repealed.

5 SECTION 51. 70.19 of the statutes is repealed.

6 SECTION 52. 70.20 of the statutes is repealed.

7 SECTION 53. 70.21 of the statutes is repealed.

8 SECTION 54. 70.22 of the statutes is repealed.

9 SECTION 55. 70.29 of the statutes is repealed.

10 SECTION 56. 70.30 of the statutes is repealed.

11 SECTION 57. 70.34 of the statutes is repealed.

12 SECTION 58. 70.345 of the statutes is repealed.

13 SECTION 59. 70.35 of the statutes is repealed.

14 SECTION 60. 70.36 of the statutes is repealed.

15 SECTION 61. 70.365 of the statutes is amended to read:

16 **70.365 Notice of changed assessment.** When the assessor assesses any
17 taxable real property, ~~or any improvements taxed as personal property under s. 77.84~~
18 (1), and arrives at a different total than the assessment of it for the previous year,
19 the assessor shall notify the person assessed if the address of the person is known
20 to the assessor, otherwise the occupant of the property. The notice shall be in writing
21 and shall be sent by ordinary mail at least 15 days before the meeting of the board
22 of review or before the meeting of the board of assessors in 1st class cities and in 2nd
23 class cities that have a board of assessors under s. 70.075 and shall contain the
24 amount of the changed assessment and the time, date and place of the meeting of the
25 local board of review or of the board of assessors. However, if the assessment roll is

<use twice>
as affected by
2001 Wisconsin Act
16,

1 not complete, the notice shall be sent by ordinary mail at least 15 days prior to the
2 date to which the board of review has adjourned. The assessor shall attach to the
3 assessment roll a statement that the notices required by this section have been
4 mailed and failure to receive the notice shall not affect the validity of the changed
5 assessment, the resulting changed tax, the procedures of the board of review or of the
6 board of assessors or the enforcement of delinquent taxes by statutory means. The
7 secretary of revenue shall by rule prescribe the form of the notice required under this
8 section. The form shall include information notifying the taxpayer of the procedures
9 to be used to object to the assessment.

History: 1977 c. 418; 1981 c. 20; 1983 a. 490; 1991 a. 248; 1997 a. 237.

10 **SECTION 62.** 70.40 (5) of the statutes is amended to read:

11 70.40 (5) All laws not in conflict with this section relating to the assessment,
12 collection, and payment of personal property taxes and the correction of errors in
13 assessment and tax rolls, shall apply to the tax imposed in this section.

History: 1977 c. 29, 418; 1985 a. 29; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 378, 403; 1991 a. 39.

14 **SECTION 63.** 70.41 (5) of the statutes is amended to read:

15 70.41 (5) TAXATION STATUTES APPLICABLE TO GRAIN STORAGE TAXATION. All laws not
16 in conflict with this section relating to the assessment, collection, and payment of
17 personal property taxes, the correction of errors in assessment and tax rolls, shall
18 apply to the tax imposed under this section.

History: 1977 c. 29 ss. 751, 1647 (3); 1979 c. 89; 1983 a. 192; 1987 a. 27, 378.

19 **SECTION 64.** 70.42 (5) of the statutes is amended to read:

20 70.42 (5) All laws not in conflict with this section relating to the assessment,
21 collection, and payment of personal property taxes, the correction of errors in
22 assessment and tax rolls, shall apply to the tax imposed under this section.

History: 1977 c. 29; 1979 c. 89; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 378, 403; 1991 a. 39.

23 **SECTION 65.** 70.421 (1) of the statutes is amended to read:

1 70.421 (1) Every person operating a crude oil refinery in this state, shall on or
2 before January 31 of each year pay an annual occupation tax of a sum equal to 5 cents
3 per ton upon all crude oil handled during the preceding year ending April 30 except
4 that as of December 15, 1979, such tax shall apply to the year ending the December
5 31 which is 2 years prior to the payment due date. All such crude oil so handled and
6 all petroleum products refined therefrom, in the possession of the refinery, shall be
7 exempt from all ~~personal~~ property taxation, ~~either state or municipal~~.

History: 1977 c. 29; 1979 c. 89; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 378, 403; 1991 a. 39, 316.

8 **SECTION 66.** 70.421 (5) of the statutes is amended to read:

9 70.421 (5) All laws not in conflict with this section relating to the assessment,
10 collection, and payment of ~~personal~~ property taxes and the correction of errors in
11 assessment and tax rolls, shall apply to the tax herein imposed.

History: 1977 c. 29; 1979 c. 89; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 378, 403; 1991 a. 39, 316.

12 **SECTION 67.** 70.43 (2) of the statutes is amended to read:

13 70.43 (2) If the assessor discovers a palpable error in the assessment of a tract
14 of real ~~estate or an item of personal~~ property that results in the tract ~~or property~~
15 having an inaccurate assessment for the preceding year, the assessor shall correct
16 that error by adding to or subtracting from the assessment for the preceding year.
17 The result shall be the true assessed value of the property for the preceding year.
18 The assessor shall make a marginal note of the correction on that year's assessment
19 roll.

History: 1983 a. 300; 1987 a. 378; 1991 a. 39.

20 **SECTION 68.** 70.44 (1) of the statutes is amended to read:

21 70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2
22 next previous years, unless previously reassessed for the same year or years, shall
23 be entered once additionally for each previous year of such omission, designating
24 each such additional entry as omitted for the year of omission and affixing a just

1 valuation to each entry for a former year as the same should then have been assessed
2 according to the assessor's best judgment, and taxes shall be apportioned, using the
3 net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This
4 section shall not apply to manufacturing property assessed by the department of
5 revenue under s. 70.995.

6 History: 1975 c. 39; 1983 a. 300; 1987 a. 378; 1991 a. 316; 1997 a. 35, 250; 1999 a. 32.

SECTION 69. 70.47 (7) (aa) of the statutes is amended to read:

7 70.47 (7) (aa) No person shall be allowed to appear before the board of review,
8 to testify to the board by telephone or to contest the amount of any assessment of real
9 ~~or personal~~ property if the person has refused a reasonable written request by
10 certified mail of the assessor to view such property.

History: 1973 c. 90; 1975 c. 151, 199, 427; 1977 c. 29 ss. 755, 1647 (8); 1977 c. 273; 1977 c. 300 ss. 2, 8; 1977 c. 414; 1979 c. 34 ss. 878 to 880, 2102 (46) (b); 1979 c. 95, 110, 355; 1981 c. 20, 289; 1983 a. 192, 219, 432; 1985 a. 39; 1985 a. 120 ss. 155, 3202 (46); 1985 a. 188 s. 16; 1987 a. 27, 139, 254, 378, 399; 1989 a. 31; 1991 a. 39, 156, 218, 315, 316; 1993 a. 82, 307; 1997 a. 237, 252, 283.

11 **SECTION 70.** 70.47 (14) of the statutes is amended to read:

12 70.47 (14) TAX PAYMENTS. In the event the board of review has not completed
13 its review or heard an objection to an assessment on real ~~or personal~~ property prior
14 to the date the taxes predicated upon such assessment are due, or in the event there
15 is an appeal as provided in sub. (13) and s. 74.37 from the correction of the board of
16 review to the court, the time for payment of such taxes as levied is the same as
17 provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent
18 and subject to the same provisions as other delinquent taxes.

History: 1973 c. 90; 1975 c. 151, 199, 427; 1977 c. 29 ss. 755, 1647 (8); 1977 c. 273; 1977 c. 300 ss. 2, 8; 1977 c. 414; 1979 c. 34 ss. 878 to 880, 2102 (46) (b); 1979 c. 95, 110, 355; 1981 c. 20, 289; 1983 a. 192, 219, 432; 1985 a. 39; 1985 a. 120 ss. 155, 3202 (46); 1985 a. 188 s. 16; 1987 a. 27, 139, 254, 378, 399; 1989 a. 31; 1991 a. 39, 156, 218, 315, 316; 1993 a. 82, 307; 1997 a. 237, 252, 283.

19 **SECTION 71.** 70.47 (15) of the statutes is repealed.

20 **SECTION 72.** 70.47 (16) (a) of the statutes is amended to read:

21 70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real
22 ~~or personal~~ property shall be first made in writing and filed with the commissioner
23 of assessments on or before the 3rd Monday in May. No person may, in any action

1 or proceeding, question the amount or valuation of real ~~or personal~~ property in the
2 assessment rolls of the city unless objections have been so filed. The board may not
3 waive the requirement that objections be in writing. Persons who own land and
4 improvements to that land may object to the aggregate valuation of that land and
5 improvements to that land, but no person who owns land and improvements to that
6 land may object only to the valuation of that land or only to the valuation of
7 improvements to that land. If the objections have been investigated by a committee
8 of the board of assessors under s. 70.07 (6), the board of review may adopt the
9 recommendation of the committee unless the objector requests or the board orders
10 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to
11 the objector or attorney and to the city attorney of the city. The provisions of the
12 statutes relating to boards of review not inconsistent with this subsection apply to
13 proceedings before the boards of review of 1st class cities, except that the board need
14 not adjourn until the assessment roll is completed by the commissioner of
15 assessments, as required in s. 70.07 (6), but may immediately hold hearings on
16 objections filed with the commissioner of assessments, and the changes, corrections
17 and determinations made by the board acting within its powers shall be prima facie
18 correct. Appeal from the determination shall be by an action for certiorari
19 commenced within 90 days after the taxpayer receives the notice under sub. (12).
20 The action shall be given preference.

History: 1973 c. 90; 1975 c. 151, 199, 427; 1977 c. 29 ss. 755, 1647 (8); 1977 c. 273; 1977 c. 300 ss. 2, 8; 1977 c. 414; 1979 c. 34 ss. 878 to 880, 2102 (46) (b); 1979 c. 95, 110, 355; 1981 c. 20, 289; 1983 a. 192, 219, 432; 1985 a. 39; 1985 a. 120 ss. 155, 3202 (46); 1985 a. 188 s. 16; 1987 a. 27, 139, 254, 378, 399; 1989 a. 31; 1991 a. 39, 156, 218, 315, 316; 1993 a. 82, 307; 1997 a. 237, 252, 283.

21 **SECTION 73.** 70.48 of the statutes is amended to read:

22 **70.48 Assessor to attend board of review.** The assessor or the assessor's
23 authorized representative shall attend without order or subpoena all hearings before
24 the board of review and under oath submit to examination and fully disclose to the

1 board such information as the assessor may have touching the assessment and any
2 other matters pertinent to the inquiry being made. All part-time assessors shall
3 receive the same compensation for such attendance as is allowed to the members of
4 the board but no county assessor or member of a county assessor's staff shall receive
5 any compensation other than that person's regular salary for attendance at a board
6 of review. The clerk shall make all corrections to the assessment roll ordered by the
7 board of review, including all changes in the valuation of real property. When any
8 valuation of real property is changed the clerk shall enter the valuation fixed by the
9 board in red ink in the proper class above the figures of the assessor, and the figures
10 of the assessor shall be crossed out with red ink. ~~The clerk shall also enter upon the~~
11 ~~assessment roll, in the proper place, the names of all persons found liable to taxation~~
12 ~~on personal property by the board of review, setting opposite such names respectively~~
13 ~~the aggregate valuation of such property as determined by the assessor, after~~
14 ~~deducting exemptions and making such corrections as the board has ordered. All~~
15 ~~changes in valuation of personal property made by the board of review shall be made~~
16 ~~in the same manner as changes in real estate.~~

History: 1991 a. 316.

17 **SECTION 74.** 70.49 (2) of the statutes is amended to read:

18 70.49 (2) The value of all real and personal property entered into the
19 assessment roll to which such affidavit is attached by the assessor shall, in all actions
20 and proceedings involving such values, be presumptive evidence that all such
21 properties have been justly and equitably assessed in proper relationship to each
22 other.

History: 1991 a. 316; 1993 a. 307.

23 **SECTION 75.** 70.50 of the statutes is amended to read:

1 **70.50 Delivery of roll.** Except in counties that have a county assessment
2 system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have
3 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday
4 in May, deliver the completed assessment roll ~~and all the sworn statements and~~
5 ~~valuations of personal property~~ to the clerk of the town, city or village, who shall file
6 and preserve them in the clerk's office. On or before the first Monday in April, a
7 county assessor under s. 70.99 shall deliver the completed assessment roll ~~and all~~
8 ~~sworn statements and valuations of personal property~~ to the clerks of the towns,
9 cities and villages in the county, who shall file and preserve them in the clerk's office.

History: 1977 c. 29; 1977 c. 300 ss. 3, 8; 1981 c. 20; 1987 a. 139.

10 **SECTION 76.** 70.52 of the statutes is amended to read:

11 **70.52 Clerks to examine and correct rolls.** Upon receiving such
12 assessment roll the said clerk shall carefully examine it. The clerk shall correct all
13 double assessments, imperfect descriptions and other errors apparent upon the face
14 of the roll, and strike off all parcels of real property not liable to taxation. The clerk
15 shall add to the roll any parcel of real ~~or personal~~ property omitted by the assessors
16 and immediately notify them thereof; and such assessors shall forthwith view and
17 value the same and certify such valuation to said clerk, who shall enter it upon the
18 roll, and such valuation shall be final. To enable such clerk to properly correct
19 defective descriptions the clerk may request aid, when necessary, from the county
20 surveyor, whose fees for the services rendered shall be paid by the town, city or
21 village.

History: 1977 c. 29, 203, 273.

22 **SECTION 77.** 70.53 of the statutes is amended to read:

23 **70.53 Statement of assessment and exemptions.** Upon the correction of
24 the assessment roll as provided in s. 70.52, the clerks shall prepare and, on or before

1 the 2nd Monday in June, transmit to the department of revenue a detailed statement
2 of the aggregate of each of the several items of taxable property specified in s. 70.30,
3 a detailed statement of each of the several classes of taxable real estate, entering
4 land and improvements separately, as prescribed in s. 70.32 (2), the aggregate of all
5 taxable property by elementary and high school district and by technical college
6 district, and a detailed statement of the aggregate of each of the several items of
7 exempt real property as specified by the department of revenue, entering land and
8 improvements separately, and shall make available to the department of revenue at
9 its request a copy of the corrected assessment roll from which the detailed statement
10 is prepared. Failure to comply subjects the taxation district to the penalty provisions
11 under s. 73.03 (6). The department of revenue shall review and correct the
12 statement. Every county clerk shall, at the expense of the county, annually procure
13 and furnish to each town, city and village clerk blanks for such statements, the form
14 of which shall be prescribed by the department of revenue.

15 History: 1971 c. 65, 215; 1973 c. 61, 90, 243; 1977 c. 29 s. 1647 (9); 1977 c. 300 ss. 4, 8; 1979 c. 34, 216, 221; 1983 a. 275 ss. 6, 16; 1987 a. 399; 1993 a. 399.

15 **SECTION 78.** 70.555 of the statutes is amended to read:

16 **70.555 Provisions directory.** The directions herein given for the assessing
17 of lands and ~~personal property~~ and levying and collecting taxes shall be deemed
18 directory only, and no error or informality in the proceedings of any of the officers
19 entrusted with the same, not affecting the substantial justice of the tax, shall vitiate
20 or in anywise affect the validity of such tax or assessment.

21 **SECTION 79.** 70.64 (3) (c) of the statutes is repealed.

22 **SECTION 80.** 70.65 (2) (a) (intro.) and 1. of the statutes are consolidated,
23 renumbered 70.65 (2) (a) and amended to read:

1 70.65 (2) (a) As shown on the assessment roll: ~~1. Identify, identify~~ all the real
2 property within the taxation district and, with respect to each description of real
3 property, the name and address of the owner and the assessed value.

4 **SECTION 81.** 70.65 (2) (a) 2. of the statutes is repealed.

5 **SECTION 82.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

6 70.65 (2) (b) (intro.) With respect to each description of real property and each
7 owner of taxable personal property:

8 History: 1981 c. 20; 1983 a. 300, 532; 1985 a. 29; 1987 a. 27, 378.

8 **SECTION 83.** 70.68 of the statutes is repealed.

9 **SECTION 84.** 70.73 (1) (b) of the statutes is amended to read:

10 70.73 (1) (b) If a town, village or city clerk or treasurer discovers that personal
11 property has been assessed to the wrong person, or 2 or more parcels of land
12 belonging to different persons have been erroneously assessed together on the tax
13 roll, the clerk or treasurer shall notify the assessor and all parties interested, if the
14 parties are residents of the county, by notice in writing to appear at the clerk's office
15 at some time, not less than 5 days thereafter, to correct the assessment roll.

16 History: 1987 a. 378; 1991 a. 316; 1997 a. 253; 2001 a. 16.

16 **SECTION 85.** 70.73 (1) (c) of the statutes is amended to read:

17 70.73 (1) (c) At the time and place designated in the notice given under par. (b),
18 the assessment roll shall be corrected by entering the correct names of the persons
19 liable to assessment, ~~both as to real and personal property~~, describing each parcel of
20 land and giving the proper valuation to each parcel separately owned. The total
21 valuation given to the separate tracts of real estate shall be equal to the valuation
22 given to the same property when the several parcels were assessed together.

23 History: 1987 a. 378; 1991 a. 316; 1997 a. 253; 2001 a. 16.

23 **SECTION 86.** 70.73 (1) (d) of the statutes is amended to read:

1 70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~
2 ~~whose personal property is assessed~~ under this subsection may be made at any time
3 before the tax roll is returned to the county treasurer for the year in which the tax
4 is levied. The valuation ~~or correction of names, when made~~ under this subsection,
5 shall be held just and correct and be final and conclusive.

History: 1987 a. 378; 1991 a. 316; 1997 a. 253; 2001 a. 16.

6 **SECTION 87.** 70.84 of the statutes is amended to read:

7 **70.84 Inequalities may be corrected in subsequent year.** If any such
8 reassessment cannot be completed in time to take the place of the original
9 assessment made in such district for said year, the clerk of the district shall levy and
10 apportion the taxes for that year upon the basis of the original assessment roll, and
11 when the reassessment is completed the inequalities in the taxes levied under the
12 original assessment shall be remedied and compensated in the levy and
13 apportionment of taxes in such district next following the completion of said
14 reassessment in the following manner: Each tract of real estate, ~~and, as to personal~~
15 ~~property, each taxpayer, whose tax shall be~~ the tax on which is determined by such
16 reassessment to have been relatively too high, ↓ shall be credited a sum equal to the
17 amount of taxes charged on the original assessment in excess of the amount which
18 would have been charged had such reassessment been made in time; and each tract
19 of real estate, ~~and, as to personal property, each taxpayer, whose tax shall be~~ the tax
20 on which is determined by such reassessment to have been relatively too low, ↓ shall
21 be charged, in addition to all other taxes, a sum equal to the difference between the
22 amount of taxes charged upon such unequal original assessment and the amount
23 which would have been charged had such reassessment been made in time. The
24 department of revenue, or its authorized agent, shall at any time have access to all

1 assessment and tax rolls herein referred to for the purpose of assisting the local clerk
2 and in order that the results of the reassessment may be carried into effect.

3 **SECTION 88.** 70.995 (1) (a) of the statutes is amended to read:

4 70.995 (1) (a) In this section “manufacturing property” includes all lands,
5 buildings, structures and other real property used in manufacturing, assembling,
6 processing, fabricating, making or milling tangible personal property for profit.
7 Manufacturing property also includes warehouses, storage facilities and office
8 structures when the predominant use of the warehouses, storage facilities or offices
9 is in support of the manufacturing property, ~~and all personal property owned or used~~
10 ~~by any person engaged in this state in any of the activities mentioned, and used in~~
11 ~~the activity, including raw materials, supplies, machinery, equipment, work in~~
12 ~~process and finished inventory when located at the site of the activity.~~
13 Establishments engaged in assembling component parts of manufactured products
14 are considered manufacturing establishments if the new product is neither a
15 structure nor other fixed improvement. Materials processed by a manufacturing
16 establishment include products of agriculture, forestry, fishing, mining and
17 quarrying. For the purposes of this section, establishments which engage in mining
18 metalliferous minerals are considered manufacturing establishments.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8;
1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196,
399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 35, 237, 250; 1999 a. 32; 2001 a. 16.

19 **SECTION 89.** 70.995 (4) of the statutes is amended to read:

20 70.995 (4) Whenever real property ~~or tangible personal property~~ is used for
21 one, or some combination, of the processes mentioned in sub. (3) and also for other
22 purposes, the department of revenue, if satisfied that there is substantial use in one
23 or some combination of such processes, may assess the property under this section.

24 For all purposes of this section the department of revenue shall have sole discretion

1 for the determination of what is substantial use and what description of real property
 2 ~~or what unit of tangible personal property~~ shall constitute “the property” to be
 3 included for assessment purposes, and, in connection herewith, the department may
 4 include in a real property unit, real property owned by different persons. Vacant
 5 property designed for use in manufacturing, assembling, processing, fabricating,
 6 making or milling tangible property for profit may be assessed under this section or
 7 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making
 8 that determination. In those specific instances where a portion of a description of
 9 real property includes manufacturing property rented or leased and operated by a
 10 separate person which does not satisfy the substantial use qualification for the entire
 11 property, the local assessor shall assess the entire real property description ~~and all~~
 12 ~~personal property not exempt under s. 70.11 (27)~~. The applicable portions of the
 13 standard manufacturing property report form under sub. (12) as they relate to
 14 manufacturing machinery and equipment shall be submitted by such person.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 35, 237, 250; 1999 a. 32; 2001 a. 16.

15 **SECTION 90.** 70.995 (7) (b) of the statutes is amended to read:

16 70.995 (7) (b) Each 5 years, or more frequently if the department of revenue’s
 17 workload permits and if in the department’s judgment it is desirable, the department
 18 of revenue shall complete a field investigation or on-site appraisal at full value under
 19 ~~ss. s.~~ s. 70.32 (1) ~~and 70.34~~ of all manufacturing property in this state.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 35, 237, 250; 1999 a. 32; 2001 a. 16.

20 **SECTION 91.** 70.995 (8) (b) 1. of the statutes, as affected by 2001 Wisconsin Act

21 16, is amended to read:

22 70.995 (8) (b) 1. The department of revenue shall annually notify each
 23 manufacturer assessed under this section and the municipality in which the

1 manufacturing property is located of the full value of all real ~~and personal~~ property
2 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
3 class mail. In addition, the notice shall specify that objections to valuation, amount,
4 or taxability must be filed with the state board of assessors within 60 days of issuance
5 of the notice of assessment, that objections to a change from assessment under this
6 section to assessment under s. 70.32 (1) must be filed within 60 days after receipt of
7 the notice, that the fee under par. (c) 1. or (d) must be paid and that the objection is
8 not filed until the fee is paid. A statement shall be attached to the assessment roll
9 indicating that the notices required by this section have been mailed and failure to
10 receive the notice does not affect the validity of the assessments, the resulting tax
11 on real ~~or personal~~ property, the procedures of the tax appeals commission or of the
12 state board of assessors, or the enforcement of delinquent taxes by statutory means.

History: 2001 a. 16.

13 **SECTION 92.** 70.995 (12) (a) of the statutes, as affected by 2001 Wisconsin Act
14 16, is amended to read:

15 70.995 (12) (a) The department of revenue shall prescribe a standard
16 manufacturing property report form that shall be submitted annually for each real
17 estate parcel ~~and each personal property account~~ on or before March 1 by all
18 manufacturers whose property is assessed under this section. The report form shall
19 contain all information considered necessary by the department and shall include,
20 without limitation, income and operating statements, fixed asset schedules and a
21 report of new construction or demolition. Failure to submit the report shall result
22 in denial of any right of redetermination by the state board of assessors or the tax
23 appeals commission. If any property is omitted or understated in the assessment roll
24 in any of the next 5 previous years, the assessor shall enter the value of the omitted

1 or understated property once for each previous year of the omission or
2 understatement. The assessor shall affix a just valuation to each entry for a former
3 year as it should have been assessed according to the assessor's best judgment. Taxes
4 shall be apportioned and collected on the tax roll for each entry, on the basis of the
5 net tax rate for the year of the omission, taking into account credits under s. 79.10.
6 In the case of omitted property, interest shall be added at the rate of 0.0267% per day
7 for the period of time between the date when the form is required to be submitted and
8 the date when the assessor affixes the just valuation. In the case of underpayments
9 determined after an objection under s. 70.995 (8) (d), interest shall be added at the
10 average annual discount interest rate determined by the last auction of 6-month
11 U.S. treasury bills before the objection per day for the period of time between the date
12 when the tax was due and the date when it is paid.

History: 2001 a. 16.

13 **SECTION 93.** 70.995 (12r) of the statutes, as affected by 2001 Wisconsin Act 16,
14 is amended to read:

15 **70.995 (12r)** The department of revenue shall calculate the value of property
16 that is used in manufacturing, as defined in this section, ~~and that is exempt under~~
17 ~~s. 70.11 (39) and (39m).~~

History: 2001 a. 16.

18 **SECTION 94.** 71.17 (2) of the statutes is amended to read:

19 **71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY.** All
20 income taxes levied against the income of beneficiaries shall be a lien on that portion
21 of the trust estate or interest therein from which the income taxed is derived, and
22 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the
23 same become delinquent. Every person who, as a fiduciary under the provisions of
24 this subchapter, pays an income tax shall have ~~all the rights and remedies of~~

1 ~~reimbursement for any taxes assessed against him or her or paid by him or her in~~
2 ~~such capacity, as provided in s. 70.19 (1) and (2) a right of action for reimbursement~~
3 ~~against the beneficiary for whom the tax is paid and shall have a lien on the~~
4 ~~beneficiary's property for the amount of the taxes paid.~~

5 History: 1987 a. 312; 1989 a. 31; 1997 a. 237; 1999 a. 9.

5 **SECTION 95.** 71.80 (1) (a) of the statutes is amended to read:

6 71.80 (1) (a) The department shall assess incomes as provided in this chapter
7 and in performance of such duty the department ~~shall possess all powers now or~~
8 ~~hereafter granted by law to the department in the assessment of personal property~~
9 ~~and also the power to~~ may estimate incomes.

10 History: 1987 a. 312; 1987 a. 411 ss. 70, 189 to 192; 1989 a. 31; 1991 a. 39, 301; 1993 a. 205; 1995 a. 27, 404, 418; 1997 a. 27, 39, 291.

10 **SECTION 96.** 71.91 (5m) (a) of the statutes is renumbered 71.91 (5m).

11 **SECTION 97.** 71.91 (5m) (b) of the statutes is repealed.

12 **SECTION 98.** 73.03 (20) of the statutes is amended to read:

13 73.03 (20) To investigate all delinquent ~~personal property, death and estate,~~
14 ~~income, or franchise taxes and surtaxes in the state, and the possibility of the~~
15 ~~collection of them, and to require taxing officials, including town treasurers, county~~
16 ~~treasurers, sheriffs, and district attorneys, to institute proceedings, actions, and~~
17 ~~prosecutions for the collection of delinquent taxes so that the amount of delinquent~~
18 ~~taxes shall be reduced to the minimum. In carrying out this subsection the~~
19 ~~department of revenue may examine or cause to be examined by any agent,~~
20 ~~employee, or representative designated by it for that purpose, any books, papers,~~
21 ~~records, or memoranda of any corporation, limited liability company, partnership, or~~
22 ~~individual bearing upon the collection of any delinquent taxes and may require the~~
23 ~~attendance of the officials of any corporation or limited liability company or of any~~
24 ~~other person having knowledge in the premises and may take testimony and require~~

1 proof material for their information upon any matter that they deem of value for the
2 purpose of enforcing the payment of delinquent taxes. The department of revenue
3 may also perform other duties and adopt other procedures that may be necessary to
4 carry out this subsection and direct that proceedings, actions, and prosecutions be
5 instituted to enforce the laws relating to the collection of delinquent taxes of every
6 kind. To this end, the department of justice shall, upon the request of the department
7 of revenue, conduct such actions, proceedings, or prosecutions or assist the local
8 town, city, village, or county officials in them or assist the district attorneys.

History: 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979 c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981 c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269 (3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995 a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999 a. 9, 31, 185; 2001 a. 16.

9 **SECTION 99. 73.06 (3)** of the statutes, as affected by 2001 Wisconsin Act 16, is
10 amended to read:

11 **73.06 (3)** The department of revenue, through its supervisors of equalization,
12 shall examine and test the work of assessors during the progress of their assessments
13 and ascertain whether any of them is assessing property at other than full value or
14 is omitting property subject to taxation from the roll. The department and such
15 supervisors shall have the rights and powers of a local assessor for the examination
16 of persons and property and for the discovery of property subject to taxation. If any
17 property has been omitted or not assessed according to law, they shall bring the same
18 to the attention of the local assessor of the proper district and if such local assessor
19 shall neglect or refuse to correct the assessment they shall report the fact to the board
20 of review. ~~If it discovers errors in identifying or valuing property that is exempt~~
21 ~~under s. 70.11 (39) or (39m), the department shall change the specification of the~~
22 ~~property as taxable or exempt and shall change the value of the property.~~ All
23 disputes between the department, municipalities and property owners about the

1 taxability or value of ~~property that is reported under s. 79.095 (2) (a)~~ or of the
2 property under s. 70.995 (12r) shall be resolved by using the procedures under s.
3 70.995 (8).

4 History: 2001 a. 16.

SECTION 100. 74.05 (1) of the statutes is amended to read:

5 74.05 (1) DEFINITION. In this section, "error in the tax roll" means an error in
6 the description of any real ~~or personal~~ property, in the identification of the owner or
7 person to whom the property is assessed or in the amount of the tax or an error
8 resulting from a palpably erroneous entry in the assessment roll.

9 History: 1987 a. 378.

SECTION 101. 74.09 (2) of the statutes is amended to read:

10 74.09 (2) PREPARATION. The clerk of the taxation district shall prepare the real
11 ~~and personal~~ property tax bills. The form of the property tax bill shall be prescribed
12 by the department of revenue and shall be uniform.

13 History: 1987 a. 378; 1989 a. 31; 1991 a. 39, 60; 1993 a. 399; 1995 a. 27, 454; 1997 a. 27.

SECTION 102. 74.11(4) of the statutes is repealed.

14 **SECTION 103.** 74.11 (6) (a) of the statutes is amended to read:

15 74.11 (6) (a) Payments made on or before January 31 ~~and payments of taxes~~
16 ~~on improvements on leased land that are assessed as personal property~~ shall be
17 made to the taxation district treasurer.

18 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330.

SECTION 104. 74.11 (10) (a) of the statutes is amended to read:

19 74.11 (10) (a) If all special assessments, special charges, and special taxes ~~and~~
20 ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full on or before the
21 due date, the amounts unpaid are delinquent as of the day after the due date of the
22 first ~~instalment~~ installment or of the lump-sum payment.

23 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330.

SECTION 105. 74.11 (11) (a) of the statutes is renumbered 74.11 (11).

1 **SECTION 106.** 74.11 (11) (b) of the statutes is repealed.

2 **SECTION 107.** 74.11 (12) (a) (intro.) of the statutes is amended to read:

3 74.11 (12) (a) (intro.) Except as provided in ~~pars. par.~~ par. (c) and ~~(d)~~, if a taxation
4 district treasurer or county treasurer receives a payment from a taxpayer which is
5 not sufficient to pay all amounts due, the treasurer shall apply the payment to the
6 amounts due, including interest and penalties, in the following order:

7 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330.

7 **SECTION 108.** 74.11 (12) (a) 1g. of the statutes is repealed.

8 **SECTION 109.** 74.11 (12) (b) of the statutes is amended to read: ✓

9 74.11 (12) (b) The allocation under par. (a) ~~1g.~~ 1m. to 4. is conclusive for
10 purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies
11 under this section.

12 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330.

12 **SECTION 110.** 74.11 (12) (d) of the statutes is repealed.

13 **SECTION 111.** 74.12 (6) of the statutes is repealed.

14 **SECTION 112.** 74.12 (7) of the statutes is amended to read:

15 74.12 (7) ~~DELINQUENT FIRST INSTALMENT~~ INSTALLMENT. If the first ~~instalment~~
16 installment of real property taxes, ~~personal property taxes on improvements on~~
17 leased land or special assessments to which an ~~instalment~~ installment option
18 pertains is not paid on or before January 31, the entire amount of the remaining
19 unpaid taxes or special assessments to which an ~~instalment~~ installment option
20 pertains on that parcel is delinquent as of February 1.

21 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293.

21 **SECTION 113.** 74.12 (8) of the statutes is amended to read:

22 74.12 (8) ~~DELINQUENT 2ND OR SUBSEQUENT INSTALMENT~~ INSTALLMENT. If the 2nd
23 or any subsequent ~~instalment~~ installment payment of real property taxes, ~~personal~~
24 ~~property taxes on improvements on leased land or special assessments to which an~~

1 instalment instalment option pertains is not paid by the due date specified in the
2 ordinance, the entire amount of the remaining unpaid taxes or special assessments
3 to which an instalment installment option pertains on that parcel is delinquent as
4 of the first day of the month after the payment is due and interest and penalties are
5 due under sub. (10).

History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293.

6 **SECTION 114.** 74.12 (9) (a) of the statutes is amended to read:

7 74.12 (9) (a) If all special assessments to which an instalment installment
8 option does not pertain, special charges, and special taxes ~~and personal property~~
9 taxes that are due under sub. (5) ~~or (6)~~ are not paid in full on or before January 31,
10 the amounts unpaid are delinquent as of February 1.

History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293.

11 **SECTION 115.** 74.12 (10) (a) of the statutes is amended to read:

12 74.12 (10) (a) All real property taxes, spccial assessments, special charges and
13 special taxes that become delinquent and are paid on or before July 31, ~~and all~~
14 ~~delinquent personal property taxes, whenever paid,~~ shall be paid, together with
15 interest and penalties charged from the preceding February 1, to the taxation district
16 treasurer.

History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293.

17 **SECTION 116.** 74.12 (11) (a) (intro.) of the statutes is amended to read:

18 74.12 (11) (a) (intro.) Except as provided in ~~pars.~~ par. (c) ~~and (d)~~, if a taxation
19 district treasurer or county treasurer receives a payment from a taxpayer which is
20 not sufficient to pay all amounts due, the treasurer shall apply the payment to the
21 amounts due, including interest and penalties, in the following order:

History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293.

22 **SECTION 117.** 74.12 (11) (a) 1g. of the statutes is repealed.

23 **SECTION 118.** 74.12 (11) (b) of the statutes is amended to read:

1 74.12 (11) (b) The allocation under par. (a) ~~1g.~~ 1m. to 4. is conclusive for
2 purposes of settlement under ss. 74.29 and 74.30 and for determining delinquencies
3 under this section.

4 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293.

4 **SECTION 119.** 74.12 (11) (d) of the statutes is repealed.

5 **SECTION 120.** 74.13 (1) (b) of the statutes is amended to read:

6 74.13 (1) (b) ~~Except as provided in sub. (3), general~~ General property taxes,
7 special assessments, special charges, and special taxes may be paid in advance of the
8 levy during the period from August 1 until the 3rd Monday in December.

9 History: 1987 a. 378.

9 **SECTION 121.** 74.13 (3) of the statutes is repealed. and 2.

10 **SECTION 122.** 74.25 (1) (b) (intro.) of the statutes (is) consolidated, renumbered
11 74.25 (1) (b) and amended to read: are

12 74.25 (1) (b) *General property taxes.* After making the distribution under par.
13 (a), the taxation district treasurer shall ~~do all of the following:~~ 2. Pay pay to each
14 taxing jurisdiction within the district its proportionate share of real property taxes,
15 except that the treasurer shall pay the state's proportionate share to the county. As
16 part of that distribution, the taxation district treasurer shall retain for the taxation
17 district and for each tax incremental district within the taxation district its
18 proportionate share of real property taxes.

19 History: 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16.

19 **SECTION 123.** 74.25 (1) (b) 1. of the statutes is repealed.

20 **SECTION 124.** 74.27 of the statutes is amended to read:

21 **74.27 March settlement between counties and the state.** On or before
22 March 15, the county treasurer shall send to the state treasurer the state's
23 proportionate shares of taxes under ss. 74.23 (1) (b) and 74.25 (1) (b) ~~1. and 2.~~

History: 1991 a. 39.

1 **SECTION 125.** 74.30 (1) (i) of the statutes is repealed.

2 **SECTION 126.** 74.30 (1m) of the statutes is amended to read:

3 **74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE.** On or before
4 March 15, the county treasurer shall send to the state treasurer the state's
5 proportionate shares of taxes under sub. (1) ~~(i) and (j)~~.

History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16.

6 **SECTION 127.** 74.42 of the statutes is repealed.

7 **SECTION 128.** 74.47 (3) (e) of the statutes is repealed.

8 **SECTION 129.** 74.55 of the statutes is repealed.

9 **SECTION 130.** 74.83 of the statutes is amended to read:

10 **74.83 Agreements.** Any 1st class city may enter into agreements to pay
11 delinquent state, county, metropolitan sewerage district, and technical college
12 district real ~~or personal~~ property taxes, including accrued interest and penalties
13 thereon, applicable to property located in that city at any stage in the proceedings
14 for collection and enforcement of those taxes and thereafter collect and enforce those
15 taxes, including interest and penalties on them, in its own name in accordance with
16 any of the procedures or remedies applicable to the collection and enforcement of
17 delinquent city, state, county, metropolitan sewerage district, and technical college
18 district taxes under this chapter and ch. 75.

History: 1987 a. 378; 1993 a. 399, 491.

19 **SECTION 131.** 74.87 (3) (a) of the statutes is renumbered 74.87 (3) and amended
20 to read:

21 **74.87 (3)** The common council of a city may, by ordinance, permit payment in
22 10 equal ~~instalments~~ installments, without interest, of general property taxes,
23 special charges, and special assessments of the city, other than for special
24 assessments for which no payment extension is allowed. Each ~~instalment~~

1 installment shall be paid on or before the last day of each month from January
2 through October. ~~Taxes on personal property may be paid in instalments under this~~
3 ~~subsection if, on or before January 31 of the year in which the tax becomes due, the~~
4 ~~taxpayer has first paid to the city treasurer taxes on personal property levied by all~~
5 ~~taxing jurisdictions other than the city.~~ The amounts and time of payment of city
6 general property taxes, special assessments and charges in the city tax roll shall be
7 as provided in the charter of the city.

8 History: 1987 a. 378; 1991 a. 39; 1999 a. 150 s. 672.

8 **SECTION 132.** 76.02 (2m) of the statutes is created to read:

9 76.02 (2m) “Computers and computer-related equipment” includes
10 mainframe computers, minicomputers, personal computers, networked personal
11 computers, servers, terminals, monitors, disk drives, electronic peripheral
12 equipment, tape drives, printers, cash registers, fax machines that are not also
13 copiers, basic operational programs, systems software, and prewritten software.
14 “Computers and computer-related equipment” excludes custom software, copiers,
15 equipment with embedded computerized components, and telephone systems,
16 including equipment that is used to provide telecommunications services, as defined
17 in s. 76.80 (3).

18 **SECTION 133.** 76.025 (1) of the statutes, as affected by 2001 Wisconsin Act 16,
19 is amended to read: ✓

20 76.025 (1) The property taxable under s. 76.13 shall include all franchises, and
21 all real and personal property of the company used or employed in the operation of
22 its business, excluding property that is exempt from the property tax under s. 70.11
23 (39) and (39m) computers and computer-related equipment, ^{strike comma} such motor vehicles as
24 are exempt under s. 70.112 (5), and treatment plant and pollution abatement
← scored comma

1 equipment exempt under s. 70.11 (21) (a). The taxable property shall include all title
2 and interest of the company referred to in such property as owner, lessee or
3 otherwise, and in case any portion of the property is jointly used by 2 or more
4 companies, the unit assessment shall include and cover a proportionate share of that
5 portion of the property jointly used so that the assessments of the property of all
6 companies having any rights, title or interest of any kind or nature whatsoever in any
7 such property jointly used shall, in the aggregate, include only one total full value
8 of such property.

History: 2001 a. 16.

9 **SECTION 134.** 76.03 (1) of the statutes is amended to read:

10 76.03 (1) The property, both real and personal, including all rights, franchises
11 and privileges used in and necessary to the prosecution of the business of any
12 company enumerated in s. 76.02 ~~shall be deemed personal property for the purposes~~
13 ~~of taxation, and shall be valued and assessed together as a unit.~~

History: 1977 c. 418; 1979 c. 102 s. 236 (1); 1983 a. 27; 1997 a. 237; 1999 a. 9.

14 **SECTION 135.** 76.07 (4g) (c) 1. of the statutes is amended to read:

15 76.07 (4g) (c) 1. Determine the gross cost of gas plant in service in this state,
16 except motor vehicles ~~exempt from the property tax under s. 70.112 (5)~~, and of all
17 other property owned or rented by the company and used in the operation of the
18 company's business in this state and included in the base for purposes of rate
19 regulation by the federal energy regulatory commission.

History: 1971 c. 23; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1987 a. 399; 1989 a. 31; 1991 a. 39; 1993 a. 205, 490; 1995 a. 351.

20 **SECTION 136.** 76.07 (4g) (c) 2. of the statutes is amended to read:

21 76.07 (4g) (c) 2. Determine the gross cost of gas plant in service everywhere,
22 except motor vehicles ~~specified under s. 70.112 (5)~~, and of all other property owned
23 or rented by the company and used in the operation of the company's business

1 everywhere and included in the base for purposes of rate regulation by the federal
2 energy regulatory commission.

3 History: 1971 c. 23; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1987 a. 399; 1989 a. 31; 1991 a. 39; 1993 a. 205, 490; 1995 a. 351.


3 **SECTION 137.** 76.125 (1) of the statutes is amended to read:

4 76.125 (1) Using the statement of assessments under s. 70.53 and the
5 statement of taxes under s. 69.61, the department shall determine the net rate of
6 taxation of commercial property under s. 70.32 (2) (a) 2., and of manufacturing
7 property under s. 70.32 (2) (a) 3. ~~and of personal property under s. 70.30~~ as provided
8 in subs. (2) to (6). The department shall enter that rate on the records of the
9 department.

10 History: 1985 a. 29; 1987 a. 399; 1995 a. 27.

10 **SECTION 138.** 76.48 (1r) of the statutes, as affected by 2001 Wisconsin Act 16,
11 is amended to read:

12 76.48 (1r) Except as provided in s. 76.29, every electric cooperative shall pay,
13 in lieu of other general property and income or franchise taxes, an annual license fee
14 equal to its apportionment factor multiplied by its gross revenues; excluding for the
15 tax period, as defined in s. 76.29 (1) (f), gross revenues that are subject to the license
16 fee under s. 76.29; multiplied by 3.19%. ~~Real estate and personal property not used~~
17 ~~primarily for the purpose of generating, transmitting or distributing electric energy~~
18 ~~are~~ is subject to general property taxes. If a general structure is used in part to
19 generate, transmit or distribute electric energy and in part for nonoperating
20 purposes, the license fee imposed by this section is in place of the percentage of all
21 other general property taxes that fairly measures and represents the extent of the
22 use in generating, transmitting or distributing electric energy, and the balance is



1 subject to local assessment and taxation, except that the entire general structure is
2 subject to special assessments for local improvements.

3 History: 2001 a. 16.

SECTION 139. 76.69 of the statutes is repealed.

4 **SECTION 140.** 76.81 of the statutes, as affected by 2001 Wisconsin Act 16, is
5 amended to read:

6 **76.81 Imposition.** There is imposed a tax on the real property of, and the
7 tangible personal property of, every telephone company, excluding ~~property that is~~
8 ~~exempt from the property tax under s. 70.11 (39) and (39m)~~ computers and
9 computer-related equipment, motor vehicles ~~that are exempt under s. 70.112 (5),~~
10 property that is used less than 50% in the operation of a telephone company, as
11 provided under s. 70.112 (4) (b), and treatment plant and pollution abatement
12 equipment that is exempt under s. 70.11 (21) (a). Except as provided in s. 76.815, the
13 rate for the tax imposed on each description of real property ~~and on each item of~~
14 ~~tangible personal property~~ is the net rate for the prior year for the tax under ch. 70
15 in the taxing jurisdictions where the description ~~or item~~ is located and the rate for
16 the tax imposed on each item of tangible personal property is the net rate determined
17 by the department. The real and tangible personal property of a telephone company
18 shall be assessed as provided under s. 70.112 (4) (b).

19 History: 2001 a. 16.

SECTION 141. 77.04 (1) of the statutes is amended to read:

20 **77.04 (1) TAX ROLL.** The clerk on making up the tax roll shall enter as to each
21 forest cropland description in a special column or some other appropriate place in
22 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which
23 shall be a sufficient designation that such description is subject to this subchapter.
24 Such land shall thereafter be assessed and be subject to review under ch. 70, and

1 such assessment may be used by the department of revenue in the determination of
2 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for
3 entries prior to 1972. The tax upon withdrawal of descriptions entered as forest
4 croplands after December 31, 1971, may be determined by the department of revenue
5 by multiplying the last assessed value of the land prior to the time of the entry by an
6 annual ratio computed for the state under sub. (2) to establish the annual assessed
7 value of the description. No tax shall be levied on forest croplands except the specific
8 annual taxes as provided, except that any building located on forest cropland shall
9 be assessed as ~~personal property, subject to all laws and regulations for the~~
10 ~~assessment and taxation of general property under ch. 70.~~

11 History: 1971 c. 215; 1975 c. 39, 211; 1977 c. 418; 1981 c. 20, 167, 391; 1983 a. 275 s. 15 (8); 1983 a. 405, 538; 1985 a. 332 s. 251 (2); 1987 a. 378.

11 **SECTION 142.** 77.81 (1) of the statutes is amended to read:

12 77.84 (1) TAX ROLL. The municipal clerk shall enter in a special column or other
13 appropriate place on the tax roll the description of each parcel of land designated as
14 managed forest land, and shall specify, by the designation "MFL-O" or "MFL-C", the
15 acreage of each parcel that is designated open or closed under s. 77.83. The land shall
16 be assessed and is subject to review under ch. 70. Except as provided in this
17 subchapter, no tax may be levied on managed forest land, except that any building
18 on managed forest land is subject to taxation as ~~personal property~~ under ch. 70.

19 History: 1985 a. 29; 1987 a. 378; 1995 a. 27; 1997 a. 35.

19 **SECTION 143.** 79.03 (3) (b) 3. of the statutes, as affected by 2001 Wisconsin Act
20 16, is amended to read:

21 79.03 (3) (b) 3. "Full valuation" means ~~the full value of property that is exempt~~
22 ~~under s. 70.11 (39) and (39m) as determined under s. 79.095 (3) plus the full value~~
23 of all taxable property for the preceding year as equalized for state tax purposes,
24 except that for municipalities the value of real estate assessed under s. 70.995 is

1 excluded. Value increments under s. 66.1105 ~~plus the full value of property that is~~
 2 ~~exempt under s. 70.11 (39) and (39m)~~ that would otherwise be part of a value
 3 increment are included for municipalities but excluded for counties. Environmental
 4 remediation value increments under s. 66.1106 are included for municipalities and
 5 counties that create the environmental remediation tax incremental district and are
 6 excluded for units of government that do not create the district. If property that had
 7 been assessed under s. 70.995 and that has a value exceeding 10% of a municipality's
 8 value is assessed under s. 70.10, 30% of that property's full value is included in "full
 9 valuation" for purposes of the shared revenue payments in the year after the
 10 assessment under s. 70.10, 65% of that property's full value is included in "full
 11 valuation" for purposes of the shared revenue payments in the year 2 years after the
 12 assessment under s. 70.10 and 100% of that property's full value is included in "full
 13 valuation" for purposes of subsequent shared revenue payments.

History: 2001 a. 16.

14 **SECTION 144.** 79.03 (3) (b) 4. (intro.) of the statutes is amended to read:

15 79.03 (3) (b) 4. (intro.) "Local purpose revenues" means the sum of payments
 16 ~~under s. 79.095~~, local general purpose taxes, regulation revenues, revenues for
 17 services to private parties by a county's or municipality's general operations or
 18 enterprises, revenue for sanitation services to private parties, special assessment
 19 revenues, tax base equalization aids, and, for municipalities only, a proxy for private
 20 sewer service costs, a proxy for private solid waste and recycling service costs and a
 21 proxy for retail charges for fire protection purposes. In this subdivision:

History: 1971 c. 125, 215; 1973 c. 90; 1975 c. 39; 1977 c. 29, 203, 418; 1979 c. 1; 1979 c. 34 ss. 903s to 905m, 2102 (46) (d); 1979 c. 221; 1981 c. 20, 93, 314, 317; 1983
 a. 27, 189; 1985 a. 29, 120; 1987 a. 27, 399; 1989 a. 31, 56, 336; 1991 a. 39, 269; 1993 a. 16, 437, 490; 1995 a. 27; 1997 a. 27, 164, 237; 1999 a. 9; 1999 a. 150 s. 672; 2001
 a. 16.

22 **SECTION 145.** 79.095 of the statutes is repealed.

23 **SECTION 146.** 79.10 (1) (dm) of the statutes is amended to read:

as affected by 2001
 Wisconsin Act 16,

1 79.10 (1) (dm) “Principal dwelling” means any dwelling that is used by the
2 owner of the dwelling as a primary residence on January 1 of the year preceding the
3 allocation of a credit under sub. (9) (bm) and includes improvements that are
4 classified, under ch. 70, as taxable real property ~~or personal property.~~

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16.

5 **SECTION 147.** 121.004 (6) of the statutes, as affected by 2001 Wisconsin Act 16,
6 is amended to read:

7 121.004 (6) NET COST. The “net cost” of a fund means the gross cost of that fund
8 minus all nonduplicative revenues and other financing sources of that fund except
9 property taxes, and general aid, ~~and aid received under s. 79.095 (4).~~ In this
10 subsection, “nonduplicative revenues” includes federal financial assistance under 20
11 USC 236 to 245, to the extent permitted under federal law and regulations.

History: 2001 a. 16.

12 **SECTION 148.** 121.06 (4) of the statutes, as affected by 2001 Wisconsin Act 16,
13 is repealed.

14 **SECTION 149.** 121.15 (3m) (a) 1. of the statutes, as affected by 2001 Wisconsin
15 Act 16, is amended to read:

16 121.15 (3m) (a) 1. “Partial school revenues” means the sum of state school aids,
17 other than the amounts appropriated under s. 20.255 (2) and (cv), and property taxes
18 levied for school districts ~~and aid paid to school districts under s. 79.095 (4),~~ less the
19 amount of any revenue limit increase under s. 121.91 (4) (a) 2. due to a school board’s
20 increasing the services that it provides by adding responsibility for providing a
21 service transferred to it from another school board, less the amount of any revenue
22 limit increase under s. 121.91 (4) (a) 3., less the amount of any revenue limit increase
23 under s. 121.91 (4) (j), less the amount of any revenue limit increase under s. 121.91

1 (4) (h), less the amount of any property taxes levied for the purpose of s. 120.13 (19),
2 and less an amount equal to 45% of the amount estimated to be paid under s. 119.23
3 (4) and (4m).

History: 2001 a. 16.

4 **SECTION 150.** 121.15 (4) (a) of the statutes is amended to read:

5 121.15 (4) (a) In this subsection, “state aid” has the meaning given in s. 121.90

6 ~~(2) except that it excludes aid paid to school districts under s. 79.095 (4).~~

History: 1977 c. 29 s. 1098; 1977 c. 273; Stats. 1977 s. 121.15; 1979 c. 34; 1985 a. 29, 120; 1987 a. 27; 1989 a. 207; 1993 a. 16, 437; 1995 a. 27 ss. 4073 to 4075m, 9145 (1); 1997 a. 27, 113, 228; 1997 a. 237 ss. 368v to 369, 727p; 1999 a. 9, 17; 2001 a. 16.

7 **SECTION 151.** 121.90 (2) (intro.) of the statutes is amended to read:

8 121.90 (2) (intro.) “State aid” means aid under ss. 121.08, 121.09 and 121.105

9 and subch. VI, as calculated for the current school year on October 15 under s. 121.15

10 (4) and including adjustments made under s. 121.15 (4), ~~and amounts under s. 79.095~~

11 ~~(4) for the current school year,~~ except that “state aid” excludes all of the following:

History: 1993 a. 16; 1995 a. 27; 1997 a. 27, 113, 237, 286; 1999 a. 9, 32, 186.

12 **SECTION 152.** 174.06 (5) of the statutes is amended to read:

13 174.06 (5) RECORDS. The listing official shall enter ~~in the records for personal~~

14 ~~property assessments,~~ or in a separate record, all dogs in the district subject to tax,

15 to whom they are assessed, the name, number, sex, spayed or unspayed, neutered or

16 unneutered, breed and color of each dog. The listing official shall make in triplicate

17 a list of the owners of all dogs assessed.

History: 1973 c. 90, 333; 1975 c. 290, 421; 1977 c. 29 s. 1650m (4); 1979 c. 289; 1981 c. 285, 314; 1983 a. 451; 2001 a. 16.

18 **SECTION 153.** 174.065 (3) of the statutes is amended to read:

19 174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog

20 license taxes may be collected in the same manner as provided for small claims in s.

21 ~~74.55 and ch. 799 for the collecting of personal property taxes.~~

History: 1979 c. 289 ss. 14, 24; 1981 c. 285; 1987 a. 378; 2001 a. 16.

22 **SECTION 154.** 174.08 of the statutes is amended to read:

1 **174.08 License fees paid to county treasurer.** Every collecting official shall
2 pay all dog license taxes to the town, village or city treasurer or other tax collecting
3 officer who shall deduct any additional tax which may have been levied by the
4 municipal governing body and pay the remainder to the county treasurer at the time
5 settlement is made with the county treasurer for collections of personal property
6 taxes, and shall at the same time report in writing to the county clerk the licenses
7 issued. The report shall be in the form prescribed by the department, and the forms
8 shall be furnished by the county clerks.

History: 1977 c. 29; 1979 c. 289.

9 **SECTION 155.** 198.10 (1) of the statutes is amended to read:

10 **198.10 (1) TAXABLE PROPERTY, TAXES.** All real property situated in ~~and all~~
11 ~~personal property~~ the situs of which ~~for purposes of general property taxation is in~~
12 the district shall be subject to taxation in and by the district for a direct annual tax
13 sufficient to pay the interest on any indebtedness of the district, and to pay and
14 discharge the principal of the indebtedness within 20 years from the time of
15 contracting the indebtedness.

History: 1993 a. 482; 1997 a. 254.

16 **SECTION 156.** 200.13 (2) of the statutes is amended to read:

17 **200.13 (2) TAX LEVY.** The commission may levy a tax upon the taxable property
18 in the district as equalized by the department of revenue for state purposes for the
19 purpose of carrying out and performing duties under this subchapter but the amount
20 of any such tax in excess of that required for maintenance and operation and for
21 principal and interest on bonds or promissory notes shall not exceed, in any one year,
22 one mill for each dollar of the district's equalized valuation, as determined under s.
23 70.57. The tax levy may be spread upon the respective real estate ~~and personal~~
24 property tax rolls of the city, village and town areas included in the district taxes, and

1 shall not be included within any limitation on county or municipality taxes. Such
2 moneys when collected shall be paid to the treasurer of such district.

History: 1971 c. 276; 1973 c. 172; 1977 c. 26; 1979 c. 110 s. 60 (13); 1981 c. 314; 1983 a. 24, 27, 207, 294, 538; 1987 a. 197, 403; 1993 a. 246; 1999 a. 150 s. 321; Stats. 1999 s. 200.13.

3 **SECTION 157.** 815.18 (3) (intro.) of the statutes is amended to read:

4 815.18 (3) EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive
5 the following property is exempt, except as specifically provided in this section and
6 ss. ~~70.20 (2)~~, 71.91 (5m) and (6), ~~74.55 (2)~~ and 102.28 (5):

History: 1971 c. 154, 172; 1971 c. 211 s. 126; 1971 c. 229 s. 14; Sup. Ct. Order, 67 Wis. 2d 585, 761 (1975); 1975 c. 94 s. 91 (3), (5); 1975 c. 199; 1975 c. 359 s. 51; Stats. 1975 s. 815.18; 1979 c. 110 s. 60 (4); 1979 c. 191, 265, 355; 1985 a. 37; 1989 a. 56, 278, 359; 1991 a. 39, 221; 1993 a. 112, 399, 491; 1995 a. 27, 403; 1997 a. 39; 1999 a. 9, 44; 1999 a. 150 s. 672; 1999 a. 162; 2001 a. 10.

7 **SECTION 158.** 978.05 (6) (a) of the statutes is amended to read:

8 978.05 (6) (a) Institute, commence or appear in all civil actions or special
9 proceedings under and perform the duties set forth for the district attorney under ss.
10 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 103.50 (8), 103.92 (4), 109.09,
11 343.305 (9) (a), 453.08, 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86,
12 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection
13 with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and
14 938 as the judge may request and perform all appropriate duties and appear if the
15 district attorney is designated in specific statutes, including matters within chs. 782,
16 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority
17 of the county board to designate, under s. 48.09 (5), that the corporation counsel
18 provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6)
19 or 938.09 (6), the district attorney as an appropriate person to represent the interests
20 of the public under s. 48.14 or 938.14.

History: 1989 a. 31, 117, 336; 1991 a. 16, 32, 39; 1993 a. 98; 1995 a. 27 ss. 7291, 7292, 9116 (5), 9130 (4); 1995 a. 77, 201, 448; Sup. Ct. Order No. 96-08, 207 Wis. 2d xv (1997); 1997 a. 3, 35, 73; 1999 a. 9; 2001 a. 16.

21 **SECTION 159. Initial applicability.**

22 (1) This act first applies to the property tax assessments as of January 1, 2005.

23

(END)

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-4921/P1dn

JK:.....
/

gjs

Representative Grothman:

Please review this draft carefully to ensure that it is consistent with your intent. This bill eliminates the taxes imposed on personal property, including the personal property tax component of the property tax imposed by municipal power and water districts and metropolitan sewerage districts. However, under the bill, as under current law, the value of personal property, except computers, motor vehicles, and pollution abatement equipment, is included in calculating the license fees imposed under chapter 76 of the statutes on certain public utilities.

Also, please note that eliminating the tax on personal property will affect the calculation of shared revenue payments because the full value of only "taxable property" is included in that calculation.

The bill eliminates the state aid payments to jurisdictions based on the value of computers that are exempt from personal property taxes, ^{and} that are located in the taxing jurisdictions. Is that okay? The intent of such payments is to compensate the jurisdictions for the decrease in personal property tax revenue that results from exempting computers from the tax on personal property. Under the bill, taxing jurisdictions will lose *all* revenue based on imposing personal property taxes. Consequently, the state aid payments seem irrelevant.

The bill does not repeal all the property tax exemptions related to personal property because, generally, personal property attached to or part of real property is taxed as real property. Therefore, the bill maintains certain personal property tax exemptions, even though the tax on personal property is eliminated.

Because the property tax mechanism is rather complicated, you may want the department of revenue to review the bill to identify potential problems. 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-4921/P1dn

JK:cjs:rs

March 11, 2002

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State of Wisconsin

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March 11, 2002

MEMORANDUM

To: Representative Grothman
From: Joseph T. Kreye, Legislative Attorney
Re: LRB-4921/P1 Repeal the tax on personal property

Joe - needs to go to 9:11

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.