



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-4921/P1

JK:cs:rs

NOW

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 3-14-03

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Reger

1 AN ACT *to repeal* 20.835 (1) (e), 70.11 (39), 70.11 (39m), 70.111 (1) to (9), 70.111
2 (11), 70.111 (17), 70.111 (20), 70.111 (22) and (23), 70.112 (1), (5), and (6), 70.13,
3 70.14, 70.18, 70.19, 70.20, 70.21, 70.22, 70.29, 70.30, 70.34, 70.345, 70.35,
4 70.36, 70.47 (15), 70.64 (3) (c), 70.65 (2) (a) 2., 70.68, 71.91 (5m) (b), 74.11 (4),
5 74.11 (11) (b), 74.11 (12) (a) 1g., 74.11 (12) (d), 74.12 (6), 74.12 (11) (a) 1g., 74.12
6 (11) (d), 74.13 (3), 74.25 (1) (b) 1., 74.30 (1) (i), 74.42, 74.47 (3) (e), 74.55, 76.69,
7 79.095 and 121.06 (4); *to renumber* 71.91 (5m) (a) and 74.11 (11) (a); *to*
8 *renumber and amend* 74.87 (3) (a); *to consolidate, renumber and amend*
9 70.65 (2) (a) (intro.) and 1. and 74.25 (1) (b) (intro.) and 2.; *to amend* 17.14 (1)
10 (g), 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am) 1., 33.01 (9) (am) 2., 33.01
11 (9) (ar) 1., 33.01 (9) (b) 1., 38.28 (2) (b) 2., 66.0235 (2) (b), 66.0235 (2c) (a) 2.,
12 66.0435 (3) (c) 1. (intro.), 66.0435 (3) (c) 1. b., 66.0435 (3) (g), 66.0435 (9), 66.0517
13 (3) (b) 1., 66.1105 (2) (j), 67.101 (1) (b), 70.01, 70.02, 70.05 (5) (a) 1., 70.05 (5) (a)
14 1m., 70.07 (6), 70.075 (6), 70.10, 70.11 (4m) (a), 70.11 (9), 70.11 (11), 70.11 (12)
15 (b), 70.11 (13), 70.11 (15), 70.11 (26), 70.11 (31), 70.11 (32), 70.111 (10) (b), 70.15

1 (2), 70.17 (1), 70.174, 70.365, 70.40 (5), 70.41 (5), 70.42 (5), 70.421 (1), 70.421
2 (5), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.47 (14), 70.47 (16) (a), 70.48, 70.49 (2),
3 70.50, 70.52, 70.53, 70.555, 70.65 (2) (b) (intro.), 70.73 (1) (b), 70.73 (1) (c), 70.73
4 (1) (d), 70.84, 70.995 (1) (a), 70.995 (4), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995
5 (12) (a), 70.995 (12r), 71.17 (2), 71.80 (1) (a), 73.03 (20), 73.06 (3), 74.05 (1), 74.09
6 (2), 74.11 (6) (a), 74.11 (10) (a), 74.11 (12) (a) (intro.), 74.11 (12) (b), 74.12 (7),
7 74.12 (8), 74.12 (9) (a), 74.12 (10) (a), 74.12 (11) (a) (intro.), 74.12 (11) (b), 74.13
8 (1) (b), 74.27, 74.30 (1m), 74.83, 76.025 (1), 76.03 (1), 76.07 (4g) (c) 1., 76.07 (4g)
9 (c) 2., 76.125 (1), 76.48 (1r), 76.81, 77.04 (1), 77.84 (1), 79.03 (3) (b) 3., 79.03 (3)
10 (b) 4. (intro.), 79.10 (1) (dm), 121.004 (6), 121.15 (3m) (a) 1., 121.15 (4) (a), 121.90
11 (2) (intro.), 174.06 (5), 174.065 (3), 174.08, 198.10 (1), 200.13 (2), 815.18 (3)
12 (intro.) and 978.05 (6) (a); and *to create* 66.0435 (1) (hm) and 76.02 (2m) of the
13 statutes; **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:

14 **SECTION 1.** 17.14 (1) (g) of the statutes is amended to read:
15 17.14 (1) (g) Failure to use the “Wisconsin Property Assessment Manual”
16 provided under s. 73.03 (2a) and as required by s. 70.32 (1) and 70.34. The

1 certification of any assessor removed under this paragraph may for sufficient reason
2 be reinstated by the secretary of revenue after one year upon formal application for
3 reinstatement.

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

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

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

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

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

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

19 33.01 (9) (am) 1. A person whose name appears as an owner of real property
20 on the tax roll under s. 70.65 (2) (a) ~~1~~, that was delivered under s. 74.03 on or before
21 the 3rd Monday in December of the previous year.

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

23 33.01 (9) (am) 2. The spouse of a person whose name appears as an owner of
24 real property on the tax roll under s. 70.65 (2) (a) ~~1~~, that was delivered under s. 74.03

1 on or before the 3rd Monday in December of the previous year if the spouse is referred
2 to on that tax roll.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

21 66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and
22 (b), each licensing authority shall collect from each mobile home occupying space or
23 lots in a park in the licensing authority, except from mobile homes that constitute
24 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:

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.

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.

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.

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
24 appointing officer. The account shall specify by separate items the amount
25 chargeable to each piece of land, describing the land, and shall, after being paid by

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

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

16 66.1105 (2) (j) "Tax incremental base" means the aggregate value, as equalized
17 by the department of revenue, of all taxable property located within a tax
18 incremental district on the date as of which the district is created, determined as
19 provided in sub. (5) (b). The base of districts created before October 1, 1980, does not
20 include the value of ~~property exempted under s. 70.111 (17)~~ merchant's
21 stock-in-trade, manufacturers' materials and finished products, and livestock.

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

23 67.101 (1) (b) Beginning on January 1, 1973, except interest which is received
24 by the city as a part of the aggregate amounts from the sale of capital assets,
25 one-third of all interest money received by the city treasury on any invested city

1 funds and one-third of all interest received by the city treasury on any other funds
2 to the interest of which the city is entitled ~~including one-third of all interest received~~
3 ~~on delinquent personal property taxes.~~

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

5 **70.01 General property taxes; upon whom levied.** Taxes shall be levied,
6 under this chapter, upon all general property in this state except property that is
7 exempt from taxation. ~~Real estate taxes and personal property taxes~~ are deemed to
8 be levied when the tax roll in which they are included has been delivered to the local
9 treasurer under s. 74.03. When so levied such taxes are a lien upon the property
10 against which they are charged. That lien is superior to all other liens, except a lien
11 under s. 292.31 (8) (i) or 292.81, and is effective as of January 1 in the year when the
12 taxes are levied. Liens of special assessments of benefits for local improvements
13 shall be in force as provided by the charter or general laws applicable to the cities that
14 make the special assessments. In this chapter, unless the context requires
15 otherwise, references to "this chapter" do not include ss. 70.37 to 70.395.

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

17 **70.02 Definition of general property.** General property is all the taxable
18 real ~~and personal~~ property defined in ~~ss. s. 70.03 and 70.04~~ except that which is taxed
19 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property
20 includes manufacturing property subject to s. 70.995, but assessment of that
21 property shall be made according to s. 70.995.

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

23 **70.05 (5) (a) 1.** "Assessed value" means with respect to each taxation district
24 the total values established under ~~ss. s. 70.32 and 70.34~~, but excluding
25 manufacturing property subject to assessment under s. 70.995.

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

2 70.05 (5) (a) 1m. “Class of property” means residential under s. 70.32 (2) (a) 1.;
3 commercial under s. 70.32 (2) (a) 2.; ~~personal property~~; or the sum of swamp or waste
4 under s. 70.32 (2) (a) 5., productive forest land under s. 70.32 (2) (a) 6. and other under
5 s. 70.32 (2) (a) 7.

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

7 70.07 (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 commissioner of assessments
10 as provided in this subsection, after which the commissioner of assessments shall
11 prepare the assessment rolls as corrected by the board of assessors and submit them
12 to the board of review not later than the 2nd Monday in October. The person
13 assessed, having been notified of the determination of the board of assessors as
14 required in sub. (4), shall be deemed to have accepted the determination unless the
15 person notifies the commissioner of assessments in writing, within 10 days, of the
16 desire to present testimony before the board of review. After the board of review has
17 met, the commissioner of assessments may appoint committees of the board of
18 assessors to investigate any objections to the amount or valuation of any real or
19 ~~personal~~ property which have been filed with the commissioner of assessments. The
20 committees may at the direction of the commissioner of assessments report their
21 investigation and recommendations to the board of review and any member of any
22 such committee shall be a competent witness in any hearing before the board of
23 review.

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

1 70.075 (6) The board of assessors shall remain in session until all corrections
2 and changes have been made, including all those resulting from investigations by
3 committees of objections to valuations filed with the city assessor as provided in this
4 section, after which the city assessor shall prepare the assessment rolls as corrected
5 by the board of assessors and submit them to the board of review not later than the
6 last Monday in July. A person assessed who has been notified of the determination
7 of the board of assessors as required in sub. (4) is deemed to have accepted such
8 determination unless the person notifies the city assessor in writing, within 10 days,
9 of a desire to present testimony before the board of review. After the board of review
10 meets, the city assessor may appoint committees of the board of assessors to
11 investigate any objections to the amount or valuation of any real ~~or personal~~ property
12 which are referred to the city assessor by the board of review. The committees so
13 appointed may at the city assessor's direction report their investigation and
14 recommendations to the board of review and any member of any such committee
15 shall be a competent witness in any hearing before the board of review.

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

17 **70.10 Assessment, when made, exemption.** The assessor shall assess all
18 real ~~and personal~~ property as of the close of January 1 of each year. Except in cities
19 of the 1st class and 2nd class cities that have a board of assessors under s. 70.075,
20 the assessment shall be finally completed before the first Monday in April. All real
21 property conveyed by condemnation or in any other manner to the state, any county,
22 city, village or town by gift, purchase, tax deed or power of eminent domain before
23 January 2 in such year shall not be included in the assessment. Assessment of
24 manufacturing property subject to s. 70.995 shall be made according to that section.

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

1 70.11 (4m) (a) Real property owned and used ~~and personal property used~~
2 exclusively for the purposes of any hospital of 10 beds or more devoted primarily to
3 the diagnosis, treatment or care of the sick, injured, or disabled, which hospital is
4 owned and operated by a corporation, voluntary association, foundation or trust,
5 except an organization that is organized under s. 185.981 or ch. 611, 613 or 614 and
6 that offers a health maintenance organization as defined in s. 609.01 (2) or a limited
7 service health organization as defined in s. 609.01 (3) or an organization that is
8 issued a certificate of authority under ch. 618 and that offers a health maintenance
9 organization or a limited service health organization, no part of the net earnings of
10 which inures to the benefit of any shareholder, member, director or officer, and which
11 hospital is not operated principally for the benefit of or principally as an adjunct of
12 the private practice of a doctor or group of doctors. This exemption does not apply
13 to property used for commercial purposes, as a health and fitness center or as a
14 doctor's office. The exemption for residential property shall be limited to dormitories
15 of 12 or more units which house student nurses enrolled in a state accredited school
16 of nursing affiliated with the hospital.

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

19 70.11 (9) MEMORIALS. All memorial halls and the real estate upon which the
20 same are located, owned and occupied by any organization of United States war
21 veterans organized pursuant to act of congress and domesticated in this state
22 pursuant to the laws of this state, containing permanent memorial tablets with the
23 names of former residents of any given town, village, city or county who lost their
24 lives in the military or naval service of the state or the United States in any war
25 inscribed thereon, ~~and all personal property owned by such organizations, and all~~

1 buildings erected, purchased or maintained by any county, city, town or village as
2 memorials under s. 45.05 or 45.055. The renting of such halls or buildings for public
3 purposes shall not render them taxable, provided that all income derived therefrom
4 be used for the upkeep and maintenance thereof. Where such hall or building is used
5 in part for exempt purposes and in part for pecuniary profit, it shall be assessed for
6 taxation to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

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

8 70.11. (11) BIBLE CAMPS. All real property not exceeding 30 acres and the
9 ~~personal property situated therein,~~ of any Bible camp conducted by a religious
10 nonprofit corporation organized under the laws of this state, so long as the property
11 is used for religious purposes and not for pecuniary profit of any individual.

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

13 70.11 (12) (b) Real property not exceeding 40 acres and the ~~personal property~~
14 ~~located thereon~~ owned by units which are not organized in this state of the
15 organizations listed in par. (a). No such unit which is not organized in this state may
16 claim an exemption for more than a total of 80 rods of shoreline on lakes, rivers and
17 streams.

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

19 70.11 (13) CEMETERIES. Land owned by cemetery authorities, as defined in s.
20 157.061 (2), and used exclusively as public burial grounds and tombs and
21 monuments therein, and privately owned burial lots; land adjoining such burial
22 grounds, owned and occupied exclusively by the cemetery authority for cemetery
23 purposes; ~~personal property owned by any cemetery authority and necessary for the~~
24 ~~care and management of burial grounds;~~ burial sites and contiguous lands which are
25 cataloged under s. 157.70 (2) (a).

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

2 **70.11 (15) MANURE STORAGE FACILITIES.** Any manure storage facility used by a
3 farmer. ~~This exemption shall apply whether the facility is deemed personal property~~
4 ~~or is so affixed to the realty as to be classified as real estate.~~

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

6 **70.11 (26) PROPERTY OF INDUSTRIAL DEVELOPMENT AGENCIES.** All real and
7 ~~personal~~ property owned by an industrial development agency formed under s. 59.57
8 (2). ~~Any such property subject to contract of sale or lease shall be taxed as personal~~
9 ~~property to the vendee or lessee thereof.~~

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

11 **70.11 (31) SPORTS AND ENTERTAINMENT FACILITIES.** Real and ~~personal~~ property
12 consisting of or contained in a sports and entertainment facility, including related or
13 auxiliary structures, constructed by a nonprofit corporation for the purpose of
14 donation to the state or to an instrumentality of the state, if the state indicates by
15 legislative or executive action that it will accept the facility. This exemption shall
16 apply during construction and operation if the facility is owned by a nonprofit
17 corporation, the state or an instrumentality of the state.

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

19 **70.11 (32) NONPROFIT YOUTH HOCKEY ASSOCIATIONS.** Land not exceeding 13 acres,
20 and the buildings on that land ~~and personal property~~, if the land is owned or leased
21 by and the buildings ~~and personal property~~ are owned by, and all the property is used
22 exclusively for the purposes of, a nonprofit youth hockey association, except that the
23 exemption under this subsection does not apply to the property of a nonprofit youth
24 hockey association if any of its property was funded in whole or in part by industrial
25 revenue bonds unless that association's facilities were placed in operation after

1 January 1, 1988. Leasing all or a portion of the property does not render that
2 property taxable if all of the leasehold income is used for maintenance of the leased
3 property.

4 **SECTION 36.** 70.11 (39) of the statutes, as affected by 2001 Wisconsin Act 16,
5 is repealed.

6 **SECTION 37.** 70.11 (39m) of the statutes, as created by 2001 Wisconsin Act 16,
7 is repealed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

24 **70.174 Improvements on government-owned land.** Improvements made
25 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, as affected by 2001 Wisconsin Act 16, is
14 repealed.

15 SECTION 60. 70.36 of the statutes, as affected by 2001 Wisconsin Act 16, is
16 repealed.

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

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

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

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

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

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

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

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

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

25 **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.~~

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.

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.

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
25 valuation to each entry for a former year as the same should then have been assessed

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

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

6 70.47 (7) (aa) No person shall be allowed to appear before the board of review,
7 to testify to the board by telephone or to contest the amount of any assessment of real
8 ~~or personal~~ property if the person has refused a reasonable written request by
9 certified mail of the assessor to view such property.

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

11 70.47 (14) TAX PAYMENTS. In the event the board of review has not completed
12 its review or heard an objection to an assessment on real ~~or personal~~ property prior
13 to the date the taxes predicated upon such assessment are due, or in the event there
14 is an appeal as provided in sub. (13) and s. 74.37 from the correction of the board of
15 review to the court, the time for payment of such taxes as levied is the same as
16 provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent
17 and subject to the same provisions as other delinquent taxes.

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

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

20 70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real
21 ~~or personal~~ property shall be first made in writing and filed with the commissioner
22 of assessments on or before the 3rd Monday in May. No person may, in any action
23 or proceeding, question the amount or valuation of real ~~or personal~~ property in the
24 assessment rolls of the city unless objections have been so filed. The board may not
25 waive the requirement that objections be in writing. Persons who own land and

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

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

19 **70.48 Assessor to attend board of review.** The assessor or the assessor's
20 authorized representative shall attend without order or subpoena all hearings before
21 the board of review and under oath submit to examination and fully disclose to the
22 board such information as the assessor may have touching the assessment and any
23 other matters pertinent to the inquiry being made. All part-time assessors shall
24 receive the same compensation for such attendance as is allowed to the members of
25 the board but no county assessor or member of a county assessor's staff shall receive

1 any compensation other than that person's regular salary for attendance at a board
2 of review. The clerk shall make all corrections to the assessment roll ordered by the
3 board of review, including all changes in the valuation of real property. When any
4 valuation of real property is changed the clerk shall enter the valuation fixed by the
5 board in red ink in the proper class above the figures of the assessor, and the figures
6 of the assessor shall be crossed out with red ink. ~~The clerk shall also enter upon the~~
7 ~~assessment roll, in the proper place, the names of all persons found liable to taxation~~
8 ~~on personal property by the board of review, setting opposite such names respectively~~
9 ~~the aggregate valuation of such property as determined by the assessor, after~~
10 ~~deducting exemptions and making such corrections as the board has ordered. All~~
11 ~~changes in valuation of personal property made by the board of review shall be made~~
12 ~~in the same manner as changes in real estate.~~

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

14 70.49 (2) The value of all real and personal property entered into the
15 assessment roll to which such affidavit is attached by the assessor shall, in all actions
16 and proceedings involving such values, be presumptive evidence that all such
17 properties have been justly and equitably assessed in proper relationship to each
18 other.

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

20 **70.50 Delivery of roll.** Except in counties that have a county assessment
21 system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have
22 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday
23 in May, deliver the completed assessment roll ~~and all the sworn statements and~~
24 ~~valuations of personal property to the clerk of the town, city or village, who shall file~~
25 and preserve them in the clerk's office. On or before the first Monday in April, a

1 county assessor under s. 70.99 shall deliver the completed assessment roll and all
2 ~~sworn statements and valuations of personal property~~ to the clerks of the towns,
3 cities and villages in the county, who shall file and preserve them in the clerk's office.

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

5 **70.52 Clerks to examine and correct rolls.** Upon receiving such
6 assessment roll the said clerk shall carefully examine it. The clerk shall correct all
7 double assessments, imperfect descriptions and other errors apparent upon the face
8 of the roll, and strike off all parcels of real property not liable to taxation. The clerk
9 shall add to the roll any parcel of real ~~or personal~~ property omitted by the assessors
10 and immediately notify them thereof; and such assessors shall forthwith view and
11 value the same and certify such valuation to said clerk, who shall enter it upon the
12 roll, and such valuation shall be final. To enable such clerk to properly correct
13 defective descriptions the clerk may request aid, when necessary, from the county
14 surveyor, whose fees for the services rendered shall be paid by the town, city or
15 village.

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

17 **70.53 Statement of assessment and exemptions.** Upon the correction of
18 the assessment roll as provided in s. 70.52, the clerks shall prepare and, on or before
19 the 2nd Monday in June, transmit to the department of revenue ~~a detailed statement~~
20 ~~of the aggregate of each of the several items of taxable property specified in s. 70.30,~~
21 a detailed statement of each of the several classes of taxable real estate, entering
22 land and improvements separately, as prescribed in s. 70.32 (2), the aggregate of all
23 taxable property by elementary and high school district and by technical college
24 district, and a detailed statement of the aggregate of each of the several items of
25 exempt real property as specified by the department of revenue, entering land and

1 improvements separately, and shall make available to the department of revenue at
2 its request a copy of the corrected assessment roll from which the detailed statement
3 is prepared. Failure to comply subjects the taxation district to the penalty provisions
4 under s. 73.03 (6). The department of revenue shall review and correct the
5 statement. Every county clerk shall, at the expense of the county, annually procure
6 and furnish to each town, city and village clerk blanks for such statements, the form
7 of which shall be prescribed by the department of revenue.

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

9 **70.555 Provisions directory.** The directions herein given for the assessing
10 of lands and ~~personal property~~ and levying and collecting taxes shall be deemed
11 directory only, and no error or informality in the proceedings of any of the officers
12 entrusted with the same, not affecting the substantial justice of the tax, shall vitiate
13 or in anywise affect the validity of such tax or assessment.

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

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

17 70.65 (2) (a) As shown on the assessment roll: ~~1. Identify, identify~~ all the real
18 property within the taxation district and, with respect to each description of real
19 property, the name and address of the owner and the assessed value.

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

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

22 70.65 (2) (b) (intro.) With respect to each description of real property and each
23 owner of taxable ~~personal property~~:

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

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

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

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

8 70.73 (1) (c) At the time and place designated in the notice given under par. (b),
9 the assessment roll shall be corrected by entering the correct names of the persons
10 liable to assessment, ~~both as to real and personal property,~~ describing each parcel of
11 land and giving the proper valuation to each parcel separately owned. The total
12 valuation given to the separate tracts of real estate shall be equal to the valuation
13 given to the same property when the several parcels were assessed together.

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

15 70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~
16 ~~whose personal property is assessed~~ under this subsection may be made at any time
17 before the tax roll is returned to the county treasurer for the year in which the tax
18 is levied. The valuation ~~or correction of names, when made~~ under this subsection,
19 shall be held just and correct and be final and conclusive.

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

21 **70.84 Inequalities may be corrected in subsequent year.** If any such
22 reassessment cannot be completed in time to take the place of the original
23 assessment made in such district for said year, the clerk of the district shall levy and
24 apportion the taxes for that year upon the basis of the original assessment roll, and
25 when the reassessment is completed the inequalities in the taxes levied under the

1 original assessment shall be remedied and compensated in the levy and
2 apportionment of taxes in such district next following the completion of said
3 reassessment in the following manner: Each tract of real estate, and, as to personal
4 property, ~~each taxpayer, whose tax shall be~~ the tax on which is determined by such
5 reassessment to have been relatively too high, shall be credited a sum equal to the
6 amount of taxes charged on the original assessment in excess of the amount which
7 would have been charged had such reassessment been made in time; and each tract
8 of real estate, and, as to personal property, ~~each taxpayer, whose tax shall be~~ the tax
9 on which is determined by such reassessment to have been relatively too low, shall
10 be charged, in addition to all other taxes, a sum equal to the difference between the
11 amount of taxes charged upon such unequal original assessment and the amount
12 which would have been charged had such reassessment been made in time. The
13 department of revenue, or its authorized agent, shall at any time have access to all
14 assessment and tax rolls herein referred to for the purpose of assisting the local clerk
15 and in order that the results of the reassessment may be carried into effect.

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

17 70.995 (1) (a) In this section “manufacturing property” includes all lands,
18 buildings, structures and other real property used in manufacturing, assembling,
19 processing, fabricating, making or milling tangible personal property for profit.
20 Manufacturing property also includes warehouses, storage facilities and office
21 structures when the predominant use of the warehouses, storage facilities or offices
22 is in support of the manufacturing property, ~~and all personal property owned or used~~
23 ~~by any person engaged in this state in any of the activities mentioned, and used in~~
24 ~~the activity, including raw materials, supplies, machinery, equipment, work in~~
25 ~~process and finished inventory when located at the site of the activity.~~

1 Establishments engaged in assembling component parts of manufactured products
2 are considered manufacturing establishments if the new product is neither a
3 structure nor other fixed improvement. Materials processed by a manufacturing
4 establishment include products of agriculture, forestry, fishing, mining and
5 quarrying. For the purposes of this section, establishments which engage in mining
6 metalliferous minerals are considered manufacturing establishments.

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

8 70.995 (4) Whenever real property ~~or tangible personal property~~ is used for
9 one, or some combination, of the processes mentioned in sub. (3) and also for other
10 purposes, the department of revenue, if satisfied that there is substantial use in one
11 or some combination of such processes, may assess the property under this section.
12 For all purposes of this section the department of revenue shall have sole discretion
13 for the determination of what is substantial use and what description of real property
14 ~~or what unit of tangible personal property~~ shall constitute "the property" to be
15 included for assessment purposes, and, in connection herewith, the department may
16 include in a real property unit, real property owned by different persons. Vacant
17 property designed for use in manufacturing, assembling, processing, fabricating,
18 making or milling tangible property for profit may be assessed under this section or
19 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making
20 that determination. In those specific instances where a portion of a description of
21 real property includes manufacturing property rented or leased and operated by a
22 separate person which does not satisfy the substantial use qualification for the entire
23 property, the local assessor shall assess the entire real property description ~~and all~~
24 ~~personal property not exempt under s. 70.11 (27).~~ The applicable portions of the

1 standard manufacturing property report form under sub. (12) as they relate to
2 manufacturing machinery and equipment shall be submitted by such person.

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

4 70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's
5 workload permits and if in the department's judgment it is desirable, the department
6 of revenue shall complete a field investigation or on-site appraisal at full value under
7 ~~ss. s.~~ 70.32 (1) and ~~70.34~~ of all manufacturing property in this state.

8 **SECTION 91.** 70.995 (8) (b) 1. of the statutes, as affected by 2001 Wisconsin Act
9 16, is amended to read:

10 70.995 (8) (b) 1. The department of revenue shall annually notify each
11 manufacturer assessed under this section and the municipality in which the
12 manufacturing property is located of the full value of all real ~~and personal~~ property
13 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
14 class mail. In addition, the notice shall specify that objections to valuation, amount,
15 or taxability must be filed with the state board of assessors within 60 days of issuance
16 of the notice of assessment, that objections to a change from assessment under this
17 section to assessment under s. 70.32 (1) must be filed within 60 days after receipt of
18 the notice, that the fee under par. (c) 1. or (d) must be paid and that the objection is
19 not filed until the fee is paid. A statement shall be attached to the assessment roll
20 indicating that the notices required by this section have been mailed and failure to
21 receive the notice does not affect the validity of the assessments, the resulting tax
22 on real ~~or personal~~ property, the procedures of the tax appeals commission or of the
23 state board of assessors, or the enforcement of delinquent taxes by statutory means.

24 **SECTION 92.** 70.995 (12) (a) of the statutes, as affected by 2001 Wisconsin Act
25 16, is amended to read:

1 70.995 (12) (a) The department of revenue shall prescribe a standard
2 manufacturing property report form that shall be submitted annually for each real
3 estate parcel and ~~each personal property account~~ on or before March 1 by all
4 manufacturers whose property is assessed under this section. The report form shall
5 contain all information considered necessary by the department and shall include,
6 without limitation, income and operating statements, fixed asset schedules and a
7 report of new construction or demolition. Failure to submit the report shall result
8 in denial of any right of redetermination by the state board of assessors or the tax
9 appeals commission. If any property is omitted or understated in the assessment roll
10 in any of the next 5 previous years, the assessor shall enter the value of the omitted
11 or understated property once for each previous year of the omission or
12 understatement. The assessor shall affix a just valuation to each entry for a former
13 year as it should have been assessed according to the assessor's best judgment. Taxes
14 shall be apportioned and collected on the tax roll for each entry, on the basis of the
15 net tax rate for the year of the omission, taking into account credits under s. 79.10.
16 In the case of omitted property, interest shall be added at the rate of 0.0267% per day
17 for the period of time between the date when the form is required to be submitted and
18 the date when the assessor affixes the just valuation. In the case of underpayments
19 determined after an objection under s. 70.995 (8) (d), interest shall be added at the
20 average annual discount interest rate determined by the last auction of 6-month
21 U.S. treasury bills before the objection per day for the period of time between the date
22 when the tax was due and the date when it is paid.

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

1 70.995 (12r) The department of revenue shall calculate the value of property
2 that is used in manufacturing, as defined in this section, ~~and that is exempt under~~
3 ~~s. 70.11 (39) and (39m).~~

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

5 71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All
6 income taxes levied against the income of beneficiaries shall be a lien on that portion
7 of the trust estate or interest therein from which the income taxed is derived, and
8 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the
9 same become delinquent. Every person who, as a fiduciary under the provisions of
10 this subchapter, pays an income tax shall have ~~all the rights and remedies of~~
11 ~~reimbursement for any taxes assessed against him or her or paid by him or her in~~
12 ~~such capacity, as provided in s. 70.19 (1) and (2) a right of action for reimbursement~~
13 ~~against the beneficiary for whom the tax is paid and shall have a lien on the~~
14 ~~beneficiary's property for the amount of the taxes paid.~~

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

16 71.80 (1) (a) The department shall assess incomes as provided in this chapter
17 and in performance of such duty the department ~~shall possess all powers now or~~
18 ~~hereafter granted by law to the department in the assessment of personal property~~
19 ~~and also the power to may estimate incomes.~~

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

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

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

23 73.03 (20) To investigate all delinquent ~~personal property, death and estate,~~
24 income, or franchise taxes and surtaxes in the state, and the possibility of the
25 collection of them, and to require taxing officials, including town treasurers, county

1 treasurers, sheriffs, and district attorneys, to institute proceedings, actions, and
2 prosecutions for the collection of delinquent taxes so that the amount of delinquent
3 taxes shall be reduced to the minimum. In carrying out this subsection the
4 department of revenue may examine or cause to be examined by any agent,
5 employee, or representative designated by it for that purpose, any books, papers,
6 records, or memoranda of any corporation, limited liability company, partnership, or
7 individual bearing upon the collection of any delinquent taxes and may require the
8 attendance of the officials of any corporation or limited liability company or of any
9 other person having knowledge in the premises and may take testimony and require
10 proof material for their information upon any matter that they deem of value for the
11 purpose of enforcing the payment of delinquent taxes. The department of revenue
12 may also perform other duties and adopt other procedures that may be necessary to
13 carry out this subsection and direct that proceedings, actions, and prosecutions be
14 instituted to enforce the laws relating to the collection of delinquent taxes of every
15 kind. To this end, the department of justice shall, upon the request of the department
16 of revenue, conduct such actions, proceedings, or prosecutions or assist the local
17 town, city, village, or county officials in them or assist the district attorneys.

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

20 **73.06 (3)** The department of revenue, through its supervisors of equalization,
21 shall examine and test the work of assessors during the progress of their assessments
22 and ascertain whether any of them is assessing property at other than full value or
23 is omitting property subject to taxation from the roll. The department and such
24 supervisors shall have the rights and powers of a local assessor for the examination
25 of persons and property and for the discovery of property subject to taxation. If any

1 property has been omitted or not assessed according to law, they shall bring the same
2 to the attention of the local assessor of the proper district and if such local assessor
3 shall neglect or refuse to correct the assessment they shall report the fact to the board
4 of review. ~~If it discovers errors in identifying or valuing property that is exempt~~
5 ~~under s. 70.11 (39) or (39m), the department shall change the specification of the~~
6 ~~property as taxable or exempt and shall change the value of the property. All~~
7 ~~disputes between the department, municipalities and property owners about the~~
8 ~~taxability or value of property that is reported under s. 79.095 (2) (a) or of the~~
9 ~~property under s. 70.995 (12r) shall be resolved by using the procedures under s.~~
10 ~~70.995 (8).~~

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

12 74.05 (1) DEFINITION. In this section, “error in the tax roll” means an error in
13 the description of any real ~~or personal~~ property, in the identification of the owner or
14 person to whom the property is assessed or in the amount of the tax or an error
15 resulting from a palpably erroneous entry in the assessment roll.

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

17 74.09 (2) PREPARATION. The clerk of the taxation district shall prepare the real
18 and personal property tax bills. The form of the property tax bill shall be prescribed
19 by the department of revenue and shall be uniform.

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

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

22 74.11 (6) (a) Payments made on or before January 31 and payments of taxes
23 ~~on improvements on leased land that are assessed as personal property~~ shall be
24 made to the taxation district treasurer.

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

1 74.11 (10) (a) If all special assessments, special charges, and special taxes and
2 ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full on or before the
3 due date, the amounts unpaid are delinquent as of the day after the due date of the
4 first ~~instalment~~ installment or of the lump-sum payment.

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

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

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

8 74.11 (12) (a) (intro.) Except as provided in ~~pars. par. (c) and (d)~~, if a taxation
9 district treasurer or county treasurer receives a payment from a taxpayer which is
10 not sufficient to pay all amounts due, the treasurer shall apply the payment to the
11 amounts due, including interest and penalties, in the following order:

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

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

14 74.11 (12) (b) The allocation under par. (a) 1g. 1m. to 4. is conclusive for
15 purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies
16 under this section.

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

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

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

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

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

2 74.12 (8) ~~DELINQUENT 2ND OR SUBSEQUENT INSTALMENT INSTALLMENT.~~ If the 2nd
3 or any subsequent ~~instalment~~ installment payment of real property taxes, ~~personal~~
4 ~~property taxes on improvements on leased land~~ or special assessments to which an
5 ~~instalment~~ installment option pertains is not paid by the due date specified in the
6 ordinance, the entire amount of the remaining unpaid taxes or special assessments
7 to which an ~~instalment~~ installment option pertains on that parcel is delinquent as
8 of the first day of the month after the payment is due and interest and penalties are
9 due under sub. (10).

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

11 74.12 (9) (a) If all special assessments to which an ~~instalment~~ installment
12 option does not pertain, special charges, and special taxes ~~and personal property~~
13 ~~taxes~~ that are due under sub. (5) ~~or (6)~~ are not paid in full on or before January 31,
14 the amounts unpaid are delinquent as of February 1.

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

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

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

22 74.12 (11) (a) (intro.) Except as provided in ~~pars.~~ par. (c) and (d), if a taxation
23 district treasurer or county treasurer receives a payment from a taxpayer which is
24 not sufficient to pay all amounts due, the treasurer shall apply the payment to the
25 amounts due, including interest and penalties, in the following order:

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

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

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

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

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

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

11 **SECTION 121.** 74.13 (3) of the statutes is repealed.

12 **SECTION 122.** 74.25 (1) (b) (intro.) and 2. of the statutes are consolidated,
13 renumbered 74.25 (1) (b) and amended to read:

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

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

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

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

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)~~.

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.

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~~
25 installment shall be paid on or before the last day of each month from January

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

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

8 **76.02 (2m)** “Computers and computer-related equipment” includes
9 mainframe computers, minicomputers, personal computers, networked personal
10 computers, servers, terminals, monitors, disk drives, electronic peripheral
11 equipment, tape drives, printers, cash registers, fax machines that are not also
12 copiers, basic operational programs, systems software, and prewritten software.
13 “Computers and computer-related equipment” excludes custom software, copiers,
14 equipment with embedded computerized components, and telephone systems,
15 including equipment that is used to provide telecommunications services, as defined
16 in s. 76.80 (3).

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

19 **76.025 (1)** The property taxable under s. 76.13 shall include all franchises, and
20 all real and personal property of the company used or employed in the operation of
21 its business, ~~excluding property that is exempt from the property tax under s. 70.11~~
22 ~~(39) and (39m), such computers and computer-related equipment, motor vehicles as~~
23 ~~are exempt under s. 70.112 (5),~~ and treatment plant and pollution abatement
24 equipment exempt under s. 70.11 (21) (a). The taxable property shall include all title
25 and interest of the company referred to in such property as owner, lessee or

1 otherwise, and in case any portion of the property is jointly used by 2 or more
2 companies, the unit assessment shall include and cover a proportionate share of that
3 portion of the property jointly used so that the assessments of the property of all
4 companies having any rights, title or interest of any kind or nature whatsoever in any
5 such property jointly used shall, in the aggregate, include only one total full value
6 of such property.

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

8 76.03 (1) The property, both real and personal, including all rights, franchises
9 and privileges used in and necessary to the prosecution of the business of any
10 company enumerated in s. 76.02 shall be deemed personal property for the purposes
11 of taxation, and shall be valued and assessed together as a unit.

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

13 76.07 (4g) (c) 1. Determine the gross cost of gas plant in service in this state,
14 except motor vehicles exempt from the property tax under s. 70.112 (5), and of all
15 other property owned or rented by the company and used in the operation of the
16 company's business in this state and included in the base for purposes of rate
17 regulation by the federal energy regulatory commission.

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

19 76.07 (4g) (c) 2. Determine the gross cost of gas plant in service everywhere,
20 except motor vehicles specified under s. 70.112 (5), and of all other property owned
21 or rented by the company and used in the operation of the company's business
22 everywhere and included in the base for purposes of rate regulation by the federal
23 energy regulatory commission.

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

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

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

9 76.48 (1r) Except as provided in s. 76.29, every electric cooperative shall pay,
10 in lieu of other general property and income or franchise taxes, an annual license fee
11 equal to its apportionment factor multiplied by its gross revenues; excluding for the
12 tax period, as defined in s. 76.29 (1) (f), gross revenues that are subject to the license
13 fee under s. 76.29; multiplied by 3.19%. Real estate ~~and personal property~~ not used
14 primarily for the purpose of generating, transmitting or distributing electric energy
15 ~~are~~ is subject to general property taxes. If a general structure is used in part to
16 generate, transmit or distribute electric energy and in part for nonoperating
17 purposes, the license fee imposed by this section is in place of the percentage of all
18 other general property taxes that fairly measures and represents the extent of the
19 use in generating, transmitting or distributing electric energy, and the balance is
20 subject to local assessment and taxation, except that the entire general structure is
21 subject to special assessments for local improvements.

22 **SECTION 139.** 76.69 of the statutes is repealed.

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

1 **76.81 Imposition.** There is imposed a tax on the real property of, and the
2 tangible personal property of, every telephone company, excluding ~~property that is~~
3 ~~exempt from the property tax under s. 70.11 (39) and (39m)~~ computers and
4 computer-related equipment, motor vehicles ~~that are exempt under s. 70.112 (5),~~
5 property that is used less than 50% in the operation of a telephone company, as
6 provided under s. 70.112 (4) (b), and treatment plant and pollution abatement
7 equipment that is exempt under s. 70.11 (21) (a). Except as provided in s. 76.815, the
8 rate for the tax imposed on each description of real property ~~and on each item of~~
9 ~~tangible personal property~~ is the net rate for the prior year for the tax under ch. 70
10 in the taxing jurisdictions where the description ~~or item~~ is located and the rate for
11 the tax imposed on each item of tangible personal property is the net rate determined
12 by the department. The real and tangible personal property of a telephone company
13 shall be assessed as provided under s. 70.112 (4) (b).

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

15 **77.04 (1) TAX ROLL.** The clerk on making up the tax roll shall enter as to each
16 forest cropland description in a special column or some other appropriate place in
17 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which
18 shall be a sufficient designation that such description is subject to this subchapter.
19 Such land shall thereafter be assessed and be subject to review under ch. 70, and
20 such assessment may be used by the department of revenue in the determination of
21 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for
22 entries prior to 1972. The tax upon withdrawal of descriptions entered as forest
23 croplands after December 31, 1971, may be determined by the department of revenue
24 by multiplying the last assessed value of the land prior to the time of the entry by an
25 annual ratio computed for the state under sub. (2) to establish the annual assessed

1 value of the description. No tax shall be levied on forest croplands except the specific
2 annual taxes as provided, except that any building located on forest cropland shall
3 be assessed as ~~personal property, subject to all laws and regulations for the~~
4 ~~assessment and taxation of general property under ch. 70.~~

5 **SECTION 142.** 77.84 (1) of the statutes is amended to read:

6 77.84 (1) TAX ROLL. The municipal clerk shall enter in a special column or other
7 appropriate place on the tax roll the description of each parcel of land designated as
8 managed forest land, and shall specify, by the designation “MFL-O” or “MFL-C”, the
9 acreage of each parcel that is designated open or closed under s. 77.83. The land shall
10 be assessed and is subject to review under ch. 70. Except as provided in this
11 subchapter, no tax may be levied on managed forest land, except that any building
12 on managed forest land is subject to taxation as ~~personal property~~ under ch. 70.

13 **SECTION 143.** 79.03 (3) (b) 3. of the statutes, as affected by 2001 Wisconsin Act
14 16, is amended to read:

15 79.03 (3) (b) 3. “Full valuation” means ~~the full value of property that is exempt~~
16 ~~under s. 70.11 (39) and (39m) as determined under s. 79.095 (3) plus the full value~~
17 of all taxable property for the preceding year as equalized for state tax purposes,
18 except that for municipalities the value of real estate assessed under s. 70.995 is
19 excluded. Value increments under s. 66.1105 ~~plus the full value of property that is~~
20 ~~exempt under s. 70.11 (39) and (39m)~~ that would otherwise be part of a value
21 increment are included for municipalities but excluded for counties. Environmental
22 remediation value increments under s. 66.1106 are included for municipalities and
23 counties that create the environmental remediation tax incremental district and are
24 excluded for units of government that do not create the district. If property that had
25 been assessed under s. 70.995 and that has a value exceeding 10% of a municipality’s

1 value is assessed under s. 70.10, 30% of that property's full value is included in "full
2 valuation" for purposes of the shared revenue payments in the year after the
3 assessment under s. 70.10, 65% of that property's full value is included in "full
4 valuation" for purposes of the shared revenue payments in the year 2 years after the
5 assessment under s. 70.10 and 100% of that property's full value is included in "full
6 valuation" for purposes of subsequent shared revenue payments.

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

8 79.03 (3) (b) 4. (intro.) "Local purpose revenues" means the sum of payments
9 ~~under s. 79.095~~, local general purpose taxes, regulation revenues, revenues for
10 services to private parties by a county's or municipality's general operations or
11 enterprises, revenue for sanitation services to private parties, special assessment
12 revenues, tax base equalization aids, and, for municipalities only, a proxy for private
13 sewer service costs, a proxy for private solid waste and recycling service costs and a
14 proxy for retail charges for fire protection purposes. In this subdivision:

15 **SECTION 145.** 79.095 of the statutes, as affected by 2001 Wisconsin Act 16, is
16 repealed.

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

18 79.10 (1) (dm) "Principal dwelling" means any dwelling that is used by the
19 owner of the dwelling as a primary residence on January 1 of the year preceding the
20 allocation of a credit under sub. (9) (bm) and includes improvements that are
21 classified, under ch. 70, as taxable real property ~~or personal property~~.

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

24 121.004 (6) NET COST. The "net cost" of a fund means the gross cost of that fund
25 minus all nonduplicative revenues and other financing sources of that fund except

1 property taxes, and general aid, ~~and aid received under s. 79.095 (4)~~. In this
2 subsection, “nonduplicative revenues” includes federal financial assistance under 20
3 USC 236 to 245, to the extent permitted under federal law and regulations.

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

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

8 121.15 (3m) (a) 1. “Partial school revenues” means the sum of state school aids,
9 other than the amounts appropriated under s. 20.255 (2) and (cv), and property taxes
10 levied for school districts ~~and aid paid to school districts under s. 79.095 (4)~~, less the
11 amount of any revenue limit increase under s. 121.91 (4) (a) 2. due to a school board’s
12 increasing the services that it provides by adding responsibility for providing a
13 service transferred to it from another school board, less the amount of any revenue
14 limit increase under s. 121.91 (4) (a) 3., less the amount of any revenue limit increase
15 under s. 121.91 (4) (j), less the amount of any revenue limit increase under s. 121.91
16 (4) (h), less the amount of any property taxes levied for the purpose of s. 120.13 (19),
17 and less an amount equal to 45% of the amount estimated to be paid under s. 119.23
18 (4) and (4m).

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

20 121.15 (4) (a) In this subsection, “state aid” has the meaning given in s. 121.90
21 (2) ~~except that it excludes aid paid to school districts under s. 79.095 (4)~~.

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

23 121.90 (2) (intro.) “State aid” means aid under ss. 121.08, 121.09 and 121.105
24 and subch. VI, as calculated for the current school year on October 15 under s. 121.15

1 (4) and including adjustments made under s. 121.15 (4), ~~and amounts under s. 79.095~~
2 ~~(4) for the current school year~~, except that “state aid” excludes all of the following:

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

4 174.06 (5) RECORDS. The listing official shall enter ~~in the records for personal~~
5 ~~property assessments, or~~ in a separate record, all dogs in the district subject to tax,
6 to whom they are assessed, the name, number, sex, spayed or unspayed, neutered or
7 unneutered, breed and color of each dog. The listing official shall make in triplicate
8 a list of the owners of all dogs assessed.

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

10 174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog
11 license taxes may be collected in the same manner as provided for small claims in s.
12 ~~74.55 and ch. 799 for the collecting of personal property taxes.~~

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

14 **174.08 License fees paid to county treasurer.** Every collecting official shall
15 pay all dog license taxes to the town, village or city treasurer or other tax collecting
16 officer who shall deduct any additional tax which may have been levied by the
17 municipal governing body and pay the remainder to the county treasurer at the time
18 settlement is made with the county treasurer for collections of ~~personal~~ property
19 taxes, and shall at the same time report in writing to the county clerk the licenses
20 issued. The report shall be in the form prescribed by the department, and the forms
21 shall be furnished by the county clerks.

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

23 198.10 (1) TAXABLE PROPERTY, TAXES. All real property situated in ~~and all~~
24 ~~personal property the situs of which for purposes of general property taxation is in~~
25 the district shall be subject to taxation in and by the district for a direct annual tax

1 sufficient to pay the interest on any indebtedness of the district, and to pay and
2 discharge the principal of the indebtedness within 20 years from the time of
3 contracting the indebtedness.

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

5 200.13 (2) TAX LEVY. The commission may levy a tax upon the taxable property
6 in the district as equalized by the department of revenue for state purposes for the
7 purpose of carrying out and performing duties under this subchapter but the amount
8 of any such tax in excess of that required for maintenance and operation and for
9 principal and interest on bonds or promissory notes shall not exceed, in any one year,
10 one mill for each dollar of the district's equalized valuation, as determined under s.
11 70.57. The tax levy may be spread upon the respective real estate and personal
12 property tax rolls of the city, village and town areas included in the district taxes, and
13 shall not be included within any limitation on county or municipality taxes. Such
14 moneys when collected shall be paid to the treasurer of such district.

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

16 815.18 (3) EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive
17 the following property is exempt, except as specifically provided in this section and
18 ss. ~~70.20 (2)~~, 71.91 (5m) and (6), ~~74.55 (2)~~ and 102.28 (5):

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

20 978.05 (6) (a) Institute, commence or appear in all civil actions or special
21 proceedings under and perform the duties set forth for the district attorney under ss.
22 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 103.50 (8), 103.92 (4), 109.09,
23 343.305 (9) (a), 453.08, 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86,
24 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection
25 with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and

1 938 as the judge may request and perform all appropriate duties and appear if the
2 district attorney is designated in specific statutes, including matters within chs. 782,
3 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority
4 of the county board to designate, under s. 48.09 (5), that the corporation counsel
5 provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6)
6 or 938.09 (6), the district attorney as an appropriate person to represent the interests
7 of the public under s. 48.14 or 938.14.

8 **SECTION 159. Initial applicability.**

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

10 (END)