

**ASSEMBLY AMENDMENT 107,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2001 SENATE BILL 55**

June 29, 2001 – Offered by Representatives KREUSER and BERCEAU.

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

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

3 “**SECTION 2114h.** 70.32 (2) (c) 1. of the statutes is amended to read:

4 70.32 (2) (c) 1. “Agricultural land” means land, exclusive of buildings and  
5 improvements and the land necessary for their location and convenience, that is  
6 devoted primarily to agricultural use, as defined by rule, if the land is a farm, as  
7 defined in sub. (2s) (a) 2., and the owner or lessee of the land files the form under sub.  
8 (2s).

9 **SECTION 2114j.** 70.32 (2) (c) 1m. of the statutes is created to read:

10 70.32 (2) (c) 1m. “Other” means buildings and improvements located on farms,  
11 as defined in sub. (2s) (a) 2., and the land necessary for their location and  
12 convenience.”.

1           **2.** Page 706, line 6: after that line insert:

2           “**SECTION 2114p.** 70.32 (2s) of the statutes is created to read:

3           70.32 **(2s)** (a) In this subsection:

4           1. “Department” means the department of revenue.

5           2. “Farm” means a business engaged in activities included in the North  
6 American Industry Classification System, 1997 edition, published by the U.S. office  
7 of management and budget under any of the following classifications, if the business  
8 generated at least \$6,000 in gross receipts from such activities in the year preceding  
9 the date that a form is filed under par. (b) or if the business is likely to generate at  
10 least \$6,000 in gross receipts from such activities in the year following the date that  
11 a form is filed under par. (b):

12           a. Classification 111–Crop production including grow sod, Christmas trees, and  
13 ginseng under industry number 111421, but excluding growing nursery product and  
14 stock under industry number 111421.

15           b. Classification 112–Animal production.

16           (b) Any person who owns or who is a lessee of land used as a farm shall file a  
17 form, as prescribed by the department, with the assessor of each taxation district in  
18 which land included in the farm is located no later than March 1 that certifies that  
19 the person is the owner or lessee of land used as a farm. The person shall certify on  
20 the form that the farm generated at least \$6,000 in gross receipts from the activities  
21 described under par. (a) 2. in the preceding year, or is likely to generate at least  
22 \$6,000 in gross receipts from such activities in the year following the date that a form  
23 is filed under this paragraph. On the form, the person shall specify each such activity  
24 and the gross receipts generated or likely to be generated from each activity. For

1 purposes of this subsection, gross receipts from the activities described under par. (a)  
2 2. shall be calculated on a per farm basis, regardless of whether the farm is located  
3 in more than one taxation district. A person who has filed a form under this  
4 paragraph shall only file such a form in a subsequent year, if in that subsequent year  
5 the person has acquired or leased additional land to be used as part of the farm.

6 (c) If the use of the person's land has changed so that it may no longer be  
7 assessed as agricultural land under sub. (2r), the person who owns or who is the  
8 lessee of the land shall notify the clerk of the taxation district in which the person's  
9 land is located, on a form prescribed by the department. If the use of the person's land  
10 has changed so that it may no longer be assessed as agricultural land under sub. (2r)  
11 and the person who owns or who is the lessee of the land does not notify the clerk of  
12 the taxation district as provided under this paragraph, the taxation district shall  
13 treat the difference between the land's value as agricultural land under sub. (2r) and  
14 the land's value under the appropriate classification as provided under sub. (2) (a)  
15 as omitted property under s. 70.44 and collect from the owner of the land the penalty  
16 under s. 74.48.”.

17 **3.** Page 1353, line 1: before that line insert:

18 “(2c) PENALTY FOR CONVERTING AGRICULTURAL LAND. Notwithstanding section  
19 70.32 (2s) (c) of the statutes, as created by this act, and section 74.48 of the statutes,  
20 land assessed as agricultural land for the property tax assessments as of January 1,  
21 2001, that may no longer be assessed as agricultural land for the property tax  
22 assessments as of January 1, 2002, because the land is not used as a farm, as defined  
23 under section 70.32 (2s) (a) 2. of the statutes, is not subject to the penalty under

1 section 74.48 of the statutes with regard to the property tax assessments as of  
2 January 1, 2001, and January 1, 2002.”.

3 **4.** Page 1407, line 6: after that line insert:

4 “(26c) AGRICULTURAL LAND. The treatment of section 70.32 (2) (c) 1. and 1m. and  
5 (2s) of the statutes first applies to the property tax assessments as of January 1,  
6 2002.”.

7 (END)