

2001 SENATE BILL 259

October 2, 2001 – Introduced by Senator M. MEYER, cosponsored by Representative HUEBSCH. Referred to Committee on Universities, Housing, and Government Operations.

1 **AN ACT relating to:** the deadline for filing a tax exemption report in the city of
2 La Crosse by a church or religious association.

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 clerk of the taxation district in which the property is located by March 31 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 before May 1, 2001, related to the 2001 assessment, the form has the same effect as if it had been filed by March 31, 2001, if the property owner is a church or religious association and the property is located outside the city limits of La Crosse on land that was annexed by the city from the town of Medary.

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. Nonstatutory provisions.**

SENATE BILL 259**SECTION 1**

1 (1) DEADLINE FOR FILING PROPERTY TAX EXEMPTION REPORT IN LA CROSSE.
2 Notwithstanding section 70.337 (1) of the statutes, if the owner of a parcel of property
3 that is exempt under section 70.11 of the statutes filed the form required under
4 section 70.337 (1) of the statutes before May 1, 2001, related to the property tax
5 assessment as of January 1, 2001, the form has the same effect as if it had been filed
6 by March 31, 2001, if the property owner is a church or religious association, the
7 parcel of property is located outside the limit of the city of La Crosse, and the land
8 on which the parcel is located was annexed by the city of La Crosse from the town
9 of Medary.

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(END)