

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-4216/1dn
JK:kmg:rs

February 11, 2004

Senator Risser:

Please review this draft carefully to ensure that it is consistent with your intent. I did not include the reference in s. 70.11 (43), as created in the bill, to a "benevolent religious association described in s. 70.11 (4)" because I believe the reference is confusing. First, s. 70.11 (4) describes benevolent associations and religious associations, but not benevolent religious associations. In fact, the term "benevolent religious association" may be redundant. Why not just "religious association"? On the other hand, should the reference be to both benevolent associations and religious associations? Second, s. 70.11 (43) describes various types of property that are or are not exempt from the property tax. Therefore, a reference to the associations described in s. 70.11 (4) could potentially subject the exemption under s. 70.11 (43), as created in the bill, to various interpretations, some of which may not be consistent with your intent.

Although the instructions do not mention the *Columbus Park Housing* decision, I assume that the request is a response to that decision. The analysis, therefore, provides a brief description of the case. Please let me know if I assumed too much.

Finally, the bill first applies to property tax assessments as of January 1, 2004. Is that consistent with your intent. Please contact me if you have any questions.

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