

2003 DRAFTING REQUEST

Bill

Received: 11/22/2002

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: John Ainsworth (608) 266-3097

By/Representing: kristina

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.Ainsworth@legis.state.wi.us

Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us

Pre Topic:

No specific pre topic given

Topic:

Definition of agricultural land

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>
/?							S&L
/1	jkreye 11/22/2002	jdye 11/22/2002	rschluet 11/25/2002		lemery 11/25/2002	lemery 12/09/2002	

FE Sent For:

Sent for at intro

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Received: **11/22/2002**

Received By: **jkreye**

Wanted: **As time permits**

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For: **John Ainsworth (608) 266-3097**

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**Topic:**

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**Instructions:**

See Attached

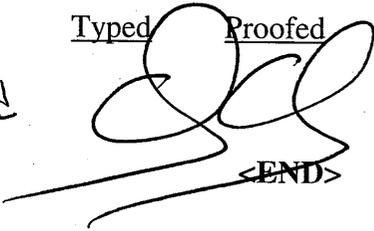
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FE Sent For:

11/22 jld



<END>



# John Ainsworth

State Representative • 6th Assembly District

Chair: Assembly Committee on Rural Affairs

## MEMORANDUM

To: Joseph Kreye, Legislative Reference Bureau Attorney

From: Representative John Ainsworth

Date: November 21, 2002

Re: Amended Redraft of 2001 Assembly Bill 629

I would like to request a redraft of 2001 Assembly Bill 629, as amended by Assembly Amendment 1, for introduction during the 2002-03 legislative session. A.B. 629 relates to the definition of agricultural land for property tax purposes. A copy of A.B. 629, and AA1 is attached for your reference.

If you have any questions regarding this legislative draft request, please do not hesitate to contact Kristina Boardman in my office at 266-3097. Thank you in advance for your attention to this request.



**District:**  
W6382 Waukechon Road  
Shawano, Wisconsin 54166  
(715) 526-3810

**Toll-Free:** (888) 529-0006  
**E-mail:** Rep.Ainsworth@legis.state.wi.us  
♻️ Printed on recycled paper

**Office:**  
P.O. Box 8952, State Capitol  
Madison, Wisconsin 53708-8952  
(608) 266-3097 • Fax: (608) 282-3606

## 2001 ASSEMBLY BILL 629

November 13, 2001 - Introduced by Representatives AINSWORTH, GRONEMUS, OLSEN, STARZYK, OWENS, TOWNSEND, J. FITZGERALD, GUNDERSON, ALBERS, FREESE, SYKORA, OTT, MUSSER and F. LASEE, cosponsored by Senators ROESSLER, WELCH and GROBSCHMIDT. Referred to Committee on Ways and Means.

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

---

### *Analysis by the Legislative Reference Bureau*

Under current law, the assessed value of agricultural land, for property tax purposes, is based on the income that could have been generated from renting the land for agricultural uses. Under current law, agricultural land is defined as land that is devoted primarily to agricultural use.

Under this bill, agricultural land, for property tax purposes, also includes land that is within the quarter quarter section of agricultural land; that is owned by the person who owns the quarter quarter section; that is limited in acreage to not more than 25% of the acreage of the quarter quarter section; that is so covered with trees or woody vegetation, or so highly erodible because the land is steep, shallow, or consisting of coarse soil or low organic matter, or so rocky, that it is impracticable to use the land for pasture land or for growing crops; that is not eligible for the managed forest land program under current law; and that has not been leased or rented for nonagricultural purposes in the year before the year of assessment. The assessed value of this new category of agricultural land is the average of the value of pasture land and the value of swampland or wasteland, rounded to the nearest whole number.

**ASSEMBLY BILL 629**

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:*

1           **SECTION 1.** 70.32 (2) (c) 1. of the statutes is renumbered 70.32 (2) (c) 1. (intro.)  
2 and amended to read:

3           70.32 (2) (c) 1. (intro.) “Agricultural land” means land, all of the following:

4           a. Land, exclusive of buildings and improvements, that is devoted primarily to  
5 agricultural use, as defined by rule.

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

7           70.32 (2) (c) 1. b. Land, exclusive of buildings and improvements, that is within  
8 the quarter quarter section of agricultural land under subd. 1. a.; that is owned by  
9 the person who owns the quarter quarter section; that is so covered with trees or  
10 woody vegetation, or so highly erodible because the land is steep, shallow, or  
11 consisting of coarse soil or low organic matter, or so rocky, that it is impracticable to  
12 use the land for pasture land or for growing crops; that is not eligible for the program  
13 under subch. VI of ch. 77; and that has not been leased or rented for nonagricultural  
14 purposes in the year before the year of assessment.

15           **SECTION 3.** 70.32 (2r) (c) of the statutes is renumbered 70.32 (2r) (c) 1. and  
16 amended to read:

17           70.32 (2r) (c) 1. For the assessment as of the January 1 after the valuation  
18 method under par. (b) no longer applies and for each assessment thereafter,  
19 agricultural land under sub. (2) (c) 1. a. shall be assessed according to the income that  
20 could be generated from its rental for agricultural use.

21           **SECTION 4.** 70.32 (2r) (c) 2. of the statutes is created to read:

**ASSEMBLY BILL 629**

1           70.32 (2r) (c) 2. For the assessment as of January 1, 2002, the value of an acre  
2 of agricultural land under sub. (2) (c) 1. b. shall be the average of the value of an acre  
3 of pasture land and the value of an acre of swampland or wasteland, rounded to the  
4 nearest whole number, except that the value of each acre of agricultural land under  
5 sub. (2) (c) 1. b. that represents more than 25% of the acreage of the quarter quarter  
6 section described under sub. (2) (c) 1. b. shall be determined as provided in this  
7 section.

8

(END)

**ASSEMBLY AMENDMENT 1,  
TO 2001 ASSEMBLY BILL 629**

December 21, 2001 - Offered by Representative AINSWORTH.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 8: after "a." insert "and that represents no more than 25% of  
3 such quarter quarter section".

4 **2.** Page 3, line 1: delete lines 1 to 7 and substitute:

5 "70.32 (2r) (c) 2. For the assessment as of January 1, 2003, and for each  
6 assessment thereafter, the value of an acre of agricultural land under sub. (2) (c) 1.  
7 b. shall be no greater than the average of the value of an acre of pasture land in the  
8 previous year and the value of an acre of land that is classified as swampland or  
9 wasteland in the previous year, rounded to the nearest whole number, except that  
10 if the acreage of agricultural land under sub. (2) (c) 1. b. represents more than 25%  
11 of the acreage of the quarter quarter section described under sub. (2) (c) 1. b. the value

1 of all such land shall not be determined under this subdivision but shall be  
2 determined as otherwise provided in this section.”.

3 (END)



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRB-0844

JK

JLD  
RMR

in 11-27-02

gen

D-N

1 AN ACT ...; relating to: the definition of agricultural land for property tax  
2 purposes.

**Analysis by the Legislative Reference Bureau**

Under current law, the assessed value of agricultural land, for property tax purposes, is based on the income that could have been generated from renting the land for agricultural uses. Under current law, agricultural land is defined as land that is devoted primarily to agricultural use.

\* Under this bill, agricultural land, for property tax purposes, also includes land that is within the quarter-quarter section of agricultural land; that is owned by the person who owns the quarter-quarter section; that is limited in acreage to not more than 25% of the acreage of the quarter-quarter section; that is so covered with trees or woody vegetation, or so highly erodible because the land is steep, shallow, or consisting of coarse soil or low organic matter, or so rocky, that it is impracticable to use the land for pasture land or for growing crops; that is not eligible for the managed forest land program under current law; and that has not been leased or rented for nonagricultural purposes in the year before the year of assessment. The assessed value of this new category of agricultural land, generally, will be no greater than the average of the value of pasture land in the year before the year of the most recent assessment and the value of swampland or wasteland in the year before the year of the most recent assessment, rounded to the nearest whole number.

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:**

1 SECTION 1. 70.32 (2) (c) 1. of the statutes is renumbered 70.32 (2) (c) 1. (intro.)  
2 and amended to read:

3 70.32 (2) (c) 1. (intro.) "Agricultural land" means land, all of the following:  
4 a. Land, exclusive of buildings and improvements and the land necessary for  
5 their location and convenience, that is devoted primarily to agricultural use, as  
6 defined by rule.

History: 1973 c. 90; 1977 c. 29, 418; 1979 c. 34; 1981 c. 20, 390; 1983 a. 36; 1983 a. 275 s. 15 (8); 1983 a. 410; 1985 a. 54, 153; 1991 a. 39, 316; 1993 a. 337; 1995 a. 27, 201, 227; 1999 a. 9; 2001 a. 109.

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

8 70.32 (2) (c) 1. b. Land, exclusive of buildings and improvements, that is within  
9 the quarter-quarter section of agricultural land under subd. 1. a. that represents no  
10 more than 25% of such quarter-quarter section; that is owned by the person who owns  
11 the quarter-quarter section; that is so covered with trees or woody vegetation, or so  
12 highly erodible because the land is steep, shallow, or consisting of coarse soil or low  
13 organic matter, or so rocky, that it is impracticable to use the land for pasture land  
14 or for growing crops; that is not eligible for the program under subch. VI of ch. 77;  
15 and that has not been leased or rented for nonagricultural purposes in the year before  
16 the year of assessment.

17 SECTION 3. 70.32 (2r) (c) of the statutes is renumbered 70.32 (2r) (c) 1. and  
18 amended to read:

19 70.32 (2r) (c) 1. For the assessment as of the January 1 after the valuation  
20 method under par. (b) no longer applies and for each assessment thereafter,  
21 agricultural land under sub. (2) (c) 1. a. shall be assessed according to the income that  
22 could be generated from its rental for agricultural use.

History: 1973 c. 90; 1977 c. 29, 418; 1979 c. 34; 1981 c. 20, 390; 1983 a. 36; 1983 a. 275 s. 15 (8); 1983 a. 410; 1985 a. 54, 153; 1991 a. 39, 316; 1993 a. 337; 1995 a. 27, 201, 227; 1999 a. 9; 2001 a. 109.

23 SECTION 4. 70.32 (2r) (c) 2. of the statutes is created to read:

1           70.32 (2r) (c) 2. For the assessment as of January 1, 2003, and for each  
2 assessment thereafter, the value of an acre of agricultural land under sub. (2) (c) 1.  
3 b. shall be no greater than the average of the value of an acre of pasture land in the  
4 previous year and the value of an acre of land that is classified as swampland or  
5 wasteland in the previous year, rounded to the nearest whole number, except that  
6 if the acreage of agricultural land under sub. (2) (c) 1. b. represents more than 25%  
7 of the acreage of the quarter<sup>hyphen</sup> quarter section described under sub. (2) (c) 1. b. the value  
8 of all such land shall not be determined under this subdivision but shall be  
9 determined as otherwise provided in this section.

10

(END)

D-note



**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-0844/3<sup>1</sup>dn

JK.....<sup>1</sup>.....

*date*

*Jld*

Representative Ainsworth:

This draft is the same as 2001 Assembly Bill 629<sup>✓</sup>, as amended by Assembly Amendment 1.

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-0844/1dn  
JK:jld:rs

November 25, 2002

Representative Ainsworth:

This draft is the same as 2001 Assembly Bill 629, as amended by Assembly Amendment 1.

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

**Emery, Lynn**

---

**From:** Boardman, Kristina  
**Sent:** Friday, December 06, 2002 10:09 AM  
**To:** LRB.Legal  
**Subject:** Draft review: LRB-0844/1 Topic: Definition of agricultural land

It has been requested by <Boardman, Kristina> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB-0844/1 Topic: Definition of agricultural land



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
REFERENCE SECTION: (608) 266-0341  
FAX: (608) 266-5648

STEPHEN R. MILLER  
CHIEF

March 6, 2003

## MEMORANDUM

**To:** Representative Ainsworth

**From:** Joseph T. Kreye, Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2003 AB-44** (LRB -0844/1)

---

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

**MEMORANDUM**

February 19, 2003

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Dennis Collier  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 44 – Related to the Definition of Agricultural Land

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>
one-time	s. 20.566 (2) (a)	\$15,300

If you have any questions regarding this technical memorandum, please contact Rebecca Boldt at 266-6785.



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
REFERENCE SECTION: (608) 266-0341  
FAX: (608) 266-5648

STEPHEN R. MILLER  
CHIEF

March 17, 2003

## MEMORANDUM

**To:** Representative Ainsworth

**From:** Joseph T. Kreye, Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2003 AB-44** (LRB -0844/1)

---

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

**MEMORANDUM**

March 7, 2003

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Dennis Collier  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 44 – Related to the Definition of Agricultural Land

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>
one-time	s. 20.566 (2) (a)	\$153,000

If you have any questions regarding this technical memorandum, please contact Rebecca Boldt at 266-6785.