

**2001 DRAFTING REQUEST**

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

Received: 06/28/2001

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Spencer Black (608) 266-7521

By/Representing: Susan McMurray

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: YES

Requester's email: Rep.Black@legis.state.wi.us

**Pre Topic:**

No specific pre topic given

**Topic:**

Definition of agricultural land for property tax purposes

**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 06/28/2001	jdye 06/29/2001		_____			
/1			rschluet 06/29/2001	_____	lrb_docadmin 06/29/2001	lrb_docadmin 06/29/2001	

FE Sent For:

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1?	jkreye	1 6/29 jld	ans 1 6/29	== ==			

FE Sent For:

<END>

## **Assembly Democrat Budget Amendment Requests**

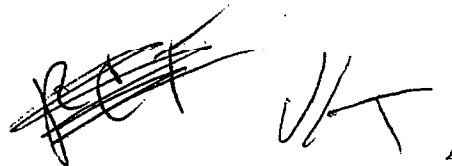
**Request number: 185**

**Agency: DATCP / agricultural use value**

**Contact: Susan McMurray, Rep. Black's office 266-7521 or at home at 249-1167**

**Please prepare an amendment to ASA 1 to SB 55 to create a definition of agricultural land, based on Senator Decker's motion prepared by the LFB. Rep. Black says the motion was adopted as part of the Senate's amendment to SSA 1 to SB 55 –but at this writing I cannot locate either the LFB motion or a summary of it, and I'm hoping the drafter will know what I am talking about!**

**Thank you.**

Handwritten signature and initials, possibly "R. Black" and "J.H.", in black ink.

2001

Date (time) needed in 6-29-01

LRB b 1897, 1

ADC 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 . . . . :

SDC:.....Keckhaver – CN1035, Definition of agricultural land for property tax purposes

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

**CAUCUS SENATE AMENDMENT  
TO SENATE 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 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:

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

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

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

6           70.32 (2s) (a) In this subsection:

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

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

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

18           b. Classification 112–Animal production.

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

1 \$6,000 in gross receipts from such activities in the year following the date that a form  
2 is filed under this paragraph. On the form, the person shall specify each such activity  
3 and the gross receipts generated or likely to be generated from each activity. For  
4 purposes of this subsection, gross receipts from the activities described under par. (a)  
5 2. shall be calculated on a per farm basis, regardless of whether the farm is located  
6 in more than one taxation district. A person who has filed a form under this  
7 paragraph shall only file such a form in a subsequent year, if in that subsequent year  
8 the person has acquired or leased additional land to be used as part of the farm.

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

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

21 “(2c) PENALTY FOR CONVERTING AGRICULTURAL LAND. Notwithstanding section  
22 70.32 (2s) (c) of the statutes, as created by this act, and section 74.48 of the statutes,  
23 land assessed as agricultural land for the property tax assessments as of January 1,  
24 2001, that may no longer be assessed as agricultural land for the property tax

1 assessments as of January 1, 2002, because the land is not used as a farm, as defined  
2 under section 70.32 (2s) (a) 2. of the statutes, is not subject to the penalty under  
3 section 74.48 of the statutes with regard to the property tax assessments as of  
4 January 1, 2001, and January 1, 2002.”.

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

6 “(26c) AGRICULTURAL LAND. The treatment of section 70.32 (2) (c) 1. and 1m. and  
7 (2s) of the statutes first applies to the property tax assessments as of January 1,  
8 2002.”.

9 (END)