

2001 Jr2 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB1)

Received: 03/12/2002

Received By: jkreye

Wanted: Today

Identical to LRB:

For: Legislative Fiscal Bureau

By/Representing: Olin

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:

LFB:.....Olin -

Topic:

Extending the deadline for filing March 1 property tax exemption report

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 03/12/2002	jdyer 03/12/2002		_____			
/1			rschluet 03/12/2002	_____	lrb_docadmin 03/12/2002		

FE Sent For:

<END>

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1?	jkreye	1 3/12 jld					

FE Sent For:

<END>

In

Budget Amendments 2002

[REDACTED]

Townsend

[REDACTED]

Under current law, a person who owns property that is exempt from local property taxes must file a tax exemption form with the assessor of the taxation district in which the property is located by March 1 of the year of the property tax assessment. Generally, if the person does not timely file the form, the taxation district appraises the property and the property becomes subject to the property tax.

Under this bill, if a person who owns property that is exempt from property taxes filed the tax exemption form no later than December 21, 2001, related to the 2001 assessment, the form has the same effect as if it had been filed by March 1, 2001.

Under the bill, a property owner may file a property tax exemption form on or before December 31, if the property was subject to property taxes in the previous year, the use or ownership of the property changed in a way that makes the property exempt from taxation, and the property owner is a nonprofit organization.

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Minette Bollig
Revenue

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

-
-
-

[REDACTED]

Exempt specific exempt nonprofit organizations from the March 1, 2001, exemption report; allow locals discretion to extend report deadline.

[REDACTED]

[REDACTED]

[REDACTED]

149

2001

Date (time) needed Tues 3-12

LRB b 2473, 1

**ARC CAUCUS BUDGET AMENDMENT
[ONLY FOR CAUCUS]**

VK:jl

See form **AMENDMENTS — COMPONENTS & ITEMS.**

**January 2002 SPECIAL SESSION CAUCUS AMENDMENT
TO ASSEMBLY SUBSTITUTE AMENDMENT 1
TO 2001 ASSEMBLY BILL 1**

>>FOR CAUCUS SUPERAMENDMENT — NOT FOR INTRODUCTION<<

At the locations indicated, amend the substitute amendment as follows:

#. Page 53, line 20: after that line insert: INSERT A ✓

#. Page 362, line 24: after that line insert: INSERT B ✓

#. Page 437, line 6: after that line insert: INSERT C ✓

~~#. Page, line~~ end

~~#. Page, line~~

~~#. Page, line~~

2001 BILL

1 AN ACT to amend 70.11 (intro.) of the statutes; relating to: the deadline for
 2 filing a property tax exemption report.

Analysis by the Legislative Reference Bureau

Under current law, a person who owns property that is exempt from local property taxes must file a tax exemption form with the assessor of the taxation district in which the property is located by March 1 of the year of the property tax assessment. Generally, if the person does not timely file the form, the taxation district appraises the property and the property becomes subject to the property tax.

Under this bill, if a person who owns property that is exempt from property taxes filed the tax exemption form no later than December 21, 2001, related to the 2001 assessment, the form has the same effect as if it had been filed by March 1, 2001.

Under the bill, a property owner may file a property tax exemption form on or before December 31, if the property was subject to property taxes in the previous year, the use or ownership of the property changed in a way that makes the property exempt from taxation, and the property owner is a nonprofit organization.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

3 "SECTION 1. 70.11 (intro.) of the statutes is amended to read:

156p

INSERT
A



INSERT A

BILL

1 **70.11 Property exempted from taxation.** (intro.) The property described
2 in this section is exempted from general property taxes if the property is exempt
3 under sub. (1), (2), (18), (21), (27), or (30); if it was exempt for the previous year and
4 its use, occupancy, or ownership did not change in a way that makes it taxable; if the
5 property was taxable for the previous year, the use, occupancy, or ownership of the
6 property changed in a way that makes it exempt and its owner, on or before March 1,
7 files with the assessor of the taxation district where the property is located a form
8 that the department of revenue prescribes, except that, if the property owner is an
9 entity organized under section 501 (3) (c) of the Internal Revenue Code, the owner
10 may file the prescribed form on or before December 31; or if the property did not exist
11 in the previous year and its owner, on or before March 1, files with the assessor of the
12 taxation district where the property is located a form that the department of revenue
13 prescribes. Leasing a part of the property described in this section does not render
14 it taxable if the lessor uses all of the leasehold income for maintenance of the leased
15 property, construction debt retirement of the leased property, or both and if the lessee
16 would be exempt from taxation under this chapter if it owned the property. Any
17 lessor who claims that leased property is exempt from taxation under this chapter
18 shall, upon request by the tax assessor of the taxation district where the property is
19 located, provide records relating to the lessor's use of the income from the leased
20 property. Property exempted from general property taxes is: •

END OF INSERT A

21 ~~SECTION 2. Nonstatutory provisions:~~ INSERT B

22

22 ^{2c} (1) DEADLINE FOR FILING 2001 PROPERTY TAX EXEMPTION REPORT. Notwithstanding
23 section 70.11 (intro.) of the statutes, if the owner of property that is exempt under
24 section 70.11 of the statutes filed the report required under section 70.11 (intro.) of
25 the statutes no later than December 21, 2001, related to the property tax assessment



INSERT
B

BILL

1 as of January 1, 2001, the form has the same effect as if it had been filed by March
2 1, 2001. //

end of insert B

3 ~~SECTION 3. Initial applicability.~~

4 (1) The treatment of section 70.11 (intro.) of the statutes first applies to the
5 property tax assessment as of January 1, 2002. //

(amend)

DEADLINE FOR FILING PROPERTY TAX EXEMPTION REPORT. (CS)

INSERT C



State of Wisconsin
2001 - 2002 LEGISLATURE
January 2002 Special Session

LRBb2473/1
JK:jld:rs

LFB:.....Olin - Extending the deadline for filing March 1 property tax exemption report

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO ASSEMBLY BILL 1

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 53, line 20: after that line insert:

3 "SECTION 156p. 70.11 (intro.) of the statutes is amended to read:

4 **70.11 Property exempted from taxation.** (intro.) The property described
5 in this section is exempted from general property taxes if the property is exempt
6 under sub. (1), (2), (18), (21), (27), or (30); if it was exempt for the previous year and
7 its use, occupancy, or ownership did not change in a way that makes it taxable; if the
8 property was taxable for the previous year, the use, occupancy, or ownership of the
9 property changed in a way that makes it exempt and its owner, on or before March 1,
10 files with the assessor of the taxation district where the property is located a form

1 that the department of revenue prescribes, except that, if the property owner is an
2 entity organized under section 501 (3) (c) of the Internal Revenue Code, the owner
3 may file the prescribed form on or before December 31; or if the property did not exist
4 in the previous year and its owner, on or before March 1, files with the assessor of the
5 taxation district where the property is located a form that the department of revenue
6 prescribes. Leasing a part of the property described in this section does not render
7 it taxable if the lessor uses all of the leasehold income for maintenance of the leased
8 property, construction debt retirement of the leased property, or both and if the lessee
9 would be exempt from taxation under this chapter if it owned the property. Any
10 lessor who claims that leased property is exempt from taxation under this chapter
11 shall, upon request by the ~~tax~~ assessor of the taxation district where the property is
12 located, provide records relating to the lessor's use of the income from the leased
13 property. Property exempted from general property taxes is:".

14 **2.** Page 362, line 24: after that line insert:

15 "(2c) DEADLINE FOR FILING 2001 PROPERTY TAX EXEMPTION REPORT.
16 Notwithstanding section 70.11 (intro.) of the statutes, if the owner of property that
17 is exempt under section 70.11 of the statutes filed the report required under section
18 70.11 (intro.) of the statutes no later than December 21, 2001, related to the property
19 tax assessment as of January 1, 2001, the form has the same effect as if it had been
20 filed by March 1, 2001."

21 **3.** Page 437, line 6: after that line insert:

1 “(1d) DEADLINE FOR FILING PROPERTY TAX EXEMPTION REPORT. The treatment of
2 section 70.11 (intro.) of the statutes first applies to the property tax assessment as
3 of January 1, 2002.”.

4

(END)