

2003 DRAFTING REQUEST

Bill

Received: 01/23/2004

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Julie Lassa (608) 266-3123

By/Representing: dan

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - miscellaneous

Extra Copies:

Submit via email: YES

Requester's email: Sen.Lassa@legis.state.wi.us

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

Pre Topic:

No specific pre topic given

Topic:

Taxes due upon withdrawing land from forest croplands program

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
/P1	jkreye 01/27/2004	kgilfoy 01/27/2004	rschluet 01/27/2004	_____	sbasford 01/27/2004		S&L
	jkreye 02/13/2004	kgilfoy 02/17/2004		_____			

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1			pgreensl 02/18/2004	_____	sbasford 02/18/2004		S&L
/2	jkreye 02/24/2004 sbasford 02/26/2004	kgilfoy 02/24/2004	jfrantze 02/25/2004	_____	mbarman 02/25/2004	sbasford 02/26/2004 sbasford 02/26/2004	

FE Sent For:

AA intro.

<END>

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1/2 - 2/24
kmg

2/24 J/P
2/25

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

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pgreensl _____ sbasford
02/18/2004 _____ 02/18/2004

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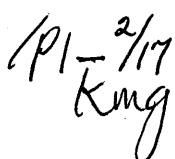


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1?	jkreye	1/11-1/27 KMG	1	27	4 JF		

<END>

FE Sent For:

1-23-04

Dan — Sen Lema 6-3/23

withdrawal of forest croplands

(when withdrawn, property tax due

wants exception for situation where withdrawn —

sold to municipality — municipality

intends to use the land for econ. dev.

(incl. an industrial park)

property owner does not owe taxes

call Dan by Monday 1-26 to verify

check 77.10



JK: King

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 1-27-04

D-N

due week 1-28-04

Sen. Cat.

1 AN ACT *Sen. Cat.*; relating to: withdrawing land from the forest cropland program and
2 using the land for economic development.

Analysis by the Legislative Reference Bureau

Under current law, a person may petition the ^Ddepartment of ^Nnatural ^Rresources (DNR) to have the person's land designated as forest cropland. Land may designated → be as forest cropland if the land is more useful for growing timber and other forest crops than for any other purpose and if the landowner agrees to engage in forestry activities on the land. The landowner does not pay property taxes on the land during the time in which the land is designated as forest cropland, however, the landowner must agree to keep the land in the forest cropland program for either 25 or 50 years, at the landowner's option. If the landowner withdraws the land from the program before the ~~25~~ or 50-year period expires, the landowner is subject to property taxes on the land, plus interest, from the date that DNR first designated the land as forest cropland, unless the land is transferred to the federal government, the state, or a local governmental unit and used for a public road, railroad, utility right-of-way, park, recreational trail, wildlife or fish habitat area, or a public forest. → on which

25-year

years

Under this bill, land that is withdrawn from the forest cropland program before the ~~25~~ or 50-year period expires is also not subject to property taxes and interest if the land is transferred to the federal government, the state, or a local governmental unit and used for economic development.

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:

SECTION 1. 77.10 (2) (c) of the statutes is amended to read:

77.10 (2) (c) ^{2.} Land subject to a contract under s. 77.03 that is withdrawn and the ownership of which is transferred to the federal government, the state or a local governmental unit, as defined in s. 66.0131 (1) (a), is not subject to the tax payment calculated under par. (a) if the land will be used for a public road, railroad, utility right-of-way, park, recreational trail, wildlife or fish habitat area ~~or a~~ public forest, or economic development. ^{strike} ²

In this paragraph, "economic development" means development that is designed to promote job growth or retention, expand the property tax base, or improve the overall economic vitality of a local governmental unit, as defined in s. 66.0131 (1) (a), or a region.

PLAIN TEXT

History: 1971 c. 215; 1975 c. 39 s. 734; 1977 c. 29, 201, 447; 1979 c. 110 s. 60 (13); 1983 a. 275 s. 15 (3); 1985 a. 332 s. 251 (2); 1987 a. 399; 1989 a. 79; 1991 a. 39, 316; 1993 a. 301; 1999 a. 150 s. 672.

SECTION 2. Initial applicability.

(1) This act first applies to withdrawal declarations filed with the department of natural resources on the effective date of this subsection.

(END)

SEC. #. 77.10 (2) (c) 1. of the statutes is created to read:

77.10 ^(B) (2) (c) 1. x

fix component

renumbered 77.10 (2)(c) 2. and

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

LRB-4107/P1dn

JK: *King*

Senator Lassa:

Please review this draft carefully to ensure that it is consistent with your intent. The definition of "economic development" used in the bill is a modification of the definition under s. 196.796 (1) (c), the only definition of "economic development" currently in the statutes. Although I would recommend defining "economic development" for purposes of this bill, you may want to consider whether the definition I created is consistent with your intent. Please contact me if you have any questions.

that

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-4107/P1dn
JK:kmg:rs

January 27, 2004

Senator Lassa:

Please review this draft carefully to ensure that it is consistent with your intent. The definition of "economic development," used in the bill, is a modification of the definition under s. 196.796 (1) (c), the only definition of "economic development" currently in the statutes. Although I would recommend defining "economic development" for purposes of this bill, you may want to consider whether the definition that I created is consistent with your intent. 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

2-11-09

Jan - Jan 2000

LRB 4107 — include transfer or
managed forest land

↳ no withdrawal test if used
for economic development

(see 77.88(2))

or 77.81(1m) Eco Dev.

amend s. 77.88(2) (am)



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-4107/P1
JK:kmg:rs

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

RM not R

in 2-13-04

due Fri. 2-20-04

D-N

-re gen

on the managed forest land program

- 1 AN ACT to renumber and amend 77.10 (2) (c); and to create 77.10 (2) (c) 1. of
- 2 the statutes; relating to: withdrawing land from the forest cropland program
- 3 and using the land for economic development.

Analysis by the Legislative Reference Bureau

Under current law, a person may petition the Department of Natural Resources (DNR) to have the person's land designated as forest cropland. Land may be designated as forest cropland if the land is more useful for growing timber and other forest crops than for any other purpose and if the landowner agrees to engage in forestry activities on the land. The landowner does not pay property taxes on the land during the time in which the land is designated as forest cropland; however, the landowner must agree to keep the land in the forest cropland program for either 25 years or 50 years, at the landowner's option. If the landowner withdraws the land from the program before the 25-year or 50-year period expires, the landowner is subject to property taxes on the land, plus interest, from the date on which DNR first designated the land as forest cropland, unless the land is transferred to the federal government, the state, or a local governmental unit and used for a public road, railroad, utility right-of-way, park, recreational trail, wildlife or fish habitat area, or public forest.

Under this bill, land that is withdrawn from the forest cropland program before the 25-year or 50-year period expires is also not subject to property taxes and interest if the land is transferred to the federal government, the state, or a local governmental unit and used for economic development.

INSERT ANALYSIS

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. 77.10 (2) (c) of the statutes is renumbered 77.10 (2) (c) 2. and
2 amended to read:

3 77.10 (2) (c) 2. Land subject to a contract under s. 77.03 that is withdrawn and
4 the ownership of which is transferred to the federal government, the state or a local
5 governmental unit, as defined in s. 66.0131 (1) (a), is not subject to the tax payment
6 calculated under par. (a) if the land will be used for a public road, railroad, utility
7 right-of-way, park, recreational trail, wildlife or fish habitat area or a public forest,
8 or economic development.

9 SECTION 2. 77.10 (2) (c) 1. of the statutes is created to read:

10 77.10 (2) (c) 1. In this paragraph, "economic development" means development
11 that is designed to promote job growth or retention, expand the property tax base,
12 or improve the overall economic vitality of a local governmental unit, as defined in
13 s. 66.0131 (1) (a), or a region.

14 SECTION 3. Initial applicability.

15 (1) This act first applies to withdrawal declarations filed with the department
16 of natural resources on the effective date of this subsection.

17 (END)

INSERT
2-13 ✓

with respect to the forest and land program)
land, with respect to
the managed forest land program, to
land transferred on the effective date
of this subsection

Insert Analysis ✓

Under current law, the owner of a parcel of land may petition ^{DNR} ~~the Department of Natural Resources~~ to have the parcel designated as managed forest land, if the parcel consists of at least ten contiguous acres in a single municipality and if at least 80 percent of the parcel is producing or is capable of producing a minimum of 20 cubic feet of merchantable timber per acre per year. The owner of land that is designated as managed forest land pays an annual acreage share on the land rather than property taxes. Under current law, a person who owns managed forest land may sell all or certain parts of the land to another person, but if the land no longer satisfies the eligibility requirements under the managed forest land program after the land is sold, the person who owns the land must pay a withdrawal tax. The withdrawal tax is an amount equal, in part, to the product of the total net property tax rate in the municipality where the land is located for the year prior to the year in which the land was sold and the assessed value of the land for ^{the} prior year, multiplied by the number of years that the land was designated as managed forest land.

Under the bill, land designated as managed forest land that is sold to the federal government, the state, or a local governmental unit, but that no longer satisfies the eligibility requirements under the managed forest land program, is not subject to the withdrawal tax if the land will be used for economic development.

Insert 2 - 13 ✓

1 SECTION 1. 77.81 (1m) of the statutes is created to read:

2 77.81 (1m) "Economic development" means development that is designed to
3 promote job growth or retention, expand the property tax base, or improve the overall
4 economic vitality of a local governmental unit, as defined in s. 66.0131 (1) (a), or a
5 region.

6 SECTION 2. 77.88 (2) (am) of the statutes is amended to read:

7 77.88 (2) (am) ~~If~~ Except as provided in par. (an), if the land transferred under
8 par. (a) does not meet the eligibility requirements under s. 77.82 (1), the department
9 shall issue an order withdrawing the land from managed forest land designation and
10 shall assess against the owner a withdrawal tax under sub. (5).

History: 1985 a. 29; 1991 a. 39; 1993 a. 16, 131; 1995 a. 27; 1999 a. 150 s. 672.

11 SECTION 3. 77.88 (2) (an) of the statutes is created to read:

HB 323

1 77.88 (2) (an) Land transferred under par. (a) ^{to} the federal government, the
2 state, or a local governmental unit, as defined in s. 66.0131 (1) (a), that does not meet
3 the eligibility requirements under s. 77.82 (1) ^{is} is not subject to the withdrawal tax
4 under sub. (5) if the land will be used for economic development.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-4107/P1dn
JK:kmg:rs

Senator Lassa:

Please review this draft carefully to ensure that it is consistent with your intent. The exception related to transferring land under the managed forest land to certain units of government is similar to the language under current law related to withdrawing land from the forest cropland program. 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-4107/1dn
JK:kmg:pg

February 18, 2004

Senator Lassa:

Please review this draft carefully to ensure that it is consistent with your intent. The exception related to transferring land under the managed forest land to certain units of government is similar to the language under current law related to withdrawing land from the forest cropland program. Please contact me if you have any questions.

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

Kreye, Joseph

From: Kursevski, Dan
Sent: Tuesday, February 24, 2004 11:21 AM
To: Kreye, Joseph
Subject: LRB-4107/1dn

Joe,

I would like LRB-4107/1dn made specific for the Town of Rome for the following 80 acre parcel. Please call me if there are any problems or questions.

Thanks

Dan Kursevski
Office of State
Senator Julie Lassa
266-3123

The legal description of the two 40 ac. parcels are: NW-NW and the NE-NW of Section 17 Township 20 Range 6 E. If I can be of any more help please contact me as we need all the help that you can give us to get this matter cleared up. Thank you for your time.

*2-24
make with Dan*

*Industrial park ^{to} be built in Town of Rome
- exempt under both programs*

Kreye, Joseph

From: Kreye, Joseph
Sent: Tuesday, February 24, 2004 12:09 PM
To: Kursevski, Dan
Subject: RE: LRB-4107/1dn

Dan,

It is not clear from the description below whether you want property in the Town of Rome to be an exemption from the withdrawal tax under the forest cropland program, from the withdrawal tax under the managed forest land program, or both. In addition, if you want any part of the bill to apply only to the Town of Rome, then the rest of the bill as it applies to other property must be addressed in a separate bill, pursuant to Article IV, section 18, of the Wisconsin Constitution.

Article IV, section 18 indicates that "No **private or local law** which may be passed by the legislature shall embrace more than one subject, and that shall be expressed in the title. A bill applying specifically to land in the Town of Rome is considered a "private or local law." Therefore, it must be considered in a bill that embraces a single subject (withdrawing land in the Town of Rome from the managed forest cropland program, for example) and the purpose must be expressed in the relating clause (relating to: withdrawing land in the Town of Rome from the managed forest cropland program). Please advise me as to your intent.

Finally, I'm not sure if the legal description or land given below is in proper form, or is a complete and accurate description. There are several examples in the statutes of such descriptions. For instance:

1.02 (2) To all land now or hereafter included **within the boundaries of Fort McCoy in townships 17, 18 and 19 north, ranges 2 and 3 west, near Sparta, in Monroe County**, to be used for military purposes as a target and maneuvering range and such other purposes as the department of the army deems necessary and proper.

1.02 (4) **To the SW 1/4 of the NE 1/4 of section 6, township 19 north, range 2 west of the fourth principal meridian** to be used for military purposes as a target and maneuvering range and such other purposes as the department of the army deems necessary and proper.

1.025 United States jurisdiction in Adams County. The legislature consents to the conveyance by lease with option to purchase to the United States of the institution and the **land on which it is located in the town of New Chester, Adams County, described as follows: The entire section 15, township 16 north, range 7 east of the fourth principal meridian, consisting of 640 acres**, and upon the execution of said lease the state grants, cedes and confirms to the United States exclusive legislative jurisdiction over said place and tract, retaining concurrent jurisdiction solely to the extent that all legal process issued under the authority of the state may be served upon persons located on said place and tract. The authority granted in this section shall remain in effect for the duration of said lease and continue in effect in the event title passes to the United States at the termination of the lease.

1.026 (3) Lands to be conveyed. Notwithstanding any other law to the contrary, the department of natural resources, with the approval of the governor, is directed to donate and convey, upon request of the United States for purposes of the development of the lakeshore, all state-owned lands within the lakeshore boundary, as hereafter described: **The state-owned lands on Basswood, Oak, Michigan and Stockton Islands in township 50 north, range 3 west; township 51 north, range 1 west; township 51 north, range 3 west, township 52 north, range 3 west, all in the town of La Pointe, Ashland County, Wisconsin.** Each conveyance shall contain a provision that such lands shall revert to the state when they are no longer used for national lakeshore purposes as defined by section 7 of the Apostle Islands national lakeshore act of 1970 (P.L. 91-424; 84 stat. 880), except that such reversion does not apply to lands upon which capital improvements have been placed by the United States.

Please contact me if you have any questions.

Joseph T. Kreye
Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

-----Original Message-----

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Sent: Tuesday, February 24, 2004 11:21 AM
To: Kreye, Joseph
Subject: LRB-4107/1dn

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Thanks

Dan Kursevski
Office of State
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RMR

2003 BILL

Friday
2-27-04

located in the town of Rome in Adams County

1 AN ACT *to renumber and amend* 77.10 (2) (c); *to amend* 77.88 (2) (am); and *to*
 2 *create* 77.10 (2) (c) 1., 77.81 (1m) and 77.88 (2) (an) of the statutes; **relating**
 3 **to:** withdrawing land from the forest cropland program or the managed forest
 4 land program and using the land for economic development.

Analysis by the Legislative Reference Bureau

Under current law, a person may petition the Department of Natural Resources (DNR) to have the person's land designated as forest cropland. Land may be designated as forest cropland if the land is more useful for growing timber and other forest crops than for any other purpose and if the landowner agrees to engage in forestry activities on the land. The landowner does not pay property taxes on the land during the time in which the land is designated as forest cropland; however, the landowner must agree to keep the land in the forest cropland program for either 25 years or 50 years, at the landowner's option. If the landowner withdraws the land from the program before the 25-year or 50-year period expires, the landowner is subject to property taxes on the land, plus interest, from the date on which DNR first designated the land as forest cropland, unless the land is transferred to the federal government, the state, or a local governmental unit and used for a public road, railroad, utility right-of-way, park, recreational trail, wildlife or fish habitat area, or public forest.

Under this bill, land that is withdrawn from the forest cropland program before the 25-year or 50-year period expires is also not subject to property taxes and

BILL

*- 2 -
located in the town of Rome in Adams County;*

interest if the land is transferred to the federal government, the state, or a local governmental unit, and used for economic development.

Under current law, the owner of a parcel of land may petition DNR to have the parcel designated as managed forest land, if the parcel consists of at least ten contiguous acres in a single municipality and if at least 80 percent of the parcel is producing or is capable of producing a minimum of 20 cubic feet of merchantable timber per acre per year. The owner of land that is designated as managed forest land pays an annual acreage share on the land rather than property taxes. Under current law, a person who owns managed forest land may sell all or certain parts of the land to another person, but if the land no longer satisfies the eligibility requirements under the managed forest land program after the land is sold, the person who owns the land must pay a withdrawal tax. The withdrawal tax is an amount equal, in part, to the product of the total net property tax rate in the municipality where the land is located for the year prior to the year in which the land was sold and the assessed value of the land for the prior year, multiplied by the number of years that the land was designated as managed forest land.

Under the bill, land designated as managed forest land that is sold to the federal government, the state, or a local governmental unit, but that no longer satisfies the eligibility requirements under the managed forest land program, is not subject to the withdrawal tax if the land will be used for economic development.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

is located in the town of Rome in Adams County and

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

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4 the ownership of which is transferred to the federal government, the state or a local
5 governmental unit, as defined in s. 66.0131 (1) (a), is not subject to the tax payment
6 calculated under par. (a) if the land will be used for a public road, railroad, utility
7 right-of-way, park, recreational trail, wildlife or fish habitat area or a ^{plain} public forest,
8 if the land will be used for economic development.

9 SECTION 2. 77.10 (2) (c) 1. of the statutes is created to read:

*and consists of 2 40-acre parcels located in the town of Rome, Adams County,
described as the northwest-northwest quarter and the northeast-northwest
quarter of section 17, township 20, range 6 east*

WES

BILL

1 77.10 (2) (c) 1. In this paragraph, "economic development" means development
2 that is designed to promote job growth or retention, expand the property tax base,
3 or improve the overall economic vitality of a local governmental unit, as defined in
4 s. 66.0131 (1) (a), or a region.

5 **SECTION 3.** 77.81 (1m) of the statutes is created to read:

6 77.81 (1m) "Economic development" means development that is designed to
7 promote job growth or retention, expand the property tax base, or improve the overall
8 economic vitality of a local governmental unit, as defined in s. 66.0131 (1) (a), or a
9 region.

10 **SECTION 4.** 77.88 (2) (am) of the statutes is amended to read:

11 77.88 (2) (am) If Except as provided in par. (an), if the land transferred under
12 par. (a) does not meet the eligibility requirements under s. 77.82 (1), the department
13 shall issue an order withdrawing the land from managed forest land designation and
14 shall assess against the owner a withdrawal tax under sub. (5).

15 **SECTION 5.** 77.88 (2) (an) of the statutes is created to read:

16 77.88 (2) (an) Land transferred under par. (a) to the federal government, the
17 state, or a local governmental unit, as defined in s. 66.0131 (1) (a), that does not meet
18 the eligibility requirements under s. 77.82 (1) is not subject to the withdrawal tax
19 under sub. (5) if the land will be used for economic development.

20 **SECTION 6. Initial applicability.**

21 (1) This act first applies, with respect to the forest cropland program, to
22 withdrawal declarations filed with the department of natural resources on the
23 effective date of this subsection and, with respect to the managed forest land
24 program, to land transferred on the effective date of this subsection.

25

*and it consists of 2 40⁺ acre parcels ^(END) located in the town of Rome^m, Adams^s
County, described as the northwest^w-northwest^w quarter and the
northeast^{ea}-northwest^w quarter of section 17, township 20²⁰, range 6 east*

PLAIN TEXT