

State of Wisconsin



2003 Assembly Bill 650

Date of enactment: **April 13, 2004**
Date of publication*: **April 27, 2004**

2003 WISCONSIN ACT 230

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

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 70.32 (2) (c) 1d. of the statutes, as created by [2003 Wisconsin Act 33](#), is renumbered 70.32 (2) (c) 1d. (intro.) and amended to read:

70.32 (2) (c) 1d. (intro.) "Agricultural forest land" means land that is producing or is capable of producing commercial forest products ~~and is, if the land satisfies any of the following conditions:~~

a. It is contiguous to a parcel that has been classified in whole as agricultural land under this subsection, if the contiguous parcel is owned by the same person that owns the land that is producing or is capable of producing commercial forest products. In this subdivision, "contiguous" includes separated only by a road.

SECTION 2. 70.32 (2) (c) 1d. b. of the statutes is created to read:

70.32 (2) (c) 1d. b. It is located on a parcel that contains land that is classified as agricultural land in the property tax assessment on January 1, 2004, and on January 1 of the year of assessment.

SECTION 3. 70.32 (2) (c) 1d. c. of the statutes is created to read:

70.32 (2) (c) 1d. c. It is located on a parcel at least 50 percent of which, by acreage, was converted to land that is classified as agricultural land in the property tax assessment on January 1, 2005, or thereafter.

SECTION 4. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2005.

* Section 991.11, WISCONSIN STATUTES 2001-02 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].