

2001 DRAFTING REQUEST

Bill

Received: **09/05/2001**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Mark Meyer (608) 266-5490**

By/Representing: **bryan**

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:

No specific pre topic given

Topic:

Missed deadline for filing for property tax exemption

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>
/P1	jkreye 09/07/2001	jdyer 09/10/2001	jfrantze 09/10/2001	_____	lrb_docadmin 09/10/2001		S&L
/1	jkreye 09/13/2001	jdyer 09/14/2001	kfollet 09/14/2001	_____	lrb_docadmin 09/14/2001	lrb_docadminS&L 09/20/2001	

FE Sent For:

L At intro

<END>

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1 9/14 jld *10/1 9/14* *8/1 9/14*

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1/?	jkreye	1/11 9/10 jld	7/6 9/10	Self 9/10			

FE Sent For:

<END>

9-5-01

Brian

Sen Mark Meyer

missed deadline for property tax exemption

ch. 70.11

current law - march deadline

church missed deadline

filed April 11

local municipality taking a hard line

- 3630 Countyth B
- Belton 54601 } outside the city limit

annexed from medary town from

curative — ch 992?

- floor period for October



LRB-3723/P1
JK JLD
PMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 9-7-01
SOON
D-N

1 AN ACT ...; relating to: the deadline for filing a tax exemption report in the city
2 of LaCrosse. ✓

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 on April 11, 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 is located outside the city limits of LaCrosse and is located 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.

4 (1) DEADLINE FOR FILING PROPERTY TAX EXEMPTION REPORT IN LACROSSE. =Δ

5 Notwithstanding section 70.337 (1) ✓ of the statutes, if the owner of a parcel of property

SECTION 1

1 that is exempt under section 70.11[✓] of the statutes filed the form required under
2 section 70.337 (1)[✓] of the statutes on April 11, 2001, related to the property tax
3 assessment as of January 1, 2001, the form has the same effect as if it had been filed
4 by March 31, 2001, if the parcel of property is located outside the limit of the city of
5 LaCrosse and if the land on which the parcel is located was annexed by the city of
6 LaCrosse from the town of Medary.
7

(END)

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3723/dn

JK:....

jd

Senator Meyer:

Please review this draft carefully to ensure that it is consistent with your intent. Also, please note that, under s. 70.337 (6), if the taxation district clerk does not receive the tax exemption form by March 31, the clerk is required to send a notice, by certified mail, to the property owner. The notice indicates that, if the owner does not submit the form within 30 days from the date of the notice, the owner's property will be appraised, at the owner's expense, for tax purposes. In short, s. 70.337 (6) seems to offer a 30-day grace period for filing a tax exemption report. Do you know if the clerk complied with this provision with regards to your constituent? Please contact me if you have any questions. *

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3723/P1dn
JK:jld:jf

September 10, 2001

Senator Meyer:

Please review this draft carefully to ensure that it is consistent with your intent. Also, please note that, under s. 70.337 (6), if the taxation district clerk does not receive the tax exemption form by March 31, the clerk is required to send a notice, by certified mail, to the property owner. The notice indicates that, if the owner does not submit the form within 30 days from the date of the notice, the owner's property will be appraised, at the owner's expense, for tax purposes. In short, s. 70.337 (6) seems to offer a 30-day grace period for filing a tax exemption report. Do you know if the clerk complied with this provision with regards to your constituent? Please contact me if you have any questions.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-37234-1

JK:jld:jf

PMK

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

m 9-13-01

by Monday 9-17

The property owner is a church or religious association and

Regen

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 before May 1*

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 ~~on April 11, 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 is located outside the city limits of La Crosse ~~and is located~~ 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.

4 (1) DEADLINE FOR FILING PROPERTY TAX EXEMPTION REPORT IN LA CROSSE.

5 Notwithstanding section 70.337 (1) of the statutes, if the owner of a parcel of property

before May 1

1 that is exempt under section 70.11 of the statutes filed the form required under
 2 section 70.337 (1) of the statutes ~~as of April 1,~~ *before May 1*, 2001, related to the property tax
 3 assessment as of January 1, 2001, the form has the same effect as if it had been filed
 4 by March 31, 2001, if the parcel of property is located outside the limit of the city of
 5 La Crosse, and if the land on which the parcel is located was annexed by the city of
 6 La Crosse from the town of Medary.

(END)

the property owner is a church or religious association,



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
5TH FLOOR
MADISON, WI 53701-2037

STEPHEN R. MILLER
CHIEF

LEGAL SECTION: (608) 266-3561
LEGAL FAX: (608) 264-6948

September 14, 2001

MEMORANDUM

To: Senator M. Meyer

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-3723/1 Missed deadline for filing for property tax exemption

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY

JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-2263 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.