

**2001 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-SB55)**

Received: **06/26/2001**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Assembly Republican Caucus**

By/Representing: **Emerson**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - property**

Extra Copies:

Submit via email: **NO**

Requester's email:

**Pre Topic:**

ARC:.....Emerson- AM120,

**Topic:**

31: Nonproductive agricultural land to be assessed as pasture land

**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 06/26/2001	jdye 06/26/2001		_____			
/1			rschluet 06/26/2001	_____	lrb_docadmin 06/26/2001		

FE Sent For:

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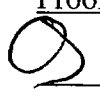
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1?	jkreye	1 6/26 jld					
				6-26-1			

FE Sent For:

<END>

# Budget Amendments 2001 - 2003

Prepared by the Assembly Republican Caucus

1780

JK

**Statement of Intent** Tax non-productive agricultural land at a rate that would be no higher than the rate for pasture land.

**Legislator** Kestell **Amendment** 120

**Legislator 2** **Pass or Fail** Pass

**Legislator 3** **Spending Cut**

**Legislator 4** **Withdrawn**

**Staff contact** Chris **Package**

**Agency** Revenue

**Summary** Under current law, for property tax purposes, "agricultural land" means land that is devoted primarily to agricultural use, as defined by DOR. The assessed value of agricultural land is based on the income that could be generated from renting the land for agricultural used.

This motion would change the tax rate of unproductive agricultural land. For every acre of agricultural land that a person owns, nine-tenths of an acre of productive forest land or swamp or waste land is also agricultural land, for property tax purposes, is such land is contiguous to agricultural land and is owned by the person who owns the contiguous agricultural land. Under the motion, productive forest land or swamp or waste land that is agricultural land is assessed as pasture land.

Originally, AB 247.

**Fiscal Impact** -\$153,000 SEG.

According to a fiscal estimate prepared by the DOR, state forestry taxes would decrease by about \$153,000 SEG, which it believes the agency may be able to absorb

**Drafting Inst**

**ARC Analyst** Emerson

**Request #** 31

2001

Date (time) needed in 6-26-01

LRB b 1780, 1

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

JK : jld :

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

**CAUCUS AMENDMENT  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1  
TO 2001 SENATE BILL 55**

>>FOR CAUCUS SUPERAMENDMENT — NOT FOR INTRODUCTION<<

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

- #. Page . . . . , line . . . . :
  - #. Page . . . . , line . . . . :
  - #. Page . . . . , line . . . . :
  - #. Page . . . . , line . . . . :
  - #. Page . . . . , line . . . . :
  - #. Page . . . . , line . . . . :
-

# 2001 ASSEMBLY BILL 247

March 26, 2001 - Introduced by Representatives KESTELL, GRONEMUS, JOHNSRUD, SYKORA, PETROWSKI, SUDER, HUEBSCH, STARZYK, HAHN, REYNOLDS, ALBERS, MUSSER, LADWIG, LIPPERT, FREESE, SERATTI, OTT, OWENS, GUNDERSON, HUNDERTMARK, PETTIS, M. LEHMAN, KREIBICH, MCCORMICK, AINSWORTH, WADE and SKINDRUD, cosponsored by Senators HARSDORF, S. FITZGERALD, HUELSMAN and ROESSLER. Referred to Committee on Ways and Means.

1 AN ACT to renumber and amend 70.32 (2) (c) 1.; to amend 70.32 (2r) (c); and  
2 to create 70.32 (2) (c) 1. b. of the statutes; relating to: the definition of  
3 agricultural land for property tax purposes.

### *Analysis by the Legislative Reference Bureau*

Under current law, for property tax purposes, "agricultural land" means land that is devoted primarily to agricultural use, as defined by rule by the department of revenue. The assessed value of agricultural land is based on the income that could be generated from renting the land for agricultural use.

Under this bill, for every acre of agricultural land that a person owns, nine-tenths of an acre of productive forest land or swamp or waste land is also agricultural land, for property tax purposes, if such land is contiguous to agricultural land and is owned by the person who owns the contiguous agricultural land. Under the bill, productive forest land or swamp or waste land that is agricultural land is assessed as pasture land.

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:~~

4 SECTION 70.32 (2) (c) 1. of the statutes is renumbered 70.32 (2) (c) 1. (intro.)  
5 and amended to read:

\*. page 705, line 24: after that line insert:

ASSEMBLY BILL 247

SECTION 1

1 70.32 (2) (c) 1. (intro.) "Agricultural land" means land, all of the following:

2 a. Land, exclusive of buildings and improvements, that is devoted primarily to  
3 agricultural use, as defined by rule.

4 SECTION ~~26~~<sup>2114f</sup> 70.32 (2) (c) 1. b. <sup>X</sup> of the statutes is created to read:

5 70.32 (2) (c) 1. b. For every acre of agricultural land under subd. 1. a. that a  
6 person owns, nine-tenths of an acre of land, exclusive of buildings and  
7 improvements, that is classified under par. (a) 5. or 6.; that is contiguous to  
8 agricultural land under subd. 1. a., including land that is separated from  
9 agricultural land under subd. 1. a. only by a road; and that is owned by the person  
10 that owns the contiguous agricultural land under subd. 1. a.

11 SECTION ~~26~~<sup>2114h</sup> 70.32 (2r) (c) <sup>X</sup> of the statutes is amended to read:

12 70.32 (2r) (c) For the assessment as of the January 1 after the valuation method  
13 under par. (b) no longer applies and for each assessment thereafter, agricultural land  
14 shall be assessed according to the income that could be generated from its rental for  
15 agricultural use, except that the agricultural land under sub. (2) (c) 1. b. shall be  
16 assessed as pasture land, as provided in the assessment manual published under s.  
17 73.03 (2a). ✓

18 ~~SECTION 4. Initial applicability.~~

19 (1) ~~This act~~ <sup>apply</sup> first applies to the property tax assessments as of January 1, 2002. ✓

(END)

AGRICULTURAL LAND. ✓ The treatment of section 70.32(2r)(c) ✓  
of the statutes, the renumbering and amending<sup>ment</sup> of section 70.32(2)(c) 1.  
of the statutes, and the creation of section 70.32(2)(c) 1. b. ✓ of the  
statutes

\* Page 1405, line 16; after that line insert:



ARC:.....Emerson- AM120, 31: Nonproductive agricultural land to be  
assessed as pasture land

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS ASSEMBLY AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

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

2 **1.** Page 705, line 24: after that line insert:

3 “**SECTION 2114d.** 70.32 (2) (c) 1. of the statutes is renumbered 70.32 (2) (c) 1.

4 (intro.) and amended to read:

5 70.32 (2) (c) 1. (intro.) “Agricultural land” means ~~land~~, all of the following:

6 a. Land, exclusive of buildings and improvements, that is devoted primarily to  
7 agricultural use, as defined by rule.

8 **SECTION 2114f.** 70.32 (2) (c) 1. b. of the statutes is created to read:

9 70.32 (2) (c) 1. b. For every acre of agricultural land under subd. 1. a. that a  
10 person owns, nine-tenths of an acre of land, exclusive of buildings and

1 improvements, that is classified under par. (a) 5. or 6.; that is contiguous to  
2 agricultural land under subd. 1. a., including land that is separated from  
3 agricultural land under subd. 1. a. only by a road; and that is owned by the person  
4 that owns the contiguous agricultural land under subd. 1. a.

5 **SECTION 2114h.** 70.32 (2r) (c) of the statutes is amended to read:

6 70.32 (2r) (c) For the assessment as of the January 1 after the valuation method  
7 under par. (b) no longer applies and for each assessment thereafter, agricultural land  
8 shall be assessed according to the income that could be generated from its rental for  
9 agricultural use, except that the agricultural land under sub. (2) (c) 1. b. shall be  
10 assessed as pasture land, as provided in the assessment manual published under s.  
11 73.03 (2a).”.

12 **2.** Page 1405, line 16: after that line insert:

13 “(12c) AGRICULTURAL LAND. The treatment of section 70.32 (2r) (c) of the  
14 statutes, the renumbering and amendment of section 70.32 (2) (c) 1. of the statutes,  
15 and the creation of section 70.32 (2) (c) 1. b. of the statutes first apply to the property  
16 tax assessments as of January 1, 2002.”.

17 (END)